



**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: December 6, 2023

Re: Monthly Financial Report

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Attached please find the expenditure report for the school department general appropriation including all expenses posted through November 27, 2023.

<b>Total Appropriation:</b>	\$71,989,431
Salaries Expended to date	\$19,938,544
Salaries Encumbered to date	\$12,636,186
Non-Salaries Expended to date	\$ 4,540,702
Non-Salaries Encumbered to date	\$ 8,922,833
<b>Balance</b>	<b>\$25,951,166</b>

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

12/4/2023

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	484	0		2,016
	40-Contracted Services	1,200	0	0		1,200
	50-Materials and Supplies	250	0	0		250
	60-Other Expenses	11,350	12,820.24	8,000		(1,112)
<b>1110-School Committee Total</b>		<b>15,300</b>	<b>13,304</b>	<b>8,000</b>		<b>(6,004)</b>
1210-Superintendent's Office	10-Salaries	208,500	88,077	120,231		192
	20-Salaries Secretarial	71,961	30,445	41,516		0
	40-Contracted Services	21,500	27,902.76	65.00		(6,468)
	40-Professional Development	12,000	3,250.00	1,535.00		7,215
	50-Materials and Supplies	6,000	5,048.67	183.01		768
	60-Other Expenses	26,000	21,095	474		4,431
<b>1210-Superintendent's Office Total</b>		<b>345,961</b>	<b>175,819</b>	<b>164,003</b>		<b>6,139</b>
1220-Assistant Superintendent's Office	10-Salaries	158,060	70,497	92,169		(4,607)
	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)
<b>1220-Assistant Superintendent's Office Total</b>		<b>194,310</b>	<b>83,738</b>	<b>92,169</b>		<b>18,402</b>
1230-District Administration		34,017	10,754	0		23,263
<b>1230-District Administration total</b>		<b>34,017</b>	<b>10,754</b>	<b>0</b>		<b>23,263</b>
1410 Business & Finance	10-Salaries	164,772	90,077	166,923		(92,228)
	20-Salaries Secretarial	252,906	79,956	96,525		76,425
	40-Contracted Services	15,000	3,705	0		11,295
	50-Materials and Supplies	6,000	2,801	316		2,884
	60-Other Expenses	4,000	3,435	0		565
<b>Less Revenue from LLL-Admin offset</b>		<b>(14,000)</b>				
<b>1410 Business &amp; Finance Total</b>		<b>442,678</b>	<b>179,974</b>	<b>263,763</b>		<b>(1,059)</b>
1420 Human Resources	10-Salaries	135,000	58,828.88	80,221.20		(4,050)
	20-Salaries Secretarial	76,799	30,906.23	47,078.40		(1,186)
	40-Contracted Services	23,000	7,576	5,950		9,474
	50-Materials and Supplies	2,000	977.18	85.78		937
	60-Other Expenses	250	11,562			(11,312)
<b>Less Revenue from LLL-Admin offset</b>		<b>(14,000)</b>				<b>0</b>
<b>1420-Human Resources Total</b>		<b>237,049</b>	<b>109,850</b>	<b>133,335</b>		<b>(6,137)</b>
1430 Legal Services - School Committee	40-Contracted Services	100,000	23,913.44	76,086.56		0
<b>1430 Legal Services - School Committee Total</b>		<b>100,000</b>	<b>23,913</b>	<b>76,087</b>		<b>0</b>
1435 Legal Settlements - School Committee	40-Contracted Services	0	6,468.00	25,032.00		(31,500)
<b>1435 Legal Settlements - School Committee Total</b>		<b>0</b>	<b>6,468</b>	<b>25,032</b>		<b>(31,500)</b>
1450-District-wide Data Processing	40-Contracted Services	302,129	269,624.18	25,036.76		7,468
<b>1450-District-Wide Information Data Processing Total</b>		<b>302,129</b>	<b>269,624</b>	<b>25,037</b>		<b>7,468</b>

