

D'ARBONNE WOODS CHARTER SCHOOL



PROPOSED BUDGET

August 25, 2025

**For the Fiscal Year
July 1, 2025 - June 30, 2026**

Prepared by
Business Department
Jan Coleman
Business Manager

June 16, 2025 – Presentation of the proposed budget was made at the regular board meeting held at 5:30 pm.

August 7, 2025 - A public notice was published in The Banner on August 7th, 14th, and 21st 2025 stating the 2025-26 proposed budget was made available for inspection beginning that date (Mon – Thurs from 8am – 4pm) in the schools Finance Office located at 9560 Hwy 33 Farmerville, LA; presentation of the proposed 2025-2026 budget will be made at a public hearing at the D'Arbonne Woods Charter School's Finance Office on August 25, 2025 at 4pm; following the public hearing the 25-26 proposed budget will be voted on at the regular board meeting held at 5:30pm.

August 25, 2025 - Presentation of the Proposed Budget for 2025-2026 at a public hearing held in the Finance Office at D'Arbonne Woods Charter School, located at 9560 Hwy 33 Farmerville, LA at 4pm.

August 25, 2025 - Adoption of Proposed 2024-2025 Budget at a public meeting at the D'Arbonne Woods Charter School's board meeting @ 5:30pm.

DARBONNE WOODS CHARTER SCHOOL'S PROPOSED 2025-26 BUDGET

D'Arbonne Woods Charter School's proposed '25/'26 budget is available for public inspection at the school's office @ 9560 Hwy 33 Farmerville, LA 71241 during the hours of 8am to 3pm Monday thru Friday. A public hearing on the proposed budget will be held on Monday August 25th @ 4:00 pm in the school's finance office. The board will vote on the proposed budget during the regular board meeting @ 5:30 on August 25th, 2025.

DARBONNE WOODS CHARTER SCHOOL

Kim Neese, President

ATTEST: Janice Coleman, Business Manager

August 7, 2025

August 14, 2025

August 21, 2025

The Bernice Banner

BUDGET RESOLUTION

Resolution adopting an operating budget of
revenues and expenditures for the fiscal year
beginning July 1, 2025 and ending June 30, 2026

BE IT RESOLVED by D'Arbonne Woods Charter School in general session convened that:


SECTION 1: The attached detail estimate of revenues for the fiscal year beginning July 1, 2025, and ending June 30, 2026, be and the same is hereby adopted to serve as an operating budget of revenues for the D'Arbonne Woods Charter School during the same period.

SECTION 2: The attached estimate of expenditures by functions for the fiscal year beginning July 1, 2025, and ending June 30, 2026, be and the same is hereby adopted to serve as a budget of expenditures for the D'Arbonne Woods Charter School.

SECTION 3: The adoption of this operating budget of expenditures be and the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classification.


SECTION 4: Amounts are available for expenditures only to the extent included within the 2025-26 budget within a five-percent variance in accordance with Louisiana Revised Statute 39:1309-1310. The Board hereby grants authorization to administration to make the expenditures provided for herein; and further grants authority to its Executive Director and Business Manager to enter into routine and necessary contracts or agreements to carryout the general business operations of the School. Further administration is granted authority to present a final revised budget to the Board at the end of the fiscal year collectively incorporating all changes made throughout the fiscal year, or sooner if deemed necessary.

PASSED AND ADOPTED at Farmerville, Louisiana, on this 25th day of August 2025.



President, D'Arbonne Woods Charter School

ATTEST:



Executive Director, D'Arbonne Woods Charter School

To the School Board Members
D'Arbonne Woods Charter School
9560 Hwy 33
Farmerville, Louisiana 71241

Board Members:

In accordance with Revised Statutes 39:1301 through 39:13, I submit herewith the accompanying proposed tentative budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026. This budget is fiscally conservative and is based on the most accurate estimates of revenues and expenditures available at this time and is prepared based on the anticipated funds available.

