

**Joint Budget Committee Agenda  
January 3, 2017  
5:30 PM  
3rd floor Training Room  
Municipal Building  
355 East Central Street  
Franklin, MA**

1. Welcome – Introductions
2. Update of FY 17 budget - Town and School
3. FY 17 Capital – schedule – Start review in middle of January  
Currently there is \$1,500,000 available for capital.
4. Fiscal Policies – See Attached
5. Summary of Budget process (Charter)
6. Five Year Fiscal Forecast – Due in January (2016 report attached)
7. FY 18 Preliminary budget information - Revenues/expenses
8. Future of school funding

Attachments –

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TOWN CLERK

**Town of Franklin  
Fiscal Policies  
December 2016**

- 1. Balanced Annual Operating Budget**
  - Annual costs funded from current revenues.
  - Do not defer current costs to future years.
  
- 2. Compensation and benefits**
  - Budget with current revenues.
  - Compensation of employees should be based on “market” and performance.
  
- 3. Revenues**
  - Estimate annual revenues and expenses and project for the following five years.
  - Maintain full and fair market value of property assessments.
  - Assure fees charged cover costs in accordance with the Chapter 82 of the Town Code.
  
- 4. Financial Reserves**
  - Adequately fund and maintain reserves.
  - A Stabilization account of \$5,000,000 or 5% of recurring general fund revenue (less debt exclusions and SBA reimbursement).
  - Short-term revenue surpluses shall fund non-recurring projects.
  - Free Cash will be used to fund the capital budget and for unforeseen expenses.
  - Overlay surplus will be used for capital budgets or non-reoccurring expenses.
  
- 5. Long Term Debt**
  - Reserved for large capital projects over \$1,000,000
  - Net general fund debt service (non debt excluded or funded from enterprise. revenue) should be up to 3.5% (target) of recurring general fund revenue.
  
- 6. Capital Improvement Program.**
  - A five-year plan updated annually shall be maintained.
  - Budget operating costs associated with CIP projects.
  - Delaying maintenance on existing assets results in higher costs in future years. Postponing improvements to buildings/infrastructure results in higher costs.
  - Free Cash, Overlay Surplus, and short-term revenues shall be used for the reoccurring capital items and smaller one time purchases or projects.
  - Bonds will be used for large capital projects (over \$1,000,000)

**7. Enterprise Accounts for Water, Sewer and Refuse**

The water, sewer, and refuse budgets are supported entirely by fees. This means that any changes to these budgets do not affect the general fund budget. If there are any excess funds at the end of the fiscal year, they are automatically closed to their respective account's fund balance. Further these funds pay for indirect costs that are carried in the general fund for accounting, pensions, health insurance, etc

**8. Water fees will support a minimum of \$1,500,000 per year for infrastructure improvements.**

Water fee rate will fund the annual operating budget, maintain a fund balance of approximately \$1,000,000 +/- and invest \$1,500,000 per year into water system improvements.

**9. Sewer Fees will support \$400,000 per year for infrastructure improvements**

Sewer fee rate will fund the annual operating budget, maintain a fund balance of \$1,000,000 and invest at least \$400,000 per year into sewer system improvements.

**10. Refuse – Refuse fees will fund the annual operating cost. Fund balances in excess of \$100,000 will be used to smooth rate increases over time.**

**11. Snow and Ice budget**

Budget a five year rolling average – discounting winters well above or below the normal range.

**12. OPEB – Unfunded retiree Health Insurance Obligation**

Commencing in FY 17 budget \$450,000 in the annual budget and increase by \$50,000 per year and annually transfer 10% of Free Cash to the OPEB Trust Fund.

**13. Hotel /Motel Tax**

The Town receives a 6% room tax from each hotel room rented. The amount of funds collected each year is directly related to the number of rooms rented. Generally the Town receives approximately \$525,000 per year in hotel tax. Special Legislation allows transferring funds into an open space and recreation account or used it for any other purpose. **These funds should continue to be used for open space or capital and not used for the annual operating budget**

**15. Ambulance receipts reserved**

Reserve \$125,000 annually from ambulance receipts for the replacement for Ambulances. Current balance - \$260,000

## Current Stabilization Balances (rounded) 12/1/16

- a. General Stabilization Account – Current balance \$4,990,000
- b. Budget Stabilization Account – Current balance \$1,345,000
- c. Replace Turf Fields – Current balance \$870,000 with a target of \$1,300,000 and a design date of 2017. **Recommend - continue on after project complete at \$125,000 per year**
- d. Fire Engine – Current balance \$485,000 with a target of \$625,000 and a purchase date of 2017. **Recommend - continue after truck purchased at \$100,000 per year**
- e. Property, Projects and Facilities Stabilization account – Currently \$255,000 in account. **Recommend - add \$50,000 annually**
- f. OPEB Trust Fund- \$2,262,000- Continue to fund (see above) Unfunded obligation \$93,000,000
- g. Open Space – Currently 1,085,00 – Recommend increase to \$2,000,000

### Other fiscal policies

Fraud Policy – On File

Fund Balance Policy – On file

Investment policy – On File

Purchase Order Policy – On File

Risk Assessment – working on

### Other

1. **Storm water fees to support \$            in improvements**  
Storm water fee for residential property will fund requirements on the EPA's MS4 permit for personnel, consultants and operating and infrastructure  
Awaiting EPA final rules prior to presenting this idea
2. **Roads/sidewalks/infrastructure?**

**ARTICLE SIX**  
**FINANCIAL PROVISIONS AND PROCEDURES**

**Section 1 Applicability of General Law**

6-1-1 In all matters concerning finances and financial procedures of the Town, the provisions of general law shall apply, together with such other requirements as are provided by this Charter and bylaw.

