



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: October 3, 2023

Re: Monthly Financial Report

Attached please find the expenditure report for the school department general appropriation including all expenses posted through September 29, 2023.

Total Appropriation:	\$71,989,331
Salaries Expended to date	\$7,382,313
Salaries Encumbered to date	\$11,731,156
Non-Salaries Expended to date	\$3,784,954
Non-Salaries Encumbered to date	\$14,600,554
Balance	\$34,490,354

Transfers and reclassifications from revolving will be presented throughout the year to adjust for overages as the encumbrances are actually expensed.

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

10/3/2023

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	305	0		2,196
	40-Contracted Services	1,200	0	0		1,200
	50-Materials and Supplies	250	0	0		250
	60-Other Expenses	11,350	12,462	8,000		(1,112)
1110-School Committee Total		15,300	12,767	8,000		(5,467)
1210-Superintendent's Office	10-Salaries	208,500	56,015	168,323		(15,838)
	20-Salaries Secretarial	71,961	19,374	58,122		(5,535)
	40-Contracted Services	21,500	9,357	65		12,078
	40-Professional Development	12,000	18,031	500		(6,531)
	50-Materials and Supplies	6,000	4,602	628		770
	60-Other Expenses	26,000	5,029	2,759		18,213
1210-Superintendent's Office Total		345,961	112,408	230,397		3,156
1220-Assistant Superintendent's Office	10-Salaries	158,060	42,843	128,991		(13,774)
	40-Contracted Services	31,750	11,375	11,375		9,000
	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	55,834	140,366		(1,890)
1230-District Administration		34,017	7,850	0		26,167
1230-District Administration total		34,017	7,850	0		26,167
1410 Business & Finance	10-Salaries	164,772	50,538	109,462		4,772
	20-Salaries Secretarial	252,906	50,913	139,335		62,658
	40-Contracted Services	15,000	3,705	0		11,295
	50-Materials and Supplies	6,000	1,812	460		3,728
	60-Other Expenses	4,000	1,730	0		2,270
Less Revenue from LLL-Admin offset		(14,000)				
1410 Business & Finance Total		442,678	108,699	249,257		84,722
1420 Human Resources	10-Salaries	135,000	37,437	97,563		0
	20-Salaries Secretarial	76,799	18,292	64,733		(6,226)
	40-Contracted Services	23,000	7,576	5,950		9,474
	50-Materials and Supplies	2,000	532	136		1,332
	60-Other Expenses	250	11,562			(11,312)
Less Revenue from LLL-Admin offset		(14,000)				0
1420-Human Resources Total		237,049	75,399	168,382		(6,732)
1430 Legal Services - School Committee	40-Contracted Services	100,000	12,843	87,157		0
1430 Legal Services - School Committee Total		100,000	12,843	87,157		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	234,124	60,075		7,931
1450-District-Wide Information Data Processing Total		302,129	234,124	60,075		7,931

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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	178,874	474,506		10
	20-Salaries Secretarial	212,485	54,441	176,691		(18,647)
	40-Contracted Services	31,200	0.00	17,710		13,490
	50-Materials and Supplies	4,000	435	1,189		2,376
	60-Other Expenses	6,400	2,557	2,080		1,763
Less Revenue from LLL-Admin offset		(14,000)				
2110-District Wide Curriculum/Instruction Total		907,475	236,308	672,176		(1,009)
2120-Department Head/Curriculum Specialist	10-Salaries Professional	1,586,217	181,342	138,243		1,266,632
2120-Department Head/Curriculum Specialist Total		1,586,217	181,342	138,243		1,266,632
2130-Instr. Tech. Leadership	10-Salaries Professional	217,339	81,407	135,002		930
	10-Travel Stipend	1,590	0	0		1,590
2130- Instr. Tech. Leadership Total		220,519	81,407	135,002		4,111
2210-Principal's Office	10-Salaries Professional	2,994,567	711,124	2,282,132		1,311
	20-Salaries Secretarial	748,061	155,613	592,065		383
	34-Salaries Substitute Caller	10,000	1,834	0		8,166
	40-Contracted Services	15,053	1,500	5,476		8,077
	50-Materials and Supplies	31,408	20,499	2,854		8,054
	60-Other Expenses	20,411	12,620	1,945		5,846
2210-Principal's Office Total		3,819,500	903,191	2,884,472		31,837
2250-Administrative Technology	40-Contracted Services	7,831	27	2,483		5,321
2250-Administrative Technology	50-Materials and Supplies	49,346	34,190	3,625		11,531
2250-Administrative Technology Total		57,177	34,217	6,108		16,853
2305-Teachers Classroom	10-Salaries	26,287,199	3,076,806	3,523,382		19,687,011
	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	3,076,806	3,523,382		20,188,897
2310-Teachers Classroom-SPED	10-Salaries	9,509,485	1,133,161	1,646,604		6,729,720
	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	1,133,161	1,646,604		6,732,220
2320-Therapeutic Services	10-Salaries	2,500,120	282,843	173,532		2,043,745
	40-Contracted Services	929,725	89,985	804,791		34,948
Less Revenue Pre K Revolving		(250,000)				0
2320-Therapeutic Services Total		3,429,845	372,829	978,323		2,078,693
2325-Substitutes	33-Salaries-Substitutes	536,200	33,912	0		502,288
2325-Substitutes Total		536,200		0		536,200
2330-Educational Assistants	31-Salaries-ESP's	3,129,779	315,407	396,265		2,418,107
	30-ESY Salaries	0	0	0		0
Less Revenue Pre K Revolving		(250,000)				0
2330-Educational Assistants Total		3,129,779	315,407	396,265		2,418,107

