



## Franklin Public Schools

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To: Lucas Giguere, Superintendent of Schools  
Franklin School Committee

From: Jana Melotti, School Business Administrator

Date: May 6, 2026

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 April 30, 2026.

<b>Total Appropriation:</b>	<b>\$78,309,495</b>
Salaries Expended to date	\$41,377,485
Salaries Encumbered to date	\$14,094,738
Non-Salaries Expended to date	\$16,910,754
Non-Salaries Encumbered to date	\$ 3,668,702
<b>Reclassification of Revenue</b>	<b>\$</b>
<b>Balance</b>	<b>\$ 2,257,816</b>

The following accounts currently appear over-expended, showing a negative balance due to reclassifications of expenses to revolving accounts that have not yet occurred. Transfers and reclassifications from the operating budget to the revolving accounts will be made throughout the year to reconcile these overages as encumbrances are spent.

### Salary Accounts

2340-Librarians	3200-Medical/Health Svcs	3510-Athletics
3520-Student Activities		

### Non-Salary Accounts

1210-Superintendent's Office	1410-Business & Finance	2320-Therapeutic Services
3200-Medical/Health Svcs	3300-Transportation Services	3510-Athletics
3520-Student Activities	5200-Health Benefits	9300-Private Tuition
9400-Collaborative Tuition		

### Revolving Accounts

Included is a summary of revolving account balances for FY26.

