

FRANKFORT - SCHUYLER CENTRAL SCHOOL DISTRICT
2026-2027 EXPENDITURE BUDGET

4.4.2026

		<u>2026-2027</u>			
<u>ACCOUNT</u>		<u>BUDGET</u>	<u>ADMIN</u>	<u>PROGRAM</u>	<u>CAPITAL</u>
A 1010.400-00	Contractual Expenditures	2,000	2,000		
A 1010.450-00	Supplies And Materials	2,500	2,500		
A 1010.490-00	Boces Services	16,031	16,031		
A 1010....BOARD OF EDUCATION		20,531	20,531	0	0
A 1040.160-00	Non-Instructional Salaries	5,800	5,800		
A 1040.400-00	Contractual, Advertisements	12,000	12,000		
A 1040.450-00	Supplies And Materials	1,500	1,500		
A 1040....DISTRICT CLERK		19,300	19,300	0	0
A 1060.400-00	Contractual Expenditures	3,500	3,500		
A 1060....DISTRICT MEETING		3,500	3,500	0	0
A 10....BOARD OF EDUCATION		43,331	43,331	0	0
A 1240.150-00	Instructional Salaries	182,000	182,000		
A 1240.160-00	Non-Instructional Salaries	51,000	51,000		
A 1240.200-00	Equipment	2,000	2,000		
A 1240.400-00	Contractual Expenditures	5,000	5,000		
A 1240.450-00	Supplies And Materials	2,500	2,500		
A 1240....CHIEF SCHOOL ADMIN		242,500	242,500	0	0
A 1310.150-00	Instructional Salaries	132,000	132,000		
A 1310.160-00	Non-Instructional Salaries	67,200	47,200	20,000	
A 1310.161-00	Non-Instructional Salaries, Ot	6,500	6,500		
A 1310.165-00	Non-Instructional Salaries, Sub	750	750		
A 1310.400-00	Contractual Expenditures	18,300	13,000		5,300
A 1310.450-00	Supplies And Materials	3,000	3,000		
A 1310.490-00	Boces Services	135,544	135,544		
A 1310....BUSINESS ADMIN		363,294	337,994	20,000	5,300
A 1320.160-00	Non Instructional Salary	4,500	4,500		
A 1320.400-00	Contractual Expenditures	27,000	27,000		
A 1320....AUDITING		31,500	31,500	0	0
A 1325.160-00	Non-Instructional Salaries	4,700	4,700		
A 1325....TREASURER		4,700	4,700	0	0

		<u>2026-2027</u>				
<u>ACCOUNT</u>		<u>BUDGET</u>	<u>ADMIN</u>	<u>PROGRAM</u>	<u>CAPITAL</u>	
A 1330.400-00	Contractual Expenditures	9,500	9,500			
A 1330.450-00	Supplies And Materials	4,000	4,000			
A 1330....TAX COLLECTOR		13,500	13,500	0	0	
A 1345.400-00	Contractual Expenditures	2,500	500	2,000		
A 1345.490-00	Boces Services	3,200	3,200			
A 1345....PURCHASING		5,700	3,700	2,000	0	
A 1380.400-00	Contractual Expenditures	7,500	0	0	7,500	
A 1380....FISCAL AGENT FEE		7,500	0	0	7,500	
A 13....FINANCE		426,194	391,394	22,000	12,800	
A 1420.400-00	Contractual Expenditures	60,000	60,000	0	0	
A 1420....LEGAL		60,000	60,000	0	0	
A 1430.400-00	Contractual Expenditures	3,000	3,000			
A 1430.450-00	Supplies	800	800			
A 1430.490-00	Boces Services	64,000	64,000			
A 1430....PERSONNEL		67,800	67,800	0	0	
A 1460.490-00	Boces Services	6,500	6,500	0	0	
A 1460....RECORDS MANAGEMENT		6,500	6,500	0	0	
A 1480.400-00	Contractual Expenditures	4,500	4,500			
A 1480.490-00	Boces Services	69,500	30,287	39,213		
A 1480....PUBLIC INFORMATION		74,000	34,787	39,213	0	
A 14....STAFF		208,300	169,087	39,213	0	
A 1620.160-00	Non-Instructional Salaries	564,500			564,500	
A 1620.161-00	Non-Instructional Salaries, Ot	20,000			20,000	
A 1620.165-00	Non-Instructional Salaries, Subs	28,500			28,500	
A 1620.200-00	Equipment	1,500			1,500	
A 1620.400-00	Contractual Expenditures	149,000			149,000	
A 1620.420-00	Contractual, Waste Disposal	50,000			50,000	
A 1620.431-00	Contractual, Heating Gas	236,000			236,000	
A 1620.432-00	Contractual, Electricity	233,000			233,000	
A 1620.433-00	Contractual, Telephone	40,000			40,000	
A 1620.438-00	Contractual, Water And Sewer Rents	35,149			35,149	
A 1620.450-00	Materials and Supplies	127,000			127,000	
A1620.490-00	Boces Services	11,500			11,500	