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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	19,133	0		125,719
2340-Librarians Total		144,852	19,133	0		125,719
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	145,329	49,397		1,109,608
	50-Materials and Supplies	800	0	0		800
2352-Instructional Coach Total		1,305,134	145,329	49,397		1,110,408
2354-Instructional Coach Stipend	61-Stipends/Curric Teams/Workshops	129,156	5,359	0		123,797
2354-Instructional Coach Stipend Total		129,156	5,359	0		123,797
2356-Professional Development	10-Salaries/Stipends	1,700	3,140	0		(1,440)
	60-Other Expenses	169,575	15,602	46,882		107,092
2356-Professional Development Total		171,275	18,741	46,882		105,652
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	33,636	48,210		117,349
2410-Textbooks/Media/Materials Total		199,195	33,636	48,210		117,349
2415-Other Instructional Materials-Library	50-Materials and Supplies	17,201	1,715	1,374		14,112
2415-Other Instructional Materials-Library Total		17,201	1,715	1,374		14,112
2430-General Supplies	50-Materials and Supplies	290,465	98,571	77,802		114,091
2430-General Supplies Total		290,465	98,571	77,802		114,091
2440-Other Instructional Services	60-Other Expenses	8,462	0	400		8,062
2440-Other Instructional Services Total		8,462	0	400		8,062
2451-Instructional Technology	50-Materials and Supplies	87,900	20,275	2,192		65,433
Less Revenue Technology Revolving		(65,000)				0
2451-Instructional Technology Total		87,900	20,275	2,192		65,433
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	54,124		42,211
	50-Materials and Supplies	26,681	537	439		25,706
2454-Instructional Hardware Total		123,016	537	54,563		67,916
2455-Instructional Software	40-Contracted Services	146,638	99,642	4,541		42,456
2455-Instructional Software Total		146,638	99,642	4,541		42,456
2710-Guidance/Counseling	10-Salaries	2,418,544	157,908	104,273		2,260,197
	20-Salaries Secretarial	38,771	7,200	43,113		(11,542)
2710-Guidance/Counseling Total		2,457,315	165,109	211,468		2,080,738
2720-Testing and Assessment	40-Contracted Services	5,600	7,083	0		(1,483)
	50-Materials and Supplies	17,420	5,082	4,590		7,748
2720-Testing and Assessment Total		23,020	12,165	4,590		6,265

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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	98,110	0		706,862
	40-Contracted Services	35,000	0	6,700		28,300
	50-Materials and Supplies	11,222	5,199	482		5,542
2800-Psychological Services Total		851,194	103,309	7,182		740,703
3200-Medical/Health Services	10-Salaries	960,052	124,753	82,498		752,801
	31-Salaries-EA's	0	0	0		0
	40-Contracted Services	11,319	799	0		10,520
	50-Materials and Supplies	15,418	4,341	2,489		8,588
	60-Other Expenses	1,600	20,962	85,261		(104,623)
3200-Medical/Health Services Total		988,389	150,855	170,248		667,286
3300-Transportation Services	10-Salaries Van Drivers	367,255	55,340	304,515		7,400
	30-Trans. Coordinator Salary	31,279	8,377	25,619		(2,718)
	40-Reg. Day Trans Contr. Svcs	1,544,980	155,232	1,397,088		(7,340)
	40-Contr. Svcs Out of District	1,640,000	78,558	1,681,438		(119,997)
	40-Contracted Svcs Foster	23,328	0	0		23,328
	40-Contracted Svcs Homeless	0	88	52,513		(52,601)
Less Revenue Pay to Ride		(1,300,000)				0
3300-Transportation Services Total		3,606,842	297,596	3,461,173		(151,927)
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	23,918	204,026		(57,944)
	50-Materials and Supplies	35,000	4,713	49,496		(19,209)
	51-Salaries/Athletic Director/Sec	161,526	42,609	129,822		(10,905)
	60-Other Expenses	8,000	11,608	7,510		(11,118)
Less Revenue Athletics		(688,026)				
3510-Athletics Total		688,026	82,849	390,854		214,324
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	11,084		10,248
	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	18,640		198,117
4130-Utilities (Cell Phone)	40-Contracted Services	12,410	3,097	1,674		7,639
4130-Utilities Total		12,410	3,097	1,674		7,639
4450-Technology Maintenance	10-Salaries	402,438	97,461	273,565		31,412
	31-Salaries-Tech	404,480	115,883	282,345		6,252
	40-Contracted Services	45,957	8,378	25,595		11,984
	50-Materials and Supplies	15,242	850	1,200		13,192
	60-Other Expenses	1,000	233	0		767
Less Revenue from LLL-Admin offset		(14,000)				0
4450-Technology Maintenance Total		869,117	222,806	582,705		63,606
5200-Fixed Charges/Insurance	40-Contracted Services	8,400	8,820	0		(420)

