Muscogee County Board of Education
Superintendent's Recommended
General Fund Budget
Dr. David F. Lewis

FY 2021 Public Budget Document
July 1, 2020 – June 30, 2021

Issue Date: August 17, 2020

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Muscogee County School District
Tentative General Fund Budget and Projected Budgets - All Funds
July 1, 2020 - June 30, 2021

Description	Total All Funds	General Fund	Other State Grants	Capital Projects	Federal & State and Other Programs	School Nutrition Program	Library
ANTICIPATED REVENUES							
Local Property Taxes	$ 113,131,894	$ 113,131,894	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	33,600,000	-	-	33,600,000	-	-	-
Other Local Sources	5,975,604	2,120,000	-	83,500	1,307,941	2,406,000	58,163
State	168,980,307	161,754,982	1,121,771	-	4,810,505	550,000	743,049
Federal	56,750,379	1,480,000	-	-	35,410,999	19,859,380	-
Total Anticipated Revenues	$ 378,438,184	$ 278,486,876	$ 1,121,771	$ 33,683,500	$ 41,529,445	$ 22,815,380	$ 801,212
Transfers From Other Funds	6,115,171	-	-		-	-	6,115,171
Fund Balance 7/1/2020	86,899,488	35,296,763	-	41,479,147	716,841	2,625,671	6,781,066
Total Funds Available	$ 471,452,843	$ 313,783,639	$ 1,121,771	$ 75,162,647	$ 42,246,286	$ 25,441,051	$ 13,697,449
ANTICIPATED EXPENDITURES							
Instruction	$ 210,807,580	$ 190,738,388	$ 904,954	$ -	$ 19,164,238	$ -	$ -
Student Services	17,666,148	9,572,486	-	-	8,093,662	-	-
Improvement of Instruction	9,481,156	3,890,186	36,639	-	5,554,331	-	-
Instructional Staff Training	1,392,077	16,148	-	-	1,375,929	-	-
Educational Media Services	5,303,484	5,271,034	-	-	32,450	-	-
Federal Grant Administration	1,125,382	-	-	-	1,125,382	-	-
General Administration	2,570,351	1,563,422	-	-	1,006,929	-	-
School Administration	20,344,675	19,810,591	25,738	-	508,346	-	-
Business Services	3,373,507	3,373,507	-	-	-	-	-
Facility Maintenance & Operations	29,569,827	25,254,195	-	-	3,239,905	-	1,075,727
Student Transportation	14,308,674	13,088,298	154,440	-	1,065,936	-	-
Central Support Services	10,631,453	10,562,453	-	-	69,000	-	-
Other Support Services	691,500	90,000	-	-	601,500	-	-
Community Services	8,312,679	765,793	-	-	-	-	7,546,886
School Nutrition Services	22,737,285	-	-	-	-	22,737,285	-
Capital Projects	74,946,500	-	-	74,946,500	-	-	-
Debt Service	277,147	61,000	-	216,147	-	-	-
Total Expenditures	$ 433,539,425	$ 284,057,501	$ 1,121,771	$ 75,162,647	$ 41,837,608	$ 22,737,285	$ 8,622,613
Transfers to Other Funds	6,115,171	6,115,171	-	-	-	-	-
Fund Balance 6/30/2021	$ 31,798,247	$ 23,610,967	$ -	$ -	$ 408,678	$ 2,703,766	$ 5,074,836

The Muscogee County Board of Education on August 17, 2020 will hold its first public hearing on the Fiscal Year (FY) 2021 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2021 General Fund Budget on August 17, 2020 at 6:00 p.m.

The Muscogee County Board of Education on August 31, 2020 will hold its second public hearing on the FY 2021 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the final adoption of the FY 2021 General Fund Budget on August 31, 2020 at 6:00 p.m.

All meetings will be held at the times referenced in the Board Room at the Muscogee County Public Education Center, 2960 Macon Road, Columbus, Georgia.

Muscogee County School District
Columbus, Georgia
P.O. Box 2427
Columbus, Georgia 31902-2427

Dr. David F. Lewis
Superintendent of Education

August 17, 2020

Members of the Board of Education and the Citizens of Muscogee County

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After careful deliberation, we present to you the Superintendent's Recommended General Fund Budget for the Muscogee County School District for the July 1, 2020 through June 30, 2021 year enclosed herewith.

This document represents the collaborative efforts of stakeholders throughout our organization, and includes those proven initiatives designed to help all students achieve high standards of learning because we believe that all students can learn. It is through these efforts that we are able to work together collectively as a district in the allocation of available resources to establish a budget which supports our vision…….of becoming a beacon of educational excellence where all are known, valued, and inspired.

In the building of the District's FY 2021 General Fund Budget, the financial landscape of the state and local economy as a whole serve as a backdrop in defining the District's budget parameters. Budget parameters include those considerations that will be forefront in the budget development process. This budget was built in accordance with the parameters as established by the Board.

Throughout the budget development process, the District, as in prior years, made a conscientious effort to ensure that the budget included funding for those programs and enrichment initiatives that will propel student learning to heighten levels as we continue in our efforts to be a premier school district.

General Fund Revenues

The District is projected to realize Total General Fund Revenues of $278.4 million, which is $12.3 million or 4.26% below FY 2020. This projected decrease in Total Revenues is primarily attributed to the year-over-year decrease in State Revenues. State Revenues, which continue to represent the dominate funding source for the District at 58.08% of Total General Fund Revenues is down $12.3 million or 7.11% over FY 2020. This decrease in funding is basically due to the negative effects of the COVID-19 pandemic on state revenue. This reduction in funding is shown on the QBE allotment sheet as the Austerity Reductions line item. This is the first time in two years the state has been unable to fully fund its share of the State QBE programs.

Local Property Tax Revenue, including Title Ad Valorem Tax, which accounts for 40.62% of Total General Fund Revenues, is projected at $113.1 million, which is $1.3 million or 1.2% above FY 2020. The preliminary tax digest received for Calendar Year (CY) 2020, FY 2021, reflects a year-over-year decrease from CY 2019 of 4.82%. Due to changes in the law, the title ad valorem tax was removed from the digest and is now separately reported. The TVAT is estimated to generate $5 million in revenue for FY 2021. The District anticipates receipt of the final tax digest for CY 2020 in August. The final mill levy for CY 2019, FY 2020 was adopted by the Board on July 20, 2020 keeping the millage rate the same as in the prior year.

General Fund Expenditures

The Total General Fund Budget for FY 2021, which includes transfers out to other funds, is approximately $290.2 million, which represents a decrease of $18.3 million or 5.94% below the FY 2020 budget. This balanced budget includes Total Expenditures of $284 million. Of this amount, $255.4 million or 89.93% is dedicated to Salaries and Fringe Benefits, and $28.6 million or 10.07% is allocated to Operational Expenditures.

Highlights of the items included in the FY 2021 Budget are as follows:

- Step increase for certified personnel paid on the certified personnel pay scale. Step increase for the non-certified staff on pay scales that step. Note: the management pay scale does not have steps-no increases will be passed along to these individuals.
- Approximately 20% cut to Instructional, Media, Magnet, CTAE, Art, and School Admin expenditures. ($600,000)
- Reduced travel expenditures ($230,000)

Highlights of the items included in the FY 2021 Budget are as follows (continued):

- Reduced district paid AP exams ($100,000)

- Tiered Furlough Days
  - 190 Calendar-5 days
  - 200-220 Calendar-6 days
  - 240-249 Calendar -7 days
  - Superintendent-9 days
- Eliminate Positions, 9 Part-time Security Patrol positions
- Eliminated Positions, Staff reassigned
  - 19 various teaching positions through attrition and changing needs
  - 8 plant service positions through attrition
  - Project Manager, Museum Admin, Assistant Principal (St. Elmo) through attrition
  - 20 Positions from AIM Success Center reassigned to vacant positions
  - 30 Dean Positions eliminated from general fund. Position were moved to grant funded positions or staff reassigned to vacant positions
- Expenditures related to various supplemental instructional programs (Lexia, Achieve, IXL, Renaissance, Turnitin) were move out of the General Fund and will be funded in FY 2021through grant funding ($1,630,000)
- The following expenditures have been moved from the General Fund to the CARES Act Grant: Behavior Support Program (5,670,000), Certain Textbooks (922,330), Custodial and Grounds (partial) Contracts $2,685,977. In addition, the CARES ACT Grant will fund various COVID-19 Pandemic related supplies and other expenditures
- Decrease to Teacher Retirement System (TRS) employer rate, effective July 1, 2020. TRS rate decreases to 19.06% from 21.14%, which is up 2.08% over FY 2020
- Transfer out to Chattahoochee Valley Regional Library System of $6.1 million, a decrease of $477,870
- Usage of fund balance to balance the budget while addressing projected funding shortfall of $11.7 million

Transfers Out

Transfers Out to Other Funds for FY 2021 total $6,115,171 million, which is down $477,870 or 7.25% from FY 2020. To address the severe funding shortfall projected for FY 2021, the District eliminated the transfer-out to the Capital Projects Fund. The transfer-out to the Chattahoochee Valley Regional Library System represent the entire amount of the transfer-out for FY 2021.

Fund Balance

Administration projects the usage of $11.7 million of Fund Balance to balance the budget. The projected Ending Fund Balance of $23.6 million is approximately 23.39% of projected local property tax revenues and 29 days of operational expenditures and transfers-out after considering strictly remaining unassigned fund balance.

The year-over-year changes in the General Fund Budget, which compares FY 2020 Adopted to FY 2021 Proposed are as follows:

	FY 2020	FY 2021	Dollar Change	Percent Change
Revenues:				
Local Property Taxes	$ 111,832,809	$ 113,131,894	$ 1,299,085	1.16%
Other Local Revenues	3,250,000	2,000,000	(1,250,000)	-38.46%
State Revenue	174,133,650	161,754,982	(12,378,668)	-7.11%
Federal Revenue	1,530,000	1,480,000	(50,000)	-3.27%
Other Revenue	120,000	120,000	-	0.00%
Total Revenues	290,866,459	278,486,876	(12,379,583)	-4.26%
Expenditures:				
Salaries & Fringe Benefits	263,766,696	255,445,170	(8,321,526)	-3.15%
Operational Expenditures	38,121,662	28,612,331	(9,509,331)	-24.94%
Total Expenditures	301,888,358	284,057,501	(17,830,857)	-5.91%
Transfers to Other Funds	6,593,041	6,115,171	(477,870)	-7.25%
Total Expenditures and Transfers out	308,481,399	290,172,672	(18,308,727)	-5.94%
Total Beginning Fund Equity*	51,439,951	35,296,763	(16,143,188)	-31.38%
Total Ending Fund Equity	$ 34,474,043	$ 23,610,967	$ (10,863,076)	-31.51%

*FY 2021 Beginning Fund balance is the anticipated ending balance which is different from the budgeted ending balance

In closing, we would like to thank you for your continued support of the Muscogee County Public Schools. Your dedication and commitment have enabled us to achieve significant strides in student achievement as we work together to provide the students of Muscogee County a high quality education that prepares them for post-graduate opportunities.

We look forward to the opportunities of the new school year and remain indebted to you as we partner in our investment in the future of Muscogee County, our students.

Sincerely,

Dr. David F. Lewis
Superintendent of Education

Muscogee County School District
Columbus, Georgia

Mission

Our mission is to inspire and equip all students to achieve unlimited potential.

Vision

The MCSD is a beacon of educational excellence where all are known, valued, and inspired.

Values

MCSD fosters a healthy organization where...
WE embrace equity and diversity
WE hold ourselves and others to the same high standards
WE commit to continuous learning and improvement
WE treat everyone with dignity and respect
...as WE serve the needs of others.

Strategic Anchors

WE will make decisions...
that benefit student achievement
that are fiscally responsible with an eye on Return on Investment
that invest in stakeholders
that promote equity and access

MUSCOGEE COUNTY BOARD OF EDUCATION

FUNCTION AND COMPOSITION

All matters relating to the education and operations of the Muscogee County School District are governed and controlled by the Muscogee County Board of Education, as provided by Georgia law.

The Board has the responsibility to maintain a reasonable uniform system of public schools providing quality education for all young people of Muscogee County. With the advice of the Superintendent, it must determine the policies and prescribe the rules and regulations for the proper management of the school district.

The Board is legally responsible for the operation of the District and for establishing all related policy. The Board currently consists of nine elected members, eight elected from single member districts and one elected at-large. Georgia law requires each member of the Board of Education to have been a resident of the education district from which he or she seeks election for at least one year prior to the date of his or her election. Georgia law also requires that the elected official remain a resident of that education district during his or her term of office. The members are elected to staggered four-year terms. The Board has independent taxing authority, which began in fiscal year 1995.

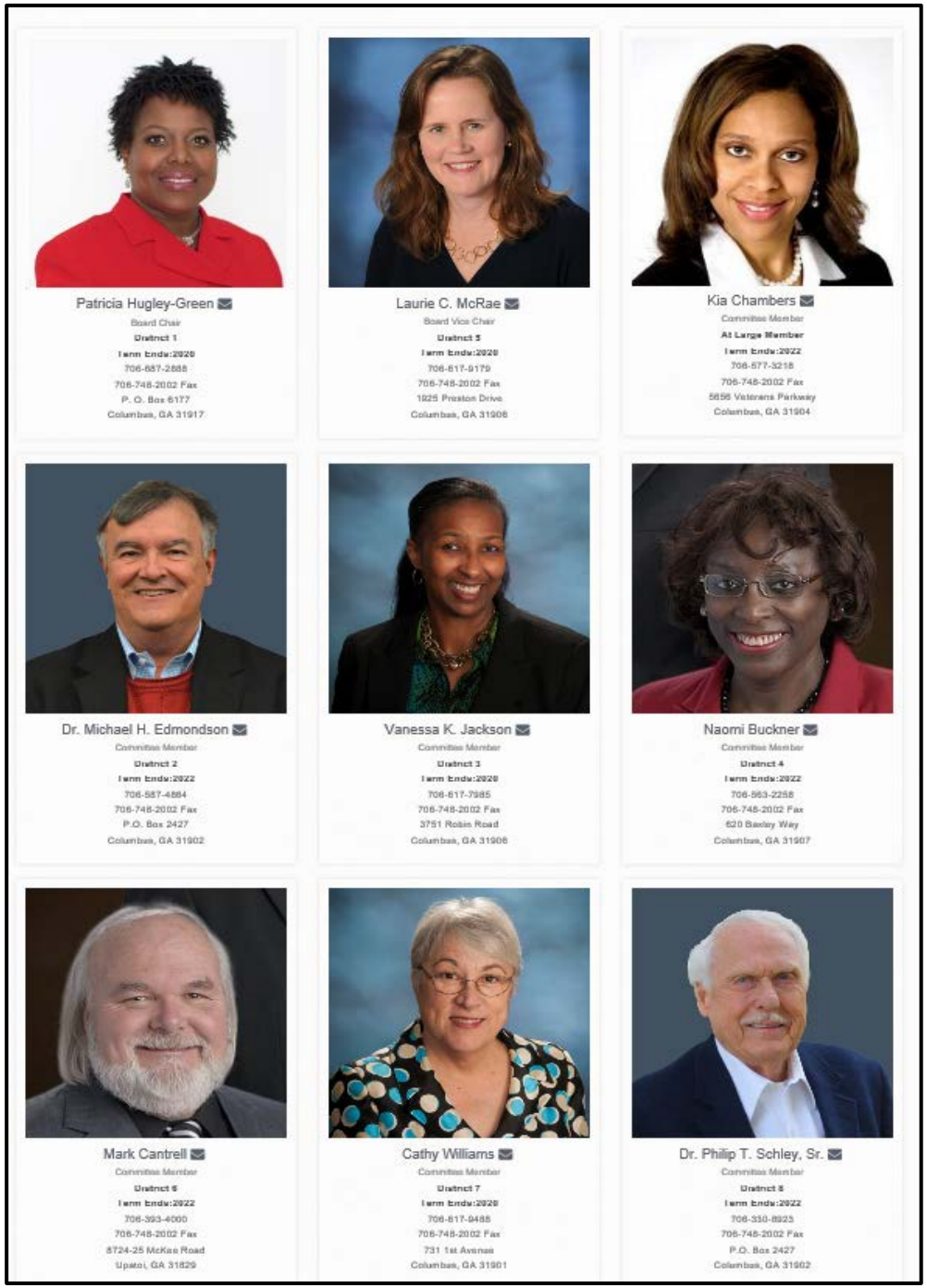
Regular meetings are held on the third Monday of each month at 6:00 p.m. in the Board Room at the Muscogee County Public Education Center. All meetings are open to the public. Special meetings may be called at other times by the Board Chairperson. At all meetings, a majority of the entire membership constitutes a quorum. The Board annually elects a Chairperson and Vice-Chairperson from its members.

