



Franklin Public Schools
355 Central Street
Franklin, MA 02038
Phone (508) 553-4825

To: Lucas Giguere, Superintendent of Schools
Franklin School Committee

From: Robert Dutch, Ed. D., Interim School Business Administrator

Date: September 5, 2023

Re: Monthly Financial Report

Attached please find the expenditure report for the school department general appropriation including all expenses posted through August 31, 2023.

Total Appropriation:	\$71,989,331
Salaries Expended to date	\$4,105,821
Salaries Encumbered to date	\$18,479,087
Non-Salaries Expended to date	\$883,673
Non-Salaries Encumbered to date	\$7,588,540
Balance	\$40,932,209

Transfers and reclassifications from revolving will be presented throughout the year to adjust for overages as the encumbrances are actually expensed. Included is the Reclassification of funds from Athletic - Revolving to Athletics - Contracted Services to balance the FY23 final budget.

Revolving Accounts

Included is a summary of revolving account balances for FY24.

Please contact me prior to the meeting with any questions you might have. Thank you.

FRANKLIN PUBLIC SCHOOLS

9/6/2023

FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
1110-School Committee	20-Salaries Secretarial	2,500	105	0		2,395
	40-Contracted Services	1,200	0	0		1,200
	50-Materials and Supplies	250	0	0		250
	60-Other Expenses	11,350	12,462	0		(1,112)
1110-School Committee Total		15,300	12,567	0		2,733
1210-Superintendent's Office	10-Salaries	208,500	39,985	176,338		(7,823)
	20-Salaries Secretarial	71,961	13,839	60,890		(2,768)
	40-Contracted Services	21,500	7,044	65		14,391
	40-Professional Development	12,000	2,250	1,535		8,215
	50-Materials and Supplies	6,000	3,851	1,219		930
	60-Other Expenses	26,000	13,634	6,255		6,111
1210-Superintendent's Office Total		345,961	80,602	246,303		19,056
1220-Assistant Superintendent's Office	10-Salaries	158,060	30,569	135,128		(7,637)
	40-Contracted Services	31,750	0	11,375		20,375
	50-Materials and Supplies	3,000	0	0		3,000
	60-Other Expenses	1,500	1,616	0		(116)
1220-Assistant Superintendent's Office Total		194,310	32,185	146,503		15,622
1230-District Administration		34,017	5,233	0		28,784
1230-District Administration total		34,017	5,233	0		28,784
1410 Business & Finance	10-Salaries	164,772	30,769	135,385		(1,382)
	20-Salaries Secretarial	252,906	37,122	146,207		69,577
	40-Contracted Services	15,000	3,705	0		11,295
	50-Materials and Supplies	6,000	1,663	315		4,022
	60-Other Expenses	4,000	1,730	0		2,270
Less Revenue from LLL-Admin offset		(14,000)				
1410 Business & Finance Total		442,678	74,989	281,907		85,782
1420 Human Resources	10-Salaries	135,000	26,740	117,658		(9,398)
	20-Salaries Secretarial	76,799	12,103	67,675		(2,979)
	40-Contracted Services	23,000	5,950	5,950		11,100
	50-Materials and Supplies	2,000	163	206		1,631
	60-Other Expenses	250	11,312			(11,062)
Less Revenue from LLL-Admin offset		(14,000)				0
1420-Human Resources Total		237,049	56,268	191,489		(10,708)
1430 Legal Services - School Committee	40-Contracted Services	100,000	6,165	93,835		0
1430 Legal Services - School Committee Total		100,000	6,165	93,835		0
1435 Legal Settlements - School Committee	40-Contracted Services	0	0	0		0
1435 Legal Settlements - School Committee Total		0	0	0		0
1450-District-wide Data Processing	40-Contracted Services	302,129	223,158	45,765		33,206
1450-District-Wide Information Data Processing Total		302,129	223,158	45,765		33,206