## FRANKLIN PUBLIC SCHOOLS

12/4/2023

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	281,088	383,302		(11,000)
	20-Salaries Secretarial	212,485	87,867	126,568		(1,950)
	40-Contracted Services	31,200	572.12	17,138		13,490
	50-Materials and Supplies	4,000	1,749	495		1,756
	60-Other Expenses	6,400	2,685	1,259		2,456
Less Revenue from LLL-Admin offset		(14,000)				
2110-District Wide Curriculum/Instruction Total		907,475	373,962	528,762		4,752
2120-Department Head/Curriculum Specialist	10-Salaries Professional	1,586,217	417,819.64	103,268.82		1,065,129
2120-Department Head/Curriculum Specialist Total		1,586,217	417,820	103,269		1,065,129
2130-Instr. Tech. Leadership	10-Salaries Professional	217,339	152,840.74	159,700.65		(95,202)
	10-Travel Stipend	1,590	0	0		1,590
2130- Instr. Tech. Leadership Total		220,519	152,841	159,701		(92,022)
2210-Principal's Office	10-Salaries Professional	2,994,567	1,126,167	1,543,733		324,667
	20-Salaries Secretarial	748,061	256,848	501,723		-10,510
	30-Other Support Staff	80,727	22,615	0		58,112
	34-Salaries Substitute Caller	10,000	8,697	0		1,303
	40-Contracted Services	15,053	3,025	4,880		7,148
	50-Materials and Supplies	31,408	25,556	5,893		-41
	60-Other Expenses	20,411	13,068	1,195		6,148
2210-Principal's Office Total		3,900,227	1,455,977	2,057,424		386,826
2250-Administrative Technology	40-Contracted Services	7,831	1,416	1,810		4,604
2250-Administrative Technology	50-Materials and Supplies	49,346	36,372	5,713		7,261
2250-Administrative Technology Total		57,177	37,788	7,523		11,865
2305-Teachers Classroom	10-Salaries	26,287,199	7,201,769	2,532,717		16,552,713
	61-Lexington Plan/Sick Day BB	149,800	32,632	0		117,168
	62-Degree Advancement	352,086	125,121	0		226,966
2305-Teachers Classroom Total		26,789,085	7,359,522	2,532,717		16,896,846
2310-Teachers Classroom-SPED	10-Salaries	9,509,485	2,643,275	1,232,605		5,633,605
	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	2,643,275	1,232,605		5,636,105
2320-Therapeutic Services	10-Salaries	2,500,120	657,655.53	131,884.11		1,710,580
	40-Contracted Services	929,725	335,603.97	639,628.48		(45,507)
Less Revenue Pre K Revolving		(250,000)				0
2320-Therapeutic Services Total		3,429,845	993,260	771,513		1,665,073
2325-Substitutes	33-Salaries-Substitutes	536,200	112,915	0		423,285
2325-Substitutes Total		536,200	112,915	0		423,285
2330-Educational Assistants	31-Salaries-ESP's	3,129,779	950,376.03	257,580.62		1,921,822
	30-ESY Salaries	0	0	0		0
Less Revenue Pre K Revolving		(250,000)				0
2330-Educational Assistants Total		3,129,779	950,376	257,581		1,921,822

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12/4/2023

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	54,665.80	0		90,186
<b>2340-Librarians Total</b>		<b>144,852</b>	<b>54,666</b>	<b>0</b>		<b>90,186</b>
2345-Distance Learning	40-Contracted Services	8,000	7,744	0		256
<b>2345-Distance Learning</b>		<b>8,000</b>	<b>7,744</b>	<b>0</b>		<b>256</b>
2352-Instructional Coach	10-Salaries	1,304,334	354,244.08	37,541.84		912,548
	50-Materials and Supplies	800	0	0		800
<b>2352-Instructional Coach Total</b>		<b>1,305,134</b>	<b>354,244</b>	<b>37,542</b>		<b>913,348</b>
2354-Instructional Coach Stipend	61-Stipends/Curric Teams/Workshops	129,156	7,623.88	0		121,532
<b>2354-Instructional Coach Stipend Total</b>		<b>129,156</b>	<b>7,624</b>	<b>0</b>		<b>121,532</b>
2356-Professional Development	10-Salaries/Stipends	1,700	3,140	0		(1,440)
	60-Other Expenses	169,575	39,462.00	28,688.90		101,424
<b>2356-Professional Development Total</b>		<b>171,275</b>	<b>42,602</b>	<b>28,689</b>		<b>99,984</b>
2358-Vendor Professional Development	40-Contracted Services	35,185	6,540	0		28,645
	50-Materials and Supplies	1,590	0	0		1,590
<b>2358-Vendor Professional Development Total</b>		<b>36,775</b>	<b>6,540</b>	<b>0</b>		<b>30,235</b>
2410-Textbooks/Media/Materials	50-Materials and Supplies	199,195	74,528.07	28,871.28		95,796
<b>2410-Textbooks/Media/Materials Total</b>		<b>199,195</b>	<b>74,528</b>	<b>28,871</b>		<b>95,796</b>
2415-Other Instructional Materials-Library	50-Materials and Supplies	17,201	3,010.22	2,826.52		11,364
<b>2415-Other Instructional Materials-Library Total</b>		<b>17,201</b>	<b>3,010</b>	<b>2,827</b>		<b>11,364</b>
2430-General Supplies	50-Materials and Supplies	290,465	191,827.01	35,359.66		63,278
<b>2430-General Supplies Total</b>		<b>290,465</b>	<b>191,827</b>	<b>35,360</b>		<b>63,278</b>
2440-Other Instructional Services	60-Other Expenses	8,462	857.32	700.00		6,905
<b>2440-Other Instructional Services Total</b>		<b>8,462</b>	<b>857</b>	<b>700</b>		<b>6,905</b>
2451-Instructional Technology	50-Materials and Supplies	87,900	23,379.65	627.98		63,892
<b>Less Revenue Technology Revolving</b>		<b>(65,000)</b>				<b>0</b>
<b>2451-Instructional Technology Total</b>		<b>87,900</b>	<b>23,380</b>	<b>628</b>		<b>63,892</b>
2453-Library Technology/Hardware	40-Contracted Services	750	0	0		750
<b>2453-Library Technology/Hardware Total</b>		<b>750</b>	<b>0</b>	<b>0</b>		<b>750</b>
2454-Instructional Hardware	40-Contracted Services	96,335	9,703	45,885		40,747
	50-Materials and Supplies	26,681	1,420	53		25,208
<b>2454-Instructional Hardware Total</b>		<b>123,016</b>	<b>11,123</b>	<b>45,938</b>		<b>65,955</b>
2455-Instructional Software	40-Contracted Services	146,638	107,302.25	1,044.49		38,291
<b>2455-Instructional Software Total</b>		<b>146,638</b>	<b>107,302</b>	<b>1,044</b>		<b>38,291</b>
2710-Guidance/Counseling	10-Salaries	2,418,544	691,945	408,544		1,726,546
	20-Salaries Secretarial	38,771	14,580.54	32,254.35		(8,064)
<b>2710-Guidance/Counseling Total</b>		<b>2,457,315</b>	<b>706,526</b>	<b>440,799</b>		<b>1,309,990</b>
2720-Testing and Assessment	40-Contracted Services	5,600	7,083	0		(1,483)
	50-Materials and Supplies	17,420	13,636	88		3,696
<b>2720-Testing and Assessment Total</b>		<b>23,020</b>	<b>20,719</b>	<b>88</b>		<b>2,213</b>