Due to the large amount of dollars involved and the scope of the budget, it is literally impossible for each line item to result in the actual income or expense and to be exactly correct; however, Louisiana Revised Statutes 39:1309-1310 allow for a five percent difference in the budget and actual amounts for revenues, expenditures, and fund balance totals. Should any one of these three totals deviate more than five percent during the fiscal year, it will be necessary for the Board to revise the budget to be within these restricted amounts.

BUDGET FORMAT

The 2025-2026 budget consists of a schedule of revenues and expenditures which reports the projected 2025-2026 revenues and expenditures for the General Fund and the Special Revenue Funds. The proposed 2025-2026 Special Revenue Funds budget includes the initial allocation of grants funds, but unused funds from the 2024-2025 school year which roll over are not included. When the additional allocations are received, we will amend the budgets to include those additional funds.

GENERAL FUND

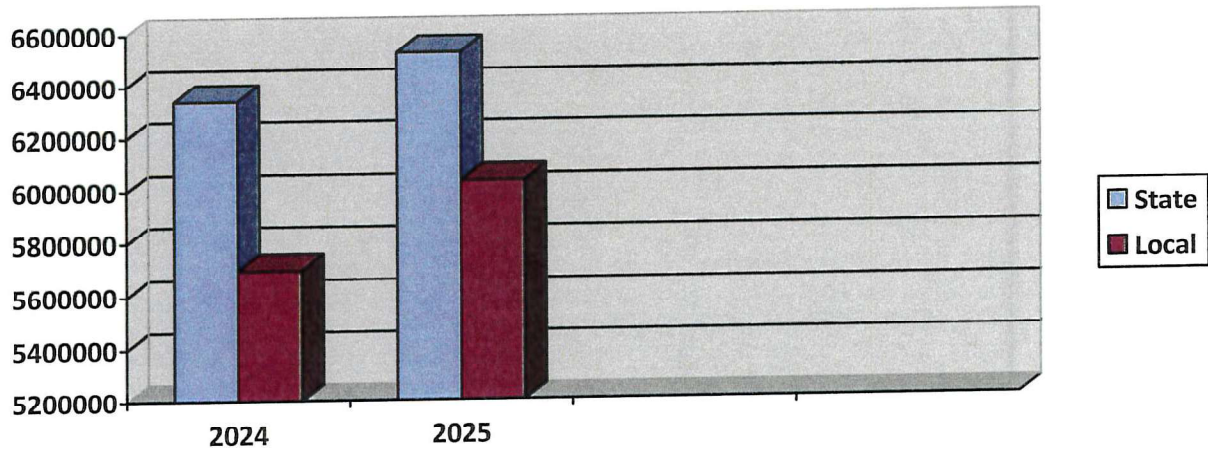
Revenues of the General Fund consist of local and state funds. 25-26 budget projections are calculated with a student count of 994 and are projected at \$12,869,303. The student count has been consistent around 975 since 2022, but gradually increased the last several years.

| Fiscal Year | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|--------------------|------|------|------|------|------|------|------|------|------|------|
| Number of Students | 981 | 973 | 972 | 973 | 932 | 973 | 948 | 955 | 936 | 895 |

Local sources consist primarily of local taxes through MFP and interest on investments. Local sources represent approximately 44% of total General Fund revenues. We also receive local support from interest earnings on investments and E-rate funding. Interest rates for public funds increased from 0.0488% to 4.88% in September of 2023. This resulted in an increase in revenue since that time. ERATE funding will see a slight increase. In June of 2025 the FCC announced a significant update to the E-Rate program approving an increase in budget multipliers from \$167 to \$201.57 per student as well as a minimum funding that increased from \$25,000 to \$30,175.