<u>ACCOUNT</u>		<u>2026-2027</u> <u>BUDGET</u>	<u>ADMIN</u>	<u>PROGRAM</u>	<u>CAPITAL</u>
A 1620....OPERATION OF PLANT		1,496,149	0	0	1,496,149
A 1621.160-00	Non-Instructional Salaries	144,000			144,000
A 1621.161-00	Non-Instructional Salaries, Ot	36,000			36,000
A 1621.200-00	Equipment	4,500			4,500
A 1621.400-00	Contractual Expenditures	110,000			110,000
A 1621.425-00	Contractual, Equipment Repairs	20,000			20,000
A 1621.426-00	Contractual, Building Repairs	13,000			13,000
A 1621.427-00	Contractual, Grounds Maintenance	11,500			11,500
A 1621.435-00	Contractual, Equipment Rental	2,000			2,000
A 1621.450-00	Supplies And Materials	127,000			127,000
A 1621.490-00	Boces Services	33,000			33,000
A 1621....MAINTENANCE OF PLANT		501,000	0	0	501,000
A 1670.400-00	Contractual, Copy Services	2,000		2,000	0
A 1670.403-00	Contractual, Postage	45,000	10,000	35,000	0
A 1670.490-00	Contractual Boces Printing	75,000	5,000	70,000	0
A 1670....CENTRAL PRINTING & MAIL		122,000	15,000	107,000	0
A 16....CENTRAL SERVICES		2,119,149	15,000	107,000	1,997,149
A 1910.400-00	Unallocated Insurance	142,560	142,560		
A 1920.400-00	School Association Dues	5,000	5,000		
A 1964.400-00	Refund Of Real Property Taxes	4,000			4,000
A 1981.490-00	Administrative Costs, Boces	1,617,000	575,000		1,042,000
A 1983.490-00	Capital Expenses, Boces	0	0		0
A 19....SPECIAL ITEMS		1,768,560	722,560	0	1,046,000
A 1....GENERAL SUPPORT		4,808,034	1,583,872	168,213	3,055,949
A 2010.490-00	Curriculum Improvement	77,000	0	77,000	0
A 2010....CURRICULUM DEVEL		77,000	0	77,000	0
A 2020.150-00	Instructional Salaries	415,000	415,000		
A 2020.160-00	Non-Instructional Salaries	157,700	157,700		
A 2020.161-00	Non-Instructional Salaries, Ot	2,500	2,500		
A 2020.165-00	Non-Instructional Salaries, Subs	4,500	4,500		
A 2020.400-10	Contractual Expenditures, Rr	1,500	1,500		
A 2020.400-25	Contractual Expenditures-Ms	1,500	1,500		
A 2020.400-30	Contractual Expenditures, Hs	1,500	1,500		