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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
	40-Health Care	6,375,085	1,900,592	3,761,908		712,585
	40-Long Term Disability	14,700	4,319	0		10,381
	40-Medicare Payroll Tax Exp.	770,000	111,003	658,997		(0)
Less Revenue from LLL/Café/Grants		(280,000)				0
5200-Fixed Charges/Insurance Total		7,168,185	2,024,734	4,420,905		722,546
5500-Other Fixed Charges - Crossing Guards	10-Salaries	50,000	4,428	0		45,572
5500-Other Fixed Charges - Medicaid Billing	40-Contracted Services	15,000	0	0		15,000
5500-Other Fixed Charges		65,000	4,428	0		60,572
9100-Out of District Public	40-Contractual Svcs Public	18,000	9,408	28,374		(19,783)
9200- Out of State	40-Contractual Svcs Out of State	532,471	40,603	324,788		167,081
9300- Private	40-Contractual Svcs Private	5,489,551	430,794	4,158,711		900,046
9400-Collaboratives	40-Contractual Svcs Collab	1,759,158	183,321	970,314		605,523
Less Circuit Breaker		(3,637,575)				0
9000-Out of District Total		7,799,180	664,126	5,482,187		1,652,868
OFFSETS TOTAL		(7,084,601)				

Total FY2024 School Committee Budget	\$ 79,073,932.00	\$ 11,137,781.83	\$ 26,361,194.94	\$ 34,490,354.23
OFFSETS	\$ (7,084,601.00)			
Net Budget	\$ 71,989,331.00			

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

10/3/2023

<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		2,250.00		2,250.00	6,288.16
304	SCHOOL STORE	11,990.24	456.09	5,509.79	546.56	6,056.35	5,477.80
305	LOST BOOKS	112,665.95	4,009.00	-		-	108,656.95
306	TECHNOLOGY REVOLVING	73,912.50	47,150.00	-	69,071.00	69,071.00	(42,308.50)
308	LIFE LONG LEARNING	2,029,666.00	153,337.52	277,980.19	1,226.73	279,206.92	1,597,121.56
309	HS-EXTRA-CURRIC.-NON-INSTRUC.	867,606.00	900.00	-		-	866,706.00
310	EXTRA-CURRICULAR-ATHLETICS	718,362.93	47,025.00	69,284.34	710.00	69,994.34	601,343.59
311	EXTRA CURRICULAR-MUSIC	27,619.11	2,822.00	536.00	146.00	682.00	24,115.11
312	EXTRA CURR.-NON INSTRUC	90,245.00	150.00	-		-	90,095.00
313	ADVANCED PLACEMENT EXAMS	61,101.26	-	25.00		25.00	61,076.26
314	SUMMER LEARNING	-				-	-
315	PROPERTY RENTAL	18,886.95	7,533.00	7,732.58		7,732.58	3,621.37
316	TRANSPORTATION	1,344,460.45	141,605.00	648.65	1,800.00	2,448.65	1,200,406.80
317	PRE-KINDERGARTEN	1,126,303.85	45,027.00	-		-	1,081,276.85
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	5,777.81	25,034.32	9,015.24	34,049.56	28,549.05
	SUBTOTALS	9,947,110.70	455,792.42	391,150.87	82,515.53	473,666.40	9,017,651.88
2200	FOODSERVICE	1,829,301.74	266,167.81	440,777.55	275,927.32	716,704.87	846,429.06
	TOTAL	11,776,412.44	721,960.23	831,928.42	358,442.85	1,190,371.27	9,864,080.94