June 2024) and fiscal year 2025 (July 2024- June 2025).

| Fiscal Year | Local MFP | State MFP | Total |
|-------------|----------------|----------------|-----------------|
| 6/30/2024 | \$5,696,772.00 | \$6,343,727.00 | \$12,040,499.00 |
| 6/30/2025 | \$6,035,254.00 | \$6,526,366.00 | \$12,561,620.00 |



Expenditures

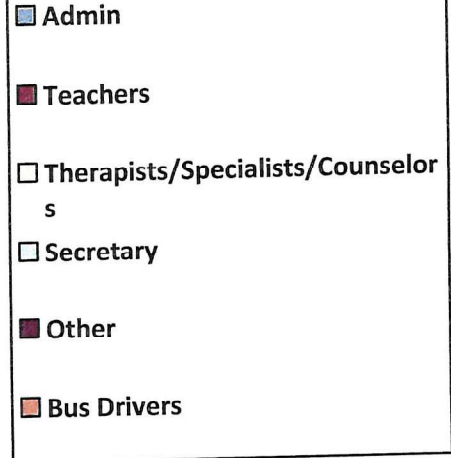
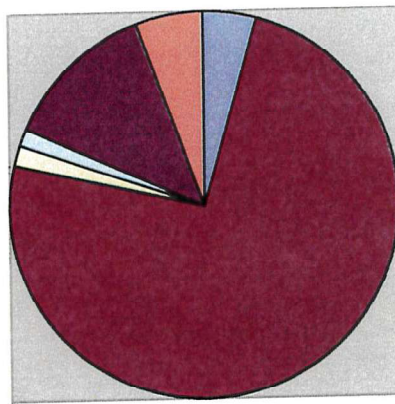
Below is a discussion of some of our major expenditure areas:

Salaries and benefits (100-200) – There were only a few changes in salaries for the upcoming year. One 9 month teacher position changed to a 12 month position in finance and the 9 month welding instructor position changed to 12 month. Also, one 9 month teacher position was changed to 10 month.

Salaries (\$6,004,536) and benefits (\$2,399,393) account for around 66% of the total \$12,749,411 general fund budget. In addition to the Executive Director, there are currently 78 teachers, 28 support staff and 13 bus drivers.

| | | |
|-----------------------------------|---------|-------------|
| Executive Salary | 111 | \$125,000 |
| Business Official Salary | 111 | \$82,735 |
| Other School Administrators | 111 | \$60,000 |
| Teachers | 112 | \$4,393,304 |
| Therapists/Specialists/Counselors | 113 | \$93,170 |
| Clerical/Secretarial Salary | 114 | \$80,500 |
| Other | 100-150 | \$839,077 |
| Custodial Salaries (Bus Drivers) | 116 | \$330,750 |

| | | |
|---|---------|-------------|
| Health Insurance Benefits - Current Employees | 210 | \$991,066 |
| Social Security | 220 | \$7,203 |
| Medicare | 225 | \$77,147 |
| Retirement | 230-290 | \$1,227,517 |



Purchased Professional and Technical Services (300) - We anticipate legal and professional fees to remain the same as they have in the last several years. Tuition for dual enrollment classes is expected to increase for 25-26.

| | | |
|------------------------------|---------|------------|
| Legal Services | 332 | \$ 2,000 |
| Accounting/Auditing Services | 333 | \$ 70,000 |
| Other Purch Prof/Tech Svcs | 300-340 | \$ 736,750 |

Purchased Property Services (400) - Water and sewer expense are budgeted to remain the same for the next school year, as well as custodial expense. Leased temporary buildings were turned in last December which will result in a decrease in code 441. Since 2021, lease expense for the 1:1 Student Chromebooks has been funded through Covid Relief Funds (ESSER) funds. Those funds were exhausted and expired in September 2024, therefore the amount for the student Chromebooks that are leased will increase to around \$115,000 in Code 442. Repairs & Maintenance Services may see a small increase in expenses due to some areas around campus seeing an increase in maintaining. Lawn care for the campus was contracted last year and will count for a slight increase in Code 424.

