



**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: February 6, 2024

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 January 31, 2024.

|                                    |                      |
|------------------------------------|----------------------|
| <b>Total Appropriation:</b>        | \$71,989,431         |
| Salaries Expended to date          | \$30,176,591         |
| Salaries Encumbered to date        | \$32,040,656         |
| Non-Salaries Expended to date      | \$ 6,639,375         |
| Non-Salaries Encumbered to date    | \$ 7,227,599         |
| <b>Reclassification of Revenue</b> | \$ -687,000          |
| <b>Balance</b>                     | <b>\$(3,407,790)</b> |

The following accounts appear over expended at this time. You will notice a negative balance on this report, due to reclassifications of expenses to revolving accounts that have not yet occurred. Specifically, a reclassification of expenses to various accounts equaling \$3.4M, but the expenses have not actually been incurred yet, so the next few months may continue to show a negative balance as a result.

#### Salary Accounts

|                               |                              |                               |
|-------------------------------|------------------------------|-------------------------------|
| 1420 Human Resources          | 1410 Business & Finance      | 2110 Curriculum/PPS Directors |
| 2130-Instructional Technology | 2310-Teachers Classroom-SPED | 2354- Instructional Coach     |
| 2710- Counseling              | 3300- Van Drivers            | 4450-Technology Maintenance   |

#### Non-Salary Accounts

|                              |                               |                      |
|------------------------------|-------------------------------|----------------------|
| 1110-School Committee        | 1210- Superintendent's Office | 1420 Human Resources |
| 1435-Legal Settlements       | 2320-Therapeutic Services     |                      |
| 3200-Medical/Health Services | 3300-Transportation           | 3510-Athletics       |

#### 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.

## REVOLVING ACCOUNT SUMMARY

2/7/2024

| DEPT | DESCRIPTION                      | <u>BALANCE<br/>FORWARD</u> | <u>CURRENT<br/>RECEIPTS</u> | <u>YTD ACTUAL</u> | <u>ENCUMBRANCES</u> | <u>TOTAL<br/>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                  | 8,435.42                    | 9,919.66          | 561.14              | 10,480.80                 | 9,944.86         |
| 305  | LOST BOOKS                       | 112,665.95                 | 8,864.59                    | -                 |                     | -                         | 121,530.54       |
| 306  | TECHNOLOGY REVOLVING             | 73,912.50                  | 64,670.00                   | 69,071.00         | -                   | 69,071.00                 | 69,511.50        |
| 308  | LIFE LONG LEARNING               | 2,029,666.00               | 718,382.00                  | 628,519.52        | 31,615.53           | 660,135.05                | 2,087,912.95     |
| 309  | HS-EXTRA-CURRIC.-NON-INSTRUC.    | 867,606.00                 | 45,637.50                   | 75.00             | -                   | 75.00                     | 913,168.50       |
| 310  | EXTRA-CURRICULAR-ATHLETICS       | 718,362.93                 | 229,050.00                  | 78,623.20         | -                   | 78,623.20                 | 868,789.73       |
| 311  | EXTRA CURRICULAR-MUSIC           | 27,619.11                  | 33,236.96                   | 30,959.42         | 3,445.00            | 34,404.42                 | 26,451.65        |
| 312  | EXTRA CURR.-NON INSTRUC          | 90,245.00                  | 300.00                      | -                 | -                   | -                         | 90,545.00        |
| 313  | ADVANCED PLACEMENT EXAMS         | 61,101.26                  | 123,783.00                  | 7,944.26          | -                   | 7,944.26                  | 176,940.00       |
| 314  | SUMMER LEARNING                  | -                          |                             |                   |                     | -                         | -                |
| 315  | PROPERTY RENTAL                  | 18,886.95                  | 33,739.75                   | 9,756.88          | -                   | 9,756.88                  | 42,869.82        |
| 316  | TRANSPORTATION                   | 1,344,460.45               | 179,748.00                  | 2,448.65          | -                   | 2,448.65                  | 1,521,759.80     |
| 317  | PRE-KINDERGARTEN                 | 1,126,303.85               | 196,631.00                  | 355.00            | 356.00              | 711.00                    | 1,322,223.85     |
| 318  | FHS FIELD TRIPS                  | -                          | 8,405.00                    | 4,335.00          |                     | 4,335.00                  | 4,070.00         |
| 320  | BEST BUDDIES                     | 690.00                     |                             |                   |                     | -                         | 690.00           |
| 326  | OTHER LOCAL GRANTS (OPEN SCI ED) | 41,120.00                  | -                           | 33,154.80         | -                   | 33,154.80                 | 7,965.20         |
| 330  | SCHOOL CHOICE                    | (0.14)                     | 89,983.14                   | (0.14)            |                     | (0.14)                    | (89,983.14)      |
| 331  | CIRCUIT BREAKER                  | 3,337,382.11               | 1,928,542.00                | -                 |                     | -                         | 5,265,924.11     |
| 332  | SPECIAL EDUCATION REVOLVING      | 8,183.91                   |                             | 2,150.00          | -                   | 2,150.00                  | 6,033.91         |
| 335  | GIFT ACCOUNTS                    | 68,376.42                  | 28,566.39                   | 41,330.57         | 8,583.50            | 49,914.07                 | 47,028.74        |
|      | SUBTOTALS                        | 9,947,110.70               | 3,697,974.75                | 921,392.82        | 44,561.17           | 965,953.99                | 12,679,131.46    |
| 2200 | FOODSERVICE                      | 846,429.06                 | 1,077,383.47                | 1,561,268.76      | 247,575.07          | 1,808,843.83              | 114,968.70       |
|      | TOTAL                            | 10,793,539.76              | 4,775,358.22                | 2,482,661.58      | 292,136.24          | 2,774,797.82              | 12,794,100.16    |

