

Extended School

Fund 146 Extended Care Budget 2026-2027

Presented to Board of Education on April 30, 2026

Approved by the County Commission on XXXXXXXX

Fund 146
Assigned Funds

Per Audit 11/2025
\$ 1,032,659 Daycare

Fund 146 Extended Care Budget 2026-2027

Presented to the Board of Education on

Expenditures						
		Description	FY27	FY26	FY 25	
Acct	Obj	Obj	Proposed Budget	Revised Budget	FY Activity	NOTES
99100	504	Indirect Cost	\$210,000.00	\$210,000.00	\$207,480.00	15.12 FY26 Rate (\$168,278.32 in 2025)
72310	510	Trustee Commission	\$15,000.00	\$15,000.00	\$15,000.00	
				\$0.00	\$0.00	
73300	105	Supervisor/Director	\$65,129.00	\$61,000.00	\$58,855.00	FTE = 1 + longevity (\$62,624.04) Based on 4%
73300	162	Secretary (S)	\$48,880.00	\$47,000.00	\$44,804.00	FTE = 1 Step and Longevity (\$46,540.00) Based on 4%
73300	188	Bonus Payments	\$0.00	\$0.00	\$0.00	TBD (Based off of one 12/25)
73300	189	Other Salaries And Wages	\$925,600.00	\$890,000.00	\$890,240.00	FTE = 19, PT= 18 for FY26 Current Based on 4%
73300	201	Social Security Expense	\$64,351.00	\$61,876.00	\$61,621.74	
73300	204	Retirement Expense	\$79,634.05	\$62,375.00	\$62,118.69	Retirement 7.66%
73300	207	Medical Insurance	\$192,000.00	\$192,000.00	\$192,000.00	Based on current employees - No increase included (\$174.744.00 current)
73300	208	Dental Insurance	\$8,500.00	\$8,500.00	\$6,000.00	Increased participation - No increase in Rates Budgeted(\$7,764 current)
73300	212	Medicare Expense	\$15,600.00	\$15,000.00	\$14,411.54	
73300	299	Other Fringe Benefits	\$1,500.00	\$1,500.00	\$1,500.00	No increase in Rates Budgeted
73300	302	Advertising		\$0.00	\$0.00	Expenditure moved to 73300-399
73300	307	Communication		\$0.00	\$0.00	Expenditure moved to 73300-399
73300	320	Dues & Memberships		\$0.00	\$0.00	Expenditure moved to 73300-399
73300	336	Maint & Repair Serv - Equip	\$3,500.00	\$3,500.00	\$3,500.00	
73300	355	Travel	\$3,500.00	\$3,500.00	\$3,500.00	
73300	361	Permits	\$125.00	\$125.00	\$125.00	CMS permit
73300	399	Other Contracted Services	\$3,000.00	\$3,000.00	\$6,750.00	F27 Blanket insurance
73300	422	Food Supplies	50,000.00	\$30,000.00	\$50,000.00	
73300	471	Software	\$7,500.00	\$7,500.00	\$6,750.00	Smartcare Software vendor Increase
73300	499	Other Supplies & Materials	\$12,000.00	\$12,000.00	\$11,900.00	\$1,000.00 per site
73300	509	Refunds	\$1,000.00	\$1,000.00	\$1,000.00	
73300	524	In-Service/Staff Dev	\$4,000.00	\$4,000.00	\$3,000.00	Presentors
73300	599	Other Charges	\$35,000.00	\$30,000.00	\$26,000.00	Activities & Mulch for 3 sites (TBD)
73300	790	Other Equipment	\$25,000.00	\$50,000.00	\$37,380.52	EC/KS Awnings (\$12,000) plus new laptops (10/ \$10,000 + 3,000 Refrig).
Total Expenditures			\$1,770,819.05	\$ 1,708,876.00	\$ 1,703,936.49	

Revenues						
				FY26	FY 25	
Acct	Obj					Notes
43581	Community Service Fees - Child		1,705,819.05	\$ 1,658,876.00	\$ 1,740,686.48	
44110	Interest Earned			\$ -	\$ -	
46990	Other State Funds		\$65,000.00	\$ 50,000.00	\$ 53,201.17	DHS certificates (July-Nov 36,845)
				\$ -	\$ -	
Total Revenue			\$1,770,819.05	\$ 1,708,876.00	\$ 1,793,887.65	

evenue - Expenditures		\$0.00				
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Fund 146 - Fund Balance Per FY25 Audit

\$ 1,032,659

Other equipment (2 awnings KS & EC)	\$12,000.00
Laptop for each site	\$10,000.00
New refrigerator reserve	\$3,000.00
Awnings 2 remaining sites EC, KS	\$12,000.00