



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: November 7, 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:	\$71,989,431
Salaries Expended to date	\$12,187,454
Salaries Encumbered to date	\$10,361,773
Non-Salaries Expended to date	\$5,173,174
Non-Salaries Encumbered to date	\$14,410,188
Balance	\$29,784,735

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

11/8/2023

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	386	0		2,114
	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	12,848	8,000		(5,548)
1210-Superintendent's Office	10-Salaries	208,500	72,046	136,261		193
	20-Salaries Secretarial	71,961	24,910	47,051		0
	40-Contracted Services	21,500	24,240	65		(2,805)
	40-Professional Development	12,000	3,000	1,535		7,465
	50-Materials and Supplies	6,000	4,602	628		770
	60-Other Expenses	26,000	21,059	546		4,395
1210-Superintendent's Office Total		345,961	149,857	186,086		10,018
1220-Assistant Superintendent's Office	10-Salaries	158,060	55,117	104,443		(1,500)
	40-Contracted Services	31,750	11,375	0		20,375
	50-Materials and Supplies	3,000	0	0		3,000
	60-Other Expenses	1,500	1,866	0		(366)
1220-Assistant Superintendent's Office Total		194,310	68,358	104,443		21,509
1230-District Administration		34,017	10,754	0		23,263
1230-District Administration total		34,017	10,754	0		23,263
1410 Business & Finance	10-Salaries	164,772	70,308	186,692		(92,228)
	20-Salaries Secretarial	252,906	65,375	111,082		76,449
	40-Contracted Services	15,000	3,705	0		11,295
	50-Materials and Supplies	6,000	1,967	250		3,783
	60-Other Expenses	4,000	1,730	0		2,270
Less Revenue from LLL-Admin offset		(14,000)				
1410 Business & Finance Total		442,678	143,085	298,024		1,569
1420 Human Resources	10-Salaries	135,000	48,133	90,917		(4,050)
	20-Salaries Secretarial	76,799	24,625	52,963		(789)
	40-Contracted Services	23,000	7,576	5,950		9,474
	50-Materials and Supplies	2,000	668	352		980
	60-Other Expenses	250	11,562			(11,312)
Less Revenue from LLL-Admin offset		(14,000)				0
1420-Human Resources Total		237,049	92,564	150,182		(5,697)
1430 Legal Services - School Committee	40-Contracted Services	100,000	17,186	82,814		0
1430 Legal Services - School Committee Total		100,000	17,186	82,814		0
1435 Legal Settlements - School Committee	40-Contracted Services	0	0	31,500		(31,500)
1435 Legal Settlements - School Committee Total		0	0	31,500		(31,500)
1450-District-wide Data Processing	40-Contracted Services	302,129	234,224	60,200		7,705
1450-District-Wide Information Data Processing Total		302,129	234,224	60,200		7,705