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FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
2110 Curriculum/PPS Directors	10-Salaries	653,390	131,721	535,669		(14,000)
	20-Salaries Secretarial	212,485	31,291	162,152		19,042
	40-Contracted Services	31,200	127.22	17,710		13,363
	50-Materials and Supplies	4,000	573	672		2,755
	60-Other Expenses	6,400	1,314	4,913		173
Less Revenue from LLL-Admin offset		(14,000)				
2110-District Wide Curriculum/Instruction Total		907,475	165,026	721,116		21,333
2120-Department Head/Curriculum Specialist	10-Salaries Professional	1,586,217	60,831	144,073		1,381,314
2120-Department Head/Curriculum Specialist Total		1,586,217	60,831	144,073		1,381,314
2130-Instr. Tech. Leadership	10-Salaries Professional	216,139	45,659	227,295		(56,815)
	10-Travel Stipend	1,200	0	0		1,200
2130- Instr. Tech. Leadership Total		218,929	45,659	227,295		(54,025)
2210-Principal's Office	10-Salaries Professional	2,994,567	495,767	2,440,595		58,205
	20-Salaries Secretarial	748,061	92,639	694,107		-38,685
	34-Salaries Substitute Caller	10,000	80	0		9,920
	40-Contracted Services	15,053	697	6,147		8,209
	50-Materials and Supplies	31,408	11,296	10,408		9,704
	60-Other Expenses	20,411	7,752	6,766		5,893
2210-Principal's Office Total		3,819,500	608,231	3,158,023		53,246
2250-Administrative Technology	40-Contracted Services	6,831	27	0		6,804
2250-Administrative Technology	50-Materials and Supplies	50,346	24,266	3,596		22,484
2250-Administrative Technology Total		57,177	24,293	3,596		29,288
2305-Teachers Classroom	10-Salaries	26,287,199	1,024,467	3,536,367		21,726,365
	61-Lexington Plan/Sick Day BB	149,800	0	0		149,800
	62-Degree Advancement	352,086	0	0		352,086
2305-Teachers Classroom Total		26,789,085	1,024,467	3,536,367		22,228,252
2310-Teachers Classroom-SPED	10-Salaries	9,509,485	372,351	1,718,305		7,418,830
	30-ESY Salaries	0	0	0		0
	31-Home Tutor Salaries	2,500	0	0		2,500
Less Revenue Pre K Revolving		(450,000)				0
2310-Teachers Classroom-SPED Total		9,511,985	372,351	1,718,305		7,421,330
2320-Therapeutic Services	10-Salaries	2,500,118	93,147	180,473		2,226,498
	40-Contracted Services	929,725	55,783	756,652		117,290
Less Revenue Pre K Revolving		(250,000)				0
2320-Therapeutic Services Total		3,429,843	148,930	937,125		2,343,788
2325-Substitutes	33-Salaries-Substitutes	536,200	0	0		536,200
2325-Substitutes Total		536,200		0		536,200
2330-Educational Assistants	31-Salaries-ESP's	3,129,779	6,432	440,773		2,682,574
	30-ESY Salaries	0	0	0		0
Less Revenue Pre K Revolving		(250,000)				0
2330-Educational Assistants Total		3,129,779	6,432	440,773		2,682,574

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FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
2340-Librarians	10-Salaries	0	0	0		0
	31-Salaries-ESP's	144,852	0	0		144,852
2340-Librarians Total		144,852	0	0		144,852
2345-Distance Learning	40-Contracted Services	8,000	5,937	0		2,063
2345-Distance Learning		8,000	5,937	0		2,063
2352-Instructional Coach	10-Salaries	1,304,334	48,670	51,373		1,204,291
	50-Materials and Supplies	800	0	0		800
2352-Instructional Coach Total		1,305,134	48,670	51,373		1,205,091
2354-Instructional Coach Stipend	61-Stipends/Curric Teams/Workshops	129,156	122	0		129,034
2354-Instructional Coach Stipend Total		129,156	122	0		129,034
2356-Professional Development	10-Salaries/Stipends	1,700	3,140	0		(1,440)
	60-Other Expenses	169,575	10,611	29,462		129,502
2356-Professional Development Total		171,275	13,751	29,462		128,062
2358-Vendor Professional Development	40-Contracted Services	35,185	1,200	0		33,985
	50-Materials and Supplies	1,590	0	0		1,590
2358-Vendor Professional Development Total		36,775	1,200	0		35,575
2410-Textbooks/Media/Materials	50-Materials and Supplies	199,195	11,517	45,647		142,031
2410-Textbooks/Media/Materials Total		199,195	11,517	45,647		142,031
2415-Other Instructional Materials-Library	50-Materials and Supplies	17,201	0	3,076		14,125
2415-Other Instructional Materials-Library Total		17,201	0	3,076		14,125
2430-General Supplies	50-Materials and Supplies	290,465	41,317	114,041		135,107
2430-General Supplies Total		290,465	41,317	114,041		135,107
2440-Other Instructional Services	60-Other Expenses	8,462	0	2,000		6,462
2440-Other Instructional Services Total		8,462	0	2,000		6,462
2451-Instructional Technology	50-Materials and Supplies	87,900	1,950	19,919		66,031
Less Revenue Technology Revolving		(65,000)				0
2451-Instructional Technology Total		87,900	1,950	19,919		66,031
2453-Library Technology/Hardware	40-Contracted Services	750	0	0		750
2453-Library Technology/Hardware Total		750	0	0		750
2454-Instructional Hardware	40-Contracted Services	96,335	0	50,236		46,099
	50-Materials and Supplies	26,681	0	975		25,706
2454-Instructional Hardware Total		123,016	0	51,211		71,805
2455-Instructional Software	40-Contracted Services	146,638	94,774	9,124		42,740
2455-Instructional Software Total		146,638	94,774	9,124		42,740
2710-Guidance/Counseling	10-Salaries	2,418,544	116,392	553,112		2,301,177
	20-Salaries Secretarial	38,771	3,768	44,127		(9,124)
2710-Guidance/Counseling Total		2,457,315	120,160	667,673		1,669,482
2720-Testing and Assessment	40-Contracted Services	5,600	7,083	0		(1,483)
	50-Materials and Supplies	17,420	7,792	1,326		8,302
2720-Testing and Assessment Total		23,020	14,875	1,326		6,819