The Board Members and terms are as follows:

Name and Office Held	Term Started	Expiration of Term	Number of Years in Office	Principal Occupation
Patricia Hugley-Green, Chair	01/01/2005	12/31/2020	14	Insurance Agent
Laurie McRae, Vice-Chair	01/01/2017	12/31/2020	2	Attorney
Naomi Buckner	01/01/2003	12/31/2022	16	Educator
Mark Cantrell	01/01/2011	12/31/2022	8	Business
Kia Chambers	01/01/2015	12/31/2022	4	Realtor
Dr. Michael Edmondson	01/01/2019	12/31/2022	0	Retired MCSD Educator
Vanessa Jackson	01/01/2017	12/31/2020	2	Business
*Dr. Philip T. Schley, Sr.	01/01/2019	12/31/2022	0	Retired Urologist
**Cathy Williams	01/01/2017	12/31/2020	2	Business

*Prior to current term, Dr. Schley served 21 years (1972-1981 and 1998-2010)
**Prior to current term, Mrs. Williams served 7 years (2007-2014)

School Board Members



Patricia Hugley-Green
Board Chair
District 1
Term Ends:2020
706-687-2888
706-748-2002 Fax
P. O. Box 6177
Columbus, GA 31917

Laurie C. McRae
Board Vice Chair
District 5
Term Ends:2020
706-617-9179
706-748-2002 Fax
1925 Preston Drive
Columbus, GA 31906

Kia Chambers
Committee Member
At Large Member
Term Ends:2022
706-577-3218
706-748-2002 Fax
5656 Veterans Parkway
Columbus, GA 31904

Dr. Michael H. Edmondson
Committee Member
District 2
Term Ends:2022
706-587-4884
706-748-2002 Fax
P.O. Box 2427
Columbus, GA 31902

Vanessa K. Jackson
Committee Member
District 3
Term Ends:2020
706-617-7985
706-748-2002 Fax
3751 Robin Road
Columbus, GA 31906

Naomi Buckner
Committee Member
District 4
Term Ends:2022
706-563-2258
706-748-2002 Fax
620 Baxley Way
Columbus, GA 31907

Mark Cantrell
Committee Member
District 6
Term Ends:2022
706-393-4000
706-748-2002 Fax
8724-25 McKee Road
Upatoi, GA 31829

Cathy Williams
Committee Member
District 7
Term Ends:2020
706-617-8485
706-748-2002 Fax
731 1st Avenue
Columbus, GA 31901

Dr. Philip T. Schley, Sr.
Committee Member
District 8
Term Ends:2022
706-330-8923
706-748-2002 Fax
P.O. Box 2427
Columbus, GA 31902



Dr. David F. Lewis
Superintendent of Education
Muscogee County School District

Dr. David F. Lewis began his career with Polk County Public Schools in 1979 as band director at Fort Meade Middle-Senior High School. He became Assistant Principal at Fort Meade Middle-Senior and also served as Assistant Principal at Frostproof Middle-Senior High School. He served as Principal at Frostproof Middle-Senior High School for ten years.

While at Frostproof High School, Dr. Lewis was the recipient of numerous local and state awards to include: School-to-Work Administrator of the Year, Florida Music Educators' Association Administrator of the year, Polk County Outstanding High School Principal, Frostproof Chamber of Commerce's Man of the Year, Education Commissioner's Award for Outstanding Leadership, Polk County's Principal Achievement Award, and Florida Principal of the Year.

In 2004, Governor "Jeb" Bush made an official visit to Frostproof Middle School in recognition of the school's successful reading initiatives under Dr. Lewis. In 2005, Dr. Lewis was promoted to the district level position of Senior Director of High Schools, and was appointed Senior Director of Secondary Education in 2009. Effective September 1, 2010, Dr. Lewis was appointed as the Associate Superintendent for Learning of the Polk County District where he provided direct oversight for the curriculum and learning needs of 95,000 students, 6,000 teachers, and a $126 million budget.

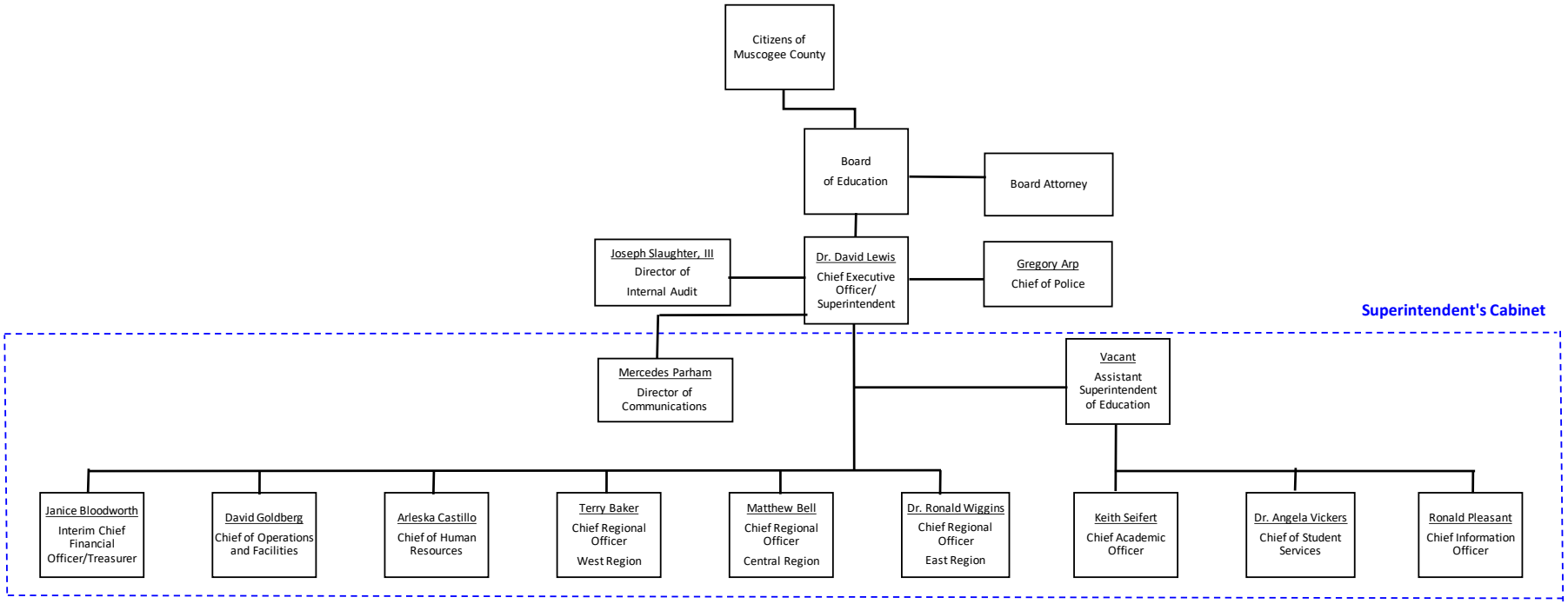
During his tenure in this leadership role, the district achieved seven consecutive years of improved graduation rates and was recognized as College Board's large District of the Year for the greatest increase in both student participation and performance on Advanced Placement assessments, particularly that of under-represented populations. Other leadership positions held by Dr. Lewis include President of the Division of Instructional Leaders for the Florida Association of School Administrators and President of the Florida School Music Association.

On July 23, 2013, Dr. David F. Lewis was appointed to the position of Superintendent of Education for the Muscogee County School District. On December 4, 2014, Dr. Lewis completed his dissertation to earn his doctorate degree in Educational Leadership. On June 12, 2015, Dr. Lewis received his doctorate degree in Educational Leadership. He is married to Karen, his wife of over 35 years. Karen Lewis is a retired educator. They have three children, Monica, Douglas, and Stephanie, and one grandson, Noah David.

MUSCOGEE COUNTY SCHOOL DISTRICT

Organizational Chart

July 1, 2020



Administrative Staff
As of July 1, 2020

EXECUTIVE ADMINISTRATION

Dr. David Lewis	Superintendent of Education
Vacant	Assistant Superintendent
Gregory Arp	Chief of Police
Mercedes Parham	Director – Communications
Joseph Slaughter, III	Director – Internal Audit

TECHNOLOGY and INFORMATION SERVICES

Ronald Pleasant	Chief Information Officer
Michael Barden	Senior Director - Technology, Learning & Support
Casey Hergett	Senior Director - Enterprise Technology

INSTRUCTIONAL SERVICES

Keith Seifert	Chief Academic Officer
Terry Baker	Chief Regional Officer, West Region
Dr. Ronald Wiggins	Chief Regional Officer, East Region
Matthew Bell	Chief Regional Officer, Central Region
Dr. Timothy Smith	Executive Director - Federal Programs
Lorrie Watt	Executive Director - K-12 Curriculum
Roger Barros	Director - J.R.O.T.C.
Robbie Holt	Director - Arts and Humanities
Vacant	Director - Advanced Learning and Gifted Programs
Patrick Knopf	Director - Research, Accountability and Assessment
Kimberly Thomas	Director - Early Success Centers
Victoria Thomas	Director - Career, Technical and Agricultural Education

FINANCIAL SERVICES

Janice Bloodworth, CPA	Interim Chief Financial Officer/Treasurer
Vacant	Senior Director - Accounting
Edwin Joseph	Director - Purchasing, Supply and Property Management

HUMAN RESOURCES

Arleska Castillo	Chief Human Resources Officer
Tracy Fox	Director - Risk Management
Brenda Reed	Director - Human Resources

Administrative Staff
As of July 1, 2020

STUDENT SERVICES

Dr. Angela Vickers-Ward	Chief Student Services Officer
Sonja Coaxum	Executive Director - Programs for Exceptional Children
Sarah Sillitto	Senior Director - Regulatory Compliance
Jeffrey Battles	Director - System-Wide Athletics
Dr. Kenya Gilmore	Director - Georgia Project AWARE & PBIS
Kevin Scott	Director - Student Services
Dr. Trikella Nelson	Director - Guidance
LaChrista Thornton	Director - Woodall Center

BUSINESS AFFAIRS

David Goldberg	Chief Operations and Facilities Officer
Herbert Hill	Director - Transportation
James Odom, Jr.	Director - Plant Services
Susan Schlader	Director - School Nutrition Program

COMMUNITY SERVICES

R. Allen Harkness	Director - Chattahoochee Valley Libraries
Marianne Richter	Director - Columbus Museum

MCSD Initiatives, Achievements, and Certificates

The District remains committed to addressing its challenges as it strives toward reaching the goal of becoming a premier district in Georgia. The district's top three challenges in prioritized order include:

- Ensuring high expectations in support of all students achieving graduation and success beyond
- Ensuring flexible and formalized staffing and operational processes in support of student achievement
- Ensuring the system's culture reflects the transition from compliance to commitment as evidenced through engaged stakeholders

Some of the initiatives and achievements earned through Fiscal Year 2020 include:

Initiatives:

- Launched first phase of the Personalized Learning initiative that focuses on providing individual support and ensuring mastery based on each student's strengths, needs, and interests. This initiative was aided by the rollout of 1:1 student-learning devices for all middle and high school students.
- Continued to integrate Multi-Tiered System of Supports (MTSS) framework of evidence-based assessment and intervention with the school-wide, multi-level prevention system to maximize student achievement and reduce behavioral problems,
- Expanded the Behavior Support Program, working in collaboration with our partnering educational company ChanceLight Behavioral Health, Therapy, and Education to provide mental health therapeutic supports, social-emotional learning, behavioral observations, and other related behavior supports.
- Established the police department allowing for full-time school resource officers to provide safety for students
- Continued use of Positive Behavior Intervention Strategies (PBIS) to improve discipline and reduce out-of-school suspensions

Achievements:

- Board of Education recognized as Distinguished Board for 2020

- According to a release from the Georgia Department of Education (GaDOE), the Muscogee County School District (MCSD) has increased its percentage of students identified as Proficient and Distinguished Learners in 70.8% (17 out of 24) of the content areas assessed by the 2019 Georgia Milestones End of Grade (EOG) and End of Course (EOC) tests. The District outperformed other Tier II comparison groups throughout the state in 17 out of 24 (70.8%) assessed content areas.

- The 2019 American College Test (ACT) subject results for the Muscogee County School District Showed an increase in all content areas (reading, English, math, and science) from 2018 scores. Muscogee County School District 2019 SAT results saw improvements in the District's reading and writing, math, and composite scores from 2018 scores. The District's reading and writing scores exceeded both the state and national averages. The District's math scores tied both the state and national averages.

Awards

- **Budget Presentation**
  The Muscogee County School District was presented the 2018/19 Association of School Business Officials International (ASBO) Pathway to the Meritorious Budget Award. This award represents a significant achievement for the District. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

- **Financial Reporting**
  The Government Finance Officers Association of the United States and Canada (GFOA) and the Association of School Business Officials International (ASBO) awarded the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting, respectively, to the Muscogee County School District for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018.

  This marks the thirty-third and twenty-six consecutive year that the District has submitted and successfully achieved the prestigious Certificate of Achievement for Excellence in Financial Reporting from GFOA and the Certificate of Excellence in Financial Reporting from ASBO, respectively. To be awarded these awards, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report that meets the prescribed program standards required by each organization. The report must also satisfy both generally accepted accounting principles and other legal requirements and

regulations. Both certificates, the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting, are only valid for a period of one year. The District will submit the CAFR for the current fiscal year to both GFOA and ASBO for consideration. We are confident that the document continues to meet the standards for award.

- **Procurement**
  For 2019, the Muscogee County School District was awarded the nationally recognized Achievement of Excellence in Procurement Award by the National Procurement Institute, Inc. (NPI). This esteemed award is earned by public organizations that demonstrate excellence in the areas of innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement process.

  Attainment of this award was the result of the District's system-wide implementation of procurement best practices. Muscogee County School District is proud to be one of only 13 agencies in the state of Georgia and one of only 26 school districts in the United States and Canada to receive this award. This marks the first year that the District has earned this recognition. The District remains committed to continuous improvement regarding its purchasing policies and procedures and will pursue the award for fiscal year 2020.

Acknowledgements

- This document was prepared on behalf of the Muscogee County Schools by the Division of Financial Services. We also extend a thank you to the departments and offices across the district that contributed to the publication of this budget document.

Contacting the Division of Financial Services

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Muscogee County School District
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FY 2021
Budget Parameters

Background and Rationale:

The Economic outlook of the State of Georgia has a significant impact on defining the ability of the State to participate in the funding of public education. Statewide. The COVID-19 pandemic that altered the everyday lives of Georgians dramatically impacted state revenue as well. On June 22, 2020, Governor Kemp lowered the revenue estimate for the FY 2021 budget by $2.19 billion, or 7.8%, to reflect the decline in collections. The governor's revised revenue estimate of $25.9 billion in state funds includes $250 million from the Revenue Shortfall Reserve (RSR) to help offset budget reductions in the most critical areas.

Despite the reductions that were required to balance the FY 2021 budget to the revised estimate, the General Assembly maintained its priorities by restoring cuts and mitigating reductions to the greatest extent possible in several key areas including public education. However, K-12 education is the largest single expenditure in the budget, totaling $9.6 billion, or 44.1% of the state general funds budget. With a revised revenue estimate reflecting a decline to state general fund revenues, it is nearly impossible to balance the state's budget without a reduction to K-12 education.

Governor's FY 2021 Budget

For FY 2021, the Governor provided funding for the following initiatives *statewide*:

- The Quality Basic Education (QBE) formula and corresponding grants are reduced by $950.2 million to reflect a temporary decline in state revenues. Other enrollment-driven grants are also impacted, including reductions of $6.1 million to the Georgia Network for Educational and Therapeutic Supports (GNETS), $4.2 million to the Preschool Disabilities Services, and $155,195 to Tuition for Multi-handicapped.

- The FY 2021 budget reflects $457 million in federal funds for the Elementary and Secondary School Emergency Relief Fund that was authorized by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Of the total funds, $411.5 million was sent directly to school districts based on Title I formula allocations.

- $141.7 million for enrollment growth and training and experience.

- No reductions were made to Equalization or Sparsity grants.
- The FY 2021 budget does not reduce funding for the Nutrition and Pupil Transportation programs, both of which have been instrumental in ensuring students have access to healthy meals during the COVID-19 pandemic.
- The budget also includes $20 million in the bond package for school bus replacement and $1.25 million to incentivize the purchase of alternative fuel school buses.
- HB 793 includes an additional $303,780 for projected growth of one AP exam for free and reduced-price lunch eligible students, and one science, technology, engineering, and math (STEM) exam per student.