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A 2020.417-10	Contractual, Travel-Out Of District	1,000	1,000		
A 2020.417-25	Contractual, Travel Out Of District	1,000	1,000		
A 2020.417-30	Contractual, Travel Out Of District	1,000	1,000		
A 2020.450-10	Supplies And Materials, Rr	3,500	3,500		
A 2020.450-25	Supplies And Materials, Ms	1,500	1,500		
A 2020.450-30	Supplies And Materials, Hs	6,500	6,500		
A 2020.490-00	Boces Services	2,000	2,000		
A 2020....SUPERVISION		600,700	600,700	0	0
A 2060.400-00	Contractual Expenditures	3,000	3,000	0	0
A 2060....RESEARCH, PLANNING		3,000	3,000	0	0
A 2070.150-00	Instructional Salaries	23,000		23,000	
A 2070.490-00	Boces Services	4,300		4,300	
A 2070....INSERVICE TRAINING		27,300	0	27,300	0
A 20....ADMIN & IMPROVEMENT		708,000	603,700	104,300	0
A 2110.120-00	Teacher Salaries, K-3	1,064,500		1,064,500	
A 2110.121-00	Teacher Salaries, 4-6	1,028,000		1,028,000	
A 2110.130-00	Teacher Salaries, 7-12	2,248,790		2,248,790	
A 2110.131-00	Teacher Salaries, Home Teaching	75,000		75,000	
A 2110.140-00	Teacher Salaries, Subs	115,000		115,000	
A 2110.150-00	Teacher Salaries	0		0	
A 2110.160-00	Non-Instructional Salaries	36,500		36,500	
A 2110.161-00	Non-Instructional Salaries, Ot	6,000		6,000	
A 2110.400-10	Contractual Expenditures, RR	88,500		88,500	
A 2110.400-25	Contractual Expenditures, Ms	3,500		3,500	
A 2110.400-30	Contractual Expenditures, Hs	5,000		5,000	
A 2110.405-00	Contractual Testing	15,000		15,000	
A 2110.417-00	Contractual, Travel Out Of District	20,000		20,000	
A 2110.425-10	Contractual, Equipment Repairs, Rr	4,000		4,000	
A 2110.425-25	Contractual Equipment Repairs,Ms	3,000		3,000	
A 2110.425-30	Contractual, Equipment Repairs, Hs	5,000		5,000	
A 2110.450-00	Supplies And Materials Pltw	7,000		7,000	
A 2110.450-10	Supplies And Materials, Rr	15,000		15,000	
A 2110.450-11	Supplies And Materials Rr Art	3,500		3,500	

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A 2110.450-12	Supplies And Materials Rr Music	2,500		2,500	
A 2110.450-13	Supplies & Materials, Rr Paper	6,000		6,000	
A 2110.450-25	Supplies & Materials MS	8,000		8,000	
A 2110.450-26	Supplies & Materials HS Art	3,500		3,500	
A 2110.450-27	Supplies & Materials MS Music	3,000		3,000	
A 2110.450-28	Supplies And Materials Ms Tech	4,000		4,000	
A 2110.450-29	Supplies & Materials, Family Scienc	4,000		4,000	
A 2110.450-29 1	Supplies & Materials MS Paper	3,500		3,500	
A 2110.450-30	Supplies And Materials, Hs	10,000		10,000	
A 2110.450-31	Supplies And Materials Hs Art	4,500		4,500	
A 2110.450-32	Supplies And Materials Hs Music	4,000		4,000	
A 2110.450-33	Supplies & Materials, Hs Paper	6,000		6,000	
A2110.450-34	Jostens	7,000		7,000	
A 2110.470-00	Tuition Pre K	35,000		35,000	
A 2110.480-10	Textbooks, Rr	24,000		24,000	
A 2110.480-25	Textbooks, Ms	24,000		24,000	
A 2110.480-30	Textbooks, Hs	24,000		24,000	
A 2110.480-40	Textbooks, Parochial	3,000		3,000	
A 2110.490-00	Boces Services	353,000		353,000	
A 2110....TEACHING-REGULAR SCHOOL		5,272,290	0	5,272,290	0
A 2250.121-00	Teacher Salaries, Home Teaching	25,000		25,000	
A 2250.150-00	Instructional Salaries	1,175,000		1,175,000	
A 2250.160-00	Noninstructional Salaries	35,500		35,500	
A 2250.400-00	Contractual Expenditures	60,000		60,000	
A 2250.450-00	Supplies And Materials	8,000		8,000	
A 2250.472-00	Tuition - All Other	535,000		535,000	
A 2250.490-00	Boces Services	2,281,013		2,281,013	
A 2250....STUDENTS W/ DISABIL		4,119,513	0	4,119,513	0
A 2259.150-00	Instructional Salaries	93,000		93000	
A 2259.490-00	Boces Services	39,438		39438	
A 2259....ELL		132,438		132,438	
A 2280.490-00	Boces Services	826,000	0	826,000	0
A 2280....OCCUPATIONAL EDUC		826,000	0	826,000	0