## FRANKLIN PUBLIC SCHOOLS

2/7/2024

| FY2024 SCHOOL COMMITTEE BUDGET UPDATE                       |                             | FY2024 School Committee<br>Budget Approved June 13,<br>2023 | EXPENDED YTD   | ENCUMBERED     | TRANSFER        | FY2024 School Committee<br>Available Budget |
|---|-----------------------------|---|----------------|----------------|-----------------|---|
| 1110-School Committee                                       | 20-Salaries Secretarial     | 2,500   | 954            | 0              |                 | 1,546                                       |
|   | 40-Contracted Services      | 1,200   | 0              | 0              |                 | 1,200                                       |
|   | 50-Materials and Supplies   | 250   | 0              | 0              |                 | 250   |
|   | 60-Other Expenses           | 11,350  | 20,820.24      | 0              |                 | (9,470)                                     |
| <b>1110-School Committee Total</b>                          |                             | <b>15,300</b>   | <b>21,774</b>  | <b>0</b>       |                 | <b>(6,474)</b>                              |
| 1210-Superintendent's Office                                | 10-Salaries                 | 208,500   | 120,139        | 88,169         |                 | 192   |
|   | 20-Salaries Secretarial     | 71,961  | 41,516         | 30,445         |                 | 0   |
|   | 40-Contracted Services      | 21,500  | 32,746.52      | 0.00           |                 | (11,247)                                    |
|   | 40-Professional Development | 12,000  | 4,935.00       | 550.00         |                 | 6,515                                       |
|   | 50-Materials and Supplies   | 6,000   | 5,423.78       | 1,142.06       |                 | (566)                                       |
|   | 60-Other Expenses           | 26,000  | 21,143         | 908            |                 | 3,949                                       |
| <b>1210-Superintendent's Office Total</b>                   |                             | <b>345,961</b>  | <b>225,903</b> | <b>121,214</b> |                 | <b>(1,156)</b>                              |
| 1220-Assistant Superintendent's Office                      | 10-Salaries                 | 158,060   | 99,291         | 67,506         |                 | (8,738)                                     |
|   | 40-Contracted Services      | 31,750  | 11,375         | 0              |                 | 20,375                                      |
|   | 50-Materials and Supplies   | 3,000   | 93             | 93             |                 | 2,814                                       |
|   | 60-Other Expenses           | 1,500   | 2,076          | 0              |                 | (576)                                       |
| <b>1220-Assistant Superintendent's Office Total</b>         |                             | <b>194,310</b>  | <b>112,835</b> | <b>67,599</b>  |                 | <b>13,876</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   | 129,615        | 127,385        |                 | (92,228)                                    |
|   | 20-Salaries Secretarial     | 252,906   | 106,616        | 51,049         |                 | 95,241                                      |
|   | 40-Contracted Services      | 15,000  | 3,705          | 0              |                 | 11,295                                      |
|   | 50-Materials and Supplies   | 6,000   | 2,866          | 281            |                 | 2,853                                       |
|   | 60-Other Expenses           | 4,000   | 3,465          | 0              |                 | 535   |
| <b>Less Revenue from LLL-Admin offset</b>                   |                             | <b>(14,000)</b>   |                |                | <b>(14,000)</b> |   |
| <b>1410 Business &amp; Finance Total</b>                    |                             | <b>442,678</b>  | <b>246,268</b> | <b>178,714</b> | <b>14,000</b>   | <b>31,695</b>                               |
| 1420 Human Resources  | 10-Salaries                 | 135,000   | 80,221.20      | 58,828.80      |                 | (4,050)                                     |
|   | 20-Salaries Secretarial     | 76,799  | 43,146.93      | 38,428.95      |                 | (4,777)                                     |
|   | 40-Contracted Services      | 23,000  | 7,576          | 5,950          |                 | 9,474                                       |
|   | 50-Materials and Supplies   | 2,000   | 1,290.49       | 122.50         |                 | 587   |
|   | 60-Other Expenses           | 250   | 11,562         |                |                 | (11,312)                                    |
| <b>Less Revenue from LLL-Admin offset</b>                   |                             | <b>(14,000)</b>   |                |                | <b>(14,000)</b> | <b>0</b>                                    |
| <b>1420-Human Resources Total</b>                           |                             | <b>237,049</b>  | <b>143,797</b> | <b>103,330</b> | <b>(14,000)</b> | <b>(24,078)</b>                             |
| 1430 Legal Services - School Committee                      | 40-Contracted Services      | 100,000   | 35,275.94      | 64,724.06      |                 | 0   |
| <b>1430 Legal Services - School Committee Total</b>         |                             | <b>100,000</b>  | <b>35,276</b>  | <b>64,724</b>  |                 | <b>0</b>                                    |
| 1435 Legal Settlements - School Committee                   | 40-Contracted Services      | 0   | 13,689.50      | 17,810.50      |                 | (31,500)                                    |
| <b>1435 Legal Settlements - School Committee Total</b>      |                             | <b>0</b>  | <b>13,690</b>  | <b>17,811</b>  |                 | <b>(31,500)</b>                             |
| 1450-District-wide Data Processing                          | 40-Contracted Services      | 302,129   | 272,447.59     | 17,943.04      |                 | 11,738                                      |
| <b>1450-District-Wide Information Data Processing Total</b> |                             | <b>302,129</b>  | <b>272,448</b> | <b>17,943</b>  |                 | <b>11,738</b>                               |