Muscogee County School District
FY 2021 Budget Parameters

In the building of the District's FY 2021 General Fund Budget, the state's financial landscape serves as a backdrop in defining the District's budget parameters. Budget parameters include those considerations that will be forefront in the budget development process. Below for the Board's review and consideration are the revised FY 2021 Budget Parameters:

- ✓ Step Increase for Certified Staff and Non-Certified Staff
- ✓ Certified District Level and School Based personnel reassigned to fill vacant teaching positions
- ✓ Use of tiered furlough days to assist with balancing budget
- ✓ Decrease in Transfers- $477,870
- ✓ Delay hiring open positions, where possible
- ✓ Use of Fund Balance of no more than $10,000,000
- ✓ Continued Use of CARES Act to fund shortfall and additional safety precautions
- ✓ Decrease in Transfers Out for Chattahoochee Valley Regional Library System by $477,870 from prior year
- ✓ Mill Levy retained at 23.321 mills

Muscogee County School District
Budget Calendar
Fiscal Year 2021

Date	Person(s) Responsible	Event
Feb 2020	Division of Financial Services	Communicates FY 2020 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
Feb 2020	Superintendent Division of Financial Services	FY 2021 Budget Calendar presented to Board at regular board meeting as information item
Feb 2020	Division of Financial Services	FY 2021 Budget Development Templates presented to Budget Managers
Feb 2020	Executive Administration Selected Cabinet Members and Directors	Review preliminary school staffing
Feb 2020	Division of Financial Services	Calculates Student Full-Time Equivalents (FTEs) for FY 2020 Mid-Term Earnings Adjustment and Student FTEs for FY 2021 Initial State QBE Earnings
Feb 2020	Division of Financial Services	Receives FY 2020 Mid-Term and FY 2021 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)
Feb 2020	Division of Financial Services	FY 2021 Budget Training provided to Budget Managers
Feb 2020	Budget Managers	FY 2021 Budget Proposals due to Division of Financial Services
Mar 2020	Superintendent and Cabinet	Review FY 2021 budget proposals

Muscogee County School District
Budget Calendar
Fiscal Year 2021

Date	Person(s) Responsible	Event
Mar 2020	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
Mar 2020	Executive Administration	Develops FY 2021 school staff allocations. Communicates school staff allocations to Principals.
Mar 2020	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2021
Mar 2020	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2021, where needed
March 16, 2020	Board of Education	Approves budget parameters
Delay to COVID-19 Pandemic and related closures. The calendar was revised from the original adopted calendar		
May 2020	Board of Education	Approved spending resolution through the month of July 2020
July 1, 2020	N/A	Fiscal Year 2021 begins
July 2020	Division of Financial Services	Holds meeting with Board Members on FY 2021 General Fund Budget, Meeting No. 1
July 6, 2020	Division of Financial Services and Director of Communications	Current 2020 Tax Digest and 5 Year History of Levy published in newspaper and on district website in accordance with O.C.G.A. section 48-5-32. Notice also includes the proposed tax levy for school maintenance and operations, and the date, time, and place of the setting of the final mill levy.
July 6, 2020	Division of Financial Services and Director of Communications	Advertise First and Second FY 2021 Budget Public Hearing scheduled for July 13 and 3rd FY 2021 Budget Public Hearing scheduled for July 20 concerning the mill levy for CY 2020 property tax digest/FY 2021 budget, if increasing the millage rate.

Muscogee County School District
Budget Calendar
Fiscal Year 2021

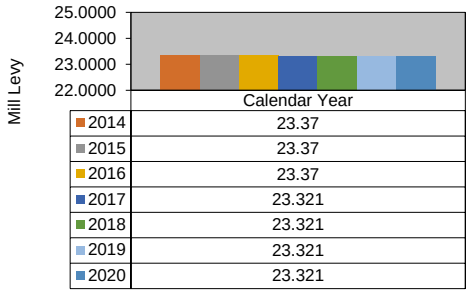
Date	Person(s) Responsible	Event
July 13, 2020	Division of Financial Services and Director of Communications	Holds 1st Public Hearing (during A.M.) concerning the setting of mill levy for CY 2020 property tax digest/FY 2021 budget, if necessary Holds 2nd Public Hearing (during P.M.) concerning the setting of mill levy for CY 2020 property tax digest/FY 2021 budget, if necessary Advertise Last Public Hearing scheduled for July 20, 2020, if necessary
July 20, 2020	Board of Education	Holds 3rd Public Hearing concerning the setting of mill levy for CY 2020 property tax digest/FY 2021 budget, if necessary Board of Education establishes final mill levy for the school maintenance and operations for CY 2020 property tax digest and FY 2021 budget.
July 21, 2020	Executive Administration and Division of Financial Services	Certified resolution of mill levy adopted provided to the Columbus Consolidated Government. Copy of said document forwarded to the Muscogee County Tax Commissioner.
July 2020	Board of Education	Approved spending resolution through the month of August 2020
July 2020	Board of Education	Reviews amended budget parameters
August 2020	Division of Financial Services	Holds meeting with Board Members on FY 2021 General Fund Budget, Meeting No. 2

Muscogee County School District
Budget Calendar
Fiscal Year 2021

Date	Person(s) Responsible	Event
August 10, 2020	Division of Financial Services and Director of Communications	Advertise Tentative FY 2021 General Fund Budget in local newspaper and on district website. Advertisement also includes the dates and times of tentative and final budget adoption. First FY 2021 Budget Public Hearing scheduled for Monday, August 10th and 2nd FY 2021 Budget Public Hearing scheduled for Monday, August 24th. (1st FY 2021 Tentative Budget advertisement).
August 17, 2020	Board of Education	Holds 1st Public Hearing (during P.M.) on FY 2021 General Fund Budget. Board tentatively adopts FY 2021 Mill Levy and tentatively adopts FY 2021 General Fund Budget.
August 17, 2020	Division of Financial Services	Advertises Tentative FY 2021 General Fund Budget in local newspaper. Advertisement includes the date and time of final budget adoption of August 24, 2020. (2nd FY 2021 Tentative Budget advertisement).
August 31, 2020	Board of Education	Holds 2nd Public Hearing on FY 2021 General Fund Budget. Final adoption of FY 2021 General Fund Budget.
Sept 2020	Division of Financial Services	Transmits FY 2021 Budget, All Funds, to Ga DOE

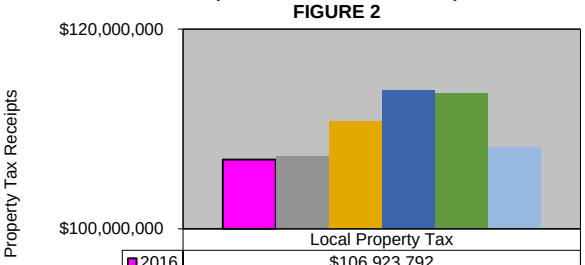
Muscogee County School District
General Fund Operating Budget
FY 2021

Property Tax Mill Levies
Calendar Years 2014-2020
FIGURE 1



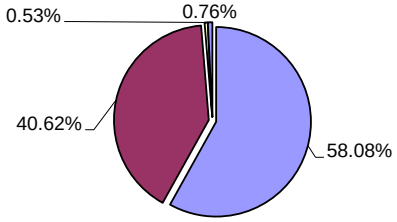
Calendar Year	
2014	23.37
2015	23.37
2016	23.37
2017	23.321
2018	23.321
2019	23.321
2020	23.321

Local Property Tax Receipts
Fiscal Years 2016-2021
(Calendar Years 2015-2020)
FIGURE 2

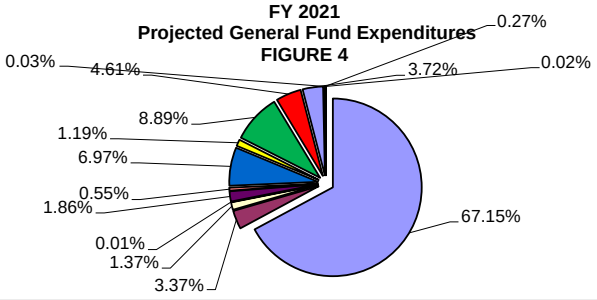


Local Property Tax	
2016	$106,923,792
2017	$107,241,615
2018	$110,725,553
2019	$113,852,340
2020	$113,572,719
2021	$108,131,894

FY 2021
Projected General Fund Revenues
FIGURE 3



FY 2021
Projected General Fund Expenditures
FIGURE 4



State	$ 161,754,982	58.08%
Local Property Taxes	113,131,894	40.62%
Federal	1,480,000	0.53%
Other	2,120,000	0.76%
Total Revenues	$ 278,486,876	100.00%
Fund Balance Usage	$ 11,685,796	
Total Revenues and Fund Balance Usage	$ 290,172,672	

Instruction	190,738,388	67.15%
Student Services	9,572,486	3.37%
Improvement of Instruction	3,890,186	1.37%
Instructional Staff Training	16,148	0.01%
Educational Media Services	5,271,034	1.86%
General Administration	1,563,422	0.55%
School Administration	19,810,591	6.97%
Business Services	3,373,507	1.19%
Facility Maintenance & Operations	25,254,195	8.89%
Student Transportation	13,088,298	4.61%
Central Support Services	10,562,453	3.72%
Other Support Services	90,000	0.03%
Community Services Operations	765,793	0.27%
Other Outlays	61,000	0.02%
Total Expenditures	$ 284,057,501	100.00%
Transfers to Other Funds	$ 6,115,171	
Total Expenditures and Transfers to Other Funds	$ 290,172,672	

Muscogee County Board of Education

Patricia Hugley-Green, *Chair*
Naomi Buckner
Kia Chambers
Vanessa Jackson
Cathy Williams

Laurie McRae, *Vice Chair*
Mark Cantrell
Dr. Michael Edmondson
Dr. Philip T. Schley, Sr.

Dr. David F. Lewis, Superintendent of Education

Muscogee County School District
FY 2021 General Fund - Tentative Budget
July 1, 2020 - June 30, 2021

REVENUES		
Local Property Taxes	$	113,131,894
Other Local Sources		2,000,000
State Revenue		161,754,982
Federal Revenue		1,480,000
Other Revenue		120,000
Total Revenues	$	278,486,876
EXPENDITURES		
Instruction		190,738,388
Student Services		9,572,486
Improvement of Instruction		3,906,334
Educational Media Services		5,271,034
General Administration		1,563,422
School Administration		19,810,591
Business Services		3,373,507
Facility Maintenance & Operations		25,254,195
Student Transportation		13,088,298
Central Support Services		10,562,453
Other Support Services		90,000
Community Services Operations		765,793
Other Outlays		61,000
Total Expenditures	$	284,057,501
Excess (Deficiency) of Revenues Over (Under) Expenditures		(5,570,625)
OTHER FINANCING SOURCES (USES)		
Transfers In		-
Transfers Out		(6,115,171)
Total Other Financing Sources (Uses)	$	(6,115,171)
Net Change in Fund Balance		(11,685,796)
FUND BALANCE, Beginning of Fiscal Year		51,439,951
FUND BALANCE, End of Fiscal Year	$	39,754,155

Muscogee County School District
General Fund
Summary of Revenues, Expenditures and Fund Balance
Comparison of FY 2020 Budget to FY 2021 Budget

Description	Adopted Budget FY 2020	Proposed Budget FY 2021	Dollar Change	Percent Change
Total Beginning Fund Equity	$52,088,983	$ 35,296,763	$ 16,792,220	32%
Revenues:				
Local Property Taxes	111,832,809	108,131,894	3,700,915	3%
Title Ad Valorem Tax	-	5,000,000	(5,000,000)	0%
Tuition	100,000	50,000	50,000	50%
Interest	750,000	500,000	250,000	33%
Indirect Charges	1,300,000	1,300,000	-	0%
Other Local	1,100,000	150,000	950,000	86%
Sub-total Local Revenue	115,082,809	115,131,894	(49,085)	0%
State Revenue	174,133,650	161,754,982	12,378,668	7%
Federal Revenue	1,530,000	1,480,000	50,000	3%
Other Revenue	120,000	120,000	-	0%
Total Revenues	290,866,459	278,486,876	12,379,583	4%
Transfers from Other Funds	-	-	-	N/A
Total Sources Available	342,955,442	313,783,639	29,171,803	9%
Expeditures				
Salaries and Fringe Benefits	263,766,696	255,445,170	8,321,526	3%
Operations	38,121,662	28,612,331	9,509,331	25%
Sub-total Expenditures	301,888,358	284,057,501	17,830,857	6%
Transfer of Other Funds	6,593,041	6,115,171	477,870	7%
Total Expenditures and Transfers	308,481,399	290,172,672	18,308,727	6%
Variances in revenue and expenditures FY 2020	822,720	-	822,720	100%
Total Ending Fund Balance	35,296,763	23,610,967	11,685,796	33%
Total Expenditures and Ending Fund Balance	343,778,162	313,783,639	29,994,523	9%
FTE from QBE Earning Sheet	31,144	31,060	84	0%
Expenditures per Student	9,693	9,145	548	6%

Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS

Final Budget to Actual [1]

FY 2011 - FY 2019

	FINAL BUDGET[1] FY 2011	ACTUAL FY 2011	FINAL BUDGET[1] FY 2012	ACTUAL FY 2012	FINAL BUDGET[1] FY 2013	ACTUAL FY 2013	FINAL BUDGET[1] FY 2014	ACTUAL FY 2014
REVENUES								
State Sources	$ 161,304,290	$ 164,634,301	$ 153,054,744	$ 153,449,332	$ 152,699,863	$ 153,224,489	$ 145,585,600	$ 146,399,924
Property Taxes	92,983,255	96,713,398	92,482,471	100,601,225	97,645,110	102,163,235	99,212,478	104,142,654
Sales Taxes	-	-	-	-	1,200,000	1,016,425	1,100,000	1,189,212
Federal Sources	11,174,860	8,621,745	2,298,163	2,074,325	2,287,549	1,905,821	1,826,271	1,639,388
Investment Income	175,000	98,137	150,000	120,912	183,983	294,063	183,992	458,235
Change in Fair Value of Investments	-	-	-	-		(1,018,500)	-	70,947
Other Revenue	3,534,328	4,134,908	4,508,191	4,004,735	4,101,883	3,603,545	4,092,851	3,539,523
Total Revenues	269,171,733	274,202,489	252,493,569	260,250,529	258,118,388	261,189,078	252,001,192	257,439,883
EXPENDITURES								
Instruction	184,731,024	168,513,507	175,474,810	171,154,465	183,225,513	173,504,230	174,410,222	172,408,395
Student Services	4,445,944	4,352,333	5,271,140	6,114,464	7,147,556	7,182,341	7,228,619	7,125,150
Improvement of Instruction	4,238,457	3,994,304	4,417,676	3,360,819	3,156,304	3,111,087	3,162,715	3,034,171
Educational Media Services	5,637,559	5,560,255	5,774,517	6,346,019	5,750,368	5,639,346	5,626,920	5,742,008
General Administration	2,197,394	1,873,619	2,185,727	2,196,826	2,233,753	2,098,941	2,380,385	1,980,057
School Administration	15,986,387	16,665,556	16,565,708	16,260,040	17,022,607	16,943,808	16,769,101	16,154,748
Business Services	4,044,068	3,731,457	4,165,666	3,950,688	4,123,489	3,562,069	4,063,992	3,601,996
Facility Maintenance & Operations	28,024,578	25,003,664	28,039,277	25,599,190	27,537,849	25,400,073	26,975,107	24,694,611
Student Transportation	11,828,951	10,552,877	12,308,363	11,102,664	11,665,887	11,537,009	11,610,580	11,741,994
Other Support Services[2]	12,508,656	10,505,569	13,494,356	10,333,462	12,248,952	10,823,868	12,465,364	11,102,782
Debt Service								
Principal Retirement								
Interest and Fiscal Charges								
Total Expenditures	273,643,018	250,753,141	267,697,240	256,418,637	274,112,278	259,802,772	264,693,005	257,585,912
Excess (deficiency) of Revenues over (under)	(4,471,285)	23,449,348	(15,203,671)	3,831,892	(15,993,890)	1,386,306	(12,691,813)	(146,029)
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	83,979
Transfers Out	(8,256,700)	(8,253,965)	(7,207,172)	(7,187,587)	(7,200,848)	(7,146,508)	(7,443,558)	(7,443,558)
Total Other Financing Sources (Uses)	(8,256,700)	(8,253,965)	(7,207,172)	(7,187,587)	(7,200,848)	(7,146,508)	(7,443,558)	(7,359,579)
Net Change in Fund Balances	(12,727,985)	15,195,383	(22,410,843)	(3,355,695)	(23,194,738)	(5,760,202)	(20,135,371)	(7,505,608)
Fund Balance, Beginning	47,090,808	37,459,723	62,351,529	52,655,106	59,148,314	49,299,411	55,182,947	43,539,209
Fund Balance, Ending	$ 34,362,823	$ 52,655,106	$ 39,940,686	$ 49,299,411	$ 35,953,576	$ 43,539,209	$ 35,047,576	$ 36,033,601
Fund Balance, Final Budget to Actual, Dollar Change		$ 18,292,283		$ 9,358,725		$ 7,585,633		$ 986,025
Fund Balance, Final Budget to Actual, Percent Change		53.23%		23.43%		21.10%		2.81%

Source: District's Comprehensive Annual Financial Report (CAFR)

Note[1]: Represents Final Budget through fiscal year end. Does not represent Initial Adopted Budget.

Note[2]: For Actuals, Other Support Services include Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays.

Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS

Final Budget to Actual [1]

FY 2011 - FY 2019

	FINAL BUDGET[1] FY 2015	ACTUAL FY 2015	FINAL BUDGET[1] FY 2016	ACTUAL FY 2016	FINAL BUDGET[1] FY 2017	ACTUAL FY 2017	FINAL BUDGET[1] FY 2018	ACTUAL FY 2018	FINAL BUDGET[1] FY 2019	ACTUAL FY 2019
REVENUES										
State Sources	$ 145,812,115	$ 147,496,528	$ 151,066,044	$ 152,294,786	$ 152,864,549	$ 153,723,942	$ 156,833,341	$ 161,939,418	$ 169,345,335	$ 169,804,262
Property Taxes	103,900,000	105,910,345	106,190,366	106,923,792	107,799,721	107,241,615	109,182,146	110,725,553	109,096,408	113,852,340
Sales Taxes	1,100,000	832,929	1,100,000	908,356	1,100,000	941,571	806,572	806,572	892,310	892,310
Federal Sources	1,886,070	1,573,434	1,913,237	1,672,581	1,786,070	1,512,236	1,475,000	1,380,576	1,630,000	1,713,729
Investment Income	250,000	429,170	375,000	1,037,908	375,000	219,693	500,000	735,428	650,000	2,019,352
Change in Fair Value of Investments	-	421,209	-	-	-	-	-	-	-	-
Other Revenue	3,575,136	3,471,483	3,569,165	3,110,580	3,700,588	3,082,023	3,661,225	2,625,422	3,600,953	2,618,158
Total Revenues	256,523,321	260,135,098	264,213,812	265,948,003	267,625,928	266,721,080	272,458,284	278,212,969	285,215,006	290,900,151
EXPENDITURES										
Instruction	165,643,207	160,869,891	171,011,436	161,256,857	176,226,268	168,234,537	186,858,820	179,857,735	194,564,880	189,634,950
Student Services	8,246,438	7,703,954	7,989,787	8,153,609	8,044,942	8,500,093	9,408,953	9,590,902	10,606,137	9,905,229
Improvement of Instruction	3,907,808	2,216,284	4,312,364	2,880,651	3,018,384	3,475,362	5,200,881	3,624,303	5,040,780	4,050,415
Educational Media Services	5,473,862	5,164,130	5,289,659	4,753,235	4,745,563	4,790,466	4,665,595	5,022,812	5,033,391	5,232,477
General Administration	2,339,503	2,010,542	2,346,745	1,231,798	1,745,597	1,798,409	2,162,108	1,453,962	2,024,772	1,548,276
School Administration	17,981,830	18,376,875	18,711,144	19,181,353	19,022,346	18,585,933	19,632,430	19,964,697	20,128,359	20,657,367
Business Services	3,540,646	3,517,839	3,462,939	3,605,061	3,547,479	3,198,760	3,696,157	3,625,536	3,656,987	3,674,110
Facility Maintenance & Operations	26,355,436	24,168,117	25,785,712	24,265,681	26,326,914	24,506,943	27,721,576	26,787,672	28,955,172	28,394,573
Student Transportation	11,948,964	11,384,733	11,707,528	12,051,025	12,655,201	13,048,281	12,747,190	14,174,994	14,341,295	15,537,102
Other Support Services[2]	12,800,234	9,868,509	12,097,553	9,892,946	12,657,113	10,660,201	13,696,323	10,724,198	14,074,508	11,486,596
Principal Retirement								45,636		45,062
Interest and Fiscal Charges								125,863		15,241
Total Expenditures	258,237,928	245,280,874	262,714,867	247,272,216	267,989,807	256,798,985	285,790,033	274,998,310	298,426,281	290,181,398
Excess (deficiency) of Revenues over (under)	(1,714,607)	14,854,224	1,498,945	18,675,787	(363,879)	9,922,095	(13,331,749)	3,214,659	(13,211,275)	718,753
OTHER FINANCING SOURCES (USES)										
Proceeds from the Sale of Capital Assets	-	1,838,381	-	-	-	-	-	-	-	1,032,220
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(6,763,450)	(6,763,450)	(6,866,456)	(6,866,456)	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)	(7,136,541)	(6,336,435)
Total Other Financing Sources (Uses)	(6,763,450)	(4,925,069)	(6,866,456)	(6,866,456)	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)	(7,136,541)	(5,304,215)
Net Change in Fund Balances	(8,478,057)	9,929,155	(5,367,511)	11,809,331	(7,354,161)	2,931,813	(21,224,895)	(4,678,487)	(20,347,816)	(4,585,462)
Fund Balance, Beginning	48,761,845	36,033,601	55,608,009	45,962,756	66,548,199	57,772,087	70,275,343	60,703,900	65,134,774	56,025,413
Fund Balance, Ending	$ 40,283,788	$ 45,962,756	$ 50,240,498	$ 57,772,087	$ 59,194,038	$ 60,703,900	$ 49,050,448	$ 56,025,413	$ 44,786,958	$ 51,439,951
Fund Balance, Final Budget to Actual, Dollar Change		$ 5,678,968		$ 7,531,589		$ 1,509,862		$ 6,974,965		$ 6,652,993
Fund Balance, Final Budget to Actual, Percent Change		14.10%		14.99%		2.55%		14.22%		14.85%

General Fund

Revenue Considerations

- Total Revenue
- Local Property Tax Revenue
- State Revenue

Muscogee County School District
Revenue Summary
FY 2021 General Fund Budget
with FY 2020 Comparison

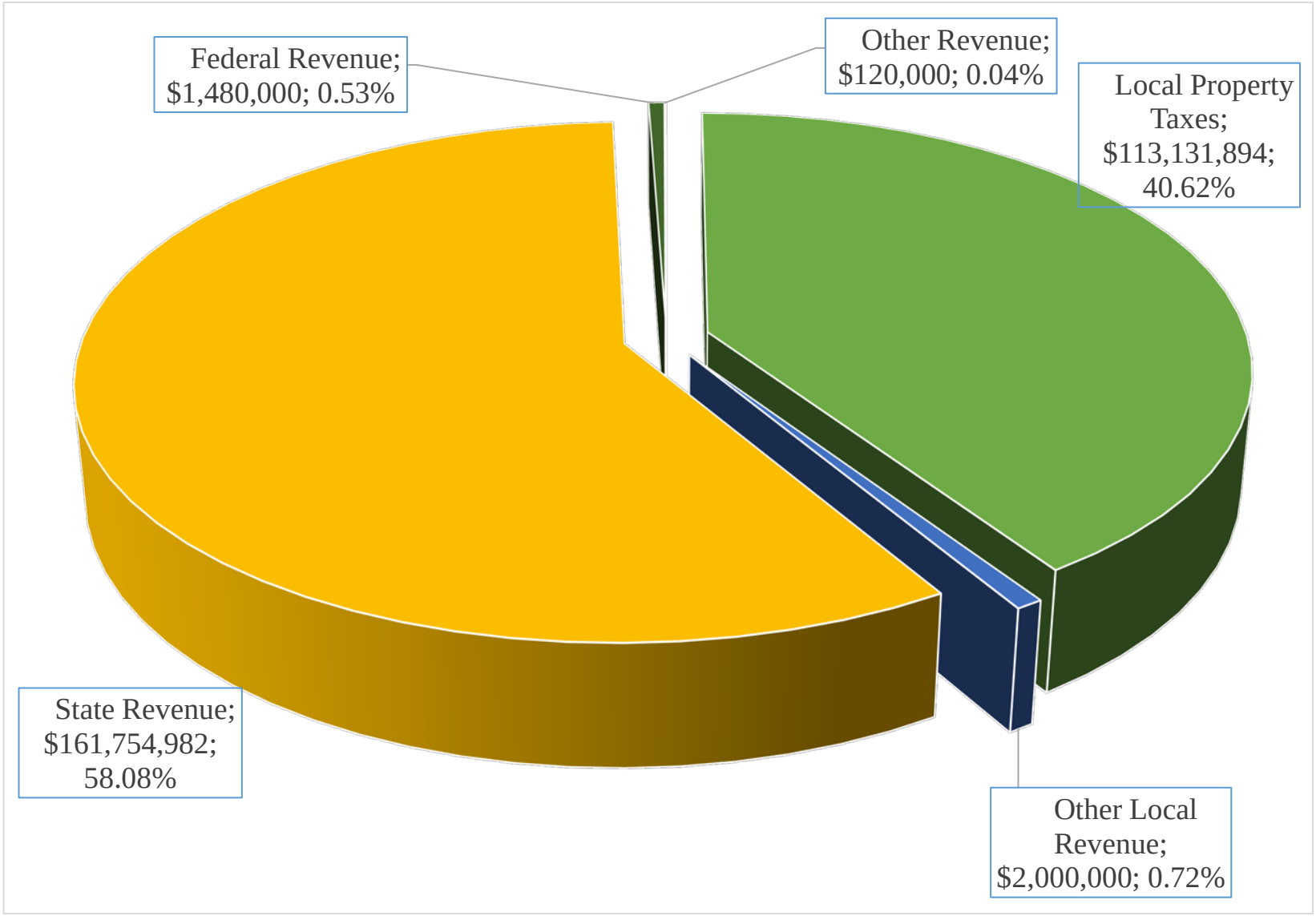
Revenue	FY 2020	FY 2021	Dollar Variance	Pct Variance
SUMMARY OF REVENUE				
Local Revenue	$ 115,082,809	$ 115,131,894	$ 49,085	0.04%
State Revenue	$ 174,133,650	$ 161,754,982	(12,378,668)	-7.11%
Federal Revenue	$ 1,530,000	$ 1,480,000	(50,000)	-3.27%
Other Revenue	$ 120,000	$ 120,000	-	0.00%
Total Revenue	**$ 290,866,459**	**$ 278,486,876**	**$ (12,379,583)**	**-4.26%**
Beginning Fund Balance	**$ 51,439,951**	**$ 35,296,763**	(16,143,188)	**-31.38%**
TOTAL FUNDS AVAILABLE	**$ 342,306,410**	**$ 313,783,639**	**$ (28,522,771)**	**-8.33%**

Muscogee County School District
Revenue Summary
FY 2021 General Fund Budget
with FY 2020 Comparison

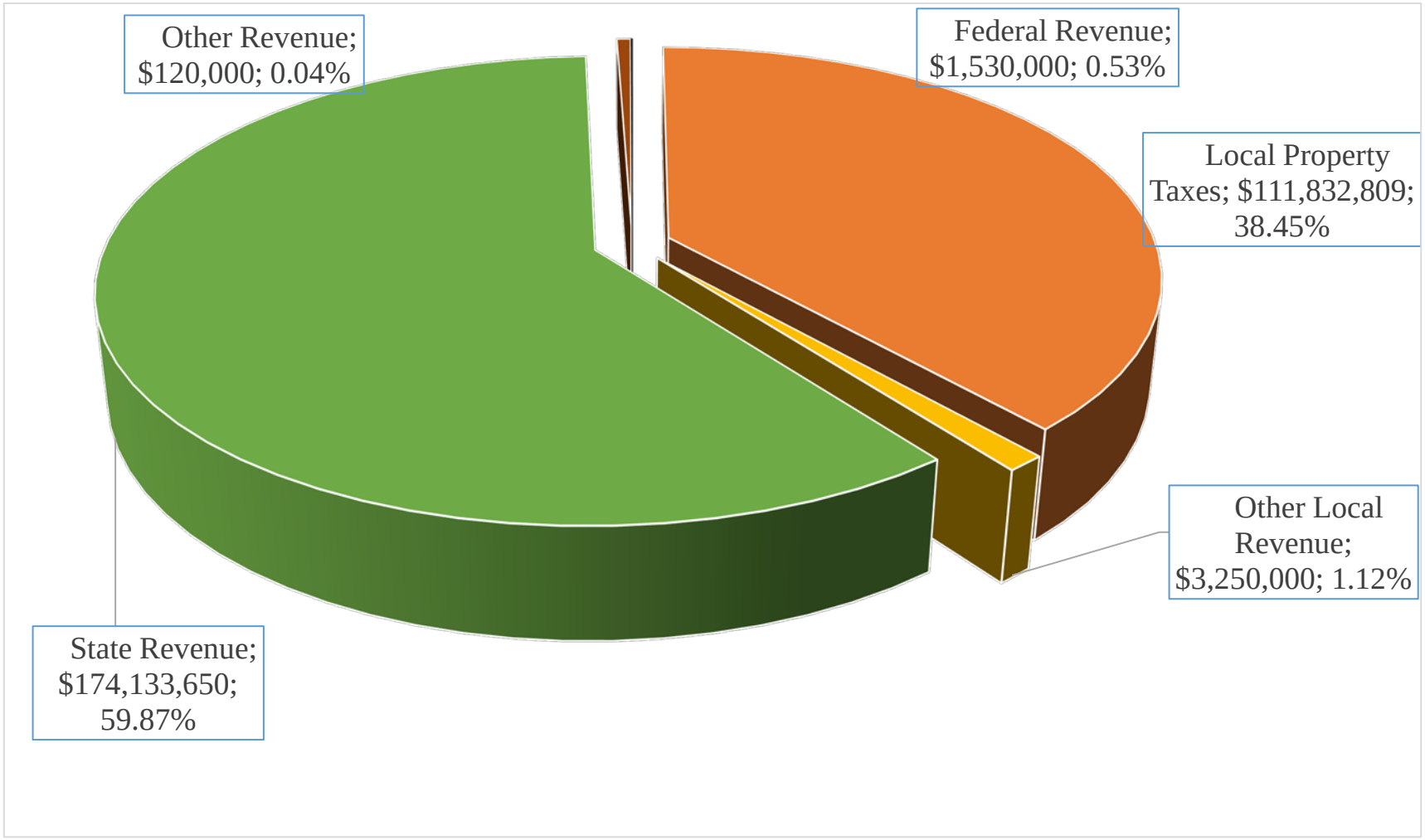
Revenue	FY 2020	FY 2021	Dollar Variance	Pct Variance
Local Revenue				
Local Property Taxes	$ 111,832,809	$ 108,131,894	$ (3,700,915)	-3.31%
Title Ad Valorem Tax	-	5,000,000	5,000,000	N/A
Tuition	100,000	50,000	(50,000)	-50.00%
Interest Income	750,000	500,000	(250,000)	-33.33%
Indirect Charges	1,300,000	1,300,000	-	0.00%
Other Local	1,100,000	150,000	(950,000)	-86.36%
Total Local Revenue	$ 115,082,809	$ 115,131,894	$ 49,085	0.04%
State Revenue				
Quality Basic Education (QBE)				
QBE Formula Earnings	193,515,787	190,517,921	(2,997,866)	-1.55%
Local Five Mill Share	(29,911,365)	(28,830,087)	1,081,278	-3.61%
Amended Formula Adjustment	-	(16,768,024)	(16,768,024)	N/A
Pupil Transportation Grant	2,150,874	2,183,248	32,374	1.51%
Equalization Earnings	7,660,354	13,950,425	6,290,071	82.11%
Nursing Services	672,529	656,799	(15,730)	-2.34%
Military Counselor	45,471	44,700	(771)	-1.70%
Total State Revenue	$ 174,133,650	$ 161,754,982	$ (12,378,668)	-7.11%
Federal Revenue				
Impact Aid and Timber	780,000	700,000	(80,000)	-10.26%
JROTC Grants	750,000	780,000	30,000	4.00%
Total Federal Revenue	$ 1,530,000	$ 1,480,000	$ (50,000)	-3.27%
Other Revenue				
Sale of Assets	50,000	50,000	-	0.00%
Other	70,000	70,000	-	0.00%
Total Other Revenue	$ 120,000	$ 120,000	$ -	0.00%
Total Revenue - All Sources	**$ 290,866,459**	**$ 278,486,876**	**$ (12,379,583)**	**-4.26%**

Note: Reported State Revenues do not reflect projected mid-year earnings adjustment.

Muscogee County School District
General Fund Revenues
FY 2021



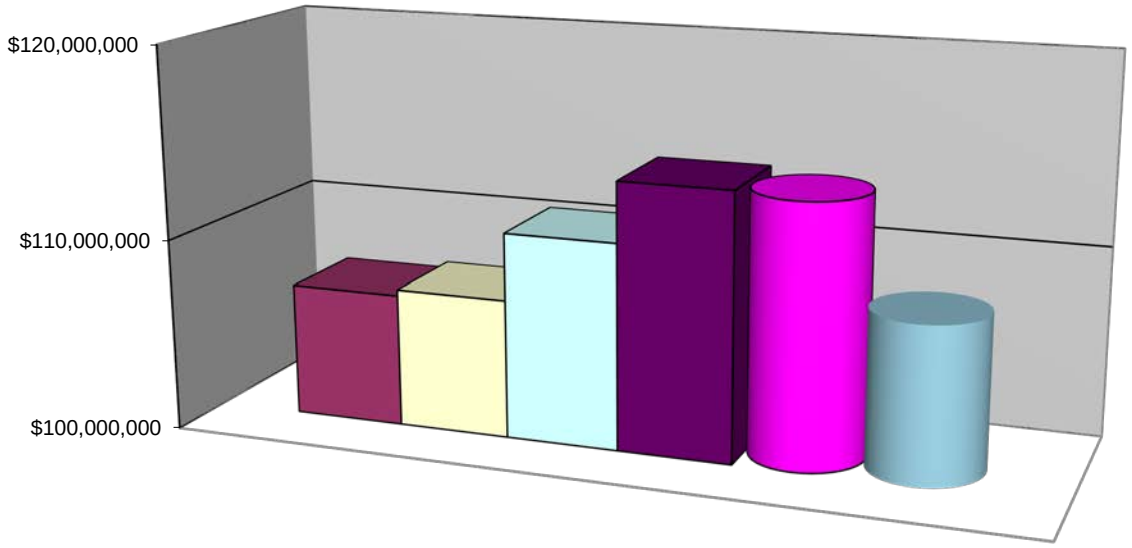
Muscogee County School District
General Fund Revenues
FY 2020



PROPERTY TAX

Muscogee County School District

Property Tax Collections
FY 2016 - FY 2021



	Property Tax Collections
2016	$106,923,792
2017	$107,241,615
2018	$110,725,553
2019	$113,852,340
2020	$113,572,719
2021	$108,131,894

Property Tax Collections for fiscal years 2016 - 2019 represent actual collections received. Fiscal years 2020 and 2021 represent projected amounts.