**Section 2 Finance Committee**

6-2-1 A Finance Committee of 9 members shall be appointed by the Town Council for staggered 3-year terms. The Finance Committee shall elect from its membership for one-year terms of office, a Chairman, a Vice-Chairman, and a Clerk. The Town Comptroller and the Town Treasurer-Collector shall have ex-officio membership, without voting rights, on the Committee. No elected or appointed Town officer, or compensated Town employee who serves in more than part-time employments, shall serve on the Committee. Committee members shall serve without compensation.

6-2-2 For its initial appointment of a Finance Committee, the Town Council shall appoint 3 members for 3-year terms, 3 members for 2-year terms and 3 members for 1-year terms and thereafter the Town Council shall annually appoint 3 members for 1-year terms. Vacancies on the Finance Committee shall be filled promptly by the Council for the unexpired term.

6-2-3 The Finance Committee shall carry out its duties in accordance with the provisions of general law, this Charter and bylaw, and it shall have regular and free access and inspection rights to all books and accounts of any Town department or office. The Committee shall carefully examine all budget and appropriations proposals and shall issue its recommendations thereon prior to consideration, debate and vote by the Town Council.

 **Section 3 Submission of Budget and Budget Message**

6-3-1 Within the period provided by general law, the Town Administrator shall submit to the Town Council and file copies with the Finance Committee a proposed budget for the ensuing fiscal year with an accompanying budget message and support documents.

#### **Section 4 Budget Message**

6-4-1 The budget message shall explain the budget for all Town agencies in both fiscal and programmatic terms. It shall: (a) outline proposed financial policies of the Town for the ensuing fiscal year; (b) describe important features of the budget; (c) indicate any major variations from the current year in financial policies, expenditures and revenues, together with the reasons of such variations; (d) summarize the Town's debt position; and (e) include such other materials as the Town Administrator may deem desirable or the Finance Committee may require.

#### **Section 5 Budget Proposal**

6-5-1 The proposed budget shall provide a complete financial plan for all Town funds and activities, including the proposed School Department budget for the ensuing year. Except for the school budget or as may be required by law, the proposed budget shall be in such form as the Town Administrator deems desirable.

6-5-2 In submitting the proposed budget, the Town Administrator shall utilize modern fiscal principles so as to afford maximum information and financial control. The budget shall detail all estimated revenue from the property tax levy and other sources and all proposed expenditures, including debt service for the previous, current and ensuing years, and shall indicate separately proposed expenditures for both current operations and capital projects during the ensuing year, detailed by department, purpose and position, together with proposed financing methods.

#### **Section 6 Action on the Proposed Budget**

6-6-1 The Town Council shall conduct at least two (2) public hearings on the Town Administrator's proposed budget, and it shall publish, in one (1) or more newspapers of general circulation in the Town, a general summary of the budget and a notice stating: (a) the times and places where copies of the budget shall be available for inspection, and (b) the dates, times and places, not less than fourteen (14) days after such publication, when the public hearings on the budget proposal shall be conducted. The Finance Committee shall issue printed recommendations and make copies available at the time of the public hearings.

6-6-2 The Town Council shall adopt the budget, with or without amendments, prior to the close of the current fiscal year. Adoption of

# OFFICE OF THE TOWN ADMINISTRATOR

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## MEMORANDUM

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**DATE:** January 2016  
**TO:** Town Council, School Committee, School Committee and Finance Committee  
**FROM:** Jeffrey D. Nutting, Town Administrator  
**RE:** Five Year Fiscal Forecast FY 17 - FY 21

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Please find attached the five year fiscal forecast. I would like to remind everyone this is a "forecast". It uses information from the past and present to predict the future. Similar to a weather forecast, there are many factors that will affect what will actually happen and the farther out the forecast the less reliable it is. In the end each annual budget must be balanced so the necessary steps will be taken to meet that requirement.

The take away message from the report is that Franklin is in generally good financial shape but in the long run we will continue to struggle to maintain high quality school and municipal services given the fiscal constraints that we operate under. I believe we can continue a "level service" budget in fiscal years FY 17 and FY 18, Since each budget affects the future we will continue to be prudent in our fiscal approach and decisions. Starting in FY 19 the forecast suggests we will face difficult choices. However the forecast will become clearer over time. While many departments would like to add employees to better serve the citizens the available revenues leave very few options for expanding the work force within reoccurring revenues.