## FRANKLIN PUBLIC SCHOOLS

2/7/2024

| FY2024 SCHOOL COMMITTEE BUDGET UPDATE            |                               | FY2024 School Committee<br>Budget Approved June 13,<br>2023 | EXPENDED YTD | ENCUMBERED   | TRANSFER  | FY2024 School Committee<br>Available Budget |
|--|-------------------------------|---|--------------|--------------|-----------|---|
| 2110 Curriculum/PPS Directors                    | 10-Salaries                   | 653,390   | 383,302      | 281,088      |           | (11,000)                                    |
|  | 20-Salaries Secretarial       | 212,485   | 120,781      | 96,057       |           | (4,353)                                     |
|  | 40-Contracted Services        | 31,200  | 11,736.71    | 11,272       |           | 8,192                                       |
|  | 50-Materials and Supplies     | 4,000   | 1,764        | 768          |           | 1,468                                       |
|  | 60-Other Expenses             | 6,400   | 2,754        | 1,243        |           | 2,403                                       |
| Less Revenue from LLL-Admin offset               |                               | (14,000)  |              |              | (14,000)  |   |
| 2110-District Wide Curriculum/Instruction Total  |                               | 907,475   | 520,338      | 390,428      | (14,000)  | (17,291)                                    |
| 2120-Department Head/Curriculum Specialist       | 10-Salaries Professional      | 1,586,217   | 653,121.16   | 842,352.70   |           | 90,743                                      |
| 2120-Department Head/Curriculum Specialist Total |                               | 1,586,217   | 653,121      | 842,353      |           | 90,743                                      |
| 2130-Instr. Tech. Leadership                     | 10-Salaries Professional      | 217,339   | 224,213.18   | 243,877.55   | 226,966   | (23,786)                                    |
|  | 10-Travel Stipend             | 1,590   | 0            | 0            |           | 1,590                                       |
| 2130- Instr. Tech. Leadership Total              |                               | 220,519   | 224,213      | 243,878      | 226,966   | (20,606)                                    |
| 2210-Principal's Office                          | 10-Salaries Professional      | 2,994,567   | 1,531,578    | 1,220,488    |           | 242,501                                     |
|  | 20-Salaries Secretarial       | 748,061   | 401,032      | 422,882      |           | -75,853                                     |
|  | 30-Other Support Staff        | 80,727  | 38,596       | 0            |           | 42,131                                      |
|  | 34-Salaries Substitute Caller | 10,000  | 11,904       | 0            |           | -1,904                                      |
|  | 40-Contracted Services        | 15,053  | 6,068        | 6,234        |           | 2,751                                       |
|  | 50-Materials and Supplies     | 31,408  | 29,279       | 3,667        |           | -1,538                                      |
|  | 60-Other Expenses             | 20,411  | 13,801       | 388          |           | 6,222                                       |
| 2210-Principal's Office Total                    |                               | 3,900,227   | 2,032,257    | 1,653,660    |           | 214,310                                     |