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

FRANKLIN PUBLIC SCHOOLS

5/6/2026

FY2026 SCHOOL COMMITTEE BUDGET UPDATE		FY2026 School Committee Budget Approved June 10, 2025	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2026 School Committee Available Budget
1110-School Committee	20-Salaries Secretarial 40-Contracted Services 50-Materials and Supplies 60-Other Expenses	3,250 1,200 213 11,500	1,676 385  7,522	0 13 0 307		1,574 802 213 3,671
<b>1110-School Committee Total</b>		<b>16,163</b>	<b>9,582</b>	<b>321</b>		<b>6,260</b>
1210-Superintendent's Office	10-Salaries 20-Salaries Secretarial 40-Contracted Services 40-Professional Development 50-Materials and Supplies 60-Other Expenses	239,500 75,604 20,116 12,000 4,879 19,219	196,542 63,973 32,450 15,846 1,112 27,681	35,154 11,631 0 2,000 237 385	   14,659 5,846  6,808	7,804 (0) 2,325 0 3,530 (2,039)
<b>1210-Superintendent's Office Total</b>		<b>371,318</b>	<b>337,604</b>	<b>49,407</b>		<b>11,620</b>
1220-Assistant Superintendent's Office	10-Salaries 40-Contracted Services 50-Materials and Supplies 60-Other Expenses	180,486 0 0 2,500	121,712   121,712	23,537 0 0 0	(24,813)   (2,500)	10,425 0 0 0
<b>1220-Assistant Superintendent's Office Total</b>		<b>182,986</b>	<b>121,712</b>	<b>23,537</b>		<b>10,425</b>
1410 Business & Finance	10-Salaries 20-Salaries Secretarial 40-Contracted Services 50-Materials and Supplies 60-Other Expenses	245,266 58,223 34,000 4,500 15,723	117,556 43,262 47,004 3,974 3,801	15,138 0 11,000 230 663	(62,726)   23,866	49,846 14,961 (138) 296 11,258
<b>Less Revenue from LLL-Admin offset</b>		<b>(14,000)</b>				
<b>1410 Business &amp; Finance Total</b>		<b>357,712</b>	<b>215,598</b>	<b>27,032</b>		<b>76,222</b>
1420 Human Resources	10-Salaries 20-Salaries Secretarial 40-Contracted Services 50-Materials and Supplies 60-Other Expenses	249,889 81,252 22,950 2,125 800	211,444 65,796 22,901 592 516	38,444 15,456 0 0 50		0 (0) 49 1,533 234
<b>Less Revenue from LLL-Admin offset</b>		<b>(14,000)</b>				<b>0</b>
<b>1420-Human Resources Total</b>		<b>357,016</b>	<b>301,251</b>	<b>53,950</b>	<b>0</b>	<b>1,815</b>
1430 Legal Services	40-Contracted Services	135,000	41,200	93,800		0
<b>1430 Legal Services</b>		<b>135,000</b>	<b>41,200</b>	<b>93,800</b>		<b>0</b>
1435 Legal Settlements	40-Contracted Services	18,488	175,669	29,531	186,712	0
<b>1435 Legal Settlements</b>		<b>18,488</b>	<b>175,669</b>	<b>29,531</b>	<b>186,712</b>	<b>0</b>
1450-District-wide Data Processing	40-Contracted Services 60-Other Expenses	407,799 12,313	310,078 10,481	33,319 1,847	(15) 15	64,387 0
<b>1450-District-Wide Information Data Processing Total</b>		<b>420,112</b>	<b>320,559</b>	<b>35,166</b>		<b>64,387</b>
2110 Curriculum/PPS Directors	10-Salaries 20-Salaries Secretarial 40-Contracted Services 50-Materials and Supplies 60-Other Expenses	717,597 222,654 52,300 7,225 7,500	577,531 191,453 81,071 2,837 3,744	105,621 43,188 24,416 807 31	(32,987) 11,987 59,860	1,458 1 6,673 3,581 3,725
<b>Less Revenue from LLL-Admin offset</b>		<b>(14,000)</b>				
<b>2110-District Wide Curriculum/Instruction Total</b>		<b>1,007,276</b>	<b>856,635</b>	<b>174,063</b>		<b>15,438</b>
2120-Department Head/Curriculum Specialist	10-Salaries Professional	2,088,222	1,394,754	525,413		168,055
<b>2120-Department Head/Curriculum Specialist Total</b>		<b>2,088,222</b>	<b>1,394,754</b>	<b>525,413</b>		<b>168,055</b>
2130-Instr. Tech. Leadership	10-Salaries Professional 10-Travel Stipend	664,509  664,509	354,630  354,630	158,655 0 158,655		151,224 0 151,224
<b>2130- Instr. Tech. Leadership Total</b>		<b>664,509</b>	<b>354,630</b>	<b>158,655</b>	<b>0</b>	<b>151,224</b>
2210-Principal's Office	10-Salaries Professional 20-Salaries Secretarial 30-Other Support Staff 34-Salaries Substitute Caller 40-Contracted Services	2,716,173 858,119 187,137 20,000 10,517	2,128,469 526,908 115,801 10,066 3,957	392,089 115,042 0 0 815		195,615 216,170 71,336 9,934 5,745