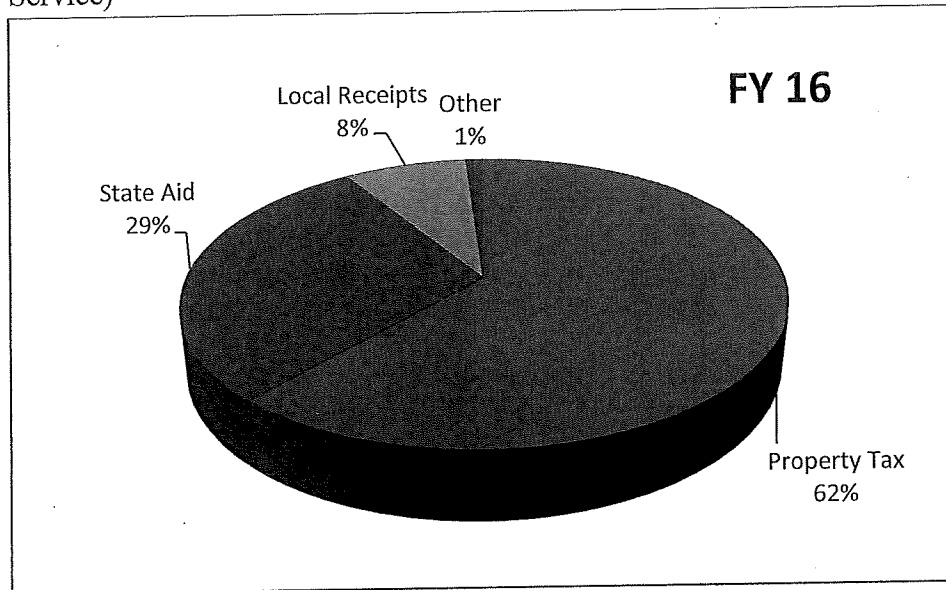
In order to have true fiscal stability there would need to be a great deal of change in Federal and state laws and regulations that drive up the cost of doing business. I do not see any major changes for the next five years that will provide relief.

We will continue to do are very best on behalf of all the citizens of Franklin to maintain a high quality of life while trying to control costs to the taxpayers.

## The Budget

The town budget has many moving parts but when you get to the bottom line it is pretty simple. We collect a certain amount of revenue and we can only spend what we collect. This includes borrowing money to pay for long term debt (unless it is voted by the citizens to exclude certain debt).

We have three major sources of revenues. Property Taxes, State Aid and Local Receipts (fees for Service)



### Property Taxes - FY 16 - \$ 64,222,021

Property taxes are allowed to grow by 2.5% per year plus tax revenue from new construction or renovation of existing buildings (New Growth). Over time this has been a consistent revenue source. The only variable has been during a weak economy folks do not build or renovate buildings at the same rate as a "normal economy". The fiscal forecast shows that property tax revenue will increase and that new growth from construction/renovation will be relatively consistent over the next five years.

### State Aid - FY 16 - \$ 30,554,710

All the funds provided by state aid are formula driven. These funds are provided by the State and are subject to the annual state budget process and vote of the legislature and Governor. The four major categories of revenue are Chapter 70, Charter School, Unrestricted Aid and All Other. Total state aid revenues from FY 11 to FY16 increased by \$650,842. Although, State Aid is still below FY 09 levels of 33,069,057.



**Education Aide (Chapter 70) – FY 16 - \$27,575,946**

The Town of Franklin was the recipient of large increases in Education Aid, Chapter 70 from the mid 1990's until 2009 when as a result of the economy it was reduced by \$3.2 million dollars. The increases in Chapter 70 were the result of large increases in student population growth, from a little over 3,300 students to over 6,000 students, and the formula that favored both student population growth and Franklin's fiscal status when the law was passed. The legislature has since changed the formula. Further, our school enrollment is on a decline at the elementary level. The combination of those two factors suggests that our Chapter 70 funds will grow but at a very low level compared to the past. Further, it is generally acknowledged that state aid increases more in an election year, than in a non-election year. The forecast "smooth's" that tread to an average increase every year.

**Charter School Aid – FY 16 - \$374,167**

Since Franklin hosts a charter school, the state provides some funding to the town, which has declined from \$801,929 in FY 11 to \$374,167 in FY 16. In the meanwhile, the charges against the town for the Charter School have risen from \$3,732,262 to \$4,351,270. The total net change is \$619,008 since FY 11.

**Unrestricted Aid - FY 16 - \$ 2,277,858**

These funds are from the lottery and can be used for any public purpose. In FY 11 we received \$2,089,973 and it has been slowly increasing over the past few years.

**All Other State Aid – FY 16 -\$326,739**

This is the total of several small accounts

**State Aid Assessments FY 16 – (\$5,128,575)**

It should be noted that along with revenue from the State, we receive an assessment for several services including School Choice, State Assessment, County Assessment and Charter School. With the exception of the Charter School these charges have not changed very much over the past five years.

**Local Receipts - FY 16 - \$ 8,040,000**

This revenue is a result of fees, excise tax, licenses etc. collected by the town. They are generally consistent, but subject to the overall economy. When new car sales are down, we collect less excise tax, if building construction slows, there are fewer permits. Over the long run the local receipts tend to rise, but given it is less than 8% of revenue, it does not have a dramatic effect on our overall revenues. Estimated receipts are slowly rising due to motor vehicle sales.