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FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
2800-Psychological Services	10-Salaries	804,972	32,820	0		772,152
	40-Contracted Services	35,000	0	0		35,000
	50-Materials and Supplies	11,222	8,728	531		1,963
2800-Psychological Services Total		851,194	41,548	531		809,115
3200-Medical/Health Services	10-Salaries	960,052	34,926	85,798		839,328
	31-Salaries-EA's	0	0	0		0
	40-Contracted Services	13,420	15,885	3,751		(6,216)
	50-Materials and Supplies	13,287	3,191	3,372		6,724
	60-Other Expenses	1,630	0	0		1,630
3200-Medical/Health Services Total		988,389	54,002	92,921		841,466
3300-Transportation Services	10-Salaries Van Drivers	367,255	26,633	304,839		35,783
	30-Trans. Coordinator Salary	31,279	5,543	27,379		(1,643)
	40-Reg. Day Trans Contr. Svcs	1,544,980	0	1,396,740		148,240
	40-Contr. Svcs Out of District	1,640,000	0	0		1,640,000
	40-Contracted Svcs Foster	23,328	0	0		23,328
	40-Contracted Svcs Homeless	0	88	913		(1,001)
Less Revenue Pay to Ride		(1,300,000)				0
3300-Transportation Services Total		3,606,842	32,265	1,729,871		1,844,707
3510-Athletics	10-Salaries	310,000	0.00	112,126.82		197,873
	10-Travel Stipend	3,500	0	0		3,500
	40-Contracted Services	170,000	23,146	199,281		(52,427)
	50-Materials and Supplies	35,000	2,568	37,075		(4,643)
	51-Salaries/Athletic Director/Sec	161,526	28,897	136,377		(3,748)
	60-Other Expenses	8,000	11,508	5,250		(8,758)
Less Revenue Athletics		(688,026)				
3510-Athletics Total		688,026	66,119	377,983		243,924
3520-Other Student Activities	10-Salaries	175,002	0	7,556		167,446
	50-Graduation	17,000	0	0		17,000
	60-Other Expenses	23,375	2,043	880		20,452
	50-Materials and Supplies	3,423	0	0		3,423
Less Revenue Extracurricular Participation		(108,000)				0
3520-Other Student Activities Total		218,800	2,043	8,436		208,321
4130-Utilities (Cell Phone)	40-Contracted Services	12,410	2,033	1,849		8,528
4130-Utilities Total		12,410	2,033	0		10,377
4450-Technology Maintenance	10-Salaries	402,438	68,922	286,592		46,924
	31-Salaries-Tech	404,480	82,351	268,857		53,272
	40-Contracted Services	45,957	3,899	29,399		12,659
	50-Materials and Supplies	15,242	1,159	301		13,782
	60-Other Expenses	1,000	233	0		767
Less Revenue from LLL-Admin offset		(14,000)				0
4450-Technology Maintenance Total		869,117	156,564	585,149		127,404

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FY2024 SCHOOL COMMITTEE BUDGET UPDATE		FY2024 School Committee Budget Approved June 13, 2023	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2024 School Committee Available Budget
5200-Fixed Charges/Insurance	40-Contracted Services	8,400	8,820	0		(420)
	40-Health Care	6,375,085	1,052,154	4,947,846		375,085
	40-Long Term Disability	14,700	3,244	0		11,456
	40-Medicare Payroll Tax Exp.	770,000	47,390	722,640		(30)
Less Revenue from LLL/Café/Grants		(280,000)				0
5200-Fixed Charges/Insurance Total		7,168,185	1,111,608	5,670,486		386,091
5500-Other Fixed Charges - Crossing Guards	10-Salaries	50,000	0	0		50,000
5500-Other Fixed Charges - Medicaid Billing	40-Contracted Services	15,000	0	0		15,000
5500-Other Fixed Charges		65,000	0	0		65,000
9100-Out of District Public	40-Contractual Svcs Public	18,000	408	18,374		(782)
9200- Out of State	40-Contractual Svcs Out of State	532,471	34,367	264,224		233,880
9300- Private	40-Contractual Svcs Private	5,489,551	149,295	3,798,599		1,541,657
9400-Collaboratives	40-Contractual Svcs Collab	1,759,158	46,403	582,630		1,130,125
Less Circuit Breaker		(3,637,575)				0
9000-Out of District Total		7,799,180	230,473	4,663,827		2,904,880
OFFSETS	TOTAL	(7,084,601)				