FRANKLIN PUBLIC SCHOOLS

5/6/2026

FY2026 SCHOOL COMMITTEE BUDGET UPDATE		FY2026 School Committee Budget Approved June 10, 2025	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2026 School Committee Available Budget
	50-Materials and Supplies	17,952	11,374	4,552		2,026
	60-Other Expenses	61,981	49,959	380		11,642
<b>Less Revenue from FHS Parking</b>		<b>(30,000)</b>				
<b>2210-Principal's Office Total</b>		<b>3,871,879</b>	<b>2,846,533</b>	<b>512,878</b>		<b>512,468</b>
2305-Teachers Classroom	10-Salaries	24,536,828	17,086,959	7,091,366	(69,535)	288,968
	61-Lexington Plan/Sick Day BB	90,000	52,854	0		37,146
	62-Degree Advancement	206,158	7,189	0		198,969
<b>2305-Teachers Classroom Total</b>		<b>24,832,986</b>	<b>17,147,002</b>	<b>7,091,366</b>		<b>525,083</b>
2310-Teachers Classroom-SPED	10-Salaries	9,880,495	7,147,754	2,684,060		48,681
	30-ESY Salaries			0		0
	31-Home Tutor Salaries			0		0
<b>Less Revenue Pre K Revolving</b>		<b>(400,000)</b>				<b>0</b>
<b>2310-Teachers Classroom-SPED Total</b>		<b>9,480,495</b>	<b>7,147,754</b>	<b>2,684,060</b>		<b>48,681</b>
2320-Therapeutic Services	10-Salaries	2,911,962	1,836,326	715,739		359,896
	40-Contracted Services	1,406,700	1,694,994	699,403		(987,698)
<b>Less Revenue Pre K Revolving</b>		<b>(200,000)</b>				<b>0</b>
<b>2320-Therapeutic Services Total</b>		<b>4,118,662</b>	<b>3,531,321</b>	<b>1,415,142</b>	<b>0</b>	<b>(627,801)</b>
2325-Substitutes	33-Salaries-Substitutes	400,000	327,848	0		72,152
<b>2325-Substitutes Total</b>		<b>400,000</b>	<b>327,848</b>	<b>0</b>		<b>72,152</b>
2330-Educational Assistants	31-Salaries-ESP's	5,434,974	2,938,696	0	(34,887)	2,461,391
	30-ESY Salaries			0		0
<b>Less Revenue Pre K Revolving</b>		<b>(368,907)</b>				<b>0</b>
<b>2330-Educational Assistants Total</b>		<b>5,434,974</b>	<b>2,938,696</b>	<b>0</b>		<b>2,461,391</b>
2340-Librarians	10-Salaries	104,714	72,962	32,220	468	0
	31-Salaries-ESP's		45,777	0	34,419	(11,358)
<b>2340-Librarians Total</b>		<b>104,714</b>	<b>118,739</b>	<b>32,220</b>		<b>(11,358)</b>
2352-Instructional Coach	10-Salaries	1,939,740	1,287,199	526,247		126,295
	50-Materials and Supplies			0		0
<b>2352-Instructional Coach Total</b>		<b>1,939,740</b>	<b>1,287,199</b>	<b>526,247</b>	<b>0</b>	<b>126,295</b>
2354-Instructional Coach Stipend	61-Stipends/Curric Teams/Workshops	143,150	11,003	0		132,147
<b>2354-Instructional Coach Stipend Total</b>		<b>143,150</b>	<b>11,003</b>	<b>0</b>		<b>132,147</b>
2356-Professional Development	10-Salaries/Stipends			0		0
	60-Other Expenses	143,825	50,057	29,316		64,451
<b>2356-Professional Development Total</b>		<b>143,825</b>	<b>50,057</b>	<b>29,316</b>		<b>64,451</b>
2358-Vendor Professional Development	40-Contracted Services	35,997	11,605	900		23,492
	50-Materials and Supplies	1,275	114	0		1,161
<b>2358-Vendor Professional Development Total</b>		<b>37,272</b>	<b>11,719</b>	<b>900</b>		<b>24,653</b>
2410-Textbooks/Media/Materials	50-Materials and Supplies	54,316	44,526	3,127		6,664
<b>Less Revenue Lost Books Revolving</b>		<b>(110,000)</b>				<b>0</b>
<b>2410-Textbooks/Media/Materials Total</b>		<b>54,316</b>	<b>44,526</b>	<b>3,127</b>	<b>0</b>	<b>6,664</b>
2415-Other Instructional Materials-Library	50-Materials and Supplies	8,734	4,948	2,193		1,593
<b>2415-Other Instructional Materials-Library Total</b>		<b>8,734</b>	<b>4,948</b>	<b>2,193</b>		<b>1,593</b>
2430-General Supplies	50-Materials and Supplies	284,286	172,222	46,054		66,010
<b>2430-General Supplies Total</b>		<b>284,286</b>	<b>172,222</b>	<b>46,054</b>		<b>66,010</b>
2440-Other Instructional Services	60-Other Expenses	2,000	1,297	0		703
<b>2440-Other Instructional Services Total</b>		<b>2,000</b>	<b>1,297</b>	<b>0</b>		<b>703</b>
2451-Instructional Technology	50-Materials and Supplies	37,633	23,134	0		14,499
<b>Less Revenue Technology Revolving</b>		<b>(60,000)</b>				<b>0</b>
<b>2451-Instructional Technology Total</b>		<b>37,633</b>	<b>23,134</b>	<b>0</b>		<b>14,499</b>
2453-Technology/Hardware	40-Contracted Services	156,250	109,895	20,768		25,588
<b>2453-Library Technology/Hardware Total</b>		<b>156,250</b>	<b>109,895</b>	<b>20,768</b>		<b>25,588</b>
2455-Instructional Software	40-Contracted Services	217,306	95,496	0		121,810
<b>2455-Instructional Software Total</b>		<b>217,306</b>	<b>95,496</b>	<b>0</b>		<b>121,810</b>
2710-Guidance/Counseling	10-Salaries	2,647,824	1,882,096	832,712	69,535	2,551
	20-Salaries Secretarial	56,368	35,867	10,095		10,406
	50-Materials and Supplies	2,678	1,249	223		1,207