| | | |
|---|---------|------------|
| Water/Sewerage | 411 | \$ 15,500 |
| Building and Land Rent/Lease | 441 | \$ 15,000 |
| Equipment & Vehicle Rent/Lease | 442 | \$ 172,500 |
| Repairs & Maintenance Services | 430 | \$ 231,000 |
| Other (excludes amounts on lines 104-107) | 400-490 | \$ 353,000 |

Other Purchased Services (500) – Expenses for Insurance increased for the 25-26 school year by around \$130,000. This increase was across the state due to rising property insurance rates. Travel as well as telephone, postage, internet, printing & binding should not increase for the 25-26 school year.

| | | |
|---|---------|------------|
| Purchased Student Transportation Services | 510-519 | \$ 0 |
| Property Insurance | 522 | \$ 200,000 |
| Liability insurance | 521 | \$ 40,000 |
| Fleet insurance | 523 | \$ 45,000 |
| Errors/omissions, etc | 524 | \$ 2,000 |
| Travel | 580-583 | \$ 35,250 |
| Other (excludes amounts on lines 111-118) | 500-590 | \$ 53,000 |

same as 24-25 school year. Technology costs, Code 615 (Other Supplies) for general fund increase with the purchase of Smartboards and 2 classroom sets of computers. In the past several years technology costs for technology has been paid with ESSER (Covid) Funding and those funds have been exhausted and expired September 2024.

| | | |
|---|---------|------------|
| Materials and Supplies | 610 | \$ 234,500 |
| Utilities (natural gas, electricity, coal, gasoline) | 620-629 | \$ 298,000 |
| Books and Periodicals (including textbooks/workbooks) | 640-644 | \$ 75,000 |
| Other Supplies (excludes amounts on lines 122-125) | 600-644 | \$ 136,000 |

Property (700) – The board approved to purchase adjoining property in the 24-25 school year. The cost is estimated to be around \$125,000. This property has not been purchased as of today.

Long Term Debt/Transfers Out (800/900) - The new school was completed in June 2016 and entered into a loan agreement with the United States Department of Agriculture (USDA) for a 40 year, 2.875% loan to pay for the new school. In 2017-18, we began making loan repayments of \$63,180 per month or \$758,160 annually. As part of the loan agreement, we are required to pay into a reserve account \$85,752 per year for 10 years, as of 2027 this will not be required as it will be the 10th year. These amounts have not changed since that time. QSCB quarterly transfers for payment of long-term debt equal around \$270,000 annually. In the last couple years we have budgeted around \$100,000 annually for capital improvements around campus. This year we plan to use those funds to purchase the temporary building we have been leasing as well as purchase a smaller bus for athletics to transport the smaller teams. In 24-25 we began making financial plans to replace items with a useful life of between 8-10 years which includes buses as well as the turf football field. In addition to those items we began forecasting for staff retirement (medical insurance premiums cost) as well as replacement of HVAC equipment on campus. For these reserve funds we have budgeted \$350,000 per year to be transferred to a restricted account.

SPECIAL REVENUE FUNDS

The remaining Special Revenue Funds represent federal and state grants passed through the Department of Education and other grantors. The grants are created and approved by the grantors. To obtain the grants the School Board must annually apply for them. Most of the grants are on a reimbursement basis; that is, we spend the money and then the grantor reimburses the School Board.

FEDERAL GRANTS

Title I Programs and IDEA (Special Education) Programs serve as Federal Funding based on student counts. As the student counts continue to grow, funding will increase.

Every Student Succeeds Act (ESSA) – Title I is a program for economically and educationally deprived school children, which is federally financed, State administered and locally operated by the School Board. The Title I services are provided through various projects which are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, State and local mandated activities. Paraprofessional salaries are paid with these funds. Currently there are 9 para salaries and benefits paid with Title I funding. ESSA funds also include Title IIA which is used for professional development for staff, Title V_B and IVA SSAE are used for Career and Technical Education certifications for students as well as subscriptions for high school electives and classes that aren't offered at DWCS but that students need to graduate.