Muscogee County School District

Property Tax Digest, Levies, and Revenues

Actual FY 2016 - FY 2019,
Projected FY 2020 and FY 2021

Fiscal Year	Calendar Year Mill Levy	Net M&O Tax Digest	Net M&O Change Tax Digest	Percent Change	Mill Levy	Property Tax Collections	Property Tax Collections Change (Dollars)	Change (Percent)
2016	2015	4,416,380,018	79,702,992	1.84%	23.37	$106,923,792	$1,013,447	0.96%
2017	2016	4,508,513,165	92,133,147	2.09%	23.37	$107,241,615	$317,823	0.30%
2018	2017	5,075,766,466	567,253,301	12.58%	23.321	$110,725,553	$3,483,938	3.25%
2019	2018	4,999,348,419	-76,418,047	-1.51%	23.321	$113,852,340	$3,126,787	2.82%
2020	**2019**	**5,098,443,346**	**99,094,927**	**1.98%**	**23.321**	**$113,572,719**	**-$279,621**	**-0.25%**
2021	**2020**	**4,852,565,843**	**-245,877,503**	**-4.82%**	**23.321**	**$108,131,894**	**-$5,440,825**	**-4.78%**

The changes in the net maintenance and operations (M&O) tax digest as well as the changes in property tax collections are reflected above. In regards to the net M&O digest, prior to CY 2020, the most significant change occurred in Calandar Year (CY) 2017, Fiscal Year (FY) 2018. During this period, the digest grew by $567.2 million or 12.58% over CY 2016, FY 2017. This growth was due to the complete revaluation of properties county-wide. However, the county experienced over 11,000 in appeals to the assessments provided, resulting in sharp declines in the revalued properties. For CY 2018, FY 2019, the county net M&O tax digest realized a year-over-year decline of 76,418,047 or 1.51% in comparison to CY 2017, FY 2018.

During CY 2020, FY 2021, the total digest decreased $245.8 million or 4.82% resulting from revaluation of properties and a difference in the reporting for the Title Ad Valorem Tax (TAVT).

Muscogee County School District

Local Property Tax Revenues

CY 2015 - 2020, FY 2016 - 2021

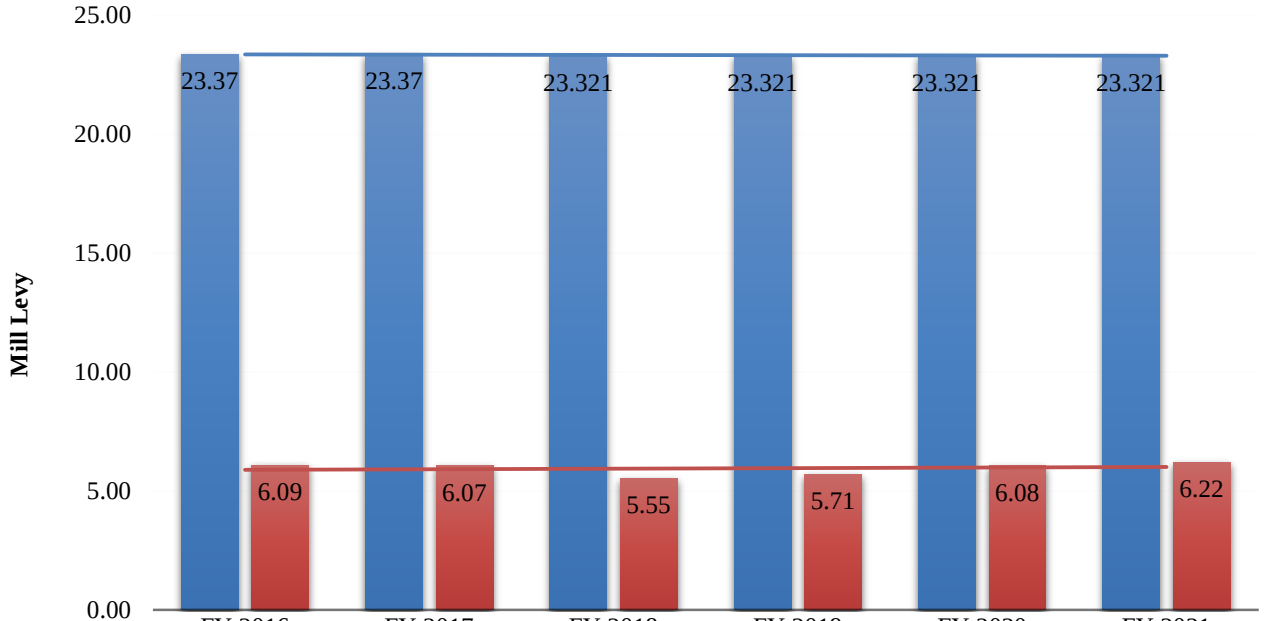
	CY2015 Digest, FY 2016	CY2016 Digest, FY 2017	CY2017 Digest, FY 2018	CY2018 Digest, FY 2019	CY2019 Digest, FY 2020	CY2020 Digest, FY 2021
Net M&O Digest	4,416,380,018	4,508,513,165	5,075,766,466	4,999,348,419	5,098,589,946	4,852,616,261
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Net M&O Digest After Collection Fee	4,305,970,518	4,395,800,336	4,948,872,304	4,874,364,709	4,971,125,197	4,731,300,854
Collection Rate	98.896%	98.896%	99.000%	99.000%	99.000%	98.000%
Net M&O Digest, after 2.50% collection fee and 99% (2021-98%) collection rate	4,258,432,603	4,347,270,700	4,899,383,581	4,825,621,061	4,921,413,945	4,636,674,837
One Mill Value, after 2.5% Collection Fee and 99% Collection Rate (2021-98%)	$4,258,433	$4,347,271	$ 4,899,384	$ 4,825,621	$ 4,921,414	$ 4,636,675
Net M&O Mill Levy	23.37	23.37	23.321	23.321	23.321	23.321
Anticipated Collections, Current Year Only	$ 99,519,570	$ 101,595,716	$ 114,258,524	$ 112,538,309	$ 114,772,295	$ 108,131,894
Local 5 Mill Share	$ 25,929,065	$ 26,372,817	$ 27,169,266	$ 27,555,762	$ 29,911,365	$ 28,830,087
Mills Required for 5 Mill Share	6.09	6.07	5.55	5.71	6.08	6.22
CAFR - Actual Property Tax Revenues, Projected FY 2020 and FY 2021 (Includes Collections for Current and Prior Tax Years)	$ 106,923,792	$ 107,241,615	$ 110,725,553	$ 113,852,340	$ 113,572,719	$ 108,131,894
Year-over-Year Dollar Variance	$ 1,013,447	$ 317,823	$ 3,483,938	$ 3,126,787	$ (279,621)	$ (5,720,446)
Year-over-Year Percent Variance	0.96%	0.30%	3.25%	2.82%	-0.25%	-5.02%

Local Five Mill Share

CAFR - Actual Property Tax Revenues, Projected FY 2020 and FY 2021 (Includes Collections for Current and Prior Tax Years)	$ 106,923,792	$ 107,241,615	$ 110,725,553	$ 113,852,340	$ 113,572,719	$ 108,131,894
Local 5 Mill Share	$ 25,929,065	$ 26,372,817	$ 27,169,266	$ 27,555,762	$ 29,911,365	$ 28,830,087
Difference	$ 80,994,727	$ 80,868,798	$ 83,556,287	$ 86,296,578	$ 83,661,354	$ 79,301,807
Mill Levy	23.37	23.37	23.321	23.321	23.321	23.321
Mills Required for 5 Mill Share	6.09	6.07	5.55	5.71	6.08	6.22
Difference	17.28	17.30	17.776	17.611	17.243	17.103
Fiscal Year	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021

Note: Local Five Mill Share for FY 2021 based on Ga DOE Official State QBE Earnings information.

Muscogee County School District
Comparison of Mill Levy to Mills Required for 5 Mill Share
FY 2016 - FY 2021



	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Net M&O Mill Levy	23.37	23.37	23.321	23.321	23.321	23.321
Mills Required for 5 Mill Share	6.09	6.07	5.55	5.71	6.08	6.22

As reflected in the above chart, the District has held its mill levy at 23.37 mills even while experiencing a continued increase in its required commitment to the funding of public education. The millage rate was held at 23.37 mills for eighteen consecutive years. For FY 2019, given the county-wide revaluation and the associated projected year-over-year gains in local property tax revenues, the Board voted to rollback the mill levy to 23.321 mills in hopes of realizing the 12.58% projected increase in the tax digest. Due to the over 11,000 residential properties under appeal, the projected increase in property tax receipts did not materialize.

The budget parameters for FY 2021 include maintaining the mill levy at 23.321 mills, as projected above. The District must then levy 6.22 mills to share in the funding of public education, which is 1.22 mills above the 5 mill share requirement.

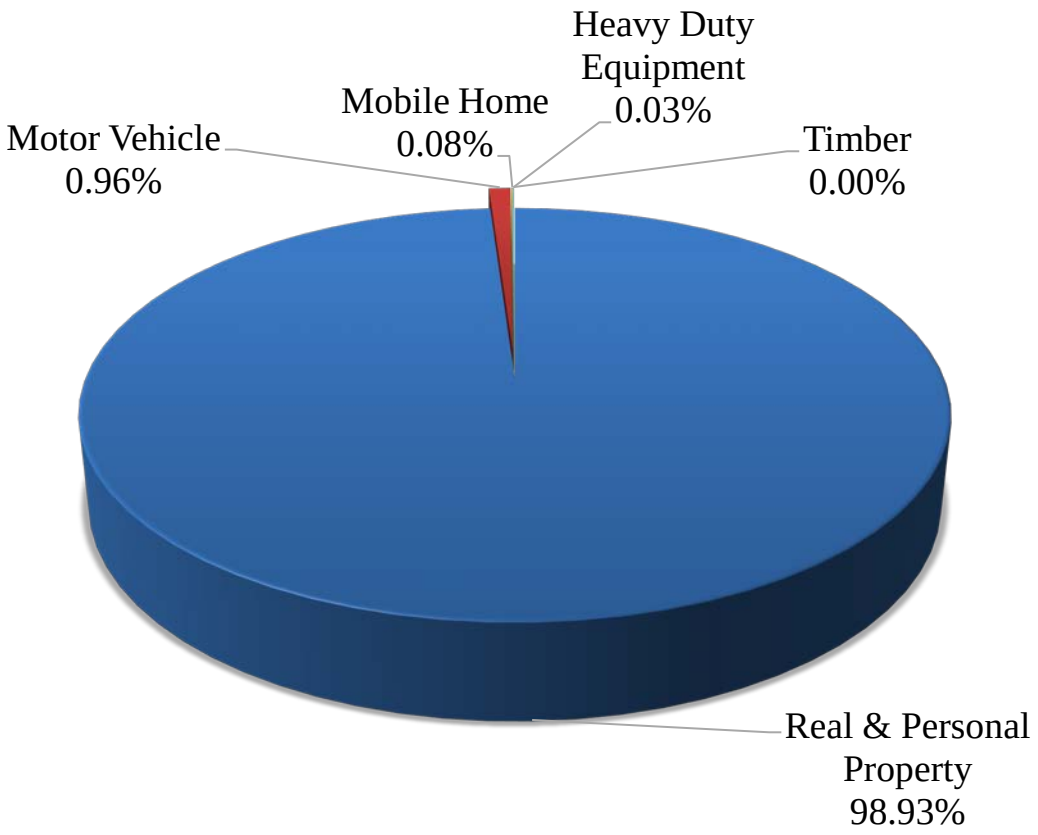
Muscogee County School District
Calendar Year (CY)
Ad Valorem Tax Digest Millage Rates
Actual 1999-2019, Projected 2020

Year	County	District	M&O	Bonds
1999	Muscogee	School	23.37	0.00
2000	Muscogee	School	23.37	0.00
2001	Muscogee	School	23.37	0.00
2002	Muscogee	School	23.37	0.00
2003	Muscogee	School	23.37	0.00
2004	Muscogee	School	23.37	0.00
2005	Muscogee	School	23.37	0.00
2006	Muscogee	School	23.37	0.00
2007	Muscogee	School	23.37	0.00
2008	Muscogee	School	23.37	0.00
2009	Muscogee	School	23.37	0.00
2010	Muscogee	School	23.37	0.00
2011	Muscogee	School	23.37	0.00
2012	Muscogee	School	23.37	0.00
2013	Muscogee	School	23.37	0.00
2014	Muscogee	School	23.37	0.00
2015	Muscogee	School	23.37	0.00
2016	Muscogee	School	23.37	0.00
2017	Muscogee	School	23.321	0.00
2018	Muscogee	School	23.321	0.00
2019	Muscogee	School	23.321	0.00
2020, *Projected*	Muscogee	School	23.321	0.00

The actual mill levy history for Muscogee County Schools for the period 1999 through 2019 is reflected above for its Maintenance and Operations (M&O) millage rate. For calendar year 2020, fiscal year 2021 the District will leave the millage rate at 23.321.

Source: Ga Department of Revenue Local Government Services,
https://dor.georgia.gov/county-tax-digest-mill-rates.

Muscogee County School District
Gross Maintance & Operations (M&O) Property Tax Digest
Projected FY 2021



As reflected, Real and Personal Property account for over 98.93% of the projected gross M&O digest for FY 2021. Of the two, real property, which includes both commercial and residential properties, consistently accounts for the lion's share of values in this category. For ad valorem tax purposes, this is anticipated given that the extent of real estate in any locality will always far exceed personal property.

Muscogee County School District

Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison

Actual FY 2016 (CY 2015) - FY 2020 (CY 2019), Projected FY 2021 (CY 2020)

	Final FY 2016 (CY 2015) Tax Digest	Percent Gross Digest	Final FY 2017 (CY 2016) Tax Digest	Percent Gross Digest	Final FY 2018 (CY 2017) Tax Digest	Percent Gross Digest	Final FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	Final FY 2020 (CY 2019) Tax Digest	Percent Gross Digest	**Projected FY 2021 (CY 2020) Tax Digest**	**Percent Gross Digest**	**FY21 - FY20 Dollar Variance**	**FY21 - FY20 Percent Variance**
Real & Personal Property	5,262,708,524	92.97%	5,355,516,188	93.07%	$5,961,964,012	93.82%	5,933,287,445	93.71%	5,970,887,481	93.11%	$6,114,707,558	98.93%	143,820,077	2.41%
Motor Vehicle	392,966,855	6.94%	392,993,078	6.83%	387,465,491	6.10%	393,226,883	6.21%	437,021,665	6.81%	59,595,520	0.96%	(377,426,145)	-86.36%
Mobile Home	5,147,100	0.09%	5,018,684	0.09%	4,993,641	0.08%	5,121,213	0.08%	4,884,718	0.08%	4,700,191	0.08%	(184,527)	-3.78%
Timber	-	0.00%	358,648	0.01%	77,452	0.00%	77,451	0.00%	77,452	0.00%	0	0.00%	(77,452)	-100.00%
Heavy Duty Equipment	132,105	0.00%	110,849	0.00%	20,891	0.00%	49,930	0.00%	35,705	0.00%	1,850,470	0.03%	1,814,765	5082.66%
Gross Digest	5,660,954,584	100.0%	5,753,997,447	100.0%	6,354,521,487	100.0%	6,331,762,922	100.0%	6,412,907,021	100.0%	6,180,853,739	100.0%	(232,053,282)	-3.62%
Exemptions - M&O	(1,244,630,766)		(1,245,540,482)		(1,278,806,820)		(1,332,465,857)		(1,314,514,568)		(1,328,287,896)		(13,773,328)	1.05%
Net M&O Digest	4,416,323,818		4,508,456,965		5,075,714,667		4,999,297,065		5,098,392,453		4,852,565,843		(245,826,610)	-4.82%
Forest Land Protection Grant	56,200		56,200		51,799		51,354		50,893		50,418		(475)	-0.93%
Adjusted Net M&O Digest	**$ 4,416,380,018**		**$ 4,508,513,165**		**$ 5,075,766,466**		**$ 4,999,348,419**		**$ 5,098,443,346**		**$ 4,852,616,261**		**$ (245,827,085)**	**-4.82%**

FY = Fiscal Year
CY = Calendar Year

Note: In relation to FY 2020 (CY 2019), the Net M&O Tax Digest for FY 2021 (CY 2020) is projected to decrease by $245 million or 4.83%. This change is mainly due to the Title Ad Valorem Tax no longer being reported as part of the annual tax digest, effective July 1, 2019. The District will receive these funds as a separate allocation each month.