FRANKLIN PUBLIC SCHOOLS

5/6/2026

FY2026 SCHOOL COMMITTEE BUDGET UPDATE		FY2026 School Committee Budget Approved June 10, 2025	EXPENDED YTD	ENCUMBERED	TRANSFER	FY2026 School Committee Available Budget
<b>2710-Guidance/Counseling Total</b>		<b>2,706,870</b>	<b>1,919,212</b>	<b>843,029</b>		<b>14,164</b>
2720-Testing and Assessment	40-Contracted Services	7,579	7,236	0		343
	50-Materials and Supplies	15,375	14,737	0		638
<b>2720-Testing and Assessment Total</b>		<b>22,954</b>	<b>21,973</b>	<b>0</b>		<b>981</b>
2800-Psychological Services	10-Salaries	764,115	508,288	205,960	(32,114)	17,753
	40-Contracted Services	36,500	27,088	5,663		3,750
	50-Materials and Supplies	11,220	15,442	0	4,222	(0)
<b>2800-Psychological Services Total</b>		<b>811,835</b>	<b>550,817</b>	<b>211,623</b>		<b>21,503</b>
3200-Medical/Health Services	10-Salaries	909,653	713,771	237,273	27,892	(13,499)
	31-Salaries-EA's			0		0
	40-Contracted Services	13,500	128,685	120,165		(235,350)
	50-Materials and Supplies	7,204	5,485	787		932
	60-Other Expenses			0		0
<b>3200-Medical/Health Services Total</b>		<b>930,357</b>	<b>847,942</b>	<b>358,225</b>	<b>27,892</b>	<b>(247,918)</b>
3300-Transportation Services	10-Salaries Van Drivers	475,457	317,242	135,508		22,707
	40-Reg. Day Trans Contr. Svcs	1,054,000	1,177,097	416,550		(539,647)
	40-Contr. Svcs Out of District	1,816,500	1,431,232	474,382		(89,114)
	40-Contracted Svcs Foster	150,000	77,766	62,451	9,217	19,000
	40-Contracted Svcs Homeless	100,500	26,145	17,226	(9,217)	47,912
	60-Other Expenses	10,100	8,042	4,215		(2,157)
<b>Less Revenue Pay to Ride</b>		<b>(800,000)</b>				<b>0</b>
<b>3300-Transportation Services Total</b>		<b>3,606,557</b>	<b>3,037,525</b>	<b>1,110,332</b>	<b>0</b>	<b>(541,300)</b>
3510-Athletics	10-Salaries	30,424	30,424	0.00		0
	10-Travel Stipend			0		0
	40-Contracted Services		64,678	45,805		(110,483)
	50-Materials and Supplies		9,748	5,108		(14,856)
	51-Salaries/Athletic Director/Sec	169,576	142,374	27,852		(650)
	60-Other Expenses		3,929	1,125		(5,054)
<b>Less Revenue Athletics</b>		<b>(800,000)</b>				<b>0</b>
<b>3510-Athletics Total</b>		<b>200,000</b>	<b>251,154</b>	<b>79,890</b>	<b>0</b>	<b>(131,044)</b>
3520-Other Student Activities	10-Salaries	20,000	51,686	0		(31,686)
	50-Graduation	10,838	2,961	6,183		1,695
	60-Other Expenses		1,673	0		(1,673)
	50-Materials and Supplies			0		0
<b>Less Revenue Extracurricular Participation</b>		<b>(156,000)</b>				<b>0</b>
<b>3520-Other Student Activities Total</b>		<b>30,838</b>	<b>56,320</b>	<b>6,183</b>		<b>(31,665)</b>
4130-Utilities (Cell Phone)	40-Contracted Services	11,960	8,437	100		3,423
<b>4130-Utilities Total</b>		<b>11,960</b>	<b>8,437</b>	<b>100</b>		<b>3,423</b>
4450-Technology Maintenance	10-Salaries	522,537	435,277	79,134		8,126
	20-Salaries Secretarial	52,845	37,745	8,808		6,292
	31-Salaries-Tech	331,310	259,884	38,482		32,944
	40-Contracted Services			0		0
	50-Materials and Supplies		47	0		(47)
	60-Other Expenses	3,172	2,694	30.67		447
<b>Less Revenue from LLL-Admin offset</b>		<b>(14,000)</b>				<b>0</b>
<b>4450-Technology Maintenance Total</b>		<b>909,864</b>	<b>735,648</b>	<b>126,455</b>		<b>47,762</b>
5200-Fixed Charges/Insurance	40-Contracted Services	12,720	12,720	0		0
	40-Health Care	6,338,126	6,578,118	0		(239,992)
	40-Long Term Disability	15,000	11,883	0		3,118
	40-Medicare Payroll Tax Exp.	780,380	602,893	177,487		0
<b>Less Revenue from LLL/Café/Grants</b>		<b>(420,000)</b>				<b>0</b>
<b>5200-Fixed Charges/Insurance Total</b>		<b>7,146,226</b>	<b>7,205,613</b>	<b>177,487</b>	<b>0</b>	<b>(236,874)</b>
5500-Other Fixed Charges - Crossing Guards	10-Salaries	50,000	16,607	0		33,393
5500-Other Fixed Charges - Medicaid Billing	40-Contracted Services	12,000	7,675	4,325		0
<b>5500-Other Fixed Charges</b>		<b>62,000</b>	<b>24,282</b>	<b>4,325</b>		<b>33,393</b>
9100-Out of District Public	40-Contractual Svcs Public	19,000	19,000	0		0
9200- Out of State	40-Contractual Svcs Out of State	426,613	287,957	99,412		39,244