In summary:

Overall Revenues and State Assessments:

Property Tax - FY 11	\$52,779,600	FY 16 - \$64,222,021	Difference	\$11,442,421
State Aid	\$29,903,868	30,554,710		650,842
State Assessments	(553,903)	(625,961)		(72,058)
Local receipts	<u>\$ 7,192,000</u>	<u>8,040,500</u>		<u>848,500</u>
Total	\$89,321,565	\$102,191,270		\$12,869,705

Overall revenues have increased mostly as a result increased property taxes. Property taxes are “insolated” from the economy. They can rise every year by 2.5% plus new growth no matter if the economy is doing greater or poorly. State Aid and local receipts are more reflective of economic conditions. You will note the ‘average increase in revenue per year over the last five year was slightly less than \$2,600,000 and most of that was from property taxes. Looking forward I believe the annual revenue increase will continue to be about \$2,600,000 per year and property taxes will provide about 90% of that total.

The town does not have any taxing authority above what is allowed by state law. This means generally the only way to increase revenues by any substantial amount beyond what we “normally” collect is a decision by the voters to see if they support paying higher taxes. This option comes in a several forms but the two most common are a debt exclusion override to pay for a capital project, for example the new high school, or an override to support ongoing cost of providing education and municipal services. Franklin voters have supported several Debt Exclusions from the construction of school buildings and one override in Fiscal Year 2007 for support of the operation budget. The reason a debt exclusion or override may be consider from time to time is that our revenues are constrained by law while are expenses are subject to the “market”, (the cost of goods and services, inflation, etc.), legal and statutory requirements or desire to maintain a certain level of services to our citizens and history and tradition.

We continue to look at ways to push back against the “market”, fight unfunded mandates and other laws that drive up the cost of government while maintaining service levels we believe the citizens of Franklin desire. Sometimes despite our efforts the citizens are left with two choices, reduce services or pay higher taxes. The good news is that it is the citizen’s choice.

**Personal Costs (wages and staffing)**

We have trimmed the staff over time to balance the budget. While we would like to provide better service to our citizens it is beyond are ability to fund added positions without compromising other services.

Personnel costs (wages and benefits) account for 86% of the budget. We continue to look at the appropriate staffing size in each department, part time employees when appropriate, sharing health insurance costs and providing a competitive wages to our employees.

Almost all municipal collective bargaining contracts are settled until June 30, 2018, and the School Administration and Teachers are now negotiating a new contract for FY 2017 - FY 2019.

### **Pension System**

The Town belongs to the Norfolk County Retirement System. Municipal employees that work 20 hours per week are required to belong to the system and teachers belong to the state teacher's retirement system. If you are a member of the retirement system you do not pay into social security. Employees pay between 7% and 11% of their pay into to county system and can retire at different ages depending on which position you hold. The retirement system and almost all of the over 100 public retirement systems in the Commonwealth are underfunded due to many factors, but the biggest reason is that communities didn't pay sufficient funds from the 1930's until about 1988 when each system was required to be fully funded by 2028 (now changed to 2040). Norfolk County's system is scheduled to be fully funded by 2032. However that is subject to change. Once the pension is fully funded the town will have a dramatic reduction in pension costs and overall pensions will be less than 4% of payroll.

The Norfolk County Retirement Board announced that all communities should expect a 10% increase in pension costs each year for the next four years. Unfortunately in the short run pensions costs will rise and put additional pressure on the annual operating budget for the foreseeable future. Changes to the pension system are solely under the control of the state, accordingly I see no relief in sight on rising cost of pensions.

### **Health Insurance**

The town, working in cooperation from our employees has done an excellent job constraining the relentless upward pressure on health insurance costs. Our health insurance costs are equal to the Commonwealth's of Massachusetts's most popular plan and we continue to look at ways to fairly share the cost. Unfortunately health care continues generally to rise, our employee average age continues to rise, and as baby boomers retire our retiree health insurance is now a huge problem that needs to be addressed.

**OPEB (Other Post Retirement Benefits)** The Town's Other Post Retirement Benefits (OPEB) is the cost for retiree health insurance. Currently our obligation is nearly \$93,000,000. If we were able to properly fund our OPEB obligation it would be reduced to \$52,000,000 but we would need to pay over \$2,600,000 per year toward the obligation. Since our new revenues are about