| 2250-Administrative Technology                   | 40-Contracted Services        | 7,831   | 1,472        | 1,755        |           | 4,604                                       |
| 2250-Administrative Technology                   | 50-Materials and Supplies     | 49,346  | 37,739       | 5,119        |           | 6,489                                       |
| 2250-Administrative Technology Total             |                               | 57,177  | 39,211       | 6,873        |           | 11,093                                      |
| 2305-Teachers Classroom                          | 10-Salaries                   | 26,287,199  | 11,241,434   | 14,916,454   |           | 129,311                                     |
|  | 61-Lexington Plan/Sick Day BB | 149,800   | 32,632       | 0            |           | 117,168                                     |
|  | 62-Degree Advancement         | 352,086   | 125,121      | 0            | (226,966) | (0)   |
| 2305-Teachers Classroom Total                    |                               | 26,789,085  | 11,399,187   | 14,916,454   | (226,966) | 246,478                                     |
| 2310-Teachers Classroom-SPED                     | 10-Salaries                   | 9,509,485   | 4,178,970    | 5,513,203    | 150,000   | (32,688)                                    |
|  | 30-ESY Salaries               | 0   | 0            | 0            |           | 0   |
|  | 31-Home Tutor Salaries        | 2,500   | 28,427       | 0            | 20,000    | (5,927)                                     |
| Less Revenue Pre K Revolving                     |                               | (450,000)   |              |              | (170,000) | 0   |
| 2310-Teachers Classroom-SPED Total               |                               | 9,511,985   | 4,207,397    | 5,513,203    | 170,000   | (38,615)                                    |
| 2320-Therapeutic Services                        | 10-Salaries                   | 2,500,120   | 1,039,027.01 | 1,406,329.50 |           | 54,763                                      |
|  | 40-Contracted Services        | 929,725   | 518,829.71   | 505,422.74   |           | (94,527)                                    |
| Less Revenue Pre K Revolving                     |                               | (250,000)   |              |              |           | 0   |
| 2320-Therapeutic Services Total                  |                               | 3,429,845   | 1,557,857    | 1,911,752    |           | (39,764)                                    |
| 2325-Substitutes                                 | 33-Salaries-Substitutes       | 536,200   | 190,025      | 0            |           | 346,175                                     |
| 2325-Substitutes Total                           |                               | 536,200   | 190,025      | 0            |           | 346,175                                     |
| 2330-Educational Assistants                      | 31-Salaries-ESP's             | 3,129,779   | 1,559,777.26 | 271,591.91   |           | 1,298,410                                   |
|  | 30-ESY Salaries               | 0   | 0            | 0            |           | 0   |
| Less Revenue Pre K Revolving                     |                               | (250,000)   |              |              |           | 0   |
| 2330-Educational Assistants Total                |                               | 3,129,779   | 1,559,777    | 271,592      |           | 1,298,410                                   |