Total FY2024 School Committee Budget	\$ 79,073,931.66	\$ 4,989,494.56	\$ 26,067,626.61	\$ 40,932,209.49
OFFSETS	\$ (7,084,601.00)			
Net Budget	\$ 71,989,330.66			

Revenue	
Ch.70 Aid	\$ 29,191,961.00
Town Appropriation	\$ 42,797,369.66
Revolving Accounts	
Lifelong Learning	\$ 56,000.00
Pre-K Revolving	\$ 950,000.00
Technology Revolving	\$ 65,000.00
Pay to Ride	\$ 1,300,000.00
Athletics Revolving	\$ 688,026.00
Extracurricular Participation	\$ 108,000.00
Café Revenue/Grants	\$ 280,000.00
Circuit Breaker	\$ 3,637,575.00
Total	\$ 7,084,601.00

REVOLVING ACCOUNT SUMMARY

9/5/2023

<u>DEPT</u>	<u>DESCRIPTION</u>	<u>BALANCE FORWARD</u>	<u>CURRENT RECEIPTS</u>	<u>YTD ACTUAL</u>	<u>ENCUMBRANCES</u>	<u>TOTAL EXPENDED</u>	<u>AVAILABLE</u>
302	FRIENDS FAMILY- K S	8,538.16		-		-	8,538.16
304	SCHOOL STORE	11,990.24	-	1,279.24	105.78	1,385.02	10,605.22
305	LOST BOOKS	112,665.95	1,140.00	-		-	111,525.95
306	TECHNOLOGY REVOLVING	73,912.50	-	-	69,071.00	69,071.00	4,841.50
308	LIFE LONG LEARNING	685,205.54	34,115.14	205,631.65	2,590.11	208,221.76	442,868.64
309	HS-EXTRA-CURRIC.-NON-INSTRUC.	149,243.00	75.00	-		-	149,168.00
310	EXTRA-CURRICULAR-ATHLETICS	718,362.93	2,575.00	48,649.43	6,534.16	55,183.59	660,604.34
311	EXTRA CURRICULAR-MUSIC	27,619.11	2,617.00	390.00	292.00	682.00	24,320.11
312	EXTRA CURR.-NON INSTRUC	90,245.00	-	-		-	90,245.00
313	ADVANCED PLACEMENT EXAMS	61,101.26	-	25.00		25.00	61,076.26
314	SUMMER LEARNING	-				-	-
315	PROPERTY RENTAL	18,886.95	6,302.50	7,255.51		7,255.51	5,328.94
316	TRANSPORTATION	1,344,460.45	65,520.00	648.65	1,800.00	2,448.65	1,276,491.80
317	PRE-KINDERGARTEN	1,126,303.85	1,614.00	-		-	1,124,689.85
320	BEST BUDDIES	690.00				-	690.00
326	OTHER LOCAL GRANTS (OPEN SCI ED)	41,120.00	-	-	-	-	41,120.00
330	SCHOOL CHOICE	(0.14)				-	(0.14)
331	CIRCUIT BREAKER	3,337,382.11	-	-		-	3,337,382.11
332	SPECIAL EDUCATION REVOLVING	8,183.91		2,150.00		2,150.00	6,033.91
335	GIFT ACCOUNTS	68,376.42	5,743.08	15,483.07	9,015.24	24,498.31	38,135.03
	SUBTOTALS	7,884,287.24	119,701.72	281,512.55	89,408.29	370,920.84	7,393,664.68
2200	FOODSERVICE	2,425,863.93	247,726.64	121,713.86	227,121.69	348,835.55	1,829,301.74
	TOTAL	10,310,151.17	367,428.36	403,226.41	316,529.98	719,756.39	9,222,966.42

**Reclassification of Expenses from Budgetary Accounts to Revolving Accounts
for Approval September 12, 2023**

Line Number	Account Number DESE Function	Org	Object	Description	Increase Expenses	Lower Expenses	FOR GNI import FILE
1	3510	31351005	530920	Athletics - Contracted Services		\$25,775.05	\$25,775.05 C
2	revolving	31500085	573040	Revolving Fund - Athletics	\$25,775.05		\$25,775.05 D
Total					\$25,775.05	\$25,775.05	

School Committee Approval: _____

School Business Administrator: _____

Town Finance Director: _____