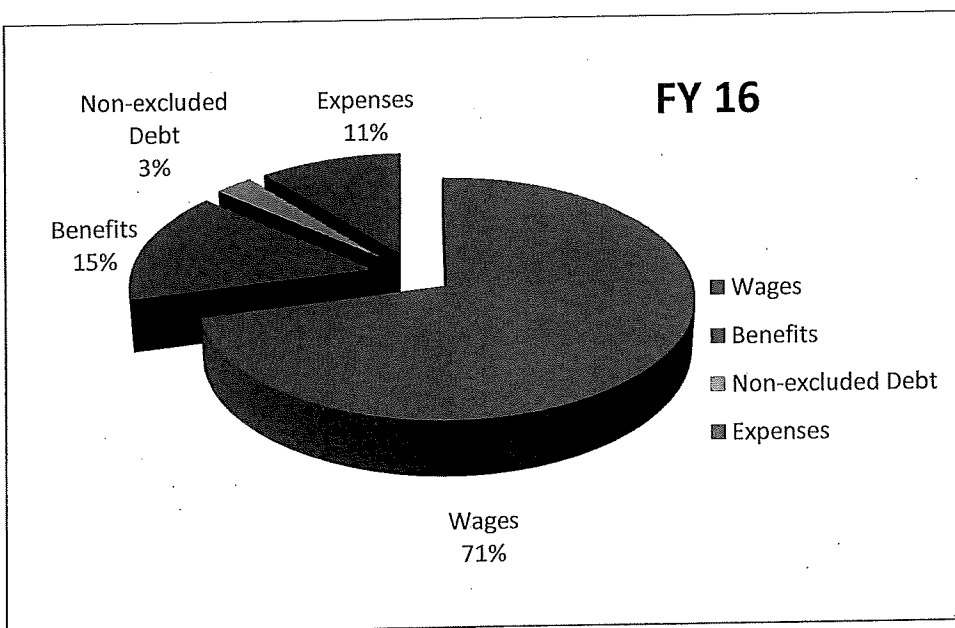
\$2.6 million per year it is impossible to properly fund OPEB without major reductions in current services. I believe we need to consider changing retiree health benefits in order to maintain the levels of service that the citizens desire.

### School Enrollment

The good news is that the overall school enrollment has generally declined at the elementary and middle school levels while increasing at the High School. Since 2008 the K-8 enrollment has dropped from 4,478 to 3654, a reduction of 824 students while the high school has increased from 1,574 to 1,734, an increase of 160 students. This reduction in elementary/middle school enrollment has helped the schools balance their budget and reduce class size with minimal increases to their annual operating budget. We will continue to review enrollment projections as they will play a major role in fiscal decisions.

### Expenses

We will continue to look at all available options to streamline operations. Please note that almost 86% of the budget is personnel costs with expenses making up about 14%. There is very little savings to be had on the expense side of the ledger.



We constantly look to save funds in all areas of the expense budgets, as we have for a years. We review energy efficiency, cost of materials, solicit bids for almost everything we purchase, use state wide bid list as well as group purchasing collaborates.

### **Where Are We Headed**

The forecast shows that we should be able to maintain service levels for FY 17 (July 1, 2016) And FY 18 (July 1, 2017). Beyond the next two years the budget will be challenging as our “normal” revenue increase does not keep pace with “normal” expense increases. It is difficult to look beyond FY 18 given the uncertainty of so many factors. Further we have the potential of over 600 housing units (Houses, Condo’s and Apartments) being built in the next few years, adding additional pressure on school and municipal services.

### **Sample of potential increases (for illustration only)**

It is projected that revenue will increase about \$2.5 - \$2.6 million dollars annually. By way of example if the following took place in a given fiscal year costs would exceed revenues

#### **Anticipated Increases**

School budget	\$1,400,000
Pension increase in FY 16	\$ 400,000
OPEB increase per year	\$ 50,000
Town “wage increases”	\$ 400,000
Health Insurance increase per year	\$ 175,000
Retiree Health Insurance	\$ 125,000
Other	<u>\$ 150,000</u>
Total	\$ 2,700,000

This does not include increases in School SPED cost, transportation, mandates, future contract obligations, maintaining appropriate class size, providing sufficient police, fire, and other, etc.

### **Summary**

The only short term way to reduce costs is to further reduce staffing levels. This will directly affect the quality of education and public services currently provided by the Town. I would argue that we should be adding positions in selective areas on the municipal and school system to adequately maintain services. Finally the budget will be balanced and we will do the best we can with the revenues that are available.

### **Executive Summary - Five Year Fiscal Forecast FY 17 - FY 21**

#### **Revenues – Assumptions**

1. The FY 17 and FY 18 budgets will be balanced on reoccurring revenue
2. New growth will continue at a steady pace.
3. The economy will remain stable and local receipts will grow modestly.
4. State Aid will grow modestly.
5. The change in the Charter School funding unknown at this time.

### **Expenses – Assumptions**

1. The forecast is based on current Fiscal Policies.
2. There will only be minor changes in municipal staffing levels.
3. School enrollment remains a big question.
4. Wages, Health Insurance, Pension and Retiree health Insurance (OPEB) are the biggest costs drivers and will continue to put pressure on the annual budgets.
5. We are not funding OPEB at a sufficient level at this time
6. By FY 19 the forecast strongly suggests we could be in a position to use some reserves, reduce the current level of services, and consider a tax increase or some combination of the above to balance the budget.

### **Potential Long-Term Solutions**

1. Consider changing retiree health insurance from 68/32 to 50/50% over some period of time
2. Continue to hire part time employees when appropriate
3. Continue to lobby against unfunded mandates
4. Continue to look to shared services when available
5. Continue to consider technology as a way to maximize efficient operations.
6. Continued with commercial/industrial development where appropriate to increase property tax revenues.
7. Encourage hotels (room tax) and restaurants (meals tax) to do business in Franklin
8. Continue to lobby to change outmode and expensive laws.

