

**Budget Summary Report for FRANKSTON ISD**

| 2025 - 2026 Actual Budget |                                                                                                                                                                                                   |                        |                        | 2026 - 2027 "Proposed" Budget |                                                                                                                                                                                                   |                        |                        |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
|                           |                                                                                                                                                                                                   | Aggregate Expenditures | Per Pupil Expenditures |                               |                                                                                                                                                                                                   | Aggregate Expenditures | Per Pupil Expenditures |
| Instruction               |                                                                                                                                                                                                   |                        |                        | Instruction                   |                                                                                                                                                                                                   |                        |                        |
| 11                        | Instruction                                                                                                                                                                                       | \$7,261,616            | \$9,656                | 11                            | Instruction                                                                                                                                                                                       | \$7,469,201            | \$9,959                |
| 12                        | Instructional Resources, Media Services                                                                                                                                                           | \$17,500               | \$23                   | 12                            | Instructional Resources, Media Services                                                                                                                                                           | \$17,500               | \$23                   |
| 13                        | Curriculum Development & Staff Development                                                                                                                                                        | \$1,500                | \$2                    | 13                            | Curriculum Development & Staff Development                                                                                                                                                        | \$1,500                | \$2                    |
| 95                        | Payment to Juvenile Justice AEP                                                                                                                                                                   | \$0                    | \$0                    | 95                            | Payment to Juvenile Justice AEP                                                                                                                                                                   | \$0                    | \$0                    |
|                           | Total:                                                                                                                                                                                            | \$7,280,616            | \$9,682                |                               | Total:                                                                                                                                                                                            | \$7,488,201            | \$9,984                |
| Instructional Support     |                                                                                                                                                                                                   |                        |                        | Instructional Support         |                                                                                                                                                                                                   |                        |                        |
| 21                        | Instructional Leadership                                                                                                                                                                          | \$0                    | \$0                    | 21                            | Instructional Leadership                                                                                                                                                                          | \$0                    | \$0                    |
| 23                        | School Leadership                                                                                                                                                                                 | \$734,807              | \$977                  | 23                            | School Leadership                                                                                                                                                                                 | \$739,973              | \$987                  |
| 31                        | Guidance & Counseling, Evaluation                                                                                                                                                                 | \$274,297              | \$365                  | 31                            | Guidance & Counseling, Evaluation                                                                                                                                                                 | \$324,625              | \$433                  |
| 32                        | Social Work Services                                                                                                                                                                              | \$0                    | \$0                    | 32                            | Social Work Services                                                                                                                                                                              | \$0                    | \$0                    |
| 33                        | Health Services                                                                                                                                                                                   | \$148,521              | \$198                  | 33                            | Health Services                                                                                                                                                                                   | \$153,071              | \$204                  |
| 36                        | Co-curricular/ Extra-curricular Activities                                                                                                                                                        | \$874,911              | \$1,163                | 36                            | Co-curricular/ Extra-curricular Activities                                                                                                                                                        | \$959,072              | \$1,279                |
|                           | Total                                                                                                                                                                                             | \$2,032,536            | \$2,703                |                               | Total                                                                                                                                                                                             | \$2,176,741            | \$2,902                |
|                           |                                                                                                                                                                                                   |                        |                        |                               |                                                                                                                                                                                                   |                        | \$0                    |
| Central Administration    |                                                                                                                                                                                                   |                        |                        | Central Administration        |                                                                                                                                                                                                   |                        | \$0                    |
| 41                        | General Administration                                                                                                                                                                            | \$656,020              | \$872                  | 41                            | General Administration                                                                                                                                                                            | \$700,760              | \$934                  |
| 41                        | Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.                                                                 | \$1,500                | \$2                    | 41                            | Expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives.                                                                 | \$1,500                | \$2                    |
| 41                        | Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code." | \$500                  | \$1                    | 41                            | Expenditures for "directly or indirectly influencing or attempt to influence the outcome of legislation or administrative action as those terms are defined in Section 305.002, Government Code." | \$1,000                | \$1                    |