## FRANKLIN PUBLIC SCHOOLS

2/7/2024

| FY2024 SCHOOL COMMITTEE BUDGET UPDATE                   |                                    | FY2024 School Committee<br>Budget Approved June 13,<br>2023 | EXPENDED YTD     | ENCUMBERED       | TRANSFER | FY2024 School Committee<br>Available Budget |
|---|------------------------------------|---|------------------|------------------|----------|---|
| 2340-Librarians   | 10-Salaries                        | 0   | 0                | 0                |          | 0   |
|   | 31-Salaries-ESP's                  | 144,852   | 83,776.35        | 0                |          | 61,076                                      |
| <b>2340-Librarians Total</b>                            |                                    | <b>144,852</b>  | <b>83,776</b>    | <b>0</b>         |          | <b>61,076</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   | 564,524.72       | 775,558.16       |          | (35,749)                                    |
|   | 50-Materials and Supplies          | 800   | 0                | 0                |          | 800   |
| <b>2352-Instructional Coach Total</b>                   |                                    | <b>1,305,134</b>  | <b>564,525</b>   | <b>775,558</b>   |          | <b>(34,949)</b>                             |
| 2354-Instructional Coach Stipend                        | 61-Stipends/Curric Teams/Workshops | 129,156   | 8,113.16         | 0                |          | 121,043                                     |
| <b>2354-Instructional Coach Stipend Total</b>           |                                    | <b>129,156</b>  | <b>8,113</b>     | <b>0</b>         |          | <b>121,043</b>                              |
| 2356-Professional Development                           | 10-Salaries/Stipends               | 1,700   | 3,140            | 0                |          | (1,440)                                     |
|   | 60-Other Expenses                  | 169,575   | 42,522.49        | 28,292.40        |          | 98,760                                      |
| <b>2356-Professional Development Total</b>              |                                    | <b>171,275</b>  | <b>45,662</b>    | <b>28,292</b>    |          | <b>97,320</b>                               |
| 2358-Vendor Professional Development                    | 40-Contracted Services             | 35,185  | 8,640            | 600              |          | 25,945                                      |
|   | 50-Materials and Supplies          | 1,590   | 0                | 0                |          | 1,590                                       |
| <b>2358-Vendor Professional Development Total</b>       |                                    | <b>36,775</b>   | <b>8,640</b>     | <b>600</b>       |          | <b>27,535</b>                               |
| 2410-Textbooks/Media/Materials                          | 50-Materials and Supplies          | 199,195   | 89,938.24        | 18,242.20        |          | 91,015                                      |
| <b>2410-Textbooks/Media/Materials Total</b>             |                                    | <b>199,195</b>  | <b>89,938</b>    | <b>18,242</b>    |          | <b>91,015</b>                               |
| 2415-Other Instructional Materials-Library              | 50-Materials and Supplies          | 17,201  | 5,758.22         | 117.55           |          | 11,325                                      |
| <b>2415-Other Instructional Materials-Library Total</b> |                                    | <b>17,201</b>   | <b>5,758</b>     | <b>118</b>       |          | <b>11,325</b>                               |