Jan 2017

**FY 17 Budget (General Fund Rounded) \$106,000,000**

**Preliminary FY 18 Revenue Increase**

Property Taxes	\$1,670,000
New growth	\$ 750,000
Local receipts	\$ 250,000
State aid (NET)/Other - Chap 70 up, Increase in State assessments	\$ 0

**Total PRELIMINARY ROUNDED \$2,700,000**

**Preliminary FY 18 Expenses Increase**

- Town Wages \$ 475,000
- Health Insurance (Town) @ 8% - Will bid in January \$ 300,000
- Pensions (Town/School) – assessment from County \$ 400,000
- PC/Liability/WC Insurances? \$ 75,000
- OPEB (Town/School) \$ 50,000
- More floor space to maintain  
Library, Senior Center, Rec Center  
(HVAC, custodians, staff personnel) ? \$ 125,000
- Staffing DPW \$ 100,000
- Expenses? \$ 75,000

Sub-Total \$1,600,000

- School Wages - Raise plus step and levels \$2,040,000
- Health Insurance (school) @ 8% \$ 485,000
- School Expenses ( SPED and Transportation) \$1,285,000

Sub Total \$3,810,000

FY 18 Grand Total Expenses	\$5,435,000
FY 18 Total Revenue	\$2,700,000

**FY 18 GAP (rounded) (\$2,700,000)**

- Balanced FY 17 School budget on non-reoccurring revenues \$ 3,100,000
- One time school revenues for FY 18 \$ TBD

A rough split of revenues would be \$1,500,000 to the schools and \$1,200,000 to the town. Cherry Sheets (State Aid) will be available at the end of January. I don't see much of an increase in state aid in any (

**Generally the preliminary wages/expense estimates come down so the gap is not as larger as shown above. However the trend is clear that the current level of services will only be sustainable for one more than a year.**

The School and the Town continue to face cost increases larger than our revenue increases. Further as the population changes and increases with more housing development there will be continued demand on school and town services.

We can start a dialogue over the next year to determine the best course of action as we look forward to FY 19 and beyond.



NSS COSTS

TOWN OF FRANKLIN NET SCHOOL SPENDING CALCULATION					
EOYR Line		School costs outside of school budgt born by Municipality			
FY16 Actual	FY167 Budget		FY 16 (BUDGETED)	FY 16 (ACTUAL)	FY 17 (PROJECTED)
1910	7400	ADMINISTRATION (Comptroller/Treasurer)	339,982	333,340	365,601
1920		(IT)		13,572	
2010	7480	UNEMPLOYMENT (85%)	125,000	55,496	106,250
		ATTENDANCE/HEALTH			
1960	7430	Police School Resource Officer (3 officers) 180 days @ 50%	68,191	68,191	69,995
		EMPLOYEE BENEFITS			
2000	7470	Norfolk County Pension (26%)	1,021,101	999,312	1,101,615
2010	7480	Workers Compensation (85%)	421,573	377,180	431,535
		Property/Casualty Insurance			
2030	7500		168,550	168,550	180,360
		15			
		Facilities Management Salaries			
		<b>FY 2017 budget:</b>			
		Dir of Facilities 70% \$114,500 incl VA	67,346		80,150
		Dep Director of Operations 70%\$92,000			64,400
		Fac Mgr 70% \$87,500 incl VA	57,733		61,250
		Secretary to Dir of Facilities 10% \$48,017	4,650		4,802
		Secretary to Facilities Mgr 90% \$51,198	43,729		46,078
		Tradesman 75% \$202,540	144,560		151,905
			318,019		408,585
		<b>FY 2016 actual paid:</b>			
		Dir of Facilities 60% \$112,253 Incl VA		67,352	
		Dep Director of Operations 70% \$26,242.64		18,370	
		Fac Mgr 70% \$85,415.635 incl VA		59,791	
		Secretary to Dir of Facilities 10% \$47,386.25		4,739	
		Secretary to Facilities Mgr 90% \$50,617.28		45,556	
		Tradesman 75%		164,928	
1976				360,735	
		16			
		Facilities School	4,589,073	4,673,057	4,630,716
		FY 2016 encumbrances		50,323	
2010		benefits health insurance	271,008	206,880	260,771
2010		life insurance	1,112	1,068	1,022
2000		retirement	364,191	320,604	353,425
2000		medicare	30,380	30,062	29,914
			5,255,764	5,281,994	5,275,849
	7450	<b>Total Facilities</b>	<b>5,573,782</b>	<b>5,642,729</b>	<b>5,684,434</b>