<u>ACCOUNT</u>		<u>2026-2027</u> <u>BUDGET</u>	<u>ADMIN</u>	<u>PROGRAM</u>	<u>CAPITAL</u>
A 22....SPECIAL APPORTIONMENT		5,077,951	0	5,077,951	0
A 2330.490-00	Boces Services	57,000	0	57,000	0
A 23....SPECIAL SCHOOLS		57,000	0	57,000	0
A 2....TOTAL TEACHING		10,407,241	0	10,407,241	0
A 2610.150-00	Instructional Salaries	97,500		97,500	
A 2610.200-10	Equipment RR	1,000		1,000	
A 2610.200-30	Equipment HS	1,000		1,000	
A 2610.400-00	Contractual Expenditures	2,500		2,500	
A 2610.450-10	Supplies And Materials, Rr	2,000		2,000	
A 2610.450-30	Supplies And Materials, Hs	2,000		2,000	
A 2610.481-10	Library Books/Av State Aided, Rr	5,500		5,500	
A 2610.481-30	Library Books/Av State Aided, Hs	5,500		5,500	
A 2610.483-10	Newspapers And Magazines, Rr	1,000		1,000	
A 2610.483-30	Newspapers And Magazines, Hs	1,000		1,000	
A 2610.490-00	Boces Services	83,000		83,000	
A 2610....SCHOOL LIBRARY & A/V		202,000	0	202,000	0
A 2620.490-00	Distance Learning	20,000		20,000	
A 2630.160-00	Instructional Salaries	12,000		12,000	
A 2630.220-00	Computer Equipment	30,000		30,000	
A 2630.450-00	Computer Supplies	18,500		18,500	
A 2630.460-10	State Aided Software, RR	9,250		9,250	
A 2630.460-30	State Aided Software, Hs	9,250		9,250	
A 2630.490-00	Boces Services	373,000	0	373,000	0
A 2630....COMPUTER ASST INST		472,000	0	472,000	0
A 26....INSTRUCTIONAL MEDIA		674,000	0	674,000	0
A 2805.490-00	Boces Services	6,500		6,500	
A 2805....ATTENDANCE		6,500	0	6,500	
A 2810.150-00	Instructional Salaries	173,000		173,000	
A 2810.160-00	Non-Instructional Salaries	38,000		38,000	
A 2810.161-00	Non-Instructional Salaries, Ot	4,000		4,000	
A 2810.400-00	Contractual Expenditures	1,500		1,500	
A 2810.450-00	Supplies And Materials	2,000		2,000	
A 2810.490-00	Boces Services	97,000		97,000	