FRANKLIN PUBLIC SCHOOLS

11/8/2023

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	229,981	434,409		(11,000)
	20-Salaries Secretarial	212,485	71,275	143,160		(1,950)
	40-Contracted Services	31,200	235.00	17,475		13,490
	50-Materials and Supplies	4,000	1,090	377		2,533
	60-Other Expenses	6,400	1,967	3,224		1,209
Less Revenue from LLL-Admin offset		(14,000)				
2110-District Wide Curriculum/Instruction Total		907,475	304,548	598,645		4,282
2120-Department Head/Curriculum Specialist	10-Salaries Professional	1,586,217	299,719	114,927		1,171,571
2120-Department Head/Curriculum Specialist Total		1,586,217	299,719	114,927		1,171,571
2130-Instr. Tech. Leadership	10-Salaries Professional	217,339	117,155	179,013		(78,829)
	10-Travel Stipend	1,590	0	0		1,590
2130- Instr. Tech. Leadership Total		220,519	117,155	179,013		(75,649)
2210-Principal's Office	10-Salaries Professional	2,994,567	917,806	1,898,716		178,045
	20-Salaries Secretarial	748,061	215,917	561,539		-29,395
	Other Support Staff	80,727	14,661	0		66,066
	34-Salaries Substitute Caller	10,000	6,359	0		3,641
	40-Contracted Services	15,053	2,085	5,191		7,777
	50-Materials and Supplies	31,408	23,769	5,134		2,505
	60-Other Expenses	20,411	12,893	1,370		6,148
2210-Principal's Office Total		3,900,227	1,193,490	2,471,950		234,787
2250-Administrative Technology	40-Contracted Services	7,831	681	1,829		5,321
2250-Administrative Technology	50-Materials and Supplies	49,346	34,281	4,487		10,578
2250-Administrative Technology Total		57,177	34,962	6,316		15,899
2305-Teachers Classroom	10-Salaries	26,287,199	5,144,345	2,937,244		18,205,610
	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	5,144,345	2,937,244		18,707,496
2310-Teachers Classroom-SPED	10-Salaries	9,509,485	1,902,323	1,368,555		6,238,607
	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	1,902,323	1,368,555		6,241,107
2320-Therapeutic Services	10-Salaries	2,500,120	469,102	147,899		1,883,119
	40-Contracted Services	929,725	168,089	788,137		(26,501)
Less Revenue Pre K Revolving		(250,000)				0
2320-Therapeutic Services Total		3,429,845	637,191	936,036		1,856,618
2325-Substitutes	33-Salaries-Substitutes	536,200	71,749	0		464,451
2325-Substitutes Total		536,200	71,749	0		464,451
2330-Educational Assistants	31-Salaries-ESP's	3,129,779	721,638	290,429		2,117,712
	30-ESY Salaries	0	0	0		0
Less Revenue Pre K Revolving		(250,000)				0
2330-Educational Assistants Total		3,129,779	721,638	290,429		2,117,712

FRANKLIN PUBLIC SCHOOLS

11/8/2023

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	38,115	0		106,737
2340-Librarians Total		144,852	38,115	0		106,737
2345-Distance Learning	40-Contracted Services	8,000	5,937	1,807		256
2345-Distance Learning		8,000	5,937	1,807		256
2352-Instructional Coach	10-Salaries	1,304,334	249,299	41,494		1,013,541
	50-Materials and Supplies	800	0	0		800
2352-Instructional Coach Total		1,305,134	249,299	41,494		1,014,341
2354-Instructional Coach Stipend	61-Stipends/Curric Teams/Workshops	129,156	6,579	0		122,577
2354-Instructional Coach Stipend Total		129,156	6,579	0		122,577
2356-Professional Development	10-Salaries/Stipends	1,700	3,140	0		(1,440)
	60-Other Expenses	169,575	31,101	33,863		104,611
2356-Professional Development Total		171,275	34,241	33,863		103,171
2358-Vendor Professional Development	40-Contracted Services	35,185	1,200	5,600		28,385
	50-Materials and Supplies	1,590	0	0		1,590
2358-Vendor Professional Development Total		36,775	1,200	5,600		29,975
2410-Textbooks/Media/Materials	50-Materials and Supplies	199,195	51,870	39,066		108,259
2410-Textbooks/Media/Materials Total		199,195	51,870	39,066		108,259
2415-Other Instructional Materials-Library	50-Materials and Supplies	17,201	2,978	111		14,112
2415-Other Instructional Materials-Library Total		17,201	2,978	111		14,112
2430-General Supplies	50-Materials and Supplies	290,465	153,316	53,233		83,916
2430-General Supplies Total		290,465	153,316	53,233		83,916
2440-Other Instructional Services	60-Other Expenses	8,462	0	1,300		7,162
2440-Other Instructional Services Total		8,462	0	1,300		7,162
2451-Instructional Technology	50-Materials and Supplies	87,900	22,414	1,592		63,894
Less Revenue Technology Revolving		(65,000)				0
2451-Instructional Technology Total		87,900	22,414	1,592		63,894
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	3,064	51,060		42,211
	50-Materials and Supplies	26,681	976	0		25,705
2454-Instructional Hardware Total		123,016	4,040	51,060		67,916
2455-Instructional Software	40-Contracted Services	146,638	101,303	6,854		38,481
2455-Instructional Software Total		146,638	101,303	6,854		38,481
2710-Guidance/Counseling	10-Salaries	2,418,544	500,882	408,186		1,917,662
	20-Salaries Secretarial	38,771	10,923	35,848		(8,000)
2710-Guidance/Counseling Total		2,457,315	511,805	444,034		1,501,476
2720-Testing and Assessment	40-Contracted Services	5,600	7,083	0		(1,483)
	50-Materials and Supplies	17,420	10,210	3,324		3,886
2720-Testing and Assessment Total		23,020	17,293	3,324		2,403