NSS COSTS

FY16 Actual	FY167 Budget		FY 16 (BUDGETED)	FY 16 (ACTUAL)	FY 17 (PROJECTED)
		<b>DPW 17</b>			
		maintenance of school vehicles			
1979		labor costs	5,583	4,503	4,503
1979		parts	8,507	6,644	6,644
1975		Snow & Ice costs (10%) \$712,347.67		71,235	
		FY 16 \$953,500 FY 17 \$953,500 (10%)	95,350		95,350
		<b>TOTAL MAINT &amp; SNOW REMOVAL</b>	<b>109,440</b>	<b>82,381</b>	<b>106,497</b>
		<b>Grounds 18</b>			
		labor	234,025	253,503	218,150
		expenses	105,000	115,791	130,000
1975			339,025	369,294	348,150
2010		benefits health, life, medicare	36,606	36,599	38,574
2000		retirement	43,423	39,475	43,517
			419,054	445,369	430,241
	7450	<b>Total Grounds/DPW-S&amp;I,Maintenance</b>	<b>528,493</b>	<b>527,750</b>	<b>536,738</b>
		<b>School Budget</b>			
		<b>FY 17 budget:</b>			
		<b>Technology Staff 19</b>			
		Dir of Technology 50% \$120,233+1,200 VA	(59,538)		(60,717)
		Database Admin 30% \$64,260	(18,900)		(19,278)
	FIX	Tech 6 50% \$42,636	(20,900)		(21,318)
		Tech 1 30% \$48,957	(9,599)		(14,687)
		Tech 2 20% \$46,544	(13,689)		(9,309)
		Tech 3 30% \$52,177	(15,346)		(15,653)
		Tech 4 30% \$47,989	(14,114)		(14,397)
		Tech 5 20% \$53,000 (vacant)	(10,600)		(10,600)
		Server Administrator 50% \$84,976	(41,655)		(42,488)
		Network Admin 50% \$75,000	(33,313)		(37,500)
		Tech Operations Specialist 30% \$46,263	(13,607)		(13,879)
			(251,261)		(259,825)
		benefits health, life, medicare	(22,326)		(22,850)
		FY17 BUDGET retirement .012197 FY16 .009	(39,475)		(53,077)
	7450	<b>TOTAL</b>	<b>(313,062)</b>		<b>(335,752)</b>
		<b>actual:</b>			
		Technology Staff (FY16 ACTUAL numbers)			
		Dir of Technology 50% \$121,075		(60,538)	
		Database Admin 30% \$63,000		(18,900)	
		Tech Reporting Specialist 0% \$56,375		-	
		Tech 1 20% \$48,807		(9,761)	
		Tech 2 30% \$50,471		(15,141)	
		Tech 3 30% \$52,234		(15,670)	
		Tech 4 30% \$47,048		(14,114)	
		Tech 5 20% \$19,977.28 prt'l yr		(3,995)	
		Tech 6 50% \$42,175		(21,088)	
		Server Administrator 50% \$83,310		(41,655)	
		Network Admin 50% \$68,380.67		(34,190)	
		Tech Operations Specialist 30% \$45,356		(13,607)	
				(248,660)	
1975					
2010		benefits health, life, medicare		(23,182)	
2000		retirement .01237		(48,831)	
		<b>FY 16 actual TOTAL</b>		<b>(320,673)</b>	

NSS COSTS

FY16 Actual		FY167 Budget		FY 16 (BUDGETED)	FY 16 (ACTUAL)	FY 17 (PROJECTED)
		<b>Debt</b>				
2130	7570	Principal		3,198,346	2,723,250	2,466,000
2140	7580	Interest		1,891,287	2,250,887	2,180,710
2065	7520	Short Term Interest		-	44,750	120,000
				5,089,633	5,018,887	4,766,710
2270	7680	<b>Regional schools</b>		2,172,832	2,165,493	2,297,376
		<b>Health Insurance</b>				
		GIC Retired Teachers Health Insurance (actual)				
		GIC Retired Teachers Health Insurance		910,000	858,612	890,000
		NON GIC Retired Teachers Health Insurance		750,000	675,826	855,000
2020	7490			1,660,000	1,534,438	1,745,000
		<b>Other Capital Expenses</b>				
2100		NEW FHS			1,851,308	
2100		FY 13 capital			5,966	
2100		FY 14 Capital			88,193	
2120		FY 15 Capital			64,269	
1995		FY 15 Capital Motor Equip			40,000	
					2,049,736	
2290	7690	<b>grand total</b>		16,856,075	18,634,000	16,949,860

DRAFT for review and changes by Supt.

16-Dec

	June 2007	June 2008	June 2009	June 2010	June 2011	June 2012	June 2013	June 2014	June 2015	June 2016	Oct 2016	From Peak enroll since 2008	From Peak by school	Removed Portable classrooms	2015	2013	future
<b>K - 5 Schools</b>																	
Davis Thayer	317	306	308	318	334	<b>339</b>	335	320	305	268	274		-65	4	<b>2015</b>		
Jefferson	542	<b>549</b>	511	500	467	425	410	417	408	369	332		-217	4	<b>2013</b>		
Kennedy	<b>549</b>	541	529	512	493	482	463	442	407	381	361		-188	4			future
Oak	481	<b>511</b>	487	463	457	458	480	456	447	416	414		-97				
Keller	588	606	<b>635</b>	606	589	537	537	493	447	445	412		-223				
Parmenter	431	433	<b>453</b>	438	435	451	448	420	416	375	369		-84	6	<b>2012</b>		
Total	2908	<b>2946</b>	2923	2837	2775	2692	2673	2548	2430	2254	2162	-784	-874				
			-23	-86	-62	-83	-19	-125	-118	-176	-92						
<b>MIDDLE SCHOOLS</b>																	
Horace Mann	<b>557</b>	536	531	527	520	521	497	471	443	461	467		-90				
Remington	470	516	<b>532</b>	507	490	484	486	487	474	485	460		-72				
Sullivan	477	480	459	443	416	466	458	<b>482</b>	464	454	465		-17				
total	1504	1532	1522	1477	1426	1471	1440	1440	1381	1400	1392	-140	-179				
Total changes K-8	<b>4478</b>	<b>4445</b>	<b>4314</b>	<b>4201</b>	<b>4163</b>	<b>4113</b>	<b>3988</b>	<b>3811</b>	<b>3654</b>	<b>3554</b>	<b>3554</b>	-924					
<b>High School</b>	1524	1574	1593	1620	1625	1617	1622	1627	1694	1719	<b>1743</b>	169					
Grand Total K-12												-755					
<b>ECDC</b>	201	206	188	213	220	201	179	151	139	156	140	-66					
	<b>6258</b>	<b>6226</b>	<b>6147</b>	<b>6046</b>	<b>5981</b>	<b>5914</b>	<b>5766</b>	<b>5644</b>	<b>5529</b>	<b>5437</b>	<b>5437</b>	-821					