|                           | Total:                                                                                                                                                                                            | \$658,020              | \$875                  |                               | Total:                                                                                                                                                                                            | \$703,260              | \$938                  |
| District Operations       |                                                                                                                                                                                                   |                        |                        | District Operations           |                                                                                                                                                                                                   |                        |                        |
| 51                        | Plant Maintenance & Operations                                                                                                                                                                    | \$1,473,790            | \$1,960                | 51                            | Plant Maintenance & Operations                                                                                                                                                                    | \$1,925,185            | \$2,567                |
| 52                        | Security and Monitoring                                                                                                                                                                           | \$97,458               | \$130                  | 52                            | Security and Monitoring                                                                                                                                                                           | \$175,500              | \$234                  |
| 53                        | Data Processing                                                                                                                                                                                   | \$284,765              | \$379                  | 53                            | Data Processing                                                                                                                                                                                   | \$324,256              | \$432                  |
| 34                        | Student Transportation                                                                                                                                                                            | \$431,137              | \$573                  | 34                            | Student Transportation                                                                                                                                                                            | \$586,464              | \$782                  |
| 35                        | Food Services                                                                                                                                                                                     | \$691,468              | \$920                  | 35                            | Food Services                                                                                                                                                                                     | \$693,468              | \$925                  |
|                           | Total:                                                                                                                                                                                            | \$2,978,618            | \$3,961                |                               | Total:                                                                                                                                                                                            | \$3,704,873            | \$4,940                |
| Debt Service              |                                                                                                                                                                                                   |                        |                        | Debt Service                  |                                                                                                                                                                                                   |                        |                        |
| 71                        | Debt Service                                                                                                                                                                                      | \$775,075              | \$1,031                | 71                            | Debt Service                                                                                                                                                                                      | \$780,500              | \$1,041                |
| Other                     |                                                                                                                                                                                                   |                        |                        | Other                         |                                                                                                                                                                                                   |                        |                        |
| 61                        | Community Service                                                                                                                                                                                 | \$0                    | \$0                    | 61                            | Community Service                                                                                                                                                                                 | \$0                    | \$0                    |
| 81                        | Facilities Acquisition and Construction                                                                                                                                                           | \$0                    | \$0                    | 81                            | Facilities Acquisition and Construction                                                                                                                                                           | \$0                    | \$0                    |
| 91                        | Contracted Instructional Services Between Public schools                                                                                                                                          | \$0                    | \$0                    | 91                            | Contracted Instructional Services Between Public schools                                                                                                                                          | \$0                    | \$0                    |
| 92                        | Incremental Cost Associated with Chapter 41 School Districts                                                                                                                                      | \$0                    | \$0                    | 92                            | Incremental Cost Associated with Chapter 41 School Districts                                                                                                                                      | \$0                    | \$0                    |
| 93                        | Payments to Fiscal Agents for Shared Service Arrangements                                                                                                                                         | \$378,285              | \$503                  | 93                            | Payments to Fiscal Agents for Shared Service Arrangements                                                                                                                                         | \$360,589              | \$481                  |
| 97                        | Payments to Tax Increment Funds                                                                                                                                                                   | \$0                    | \$0                    | 97                            | Payments to Tax Increment Funds                                                                                                                                                                   | \$0                    | \$0                    |
| 99                        | Inter-government charges not Defined in Other codes                                                                                                                                               | \$110,000              | \$146                  | 99                            | Inter-government charges not Defined in Other codes                                                                                                                                               | \$110,000              | \$147                  |
|                           | Total:                                                                                                                                                                                            | \$488,285              | \$649                  |                               | Total:                                                                                                                                                                                            | \$470,589              | \$627                  |
|                           | Grand Total:                                                                                                                                                                                      | \$14,213,150           |                        |                               | Grand Total:                                                                                                                                                                                      | \$15,324,164           |                        |

Difference \$1,111,014  
Percent Change 7.82%