Source: Tax Commissioner's Office
District financial records

Note: A press release was issued in anticipation of a possible tax increase. The Board ultimately voted to keep the levy the same, resulting in no tax increase.

By Mercedes Parham / Monday, July 06, 2020

Notice of property tax increase

Muscogee County School District

2960 Macon Road Columbus, GA 31906

For Immediate Release
Mercedes Parham
Director of Communications and Open Records Officer
Office: (706) 748-2034
Fax: (706) 748-2036
www.muscogee.k12.ga.us

MEDIA RELEASE

Columbus, GA – In an effort to restore some of the budget shortfalls facing the District, as part of the recently announced State-wide budget cuts, the Muscogee County Board of Education has announced its intention to potentially adopt a millage rate for fiscal year 2021/calendar year 2020 (FY 2021/CY 2020) that will require a maximum increase in property taxes by 3.92 percent. The proposed levy will provide additional funding needed to implement safety precautions, related to the COVID-19 pandemic, to help cover the reduction of funding for public education from the State due to the economic impact of COVID-19.

The Board has determined that this proposed mill levy might be necessary to provide the resources needed for all students to achieve as the District continues its efforts to providing premiere services. In recent years, the District has improved on all performance metrics to include the Georgia College and Career Readiness Performance Index (CCRPI), SAT, ACT, Advanced Placement (AP), and graduation rates.

With consideration to the State budget, the lack of significant increase in the property tax digest for Muscogee County further compounds the budget shortfalls; the District will face a funding shortfall, for the current year, totaling $16,768,024. Thus, the Board of Education has deemed it necessary to levy 6.22 mills of tax to provide the local five-mill share revenue required for participation in the State education funding program.

This tentative increase will result in a millage rate of 24.321 mills, an increase of .917 mill. Without this tentative tax increase, the millage rate will be no more than 23.404 mills. The proposed tax increase for a home with a fair market value of $125,000 is approximately $33.47 and the proposed tax increase for non-homestead property with a fair market value of $175,000 is approximately $84.19.

The proposed millage rate requires a millage rate higher than the rollback mill rate.Georgia law requires that before the Board can set a final millage rate, it must hold three public hearings to allow for public input.

All concerned citizens are invited to the public hearings on this tax increase to be held through Zoom and live stream on the District YouTube channel during the following dates and times:

- Monday, July 13, 2020, 5:00 p.m.
- Monday, July 20, 2020, 11:00 a.m.
- Monday, July 20, 2020, 6:00 p.m.

The millage rate for FY 2021/CY 2020 will be set at the meeting scheduled for Monday, July 20, 2020; 6:00 p.m.

Individuals who wish to address the Board regarding the proposed millage rate may do so with the following options:

1.Virtually: to obtain an invitation to the Zoom meeting, each individual should email his/her request to Jones.Karen.P@muscogee.k12.ga.us at least three hours prior to the meeting. Each individual will use his/her personal device to access the meeting.

2.In person: Public Education Center Boardroom, 2960 Macon Road, Columbus, Georgia. Each individual must arrive no later than fifteen (15) minutes prior to the scheduled meeting start time.

Comments will be shared live as part of the Board's virtual hearing on the matter. The District is adhering to the social distancing and face covering guidelines presented by the Centers for Disease Control and Prevention (CDC) to prevent the spread of illness. Members of the public must also adhere to these guidelines to enter District property.

The mission of the Muscogee County School District is to inspire and equip all students to achieve unlimited potential. For more information, please contact the Office of Communications at 706.748.2034 or communications@muscogee.k12.ga.us.

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Muscogee County School District
Five Year Tax Digest and M&O Levy History
2020 Tax Digest & M&O Levy for Fiscal Year 2021

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2021 will be established at a meeting held through Zoom and livestream, on the District YouTube http://bit.ly/mcsdyoutube on July 20, 2020 at 6:00 p.m., pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2020 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

School Digest and Levy	2015	2016	2017	2018	2019	2020
Real & Personal	$ 5,262,708,524	$ 5,355,516,188	$ 5,961,964,012	$ 5,933,338,799	$ 5,970,887,481	$ 6,114,707,558
Motor Vehicles	392,966,855	392,993,078	387,465,491	393,226,883	437,021,665	59,595,520
Mobile Homes	5,147,100	5,018,684	4,993,641	5,121,213	4,884,718	4,700,191
Timber - 100%	-	358,648	77,452	77,451	77,452	-
Heavy Duty Equipment	132,105	110,849	20,891	49,930	35,705	1,850,470
Gross Digest	$ 5,660,954,584	$ 5,753,997,447	$ 6,354,521,487	$ 6,331,814,276	$ 6,412,907,021	$ 6,180,853,739
Less M&O Exemptions	(1,244,630,766)	(1,245,540,482)	(1,278,806,820)	(1,332,465,857)	(1,314,514,568)	(1,328,287,896)
Net M&O Digest	$ 4,416,323,818	$ 4,508,456,965	$ 5,075,714,667	$ 4,999,348,419	$ 5,098,392,453	$ 4,852,565,843
Forest Land Assistance Grant Value	56,200	56,200	51,799	51,354	50,893	50,418
Adjusted Net M&O Digest	$ 4,416,380,018	$ 4,508,513,165	$ 5,075,766,466	$ 4,999,399,773	$ 5,098,443,346	$ 4,852,616,261
Net M&O Millage	23.370	23.370	23.321	23.321	23.321	23.321
Net Taxes Levied	$ 103,210,801	$ 105,363,953	$ 118,371,950	$ 116,591,002	$ 118,900,797	$ 113,167,864
Net Taxes $ Increase (Decrease)	$ 1,862,659	$ 2,153,152	$ 13,007,997	$ (1,780,948)	$ 2,309,795	$ (5,732,933)
Net Taxes % Increase (Decrease)	1.84%	2.09%	12.35%	-1.50%	1.98%	-4.82%

Projected Property Tax Collections for Fiscal Year 2021 at 24.321 Millage Rate

100% Collection - No Fee Deduction		$ 113,167,864
Collection Fee	2.50%	($2,829,197)
100% Collections After Deduction of Collection Fee		$110,338,667
Projected Property Tax Revenue at 98% Collection Rate	98.00%	$108,131,894

Property Tax Impact on $125,000 FMV Homestead (23.404 Rollback Millage Rate vs. 23.321 Current Mill Levy)

	Proposed Mill Levy	Roll-Back Rate	Variance
Fair market value - 100% value	$125,000	$125,000	$0
Assessed Value - 40% of FMV	$50,000	$50,000	$0
Less: Homestead Exemptions			
County Homestead	(13,500)	(13,500)	$0
Net: Value Subject to Mill Levy	$36,500	$36,500	$0
School M&O Millage rate	23.3210	23.4040	-0.083
Taxes Due: (Value subject to mill levy x millage rate)	$851.22	$854.25	-$3.03

STATE REVENUE

Georgia State Department Of Education

Earnings Sheet for FY 2021

OFFICIAL

6/29/2020

School System: 706 - Muscogee County

FY21 Initial

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $2,775.21

DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
	<----------Earnings ($)---------->						<----------Earned Positions----------> <----------Grades K-12---------->			
Kindergarten Pgm	2,334	13,649,443	182,398	13,831,841	2,093,101	11,738,740	155.60		5.19	2.12
Kindergarten Early Intr Pgm	0	0	0	0	0	0	0.00		0.00	0.00
Primary Grade(1-3) Pgm	6,528	30,433,807	560,746	30,994,553	4,690,245	26,304,308	384.00	18.92	14.51	5.94
Primary Grd Early Intrv(1-3) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Upper Elementary Grd(4-5) Pgm	4,133	14,708,333	291,043	14,999,376	2,269,778	12,729,598	179.70	11.98	9.18	3.76
UppElem Grd Early Intrv(4-5)	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	6,139	24,725,775	432,311	25,158,086	3,807,042	21,351,044	306.95	17.79	13.64	5.58
High School Gen Educ(9-12)	6,229	20,869,358	707,617	21,576,975	3,265,132	18,311,843	270.83		13.84	5.66
CTAE(9-12) PGM	1,399	5,343,138	459,151	5,802,289	878,030	4,924,259	69.95		3.11	1.27
Students with Disab Cat I	882	7,984,154	219,584	8,203,738	1,241,429	6,962,309	110.25			0.80
Students with Disab Cat II	198	2,203,003	26,007	2,229,010	337,305	1,891,705	30.46			0.18
Students with Disab Cat III	1,650	23,833,625	336,928	24,170,553	3,657,604	20,512,949	330.00			1.50
Students with Disab Cat IV	236	5,671,305	99,691	5,770,996	873,295	4,897,701	78.67			0.21
Students with Disab Cat V	106	959,547	44,777	1,004,324	151,979	852,345	13.25			0.10
Gifted Student Category VI	699	4,233,558	70,528	4,304,086	651,315	3,652,771	58.25			0.64
Remedial Education Pgm	0	0	0	0	0	0	0.00		0.00	0.00
Alternate Education Pgm	344	1,726,034	24,224	1,750,258	264,857	1,485,401	22.93		0.76	0.31
Eng.Spkrs.of Other Lang.(ESOL)	183	1,920,665	10,511	1,931,176	292,235	1,638,941	26.14		0.41	0.17
Spec Ed. Itinerant				4,121	624	3,497				
Spec Ed. Supplemental Speech				13,761	2,082	11,679				
TOTAL DIRECT INSTRUC.	31,060	158,261,745	3,465,516	161,745,143	24,476,053	137,269,090	2,036.98	48.69	60.64	28.24
INDIRECT COST										
Cent. Admin/ Tchr. Sal Incr.		3,794,377	0	3,794,377	574,183	3,220,194				
School Admin		9,157,141	217,153	9,374,294	1,418,563	7,955,731				
Facility M & O			9,255,886	9,255,886	1,400,645	7,855,241				
Sub Total (INDIRECT COST)		12,951,518	9,473,039	22,424,557	3,393,391	19,031,166				
MEDIA CENTER PGM.		3,831,188	434,348	4,265,536	645,481	3,620,055				
20 DAYS ADDITIONAL INSTRUCTION		1,290,051		1,290,051	195,217	1,094,834				
STAFF & PROFESSIONAL DEV				774,941	117,268	657,673				
PRINCIPAL STAFF & PROF. DEV				17,693	2,677	15,016				
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment						(16,768,024)				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		176,334,502	13,372,903	190,517,921	28,830,087	144,919,810	2,036.98	48.69	60.64	28.24
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 135 Drivers and bus replacement funds of 0)				2,183,248		2,183,248				
Sparsity - Regular				0		0				
Nursing Services				656,799		656,799				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				193,357,968		147,759,857				
Education Equalization Funding Grant				13,950,425		13,950,425				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				207,308,393		161,710,282				
Charter Commission Admin - State						0				
Military Counselors						44,700				
SHBP One-Month Employer Contrib. Holiday						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				207,308,393		161,754,982				

	Earned Positions									
	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
INDIRECT COST										
Cent. Admin/ Tchr. Sal Incr.	1.00	6.00			1.00	1.00	12.55	12.55	18.86	
School Admin			53.00	49.78	61.34					
Facility M & O										
Sub Total (INDIRECT COST)	1.00	6.00	53.00	49.78	62.34	1.00	12.55	12.55	18.86	
MEDIA CENTER PGM.										53.47
20 DAYS ADDITIONAL INSTRUCTION										
STAFF & PROFESSIONAL DEV										
PRINCIPAL STAFF & PROF. DEV										
MIDTERM HOLD HARMLESS										
Amended Formula Adjustment										
Charter System Adjustment										
QBE FORMULA EARNINGS	1.00	6.00	53.00	49.78	62.34	1.00	12.55	12.55	18.86	53.47

NOTES

1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated, subject to each district's approved flexibility contract.
2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of $945.00, for an annual funding amount of $11,340 in QBE under appropriation in FY 2021 (HB 793).
3.Teacher Retirement is funded at 19.06% in QBE in FY 2021 (HB 793).

Total T&E 65,203,230 includes T&E 44,995,350 and HI 20,207,880

Quality Basic Education (QBE) Formula Earnings

State QBE Formula Earnings remain the principal state revenue source for the District at $161,754,982 and represent 58.08% of Total General Fund projected revenues for FY 2021. This has been relatively consistent with previous fiscal year budgets. The Initial Earnings Sheet for FY 2021, which serves as the Official State Quality Basic Education (QBE) Formula Earnings, is included on the following page.

Fiscal Year	QBE Formula Earnings	Change (Dollars)	Change (Percent)
2011	$ 161,870,776		
2012	$ 131,260,260	$ (30,610,516)	-18.9%
2013	$ 134,840,285	$ 3,580,025	2.7%
2014	$ 130,500,852	$ (4,339,433)	-3.2%
2015	$ 144,851,299	$ 14,350,447	11.0%
2016	$ 150,133,331	$ 5,282,032	3.6%
2017	$ 151,836,165	$ 1,702,834	1.1%
2018	$ 157,968,989	$ 6,132,824	4.0%
2019	$ 167,599,242	$ 9,630,253	6.1%
2020	$ 174,313,966	$ 6,714,724	4.0%
2021	**$ 161,754,982**	**$ (12,558,984)**	**-7.5%**

EDUCATIONAL EQUALIZATION FUNDING GRANT

The Educational Equalization Grant was developed to offset some of the disparity in property tax wealth experienced by taxing jurisdictions statewide. School districts at or below the 75% property tax wealth level receive additional state funding in proportion to the amount of mills that they must levy beyond 5 mills to share in the funding of public education.

The Educational Equalization Grant funding for the District from FY 2011 through FY 2021 is reflected below. For seven of the past ten years, FY 2009 – FY 2020, the District experienced a decline in this state funding. This trend changed for FY 2021. Educational Equalization Grant funding for FY 2021 is projected to increase to $13,950,425, which represents an increase in funding of $6,290,071 or 82.1% from FY 2020.

Fiscal Year	Equalization Funding	Change (Dollars)	Change (Percent)
2011	$ 26,517,050	$ 793,980	3.1%
2012	$ 21,351,781	$ (5,165,269)	-19.5%
2013	$ 18,835,941	$ (2,515,840)	-11.8%
2014	$ 12,481,592	$ (6,354,349)	-33.7%
2015	$ 7,212,222	$ (5,269,370)	-42.2%
2016	$ 7,885,472	$ 673,250	9.3%
2017	$ 7,754,920	$ (130,552)	-1.7%
2018	$ 7,633,299	$ (121,621)	-1.6%
2019	$ 9,391,540	$ 1,758,241	23.0%
2020	$ 7,660,354	$ (1,731,186)	-18.4%
2021	**$ 13,950,425**	**$ 6,290,071**	**82.1%**

LOCAL FIVE MILL SHARE

The Local Five Mill Share is the amount of money required for a local school district to participate in the state funding of public education. For FY 2021, according to the *preliminary* property tax digest received June 2020, it is projected that the District must levy 6.22 mills to meet this requirement. This is 1.22 mills above the 5 mill share requirement. The District is projected to receive the final property tax digest for calendar year 2020 in late July 2020.

Below is the history of the Local Five Mill Share funding for the District from FY 2011 to FY 2020. For the most part, the District's required contribution has steadily increased from year to year. However, for FY 2021, the District has realized a decrease in its required contribution of $1,081,278 or 3.61%. This would represent the highest year-over-year decrease since 2011.

Fiscal Year	Local 5 Mill Share	Change (Dollars)	Change (Percent)
2011	$ 20,801,634	$ (213,489)	-1.02%
2012	$ 21,687,079	$ 885,445	4.26%
2013	$ 23,012,205	$ 1,325,126	6.11%
2014	$ 25,586,282	$ 2,574,077	11.19%
2015	$ 26,488,303	$ 902,021	3.53%
2016	$ 25,929,065	$ (559,238)	-2.11%
2017	$ 26,372,817	$ 443,752	1.71%
2018	$ 27,169,266	$ 796,449	3.02%
2019	$ 27,555,762	$ 386,496	1.42%
2020	$ 29,911,365	$ 2,355,603	8.55%
2021	**$ 28,830,087**	**$ (1,081,278)**	**-3.61%**

AUSTERITY REDUCTIONS

The Austerity Reduction is a reduction to the State QBE Formula Earnings. It is the inability of the State to fund their share of the QBE programs; increasing the amount that local boards of education have to share in the funding of public education. This line item is used by the State to withhold earned State QBE Formula Earnings from school districts and is identified as "Amended Formula Adjustment" on the District's annual Earnings Sheet. It is also a means to pass the revenue shortfalls realized by the State down to school districts.