| 2430-General Supplies                                   | 50-Materials and Supplies          | 290,465   | 229,117.14       | 44,266.65        |          | 17,081                                      |
| <b>2430-General Supplies Total</b>                      |                                    | <b>290,465</b>  | <b>229,117</b>   | <b>44,267</b>    |          | <b>17,081</b>                               |
| 2440-Other Instructional Services                       | 60-Other Expenses                  | 8,462   | 1,824.77         | 300.00           |          | 6,337                                       |
| <b>2440-Other Instructional Services Total</b>          |                                    | <b>8,462</b>  | <b>1,825</b>     | <b>300</b>       |          | <b>6,337</b>                                |
| 2451-Instructional Technology                           | 50-Materials and Supplies          | 87,900  | 24,002.99        | 801.04           |          | 63,096                                      |
| <b>Less Revenue Technology Revolving</b>                |                                    | <b>(65,000)</b>   |                  |                  |          | <b>0</b>                                    |
| <b>2451-Instructional Technology Total</b>              |                                    | <b>87,900</b>   | <b>24,003</b>    | <b>801</b>       |          | <b>63,096</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  | 12,595           | 50,537           |          | 33,203                                      |
|   | 50-Materials and Supplies          | 26,681  | 3,685            | 1,035            |          | 21,961                                      |
| <b>2454-Instructional Hardware Total</b>                |                                    | <b>123,016</b>  | <b>16,280</b>    | <b>51,572</b>    |          | <b>55,164</b>                               |
| 2455-Instructional Software                             | 40-Contracted Services             | 146,638   | 107,967.75       | 3,166.39         |          | 35,504                                      |
| <b>2455-Instructional Software Total</b>                |                                    | <b>146,638</b>  | <b>107,968</b>   | <b>3,166</b>     |          | <b>35,504</b>                               |
| 2710-Guidance/Counseling                                | 10-Salaries                        | 2,418,544   | 1,076,343        | 1,577,523        |          | 1,341,166                                   |
|   | 20-Salaries Secretarial            | 38,771  | 21,825.90        | 26,510.67        |          | (9,566)                                     |
| <b>2710-Guidance/Counseling Total</b>                   |                                    | <b>2,457,315</b>  | <b>1,098,169</b> | <b>1,604,033</b> |          | <b>(244,888)</b>                            |
| 2720-Testing and Assessment                             | 40-Contracted Services             | 5,600   | 7,083            | 0                |          | (1,483)                                     |
|   | 50-Materials and Supplies          | 17,420  | 12,385           | 900              |          | 4,135                                       |
| <b>2720-Testing and Assessment Total</b>                |                                    | <b>23,020</b>   | <b>19,469</b>    | <b>900</b>       |          | <b>2,651</b>                                |