# FRANKLIN PUBLIC SCHOOLS

5/6/2026

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9300- Private	40-Contractual Svcs Private	2,902,239	2,014,487	734,832	(186,712)	(33,792)
9400-Collaboratives	40-Contractual Svcs Collab	1,635,158	1,309,292	476,403		(150,537)
<b>Less Circuit Breaker</b>		<b>(3,689,659)</b>				<b>0</b>
<b>9000-Out of District Total</b>		<b>4,983,010</b>	<b>3,630,737</b>	<b>1,310,647</b>	<b>(186,712)</b>	<b>(145,086)</b>
<b>OFFSETS</b>	<b>TOTAL</b>	<b>(7,090,566)</b>			<b>0</b>	

<b>Total FY2026 School Committee Budget</b>	<b>\$ 85,400,061.00</b>	<b>\$</b>	<b>58,288,239</b>	<b>\$</b>	<b>17,763,440</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,257,816</b>
<b>OFFSETS</b>	<b>\$ (7,090,566.00)</b>								
<b>Net Budget</b>	<b>\$ 78,309,495.00</b>								

Revenue	
Ch.70 Aid	\$ 30,460,643.00
Town Appropriation	\$ 47,848,852.00
<b>TOTAL</b>	<b>78,309,495</b>
Revolving Accounts	
Lifelong Learning	\$ 196,000.00
Pre-K Revolving	\$ 968,907.00
Lost Books	\$ 110,000.00
Technology Revolving	\$ 60,000.00
FHS Parking Fees	\$ 30,000.00
Pay to Ride	\$ 800,000.00
Athletics Revolving	\$ 800,000.00
Extracurricular Participation	\$ 156,000.00
Café Revenue/Grants	\$ 280,000.00
Circuit Breaker	\$ 3,689,659.00
<b>Total</b>	<b>\$ 7,090,566.00</b>