During the past two years (FY 2019-FY 2020), the State was able to fully fund its share of the QBE funding formula for the first time since the onset of austerity reductions in 2003. Due to the economic impact of the COVID-19 Pandemic, the State had to reinstate this formula adjustment for FY 2021. The impact to the District totaled $16,768,024 for FY 2021.

Fiscal Year	Austerity Reductions	
2011	$	23,159,128
2012	$	24,074,612
2013	$	23,840,635
2014	$	21,238,578
2015	$	14,404,918
2016	$	8,749,798
2017	$	3,013,669
2018	$	2,951,039
2019	$	-
2020	$	-
2021	**$**	**16,768,024**

General Fund

Expenditure Considerations

- Total Expenditures
- Student Enrollment
- Staffing Requirements
- Staff Salaries and Benefits
- Operational Costs
- Transfers Out

TOTAL EXPENDITURES

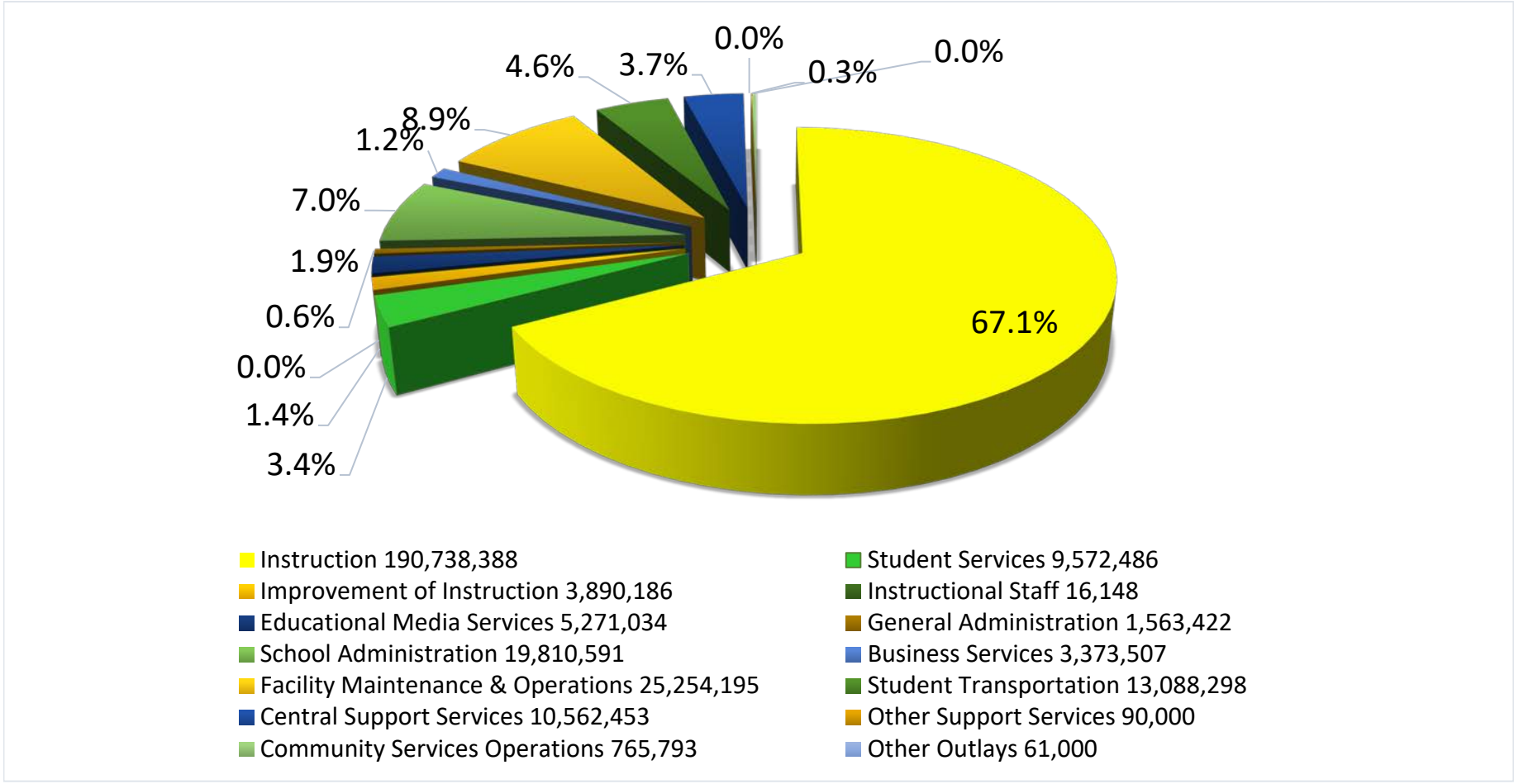
Muscogee County School District
Summary of General Fund Budget
Expenditures by Division
FY 2021 Budget

Division	Salaries & Fringe Benefits	Operations	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Total Expenditures
Division of Executive	5,242,804	1,349,307	6,592,111	2.05%	4.72%	2.32%
Division of Facility & Operations	19,221,074	15,097,110	34,318,184	7.52%	52.76%	12.08%
Division of Financial Services	1,837,447	88,100	1,925,547	0.72%	0.31%	0.68%
Division of Human Resources	1,908,132	2,382,871	4,291,003	0.75%	8.33%	1.51%
Division of Information Services	4,774,049	3,888,952	8,663,001	1.87%	13.59%	3.05%
Division of Student Services	51,862,922	1,734,207	53,597,129	20.30%	6.06%	18.87%
Division of Teaching & Learning	170,598,742	3,945,784	174,544,526	66.78%	13.79%	61.45%
System-wide	-	126,000	126,000	0.00%	0.44%	0.04%
Total General Fund	**$ 255,445,170**	**$ 28,612,331**	**$ 284,057,501**	**100.00%**	**100.00%**	**100.00%**
Percent of Total Expenditures	**89.93%**	**10.07%**	**100.00%**			

General Fund Expenditures:

As reflected above, Salaries and Benefit account for 89.93% of the total budgeted General Fund expenditures for FY 2021. Of these expenditures, the Division of Teaching and Learning's expenditures account for 66.78% of the District's total expenditures. This trend is consistent from year to year and expected given the nature of the district's overall operation, which is education of children.

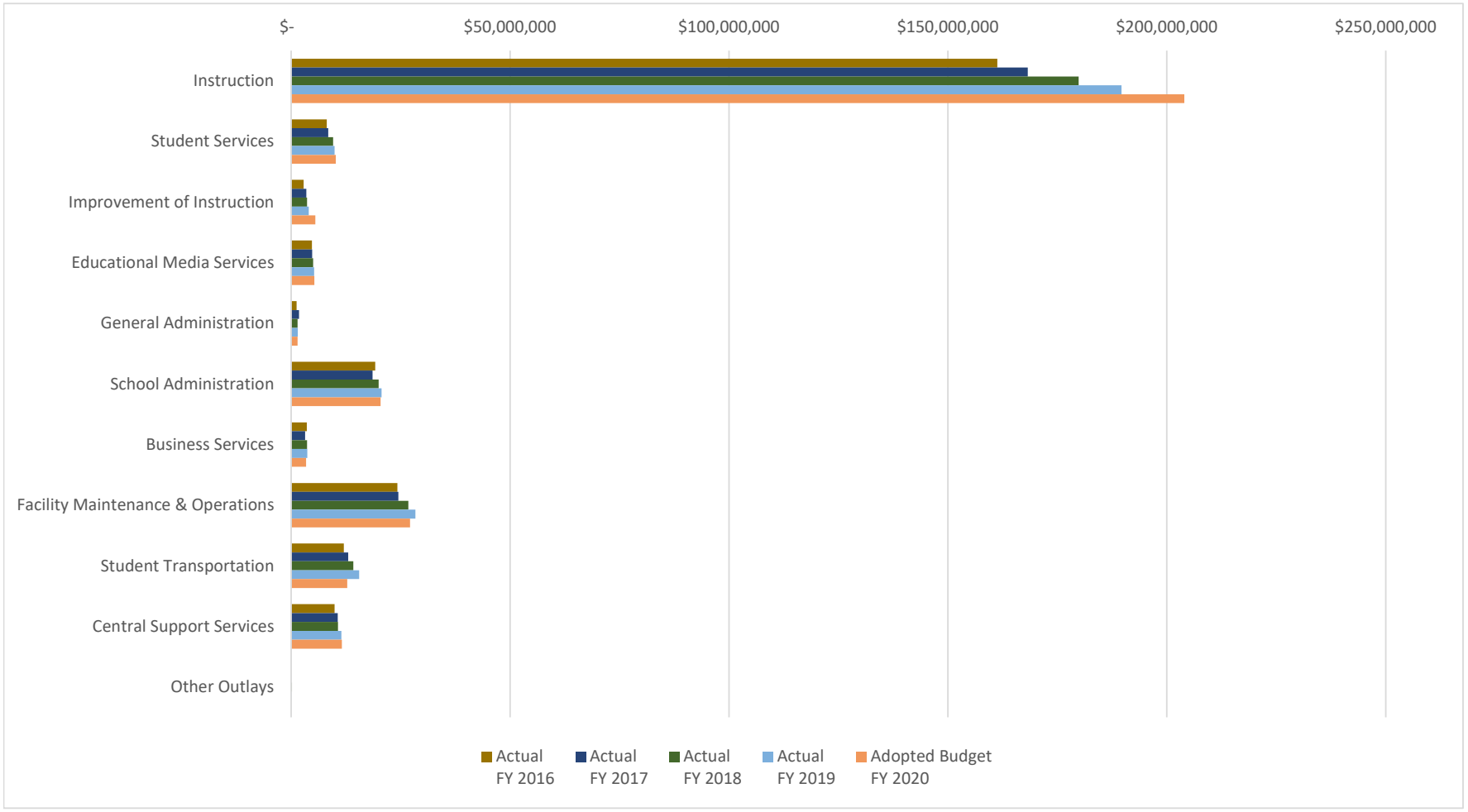
Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2021



Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2021

	Function	Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Total Expenditures
1000	Instruction	$ 130,463,455	$ 56,401,958	$ 186,865,413	$ 3,872,975	$ 190,738,388
2100	Student Services	5,927,636	2,331,700	8,259,336	1,313,150	9,572,486
2210	Improvement of Instruction	2,532,071	1,003,635	3,535,706	354,480	3,890,186
2213	Instructional Staff	15,000	1,148	16,148	-	16,148
2220	Educational Media Services	3,475,660	1,482,445	4,958,105	312,929	5,271,034
2300	General Administration	413,115	151,676	564,791	998,631	1,563,422
2400	School Administration	13,738,938	5,907,846	19,646,784	163,807	19,810,591
2500	Business Services	2,011,272	892,035	2,903,307	470,200	3,373,507
2600	Facility Maintenance & Operations	8,541,274	3,410,381	11,951,655	13,302,540	25,254,195
2700	Student Transportation	6,555,541	2,800,032	9,355,573	3,732,725	13,088,298
2800	Central Support Services	4,541,504	2,081,055	6,622,559	3,939,894	10,562,453
2900	Other Support Services	-	-	-	90,000	90,000
3300	Community Services Operations	499,604	266,189	765,793	-	765,793
5000	Other Outlays	-	-	-	61,000	61,000
	Total	$ 178,715,070	$ 76,730,100	$ 255,445,170	$ 28,612,331	$ 284,057,501

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2016 – FY 2020



Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS

Expenditures by Function

FY 2016 - FY 2020

		Actual FY 2016	Actual FY 2017	Actual FY 2018	Actual FY 2019	Adopted Budget FY 2020
1000	Instruction	$ 161,256,857	$ 168,234,537	$ 179,857,735	$ 189,634,950	$ 203,998,539
2100	Student Services	8,153,609	8,500,093	9,590,902	9,905,229	10,200,842
2210	Improvement of Instruction	2,880,651	3,475,362	3,624,303	4,050,415	5,500,869
2220	Educational Media Services	4,753,235	4,790,466	5,022,812	5,232,477	5,302,241
2300	General Administration	1,231,798	1,798,409	1,453,962	1,548,276	1,481,225
2400	School Administration	19,181,353	18,585,933	19,964,697	20,657,367	20,418,995
2500	Business Services	3,605,061	3,198,760	3,625,536	3,674,110	3,440,099
2600	Facility Maintenance & Operations	24,265,681	24,506,943	26,787,672	28,394,573	27,173,533
2700	Student Transportation	12,051,025	13,048,281	14,174,994	15,537,102	12,784,377
2800	Central Support Services	9,892,946	10,660,201	10,724,198	11,486,596	11,587,638
5000	Other Outlays	-	-	171,499	60,302	-
	Total	$ 247,272,216	$ 256,798,985	$ 274,998,310	$ 290,181,398	$ 301,888,358

Source: District's Comprehensive Annual Financial Report (CAFR)

Note[1]: Actuals have Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays all reported as Other Support Services.

Muscogee County School District

HISTORICAL TRENDS

Expenditures by Function - Percent of Total Expenditures

FY 2016 - FY 2020

Functions	FY 2016 Actual Percent of Total Expenditures	FY 2017 Actual Percent of Total Expenditures	FY 2018 Actual Percent of Total Expenditures	FY 2019 Actual Percent of Total Expenditures	FY 2020 Budget Percent of Total Expenditures
1000 Instruction	65.21%	65.51%	65.40%	65.35%	67.57%
2100 Student Services	3.30%	3.31%	3.49%	3.41%	3.38%
2210 Improvement of Instruction	1.16%	1.35%	1.32%	1.40%	1.82%
2220 Educational Media Services	1.92%	1.87%	1.83%	1.80%	1.76%
2300 General Administration	0.50%	0.70%	0.53%	0.53%	0.49%
2400 School Administration	7.76%	7.24%	7.26%	7.12%	6.76%
2500 Business Services	1.46%	1.25%	1.32%	1.27%	1.14%
2600 Facility Maintenance & Operations	9.81%	9.54%	9.74%	9.79%	9.00%
2700 Student Transportation	4.87%	5.08%	5.15%	5.35%	4.23%
2800 Central Support Services	4.00%	4.15%	3.90%	3.96%	3.84%
5000 Other Outlays	0.00%	0.00%	0.06%	0.02%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

As reflected above, the District has consistently dedicated over 65% of the General Fund expenditures to Direct Instruction (function 1000). Direct Instruction is defined as those activities dealing directly with the interaction between teachers and students. This includes those teaching activities provided for students in a classroom setting as well as teaching activities provided in a home, or hospital setting. Further, it includes those settings involving co-curricular activities. Other approved mediums such as television, radio, telephone and correspondence are also defined as instructional activities. Expenditures associated with activities of aides or other classroom assistants such as clerks who assist in the instructional process are coded to this function as well. For expenditure control purposes, the expenditures of counselors and technology specialist can be coded to function 1000.