FRANKLIN PUBLIC SCHOOLS

11/8/2023

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	163,400	0		641,572
	40-Contracted Services	35,000	1,900	7,821		25,279
	50-Materials and Supplies	11,222	5,664	111		5,447
2800-Psychological Services Total		851,194	170,964	7,932		672,298
3200-Medical/Health Services	10-Salaries	960,052	216,757	69,298		673,997
	31-Salaries-EA's	0	0	0		0
	40-Contracted Services	11,319	799	184		10,336
	50-Materials and Supplies	15,418	6,432	648		8,338
	60-Other Expenses	1,600	21,862	84,300		(104,562)
3200-Medical/Health Services Total		988,389	245,850	154,430		588,109
3300-Transportation Services	10-Salaries Van Drivers	367,255	86,598	258,535		22,122
	30-Trans. Coordinator Salary	31,279	11,099	20,063		117
	40-Reg. Day Trans Contr. Svcs	1,544,980	310,464	1,241,856		(7,340)
	40-Contr. Svcs Out of District	1,640,000	155,475	1,614,283		(129,758)
	40-Contracted Svcs Foster	23,328	0	0		23,328
	40-Contracted Svcs Homeless	0	1,575	112,599		(114,174)
Less Revenue Pay to Ride		(1,300,000)				0
3300-Transportation Services Total		3,606,842	565,211	3,247,336		(205,705)
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	57,120	199,971		(87,091)
	50-Materials and Supplies	35,000	22,828	31,602		(19,430)
	51-Salaries/Athletic Director/Sec	161,526	59,042	104,438		(1,954)
	60-Other Expenses	8,000	16,758	2,360		(11,118)
Less Revenue Athletics		(688,026)				
3510-Athletics Total		688,026	155,748	338,371		193,907
3520-Other Student Activities	10-Salaries	175,002	1,255	0		173,747
	50-Graduation	17,000	0	0		17,000
	60-Other Expenses	23,375	4,231	12,432		6,712
	50-Materials and Supplies	3,423	0	0		3,423
Less Revenue Extracurricular Participation		(108,000)				0
3520-Other Student Activities Total		218,800	5,486	12,432		200,882
4130-Utilities (Cell Phone)	40-Contracted Services	12,410	3,273	1,499		7,638
4130-Utilities Total		12,410	3,273	1,499		7,638
4450-Technology Maintenance	10-Salaries	402,438	125,890	221,458		55,090
	31-Salaries-Tech	404,480	149,416	285,026		(29,962)
	40-Contracted Services	45,957	8,576	25,398		11,983
	50-Materials and Supplies	15,242	850	15,243		(851)
	60-Other Expenses	1,000	233	0		767
Less Revenue from LLL-Admin offset		(14,000)				0
4450-Technology Maintenance Total		869,117	284,965	547,125		37,027
5200-Fixed Charges/Insurance	40-Contracted Services	8,400	8,820	0		(420)