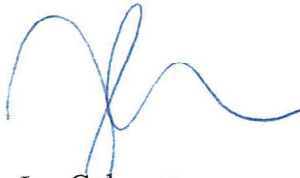
identified handicapped individuals from 3 to 21 years of age in the least restrictive environment as well as students who are considered Gifted and Talented. Currently 2 paraprofessionals and 1 teacher salary and benefits are paid from this funding source. IDEA Pre School provides funds for children who are in Pre K or K who need extra materials and supplies for certain accommodations.

GENERAL COMMENTS

A budget is considered a guideline for operations and is not to be misconstrued as a factual document due to uncertain factors involved. While every attempt has been made to estimate accurately, it is a fact that many of the figures are pure estimates due to the lack of availability of exact amounts of funding from state and federal sources for the Board and unexpected problems that require allocation of dollars.

We anticipate a surplus of \$363,639 for the 2025-2026 Budget, with revenue from a student count of 994. As of today's date the student count is 1006. MFP funds reflecting those numbers will not be recognized until the March payment based on the February 1, 2026 count.

Respectively submitted,



Jan Coleman
Business Manager

FISCAL YEAR 2025-2026
Annual Budget

Student Count Budget is Based on:

Actual 2024-25
Budget 2025-26

| D'Arbonne Woods Charter School | | | | | | | | | | |
|---|------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------------|--------------------|----------------------|
| Item | References | GENERAL FUNDS | | SPECIAL FUNDS | | TOTAL FUNDS | | % of Total Budget | Actual % of Budget | Comments/Assumptions |
| | | Actual 2024-25 | Budget 2025-26 | Actual 2024-25 | Budget 2025-26 | Actual 2024-25 | Budget 2025-26 | | | |
| | | | | | | | | | | |
| FROM LOCAL SOURCES | | | | | | | | | | |
| Investments | 1500-1542 | \$146,428 | \$148,257 | \$61,518 | \$65,000 | \$207,946 | \$213,257 | 1.5% | 97.5% | |
| Income (Income from meals) | 1600-1620 | | | \$83,673 | \$100,000 | \$83,673 | \$100,000 | 0.7% | 83.7% | |
| Grants and Donations | 1920 | \$215 | \$0 | \$1,000 | \$0 | \$1,215 | \$0 | 0.0% | 0.0% | |
| Reimbursements | 1993 | \$25,848 | \$25,000 | | | \$25,848 | \$25,000 | 0.2% | 103.4% | |
| Per Pupil Aid (Local Revenue transfers) | 1994 | \$6,035,254 | \$6,035,254 | | | \$6,035,254 | \$6,035,254 | 42.5% | 100.0% | |
| Include amounts on lines 3-7 | 1000-1999 | \$1,512,777 | \$70,500 | | | \$1,512,777 | \$70,500 | 0.5% | 2145.8% | |
| , add additional revenue sources here) | | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| , add additional revenue sources here) | | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| , add additional revenue sources here) | | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| REVENUES FROM LOCAL SOURCES | | \$7,720,522 | \$6,279,011 | \$146,191 | \$165,000 | \$7,866,713 | \$6,444,011 | 45.4% | 122.1% | |
| FROM STATE SOURCES | | | | | | | | | | |
| ed Grants-In-Aid | | | | | | | | | | |
| Per Pupil Aid - MFP | 3110 | \$6,526,366 | \$6,834,039 | | | \$6,526,366 | \$6,834,039 | 48.2% | 95.5% | |
| Unrestricted Revenues | 3190 | \$381,141 | | | | \$381,141 | \$0 | 0.0% | 0.0% | |
| d Grants-In-Aid | | | | | | | | | | |
| tion Support Fund (8g) | 3220 | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| | 3230 | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| | 3240 | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| Restricted Revenues (list grant & amount below) | 3290 | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| -4 (State) | 3290 | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| ended School Year Services | 3290 | | | | | \$14,000 | \$0 | 0.0% | 0.0% | |
| ucational Excellence Fund (EEF) | 3290 | | | | | \$265,866 | \$0 | 0.0% | 0.0% | |
| s In | 5220 | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| , add additional revenue sources here) | | | | | | \$6,801 | \$7,000 | 0.0% | 97.2% | |
| , add additional revenue sources here) | 3115 | | | \$6,801 | \$7,000 | \$6,801 | \$0 | 0.0% | 0.0% | |
| , add additional revenue sources here) | | | | | | \$7,187,373 | \$6,834,039 | 48.2% | 105.2% | |
| REVENUE FROM STATE SOURCES | | \$7,187,373 | \$6,834,039 | \$6,801 | \$7,000 | \$7,194,174 | \$6,841,039 | 48.2% | 105.2% | |