## FRANKLIN PUBLIC SCHOOLS

12/4/2023

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	228,639.73	0		576,332
	40-Contracted Services	35,000	10,171	2,600		22,229
	50-Materials and Supplies	11,222	5,774	0		5,448
<b>2800-Psychological Services Total</b>		<b>851,194</b>	<b>244,586</b>	<b>2,600</b>		<b>604,008</b>
3200-Medical/Health Services	10-Salaries	960,052	306,442.99	62,698.56		590,910
	31-Salaries-EA's	0	0	0		0
	40-Contracted Services	11,319	898	0		10,421
	50-Materials and Supplies	15,418	7,168	233		8,018
	60-Other Expenses	1,600	30,959	78,198		(107,557)
<b>3200-Medical/Health Services Total</b>		<b>988,389</b>	<b>345,467</b>	<b>141,129</b>		<b>501,793</b>
3300-Transportation Services	10-Salaries Van Drivers	367,255	120,270.28	233,044.72		13,940
	30-Trans. Coordinator Salary	31,279	13,496.31	17,666.25		116
	40-Reg. Day Trans Contr. Svcs	1,544,980	471,217.88	1,081,102.12		(7,340)
	40-Contr. Svcs Out of District	1,640,000	439,358.08	1,331,225.07		(130,583)
	40-Contracted Svcs Foster	23,328	0	0		23,328
	40-Contracted Svcs Homeless	0	18,116.10	97,707.58		(115,824)
<b>Less Revenue Pay to Ride</b>		<b>(1,300,000)</b>				<b>0</b>
<b>3300-Transportation Services Total</b>		<b>3,606,842</b>	<b>1,062,459</b>	<b>2,760,746</b>		<b>(216,362)</b>
3510-Athletics	10-Salaries	310,000	170,898.00	91,536.16		47,566
	10-Travel Stipend	3,500	0	0		3,500
	40-Contracted Services	170,000	84,969.00	224,879.00		(139,848)
	50-Materials and Supplies	35,000	45,942.94	15,274.04		(26,217)
	51-Salaries/Athletic Director/Sec	161,526	59,042	104,438		(1,954)
	60-Other Expenses	8,000	18,073.00	2,525.00		(12,598)
<b>Less Revenue Athletics</b>		<b>(688,026)</b>				
<b>3510-Athletics Total</b>		<b>688,026</b>	<b>378,925</b>	<b>347,116</b>		<b>(38,015)</b>
3520-Other Student Activities	10-Salaries	175,002	42,255	0		132,747
	50-Graduation	17,000	0	11,250		5,750
	60-Other Expenses	23,375	5,879	6,770		10,726
	50-Materials and Supplies	3,423	200	7,556		(4,333)
<b>Less Revenue Extracurricular Participation</b>		<b>(108,000)</b>				<b>0</b>
<b>3520-Other Student Activities Total</b>		<b>218,800</b>	<b>48,334</b>	<b>25,577</b>		<b>144,890</b>
4130-Utilities (Cell Phone)	40-Contracted Services	12,410	4,337.22	1,323.20		6,750
<b>4130-Utilities Total</b>		<b>12,410</b>	<b>4,337</b>	<b>1,323</b>		<b>6,750</b>
4450-Technology Maintenance	10-Salaries	402,438	154,172.58	195,403.80		52,862
	31-Salaries-Tech	404,480	183,443.43	254,717.11		(33,681)
	40-Contracted Services	45,957	9,916	25,051		10,990
	50-Materials and Supplies	15,242	14,893.25	1,200.00		(851)
	60-Other Expenses	1,000	0	0		1,000
<b>Less Revenue from LLL-Admin offset</b>		<b>(14,000)</b>				<b>0</b>
<b>4450-Technology Maintenance Total</b>		<b>869,117</b>	<b>362,426</b>	<b>476,372</b>		<b>30,320</b>
5200-Fixed Charges/Insurance	40-Contracted Services	8,400	8,820	0		(420)