FRANKLIN PUBLIC SCHOOLS

11/8/2023

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	2,423,642	3,576,358		375,085
	40-Long Term Disability	14,700	4,319	0		10,381
	40-Medicare Payroll Tax Exp.	770,000	175,527	594,473		0
Less Revenue from LLL/Café/Grants		(280,000)				0
5200-Fixed Charges/Insurance Total		7,168,185	2,612,308	4,170,831		385,046
5500-Other Fixed Charges - Crossing Guards	10-Salaries	50,000	9,719	0		40,281
5500-Other Fixed Charges - Medicaid Billing	40-Contracted Services	15,000	0	12,000		3,000
5500-Other Fixed Charges		65,000	9,719	12,000		43,281
9100-Out of District Public	40-Contractual Svcs Public	18,000	16,839	20,943		(19,782)
9200- Out of State	40-Contractual Svcs Out of State	532,471	80,247	290,974		161,250
9300- Private	40-Contractual Svcs Private	5,489,551	661,062	3,998,145		830,344
9400-Collaboratives	40-Contractual Svcs Collab	1,759,158	202,289	1,524,629		32,240
Less Circuit Breaker		(3,719,794)				0
9000-Out of District Total		7,799,180	960,437	5,834,691		1,004,052
OFFSETS TOTAL		(7,166,820)				

Total FY2024 School Committee Budget	\$	79,156,251.00	\$	17,370,347.25	\$	24,834,348.95	\$	29,784,734.80
OFFSETS	\$	(7,166,820.00)						
Net Budget	\$	71,989,431.00						

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	\$	3,719,794.00
Total	\$	7,166,820.00

REVOLVING ACCOUNT SUMMARY

11/8/2023

<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		2,750.00		2,750.00	5,788.16
304	SCHOOL STORE	11,990.24	2,775.95	6,447.88	669.18	7,117.06	7,649.13
305	LOST BOOKS	112,665.95	6,370.00	-		-	119,035.95
306	TECHNOLOGY REVOLVING	73,912.50	62,895.00	69,071.00	-	69,071.00	67,736.50
308	LIFE LONG LEARNING	2,029,666.00	330,027.47	360,930.44	3,752.10	364,682.54	1,995,010.93
309	HS-EXTRA-CURRIC.-NON-INSTRUC.	867,606.00	3,112.50	-	75.00	75.00	870,643.50
310	EXTRA-CURRICULAR-ATHLETICS	718,362.93	114,782.00	69,284.34	74,081.34	710.00	832,434.93
311	EXTRA CURRICULAR-MUSIC	27,619.11	2,822.00	917.90	869.74	1,787.64	28,653.47
312	EXTRA CURR.-NON INSTRUC	90,245.00	150.00	-		-	90,395.00
313	ADVANCED PLACEMENT EXAMS	61,101.26	6,200.00	25.00	3,930.98	3,955.98	63,345.28
314	SUMMER LEARNING	-				-	-
315	PROPERTY RENTAL	18,886.95	11,448.00	7,732.58	8,131.02	15,863.60	14,471.35
316	TRANSPORTATION	1,344,460.45	154,642.00	648.65	648.65	1,800.00	1,497,302.45
317	PRE-KINDERGARTEN	1,126,303.85	102,531.75	-		-	1,228,835.60
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	964,271.00	-		-	4,301,653.11
332	SPECIAL EDUCATION REVOLVING	8,183.91		2,150.00	-	2,150.00	6,033.91
335	GIFT ACCOUNTS	68,376.42	10,935.91	27,450.43	6,694.64	34,145.07	45,167.26
	SUBTOTALS	9,947,110.70	1,772,963.58	547,408.22	98,852.65	504,107.89	11,215,966.39
2200	FOODSERVICE	846,429.06	305,764.22	696,555.03	285,686.44	982,241.47	169,951.81
	TOTAL	10,793,539.76	2,078,727.80	1,243,963.25	384,539.09	1,486,349.36	11,385,918.20