## REVOLVING ACCOUNT SUMMARY

5/6/2026

<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	4,288.16				-	4,288.16
304	SCHOOL STORE	28,541.47	2,389.24	3,250.46	348.22	3,598.68	27,332.03
305	LOST BOOKS	147,681.38	11,952.51		23,735.00	23,735.00	135,898.89
306	TECHNOLOGY REVOLVING	61,625.30	48,400.00	71,369.00	-	71,369.00	38,656.30
308	LIFE LONG LEARNING	1,160,221.92	1,187,625.68	1,024,643.81	81,056.34	1,105,700.15	1,242,147.45
309	HS-EXTRA-CURRIC.-NON-INSTRUC.	233,175.41	83,966.50	86,988.50	8,673.07	95,661.57	221,480.34
310	EXTRA-CURRICULAR-ATHLETICS	777,694.64	639,562.00	582,703.71	-	582,703.71	834,552.93
311	EXTRA CURRICULAR-MUSIC	18,047.19	14,414.00	14,178.23	2,395.19	16,573.42	15,887.77
311.1	EXTRA CURRICULAR-DRAMA	7,252.35	22,242.00	17,076.23		17,076.23	12,418.12
312	EXTRA CURR.-NON INSTRUC	35,382.50	10,880.00	5,929.00		5,929.00	40,333.50
313	ADVANCED PLACEMENT EXAMS	76,666.87	124,738.00	8,749.35	2,906.70	11,656.05	189,748.82
315	PROPERTY RENTAL	9,165.14	132,546.69	9,165.19	-	9,165.19	132,546.64
316	TRANSPORTATION	993,850.20	52,741.26	348,302.97	12,945.38	361,248.35	685,343.11
317	PRE-KINDERGARTEN	686,508.73	422,107.29	1,292.53	-	1,292.53	1,107,323.49
318	FHS FIELD TRIPS	831.92	5,526.00	2,108.00		2,108.00	4,249.92
319	FHS PARKING FEES	53,642.94	20,390.00	32,092.11	-	32,092.11	41,940.83
320	BEST BUDDIES	690.00				-	690.00
322	MIDDLE SCHOOL MATH COMPETITION		240.00	250.00		250.00	(10.00)
323	ACHIEVE PROGRAM	12,699.33	7,693.25	7,899.84	2,135.58	10,035.42	10,357.16
325	INNOVATIVE EDUCATION PROGRAMS-FEF	300.50	167,607.47			-	167,907.97
326	OTHER LOCAL GRANTS (OPEN SCI ED)	28,204.98	3,100.00	19,652.01	189.87	19,841.88	11,463.10
330	SCHOOL CHOICE					-	-
331	CIRCUIT BREAKER	3,737,588.14	3,817,417.00	2,905,606.57	1,152,219.27	4,057,825.84	3,497,179.30
332	SPECIAL EDUCATION REVOLVING	27,214.68	2,209.95	2,500.00	-	2,500.00	26,924.63
335	GIFT ACCOUNTS	39,698.32	87,176.85	53,001.37	21,895.35	74,896.72	51,978.45
	<b>SUBTOTALS</b>	<b>8,140,972.07</b>	<b>6,864,925.69</b>	<b>5,196,758.88</b>	<b>1,308,499.97</b>	<b>6,505,258.85</b>	<b>8,500,638.91</b>
2200	FOODSERVICE	3,354,062.39	1,953,941.03	2,674,843.34	866,668.55	3,541,511.89	1,766,491.53
	<b>TOTAL</b>	<b>11,495,034.46</b>	<b>8,818,866.72</b>	<b>7,871,602.22</b>	<b>2,175,168.52</b>	<b>10,046,770.74</b>	<b>10,267,130.44</b>