	FY2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Projected
School Choice Sending Tuition Assessment (General Fund)	149,754	159,056	155,589	180,472	157,267	151,265	218,665	200,450
School Choice Received into School Special Revenue	223,610	160,290	127,685	108,001	81,858	50,468	40,017	40,017
Surplus/(Shortfall)	73,856	1,234	(27,904)	(72,471)	(75,409)	(100,797)	(178,648)	(160,433)
<hr/>								
Charter School Tuition Assessment (General Fund)	3,422,629	3,732,262	3,992,883	4,112,316	4,126,963	4,250,277	4,204,277	4,165,155
Charter School Reimbursement (General Fund)	748,358	837,016	659,515	539,647	596,007	672,139	360,290	342,912
Net Assessment	2,674,271	2,895,246	3,333,368	3,572,669	3,530,956	3,578,138	3,843,987	3,822,243
<hr/>								
Charter School Assessment Growth by year 7 year growth		309,633	260,621	119,433	14,647	123,314	(46,000)	(39,122) 742,526 *
<hr/>								
Charter School Reimbursement Growth/Decline by year 7 year growth/ (decline)		88,658	(177,501)	(119,868)	56,360	76,132	(311,849)	(17,378) (405,446) *

7 Year Net Growth in Charter School 1,147,972 \*

**C.S. 1-ER Commonwealth of Massachusetts Department of Revenue FY2017**

**NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS**

**General Laws, Chapter 58, Section 25A**

**Franklin**

**A. EDUCATION:**

**Distributions and Reimbursements:**

Chapter 70	27,903,911
School Transportation	0
Charter Tuition Reimbursement	342,912
Smart Growth	0

**Offset Items – Reserve for Direct Expenditure:**

School Choice Receiving Tuition	40,017
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**Sub-Total, All Education Items:**

**28,286,840**

**B. GENERAL GOVERNMENT:**

**Distributions and Reimbursements:**

Unrestricted General Government Aid	2,375,806
Local Share of Racing Taxes	0
Regional Public Libraries	0
Urban Revitalization	0
Veterans Benefits	140,469
Exemp: VBS and Elderly	94,613
State Owned Land	109,734

**Offset Item - Reserve for Direct Expenditure:**

Public Libraries	36,247
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**Sub-Total, All General Government:**

**2,756,869**

**C. TOTAL ESTIMATED RECEIPTS:**

**31,043,709**

C.S. 1-EC Commonwealth of Massachusetts Department of Revenue FY2017

NOTICE TO ASSESSORS OF ESTIMATED CHARGES

General Laws, Chapter 59, Section 21

Franklin

**A. COUNTY ASSESSMENTS:**

County Tax	228,867
Suffolk County Retirement	0
Essex County Reg Comm Center	0
<b>Sub-Total, County Assessments:</b>	<b>228,867</b>

**B. STATE ASSESSMENTS AND CHARGES:**

Retired Employees Health Insurance	0
Retired Teachers Health Insurance	0
Mosquito Control Projects	115,298
Air Pollution	10,393
Metropolitan Area Planning Council	16,523
Old Colony Planning Council	0
RMV Non-Renewal Surcharge	27,000
<b>Sub-Total, State Assessments:</b>	<b>169,214</b>

**C. TRANSPORTATION AUTHORITIES:**

MBTA	0
Boston Metro. Transit District	0
Regional Transit	232,487
<b>Sub-Total, Transportation Assessments:</b>	<b>232,487</b>

**D. ANNUAL CHARGES AGAINST RECEIPTS:**

Special Education	12,932
STRAP Repayments	0
Multi-Year Repayment	0
<b>Sub-Total, Annual Charges Against Receipts:</b>	<b>12,932</b>

**E. TUITION ASSESSMENTS:**

School Choice Sending Tuition	200,450
Charter School Sending Tuition	4,165,155
<b>Sub-Total, Tuition Assessments:</b>	<b>4,365,605</b>

**F. TOTAL ESTIMATED CHARGES:**

**5,009,105**