		<u>2026-2027</u>				
<u>ACCOUNT</u>		<u>BUDGET</u>	<u>ADMIN</u>	<u>PROGRAM</u>	<u>CAPITAL</u>	
A 2810....GUIDANCE		315,500	0	315,500	0	
A 2815.160-00	Instructional Salaries	158,250		158,250		
A 2815.165-00	Non-Instructional Salaries, Subs	7,000		7,000		
A 2815.400-00	Contractual Expenditures	37,000		37,000		
A 2815.450-10	Supplies And Materials, Rr	6,500		6,500		
A 2815.450-30	Supplies And Materials, Hs	6,500		6,500		
A 2815.490-00	Boces Services	0	0	0	0	
A 2815....HEALTH SERVICES		215,250	0	215,250	0	
A 2816.400-00	Contractual Expenses	6,000	0	6,000	0	
A 2816....		6,000	0	6,000	0	
A 2850.150-00	Instructional Salaries	110,000		110,000		
A 2850.450-00	Supplies And Materials	31,500	0	31,500	0	
A 2850....CO-CURRICULAR ACTIV		141,500	0	141,500	0	
A 2855.150-00	Instructional Salaries	155,000		155,000		
A 2855.160-00	Non-Instructional Salaries	45,000		45,000		
A 2855.400-00	Contractual Expenditures	8,500		8,500		
A 2855.406-00	Contractual, Conferences	6,500		6,500		
A 2855.414-00	Contractual, Fees And Dues	14,500		14,500		
A 2855.421-00	Contractual, Officials	75,000		75,000		
A 2855.425-00	Contractual, Equipment Repairs	9,000		9,000		
A 2855.450-00	Supplies And Materials	25,000		25,000		
A 2855.490-00	Boces Services	24,000		24,000		
A 2855.....INTERSCHOL ATHLETICS		362,500	0	362,500	0	
A 28....PUPIL SERVICES		1,047,250	0	1,047,250	0	
A 2....TOTAL INSTRUCTION		12,836,491	603,700	12,232,790	0	
A 5510.160-00	Non-Instructional Salaries	35,000	0	35,000	0	
A 5510....DISTRICT TRANSPORT		35,000	0	35,000	0	
A 5540.440-00	Regular Busing	1,782,060		1,782,060		
A 5540.443-00	Interscholastic Trips	52,500		52,500		
A 5540.444-00	Music Trips	12,600		12,600		
A 5540.447-30	Educational Trips, Hs	93,280		93,280		
A 5540....CONTRACT TRANSPORT		1,940,440	0	1,940,440	0	
A 55....PUPIL TRANSPORTATION		1,975,440	0	1,975,440	0	

		<u>2026-2027</u>			
<u>ACCOUNT</u>		<u>BUDGET</u>	<u>ADMIN</u>	<u>PROGRAM</u>	<u>CAPITAL</u>
A 9010.800-00	State Retirement	303,822	85,347	75,735	142,740
A 9020.800-00	Teacher Retirement	641,957	62,475	579,482	0
A 9030.800-00	Social Security	730,055	95,052	63,440	571,563
A 9040.800-00	Workers Compensation	74,000	4,000	55,000	15,000
A 9045.800-00	Life Insurance	14,250	1,500	12,000	750
A 9050.800-00	Unemployment Insurance	34,000	2,500	30,000	1,500
A 9055.800-00	Disability Insurance	3,500	3,500	0	0
A 9060.800-00	Health, Medical & Dental Insurance	4,611,475	632,778	3,218,917	759,780
A 90....EMPLOYEE BENEFITS		6,413,059	887,152	4,034,574	1,491,333
A 9721.600-00	Principal	1,320,000			1,320,000
A 9721.700-00	Interest	592,407			592,407
A 9721....		1,912,407	0	0	1,912,407
A 97..DEBT SERVICE..		1,912,407	0	0	1,912,407
A 99....INTERFUND TRANSFERS		15,000	0	15,000	0
A 9.....UNDISTRIBUTED EXPENSE		8,340,466	887,152	4,049,574	3,403,740
TOTAL 26/27 Reg Budget		27,960,431	3,074,724	18,426,018	6,459,689
			11.0%	65.90%	23.10%

% of Admin to Program 21.22	13.23%
% of Admin to Program 22.23	13.17%
% of Admin to Program 23.24	13.74%
% of Admin to Program 24.25	13.90%
% of Admin to Program 25.26	14.11%
% of Admin to Program 26.27	14.30%