FISCAL YEAR 2025-2026
Annual Budget

Student Count Budget is Based on:
Actual 2024-25
Budget 2025-26

| D'Arbonne Woods Charter School | | Includes Special Fund Federal, Federal ESSA and Other Special Funds | | GENERAL FUNDS | | SPECIAL FUNDS | | TOTAL FUNDS | | Comments/Assumptions | |
|---|--|---|----------------|----------------|----------------|----------------|----------------|-------------------|--------------------|----------------------|--|
| Item | References | Actual 2024-25 | Budget 2025-26 | Actual 2024-25 | Budget 2025-26 | Actual 2024-25 | Budget 2025-26 | % of Total Budget | Actual % of Budget | | |
| FROM FEDERAL SOURCES | Ad Grants-In-Aid Direct From the Federal Gov't | 4110 | | | | | \$0 | 0.0% | | | |
| | Aid Fund - Direct from Federal Gov't | 4190 | | | | | \$0 | 0.0% | | | |
| | Unrestricted Grants - Direct | 4330 | | | | \$0 | \$0 | 0.0% | | | |
| | Grants-In-Aid Direct From the Federal Gov't | 4390 | | | | \$0 | \$0 | 0.0% | | | |
| | - Direct from Federal Gov't | | | | | \$0 | \$0 | 0.0% | | | |
| | Restricted Grants - Direct | | | | | \$0 | \$0 | 0.0% | | | |
| | Grants-In-Aid From Federal Gov't Thru State | 4510 | | | | \$0 | \$0 | 0.0% | | | |
| | r & Technical Education | 4515 | | \$250,000 | \$231,019 | \$250,000 | \$231,019 | 1.8% | 92.4% | | |
| | al Education | 4531 | | \$165,000 | \$115,636 | \$165,000 | \$115,636 | 1.2% | 70.1% | | |
| | CA - Part B | 4532 | | \$2,000 | \$0 | \$2,000 | \$0 | 0.0% | 0.0% | | |
| CA - Preschool | 4535 | | | | \$0 | \$0 | \$0 | 0.0% | | | |
| | CA - High Cost Services (HCS) | 4535 | | | | \$0 | \$0 | 0.0% | | | |
| | her Special Education Programs | | | | | | | | | | |
| | Student Succeeds Act (ESSA) | 4541 | | \$415,000 | \$297,671 | \$415,000 | \$297,671 | 2.9% | 71.7% | | |
| | le I | 4550 | | | | \$0 | \$0 | 0.0% | | | |
| | le I - School Improvement | 4542 | | | | \$0 | \$0 | 0.0% | | | |
| | le I, Part C - Migrant | 4544 | | \$25,000 | \$25,000 | \$25,000 | \$25,000 | 0.2% | 100.0% | | |