## FRANKLIN PUBLIC SCHOOLS

2/7/2024

| FY2024 SCHOOL COMMITTEE BUDGET UPDATE             |                                   | FY2024 School Committee<br>Budget Approved June 13,<br>2023 | EXPENDED YTD     | ENCUMBERED       | TRANSFER         | FY2024 School Committee<br>Available Budget |
|---|-----------------------------------|---|------------------|------------------|------------------|---|
| 2800-Psychological Services                       | 10-Salaries                       | 804,972   | 359,219.29       | 453,927          |                  | (8,175)                                     |
|   | 40-Contracted Services            | 35,000  | 12,771           | 6,471            |                  | 15,757                                      |
|   | 50-Materials and Supplies         | 11,222  | 5,824            | 0                |                  | 5,398                                       |
| <b>2800-Psychological Services Total</b>          |                                   | <b>851,194</b>  | <b>377,815</b>   | <b>460,399</b>   |                  | <b>12,980</b>                               |
| 3200-Medical/Health Services                      | 10-Salaries                       | 960,052   | 481,064.34       | 461,614.88       |                  | 17,373                                      |
|   | 31-Salaries-EA's                  | 0   | 0                | 0                |                  | 0   |
|   | 40-Contracted Services            | 11,319  | 46,942           | 63,841           |                  | (99,463)                                    |
|   | 50-Materials and Supplies         | 15,418  | 7,884            | 882              |                  | 6,653                                       |
|   | 60-Other Expenses                 | 1,600   | 0                | 0                |                  | 1,600                                       |
| <b>3200-Medical/Health Services Total</b>         |                                   | <b>988,389</b>  | <b>535,890</b>   | <b>526,337</b>   |                  | <b>(73,838)</b>                             |
| 3300-Transportation Services                      | 10-Salaries Van Drivers           | 367,255   | 179,466.00       | 259,036.50       | 45,000           | (26,248)                                    |
|   | 30-Trans. Coordinator Salary      | 31,279  | 18,290.55        | 14,199.85        |                  | (1,211)                                     |
|   | 40-Reg. Day Trans Contr. Svcs     | 1,544,980   | 791,605.64       | 760,714.36       |                  | (7,340)                                     |
|   | 40-Contr. Svcs Out of District    | 1,640,000   | 596,553.07       | 1,218,215.08     | 131,000          | (43,768)                                    |
|   | 40-Contracted Svcs Foster         | 23,328  | 0                | 6,783            |                  | 16,545                                      |
|   | 40-Contracted Svcs Homeless       | 0   | 45,605.60        | 144,492.50       | 150,000          | (40,098)                                    |
| <b>Less Revenue Pay to Ride</b>                   |                                   | <b>(1,300,000)</b>  |                  |                  | <b>(326,000)</b> | <b>0</b>                                    |
| <b>3300-Transportation Services Total</b>         |                                   | <b>3,606,842</b>  | <b>1,631,521</b> | <b>2,403,441</b> | <b>326,000</b>   | <b>(102,120)</b>                            |
| 3510-Athletics                                    | 10-Salaries                       | 310,000   | 105,198.00       | 0.00             |                  | 204,802                                     |
|   | 10-Travel Stipend                 | 3,500   | 0                | 0                |                  | 3,500                                       |
|   | 40-Contracted Services            | 170,000   | 139,554.90       | 189,701.50       | 145,000          | (14,256)                                    |
|   | 50-Materials and Supplies         | 35,000  | 60,169.26        | 4,929.93         | 31,000           | 901   |
|   | 51-Salaries/Athletic Director/Sec | 161,526   | 100,910          | 72,985           |                  | (12,370)                                    |
|   | 60-Other Expenses                 | 8,000   | 19,703.00        | 1,345.00         | 15,000           | 1,952                                       |
| <b>Less Revenue Athletics</b>                     |                                   | <b>(688,026)</b>  |                  |                  | <b>(191,000)</b> |   |
| <b>3510-Athletics Total</b>                       |                                   | <b>688,026</b>  | <b>425,536</b>   | <b>268,962</b>   |                  | <b>(6,471)</b>                              |
| 3520-Other Student Activities                     | 10-Salaries                       | 175,002   | 44,750           | 0                |                  | 130,252                                     |
|   | 50-Graduation                     | 17,000  | 0                | 11,450           |                  | 5,550                                       |
|   | 60-Other Expenses                 | 23,375  | 12,010           | 6,120            |                  | 5,245                                       |
|   | 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>56,960</b>    | <b>25,126</b>    |                  | <b>136,715</b>                              |
| 4130-Utilities (Cell Phone)                       | 40-Contracted Services            | 12,410  | 7,361.64         | 972.40           |                  | 4,076                                       |
| <b>4130-Utilities Total</b>                       |                                   | <b>12,410</b>   | <b>7,362</b>     | <b>972</b>       |                  | <b>4,076</b>                                |
| 4450-Technology Maintenance                       | 10-Salaries                       | 402,438   | 210,819.89       | 143,296.20       |                  | 48,322                                      |
|   | 31-Salaries-Tech                  | 404,480   | 252,031.43       | 193,790.57       |                  | (41,342)                                    |
|   | 40-Contracted Services            | 45,957  | 26,888           | 21,053           |                  | (1,984)                                     |
|   | 50-Materials and Supplies         | 15,242  | 3,695.50         | 209.22           |                  | 11,337                                      |
|   | 60-Other Expenses                 | 1,000   | 233              | 0                |                  | 767   |
| <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>493,668</b>   | <b>358,349</b>   |                  | <b>17,100</b>                               |
| 5200-Fixed Charges/Insurance                      | 40-Contracted Services            | 8,400   | 8,820            | 0                |                  | (420)                                       |