## FRANKLIN PUBLIC SCHOOLS

12/4/2023

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	2,948,246.72	3,051,753.28		375,085
	40-Long Term Disability	14,700	5,434.10	0.00		9,266
	40-Medicare Payroll Tax Exp.	770,000	241,157.98	528,842.02		0
Less Revenue from LLL/Café/Grants		(280,000)				0
5200-Fixed Charges/Insurance Total		7,168,185	3,203,659	3,580,595		383,931
5500-Other Fixed Charges - Crossing Guards	10-Salaries	50,000	14,844.36	0		35,156
5500-Other Fixed Charges - Medicaid Billing	40-Contracted Services	15,000	2,552.03	9,447.97		3,000
5500-Other Fixed Charges		65,000	17,396	9,448		38,156
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	107,844.24	263,376.76		161,250
9300- Private	40-Contractual Svcs Private	5,489,551	1,244,719.38	3,602,816.63		642,015
9400-Collaboratives	40-Contractual Svcs Collab	1,759,158	521,231.01	1,203,123.40		34,804
Less Circuit Breaker		(3,719,794)				0
9000-Out of District Total		7,799,180	1,890,634	5,090,260		818,287
OFFSETS TOTAL		(7,166,820)				

Total FY2024 School Committee Budget	\$ 79,156,251.00	\$ 24,542,093.67	\$ 21,496,171.69	\$ 25,951,165.64
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

12/4/2023

<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	5,430.50	8,349.28	499.25	8,848.53	8,572.21
305	LOST BOOKS	112,665.95	6,905.00	-		-	119,570.95
306	TECHNOLOGY REVOLVING	73,912.50	64,265.00	69,116.00	-	69,116.00	69,061.50
308	LIFE LONG LEARNING	2,029,666.00	474,266.26	455,425.36	1,131.24	456,556.60	2,047,375.66
309	HS-EXTRA-CURRIC.-NON-INSTRUC.	867,606.00	9,487.50	75.00	-	75.00	877,018.50
310	EXTRA-CURRICULAR-ATHLETICS	718,362.93	126,137.00	79,406.34	-	79,406.34	765,093.59
311	EXTRA CURRICULAR-MUSIC	27,619.11	2,822.00	9,080.90	1,475.00	10,555.90	19,885.21
312	EXTRA CURR.-NON INSTRUC	90,245.00	150.00	-	-	-	90,395.00
313	ADVANCED PLACEMENT EXAMS	61,101.26	108,903.00	3,930.98	-	3,930.98	166,073.28
314	SUMMER LEARNING	-				-	-
315	PROPERTY RENTAL	18,886.95	11,875.50	8,666.06	-	8,666.06	22,096.39
316	TRANSPORTATION	1,344,460.45	174,238.00	8,506.65	-	8,506.65	1,510,191.80
317	PRE-KINDERGARTEN	1,126,303.85	110,521.75	1,944.00	356.00	2,300.00	1,234,525.60
320	BEST BUDDIES	690.00				-	690.00
326	OTHER LOCAL GRANTS (OPEN SCI ED)	41,120.00	-	6,900.00	-	6,900.00	34,220.00
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	12,031.50	30,701.80	8,285.03	38,986.83	41,421.09
	SUBTOTALS	9,947,110.70	2,071,304.01	687,002.37	11,746.52	698,748.89	11,319,665.82
2200	FOODSERVICE	846,429.06	826,364.32	1,054,034.75	331,936.84	1,385,971.59	286,821.79
	TOTAL	10,793,539.76	2,897,668.33	1,741,037.12	343,683.36	2,084,720.48	11,606,487.61