| | le IV - Student Support & Acad. Enrichment (SSAE) | 4545 | | \$45,000 | \$34,678 | \$45,000 | \$34,678 | 0.3% | 77.1% | | |
| | le II - Supporting Effective Instruction | 4559 | | | | \$0 | \$0 | 0.0% | | | |
| | le II | | | | | \$0 | \$0 | 0.0% | | | |
| le IX - Homeless Education | 4553 | | | | | \$0 | \$0 | 0.0% | | | |
| | her ESSA Programs | 4559 | | | | \$0 | \$0 | 0.0% | | | |
| | emic Relief Funds | | | | | | | | | | |
| | ov. Emergency Education Relief Fund (GEERF) I | 4590 | | | | \$0 | \$0 | 0.0% | | | |
| | ern. & Secondary School Emergency Relief (ESSERF) I | 4590 | | | | \$0 | \$0 | 0.0% | | | |
| | ern. & Secondary School Emergency Relief (ESSERF) II | 4590 | | | | \$0 | \$0 | 0.0% | | | |
| | merican Rescue Plan Elem. & Secondary (ESSERF) III | 4590 | | | | \$0 | \$0 | 0.0% | | | |
| | ethink K-12 Education Models Discretionary Grant | 4590 | | | | | \$0 | 0.0% | | | |
| | oronavirus Relief Fund | 4590 | | | | | \$0 | 0.0% | | | |
| | EIVA - Disaster Relief | 4580 | | | | | \$0 | \$0 | 0.0% | | |
| or Restricted Grants thru State (list grant & amount below) | | 4590 | | | | \$0 | \$0 | 0.0% | | | |
| Charter School Grant (CSP Funds) | | 4590 | | | \$1,665 | \$1,665 | \$0 | 0.0% | | | |
| ed, add additional revenue sources here) | | 4990 | | | | \$0 | \$0 | 0.0% | | | |
| ed, add additional revenue sources here) | | | | | | \$0 | \$0 | 0.0% | | | |
| ed, add additional revenue sources here) | | | | | | \$0 | \$0 | 0.0% | | | |
| ed, add additional revenue sources here) | | | | | | \$0 | \$0 | 0.0% | | | |
| REVENUE FROM FEDERAL SOURCES | | | \$0 | \$0 | \$705,669 | \$902,000 | \$705,669 | \$902,000 | 6.4% | 78.2% | |
| ources of Funds (Provide Detail) | | | | | | | | | | | |
| | | | | | | | \$0 | \$0 | 0.0% | | |
| | | | | | | \$0 | \$0 | 0.0% | | | |
| REVENUES & OTHER SOURCES OF FUNDS | | \$14,907,895 | \$13,113,050 | \$358,661 | \$1,074,000 | \$15,766,556 | \$14,187,050 | 100.0% | 111.1% | | |