## FRANKLIN PUBLIC SCHOOLS

2/7/2024

| FY2024 SCHOOL COMMITTEE BUDGET UPDATE       |                                  | FY2024 School Committee<br>Budget Approved June 13,<br>2023 | EXPENDED YTD | ENCUMBERED   | TRANSFER | FY2024 School Committee<br>Available Budget |
|---|----------------------------------|---|--------------|--------------|----------|---|
|   | 40-Health Care                   | 6,375,085   | 4,033,156.25 | 1,968,143.75 |          | 373,785                                     |
|   | 40-Long Term Disability          | 14,700  | 8,690.15     | 0.00         |          | 6,010                                       |
|   | 40-Medicare Payroll Tax Exp.     | 770,000   | 367,171.08   | 402,828.92   |          | 0   |
| Less Revenue from LLL/Café/Grants           |                                  | (280,000)   |              |              |          | 0   |
| 5200-Fixed Charges/Insurance Total          |                                  | 7,168,185   | 4,417,837    | 2,370,973    |          | 379,375                                     |
| 5500-Other Fixed Charges - Crossing Guards  | 10-Salaries                      | 50,000  | 23,660.00    | 0            |          | 26,340                                      |
| 5500-Other Fixed Charges - Medicaid Billing | 40-Contracted Services           | 15,000  | 5,610.59     | 6,389.41     |          | 3,000                                       |
| 5500-Other Fixed Charges                    |                                  | 65,000  | 29,271       | 6,389        |          | 29,340                                      |
| 9100-Out of District Public                 | 40-Contractual Svcs Public       | 18,000  | 16,839       | 20,943       |          | (19,783)                                    |
| 9200- Out of State                          | 40-Contractual Svcs Out of State | 532,471   | 176,985.50   | 196,076.50   |          | 159,409                                     |
| 9300- Private                               | 40-Contractual Svcs Private      | 5,489,551   | 2,112,008.84 | 2,779,829.85 |          | 597,712                                     |
| 9400-Collaboratives                         | 40-Contractual Svcs Collab       | 1,759,158   | 770,130.56   | 1,016,107.91 |          | (27,080)                                    |
| Less Circuit Breaker                        |                                  | (3,719,794)   |              |              |          | 0   |
| 9000-Out of District Total                  |                                  | 7,799,180   | 3,075,964    | 4,012,958    | 0        | 710,258                                     |
| OFFSETS                                     |                                  | TOTAL   | (7,166,820)  |              |          |   |

|                                      |    |                |    |               |    |               |    |              |    |                |
|--------------------------------------|----|----------------|----|---------------|----|---------------|----|--------------|----|----------------|
| Total FY2024 School Committee Budget | \$ | 79,156,251.00  | \$ | 36,828,937.99 | \$ | 39,283,282.93 | \$ | (715,000.00) | \$ | (3,407,789.92) |
| 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  |  |