FISCAL YEAR 2025-2026
Annual Budget

Student Count Budget is Based on:
Actual 2024-25
Budget 2025-26

| D'Arbonne Woods Charter School | | Includes Special Fund Federal, Federal ESSA and Other Special Funds | | | | TOTAL FUNDS | | Comments/Assumptions | | |
|--------------------------------|------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|--------------------------|--------|
| Item | References | GENERAL FUNDS | | SPECIAL FUNDS | | Actual 2024-25 | Budget 2025-26 | % of Total Budget | Actual % of Budget | |
| | | Actual 2024-25 | Budget 2025-26 | Actual 2024-25 | Budget 2025-26 | | | | | |
| SALARIES (Object 100 series) | Administrators | | | | | | | | | |
| | 111 | \$123,227 | \$125,000 | | | \$123,227 | \$125,000 | 0.9% | 98.6% | |
| | 111 | \$81,113 | \$82,735 | | | \$81,113 | \$82,735 | 0.6% | 98.0% | |
| | 111 | \$60,000 | \$60,000 | \$6,409 | \$20,000 | \$66,409 | \$80,000 | 0.6% | 83.0% | |
| | 112 | \$4,325,126 | \$4,393,304 | \$51,147 | \$55,000 | \$4,376,273 | \$4,448,304 | 32.2% | 98.4% | |
| | 113 | \$90,383 | \$93,170 | | | \$90,383 | \$93,170 | 0.7% | 97.0% | |
| | 114 | \$77,947 | \$80,500 | | | \$77,947 | \$80,500 | 0.6% | 96.8% | |
| | 116 | \$330,652 | \$330,750 | | | \$330,652 | \$330,750 | 2.4% | 100.0% | |
| | 100-150 | \$974,936 | \$839,077 | \$332,785 | \$350,000 | \$1,307,721 | \$1,189,077 | 8.6% | 110.0% | |
| | 100 | \$6,063,384 | \$6,004,536 | \$390,341 | \$425,000 | \$6,453,725 | \$6,429,536 | 46.6% | 100.4% | |
| | BENEFITS (Object 200 series) | | | | | | | | | |
| | | 210 | \$946,763 | \$981,066 | \$103,942 | \$115,000 | \$1,052,705 | \$1,106,066 | 8.0% | 95.2% |
| | | 220 | \$6,554 | \$7,203 | \$325 | \$0 | \$6,879 | \$7,203 | 0.1% | 95.5% |
| | | 225 | \$79,551 | \$77,147 | \$5,012 | \$7,500 | \$84,563 | \$84,647 | 0.6% | 99.9% |
| | | 230-290 | \$1,274,041 | \$1,227,517 | \$90,549 | \$95,000 | \$1,364,590 | \$1,322,517 | 9.6% | 103.2% |
| | | 250 | \$50,529 | \$51,460 | \$1,062 | \$2,000 | \$51,591 | \$53,460 | 0.4% | 96.5% |
| | | 270 | \$42,293 | \$45,000 | | | \$42,293 | \$45,000 | 0.3% | 94.0% |
| | | 200-290 | | | | | \$0 | \$0 | 0.0% | 0.0% |
| | | 200 | \$2,399,731 | \$2,399,393 | \$202,890 | \$219,530 | \$2,602,621 | \$2,618,893 | 19.0% | 99.4% |
| | | PURCHASED PROF. & TECH. SVCS (Object 300 Series) | | | | | | | | |
| 332 | \$1,844 | | \$2,000 | | | \$1,844 | \$2,000 | 0.0% | 92.2% | |
| 333 | \$70,400 | | \$70,000 | | | \$70,400 | \$70,000 | 0.5% | 100.6% | |
| 300-340 | | | | | | \$0 | \$0 | 0.0% | 0.0% | |
| 300-340 | \$733,000 | | \$736,750 | \$61,550 | \$35,000 | \$794,550 | \$771,750 | 5.6% | 103.0% | |
| 300 | \$805,244 | | \$808,750 | \$61,550 | \$35,000 | \$866,794 | \$843,750 | 6.1% | 102.7% | |
| 411 | \$15,185 | | \$15,500 | | | \$15,185 | \$15,500 | 0.1% | 98.0% | |
| 441 | \$32,710 | | \$15,000 | | | \$32,710 | \$15,000 | 0.1% | 218.1% | |
| 442 | \$170,408 | | \$172,500 | | | \$170,408 | \$172,500 | 1.3% | 98.8% | |
| 430 | \$211,285 | | \$231,000 | \$5,175 | \$5,000 | \$216,460 | \$236,000 | 1.7% | 91.7% | |
| PURCHASED PROPERTY SERVICES | 400-490 | \$350,922 | \$353,000 | \$17,592 | \$20,000 | \$368,514 | \$373,000 | 2.7% | 98.8% | |
| | 400 | \$780,510 | \$787,000 | \$22,767 | \$25,000 | \$803,277 | \$812,000 | 5.9% | 98.9% | |