Source: District's Comprehensive Annual Financial Report (CAFR)

Note[1]: Actuals have Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays all reported as Other Support Services

Muscogee County School District
GENERAL FUND
Comparative Analysis of Budgeted Expenditures by Function
FY 2020 Adopted Budget to FY 2021 Superintendent's Recommended Budget

Function	FY 2020 Total Expenditures	FY 2021 Total Expenditures	Dollar Variance	Percent Variance
Instruction[1]	$203,998,539	$190,738,388	-$13,260,151	-6.50%
Student Services[2]	10,200,842	9,572,486	(628,356)	-6.16%
Improvement of Instruction[3]	5,500,869	3,890,186	(1,610,683)	-29.28%
Instructional Staff	-	16,148	16,148	N/A
Educational Media Services[4]	5,302,241	5,271,034	(31,207)	-0.59%
General Administration[5]	1,481,225	1,563,422	82,197	5.55%
School Administration[6]	20,418,995	19,810,591	(608,404)	-2.98%
Business Services[7]	3,440,099	3,373,507	(66,592)	-1.94%
Facility Maintenance & Operations[8]	27,173,533	25,254,195	(1,919,338)	-7.06%
Student Transportation[9]	12,784,377	13,088,298	303,921	2.38%
Central Support Services[10]	10,964,101	10,562,453	(401,648)	-3.66%
Other Support Services[11]	25,000	90,000	65,000	260.00%
Community Services Operations[12]	598,537	765,793	167,256	27.94%
Other Outlays[13]		61,000	61,000	N/A
Total	**$301,888,358**	**$284,057,501**	**-$17,830,857**	**-5.91%**

[1] Salaries and Benefits (Teachers, Substitutes, Counselors, Graduation Specialists, and Tech Specialist), Travel, Instructional Materials, Supplies, and Equipment

[2] Salaries and Benefits (Chief Student of Services, Psychologists, Social Workers, and Athletics Personnel), Purchased Professional Services including Nursing Services, Materials, Supplies, and Equipment

[3] Salaries and Benefits (Three (3) Region Chiefs, Chief Academics Officer, Substitutes, Clerical and Support Staff), Professional Development Stipends, Purchased Professional Services for Professional Learning Activities, Dues, Materials, Supplies, and Equipment

[4] Salaries and Benefits (Media Specialists and Clerks), Computer Software, Books, Supplies, and Equipment

[5] Salaries and Benefits (Superintendent, Board of Education (BOE) Members, Assistant Supt, and Clerical staff persons), Purchased Professional (BOE and Other),

[6] Salaries and Benefits (Principals, Assistant Principals, and Clerical staff persons), Communications, Travel, Materials, Supplies, and Equipment

[7] Salaries and Benefits (Chief Financial Officer/Treasurer, Accounting Staff, Purchasing and Warehouse Staff, Clerical staff persons), Purchased Professional Services, Insurance,
Communications, Travel, Materials, Supplies, and Equipment

[8] Salaries and Benefits (Chief of Facilities and Operations, Maintenance and Custodial Staff), Purchased Services, Energy and Water, Property Insurance, Repair and
Maintenance - Buildings, Equipment, Grounds, Rental and Leases of Facilities, Communications, Travel, Materials, Supplies, and Equipment

[9] Salaries and Benefits (Bus Drivers, Substitutes, and other Transportation Personnel), Purchased Services, Fleet Insurance, Parts and Repairs, Energy, and Purchase of Buses

[10] Salaries and Benefits (Chief Information Officer, Chief of Human Resources (HR), HR, Information Services, and Assessment and Accountability Staff), Purchased
Professional Services, Supplies, Equipment, Communications, and Travel

[11] Purchased Professional Services (Game Officials, Security-PE, Community Coaches), Facility and Equipment Rental, Communication, Travel, and Supplies

[12] Salaries and Benefits (Museum staff), Purchased Professional Services associated with maintenance of stadiums (Cleaning, Water, Garbage Collections), Repairs and
Maintenance, Supplies, and Equipment

STUDENT ENROLLMENT

Muscogee County School District
School Attendance Zones
2020-2021

Carver High	Columbus High	Hardaway High	Jordan High
Brewer Elementary	No attendance zone	Blanchard Elementary	Allen Elementary
J.D. Davis Elementary		Clubview Elementary	Fox Elementary
Dimon Elementary	**Britt David Elementary Magnet**	J.D. Davis Elementary	Hannan Elementary
Dorothy Heights Elementary	No attendance zone	Gentian Elementary	Johnson Elementary
Martin Luther King, Jr. Elementary		Reese Rd Elementary	River Rd Elementary
Rigdon Rd Elementary	**Rainey-McCullers School of the Arts**	Rigdon Rd Elementary	Arnold Middle
St Mary's Elementary	No attendance zone	Waddell Elementary	Eddy Middle
Baker Middle		Wynnton Elementary	Double Churches Middle
Eddy Middle		Blackmon Rd Middle	Richards Middle
Rothschild Middle		Fort Middle	
		Richards Middle	

Kendrick High	Northside High	Shaw High	Spencer High
Dawson Elementary	Allen Elementary	Blanchard Elementary	Key Elementary
Lonnie Jackson Elementary	Blanchard Elementary	Eagle Ridge Elementary	Dawson Elementary
Forrest Rd Elementary	Double Churches Elementary	Mathews Elementary	Dorothy Heights Elementary
Georgetown Elementary	North Columbus Elementary	Midland Elementary	South Columbus Elementary
St. Mary's Elementary	River Rd Elementary	Waddell Elementary	Baker Middle
Waddell Elementary	Arnold Middle	Aaron Cohn Middle	East Columbus Middle
Wesley Heights Elementary	Double Churches Middle	Blackmon Rd Middle	Eddy Middle
Baker Middle	Veterans Memorial Middle	Midland Middle	
East Columbus Middle		Fort Middle	
Fort Middle		Veterans Memorial Middle	
Rothschild Middle			

Muscogee County School District
Student Enrollment

The actual enrollments for school years as early as FY 2011 through FY 2020 are reflected on the following pages for all schools. The actual enrollment represents the enrollment as of the October Full-Time Equivalent (FTE) student enrollment count date. It is considered the official enrollment count for school districts. The FTE student enrollment count is taken each October on the first Tuesday of the month. It represents those students that were enrolled in one of the nineteen direct instructional programs defined by the state for at least one of the prior ten school days before the FTE count date.

The nineteen direct instructional programs are as follows:

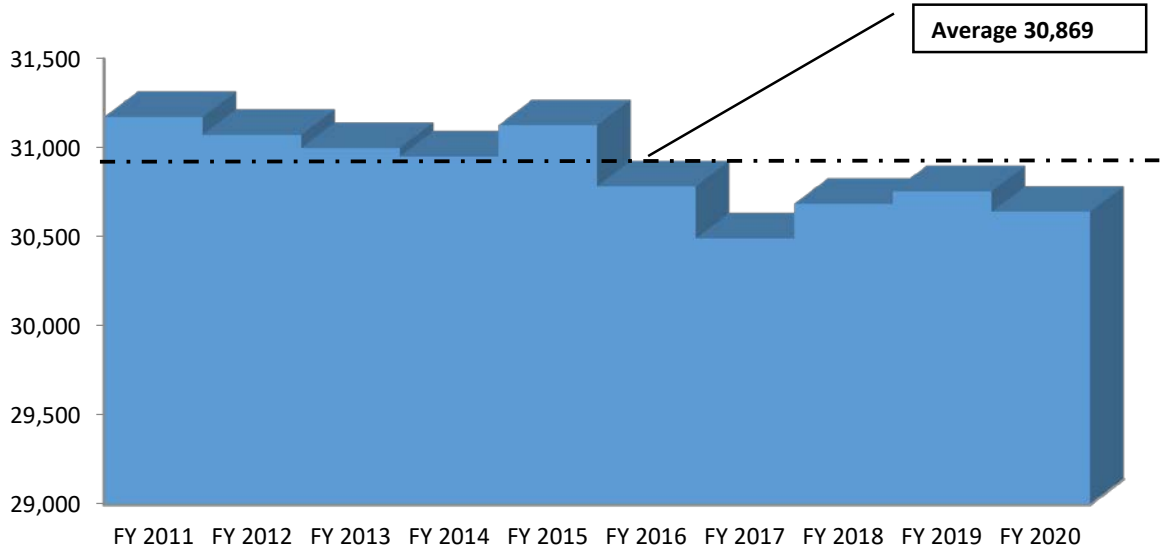
Kindergarten
Kindergarten Early Intervention Grades 1-3
Grades 1-3
Grades 1-3 Early Intervention
Grades 4-5
Grades 4-5 Early Intervention
Grades 6-8
Middle School Programs
Grades 9-12
CTAE 9-12
Special Education - Category I Special Education - Category II
Special Education - Category II
Special Education - Category III
Special Education - Category IV
Special Education - Category V
Gifted
Remedial
Alternative Education ESOL Program

The Quality Basic Education (QBE) Act, which is the current mechanism used by the State of Georgia to provide funding for public education, requires school districts to report student enrollment in terms of FTE students. A funding weight or value is assigned to each instructional program. This value is the cost of providing the state funded courses. The base funding received for each FTE student is defined each year by the Georgia General Assembly. The number of students and the instructional programs to which the students are enrolled determine the total funding earned. Adherence to the maximum class size requirements also plays an important role in this process.

Local boards of education that are found to be out of compliance shall be subject to a complete loss of funding for the class or program that is not in compliance, unless there has been a flexibility waiver granted by the State. Since State QBE funding accounts for over 59% of the District's total revenues, the accuracy of the FTE enrollment count is critical to the district's continued solvency.

As reflected in the chart below, since FY 2011, the District's average student enrollment for grades K-12 is 30,869. The actual student enrollment for the periods referenced for grades K-12 can be found on the following page.

Student Enrollment: Grades K-12



Muscogee County School District
Student Enrollment

The District's Student Enrollment trends for FY 2011 through FY 2020, as plotted on the chart on the preceding page are reflected below. In comparison to the prior fiscal year, for FY 2020 the District realized a decrease in enrollment for grades K-12 of 115 students or 0.37% below FY 2019. This decreased enrollment resulted in a projected decrease in State QBE Earnings for FY 2021.

As reflected, this is the first time in three years the District has realized a decline in student enrollment. This is primarily attributed to the transient nature of the student population.

School Year	K- 12 Enrollment*	Annual Growth	Percent Variance
October 2010, FY 2011	31,173	-164	-0.52%
October 2011, FY 2012	31,074	-99	-0.32%
October 2012, FY 2013	31,000	-74	-0.24%
October 2013, FY 2014	30,952	-48	-0.15%
October 2014, FY 2015	31,127	175	0.57%
October 2015, FY 2016	30,785	-342	-1.10%
October 2016, FY 2017	30,491	-294	-0.96%
October 2017, FY 2018	30,686	195	0.64%
October 2018, FY 2019	30,756	70	0.23%
October 2019, FY 2020	30,641	-115	-0.37%
Average	**30,869**	**-70**	**-0.22%**

*Excludes Pre-k

Source: GaDOE website: www.gadoe.org

Muscogee County Schools
Enrollment by Grade per October FTE Student Enrollment Count
SCHOOLS GRAND TOTALS
Actuals: FY 2011-FY 2020

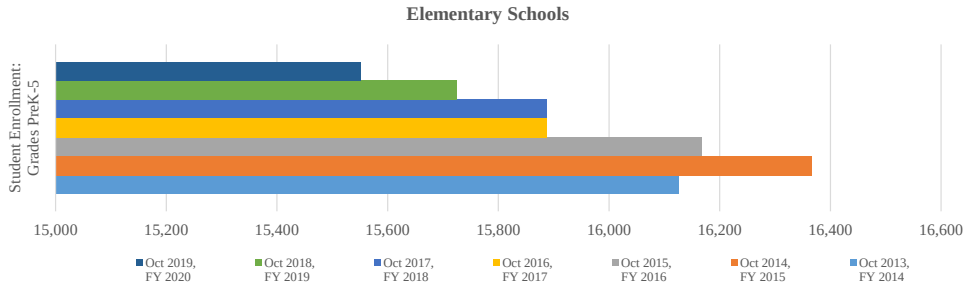
Grade level	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Pre-K	1,115	1,157	1,172	1,176	1,185	1,114	1,099	1,077	1,103	1,092
K	2,488	2,602	2,782	2,691	2,577	2,493	2,394	2,388	2,379	2,423
1	2,439	2,556	2,598	2,761	2,699	2,546	2,441	2,448	2,392	2,398
2	2,356	2,352	2,475	2,480	2,690	2,604	2,465	2,453	2,392	2,432
3	2,408	2,368	2,337	2,445	2,472	2,668	2,578	2,436	2,501	2,367
4	2,448	2,375	2,332	2,312	2,419	2,402	2,560	2,545	2,418	2,475
5	2,489	2,431	2,366	2,262	2,325	2,341	2,350	2,540	2,541	2,365
6	2,361	2,462	2,420	2,305	2,238	2,226	2,281	2,315	2,538	2,498
7	2,299	2,335	2,329	2,426	2,289	2,202	2,192	2,258	2,338	2,541
8	2,340	2,294	2,280	2,274	2,357	2,246	2,241	2,201	2,278	2,328
9	2,787	2,644	2,618	2,516	2,567	2,649	2,551	2,647	2,586	2,603
10	2,517	2,434	2,345	2,318	2,225	2,270	2,327	2,287	2,315	2,185
11	2,193	2,232	2,131	2,151	2,098	2,055	2,105	2,107	2,025	2,061
12	2,048	1,989	1,987	2,011	2,171	2,083	2,006	2,061	2,053	1,965
Total Pre-K thru Grade 12	**32,288**	**32,231**	**32,172**	**32,128**	**32,312**	**31,899**	**31,590**	**31,763**	**31,859**	**31,733**
Annual Growth	-170	-57	-59	-44	184	-413	-309	173	96	-126
Year-over Year % Change	-0.5%	-0.2%	-0.2%	-0.1%	0.6%	-1.3%	-1.0%	0.5%	0.3%	-0.4%

As reflected in the chart above, for seven of the reported ten fiscal years, the District has realized a decline in student enrollment for grades pre-k through 12. This year-over-year decline has been as much as 413 students or a reduction of 1.3%, which was recently experienced in FY 2015 in relation to FY 2014. The continued decline in student enrollment is attributed to the transient nature of the student population.

A discussion regarding the enrollment trends can be found on the preceding page. Overall, the District continues to make a concerted effort to ensure that the enrollments are properly performed from year to year, capturing due funding for student growth gains.

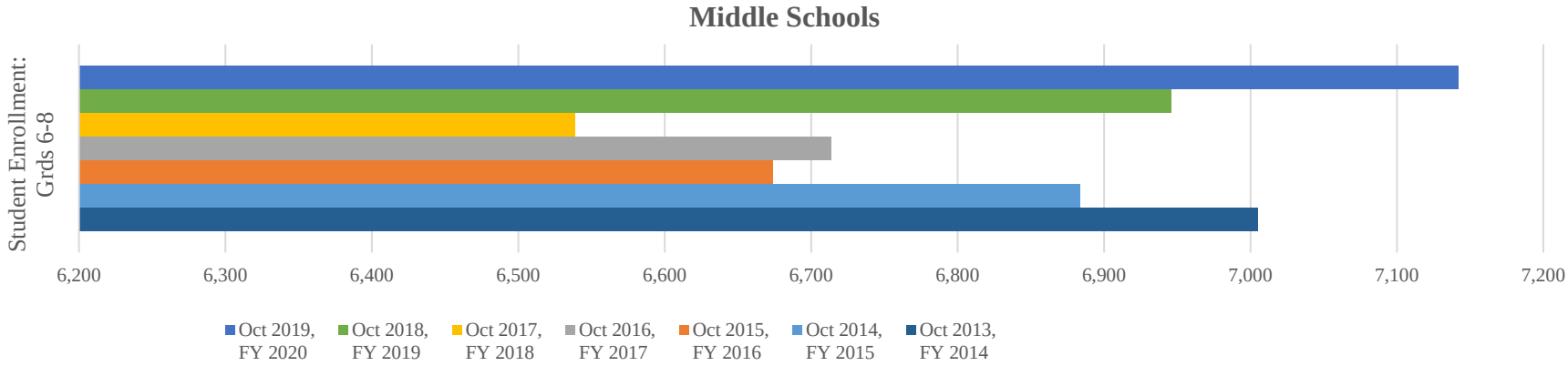
Muscogee County Schools
Enrollment Summary - Elementary Schools

FTE Enrollment By School	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020
Elementary Schools: Grades PreK- 5							
Elem-Allen Elementary School	452	457	474	469	432	458	429
Elem-Blanchard Elementary School	572	518	493	538	548	568	556
Elem-Brewer Elementary School	591	499	514	485	476	517	569
Elem-Britt David Elementary Academy	560	575	567	570	563	590	559
Elem-Clubview Elementary School	560	534	549	542	501	514	492
Elem-Cusseta Road Elementary School	326	0	0	0	0	0	0
Elem-Davis Elementary School	403	474	447	416	381	401	354
Elem-Dawson Elementary School	327	283	288	269	268	336	345
Elem-Dimon Elementary	484	450	489	545	496	458	405
Elem-Dorothy Height Elementary School	0	672	712	762	712	498	557
Elem-Double Churches Elementary School	437	569	579	566	572	644	623
Elem-Downtown Elementary Magnet Academy	541	486	294	330	302	321	306
Elem-Eagle Ridge Academy	719	769	756	730	749	701	736
Elem-Forrest Road Elementary School	354	440	452	431	448	415	420
Elem-Fox Elementary School	337	430	419	358	325	388	338
Elem-Gentian Elementary School	458	417	419	413	444	450	494
Elem-Georgetown Elementary School	538	504	498	480	513	535	512
Elem-Hannan Elementary	490	478	522	501	491	504	475
Elem-Johnson Elementary School	356	337	353	350	439	408	404
Elem-Key Elementary School	350	362	341	331	373	336	350
Elem-Lonnie Jackson Academy	415	533	488	461	489	415	395
Elem-Martin Luther King, Jr. Elementary School	684	613	618	541	503	464	489
Elem-Mathews Elementary School	552	672	697	700	738	721	756
Elem-Midland Academy	655	564	564	577	594	619	625
Elem-Muscogee Elementary School	394	0	0	0	0	0	0
Elem-North Columbus Elementary	756	737	722	681	755	693	700
Elem-Reese Road Leadership Academy	564	472	460	481	499	464	462
Elem-Rigdon Road Elementary School	508	680	646	656	605	548	499
Elem-River Road Elementary School	433	422	437	423	404	444	472
Elem-South Columbus Elementary School	403	563	558	554	534	471	425
Elem-St. Marys	477	439	406	394	355	494	502
Elem-Waddell Elementary School	521	522	525	462	462	463	463
Elem-Wesley Heights Elementary School	463	447	401	395	443	493	455
Elem-Wynnton Elementary School	447	449	480	476	473	395	385
Total - Elementary Schools	16,127	16,367	16,168	15,887	15,887	15,726	15,552



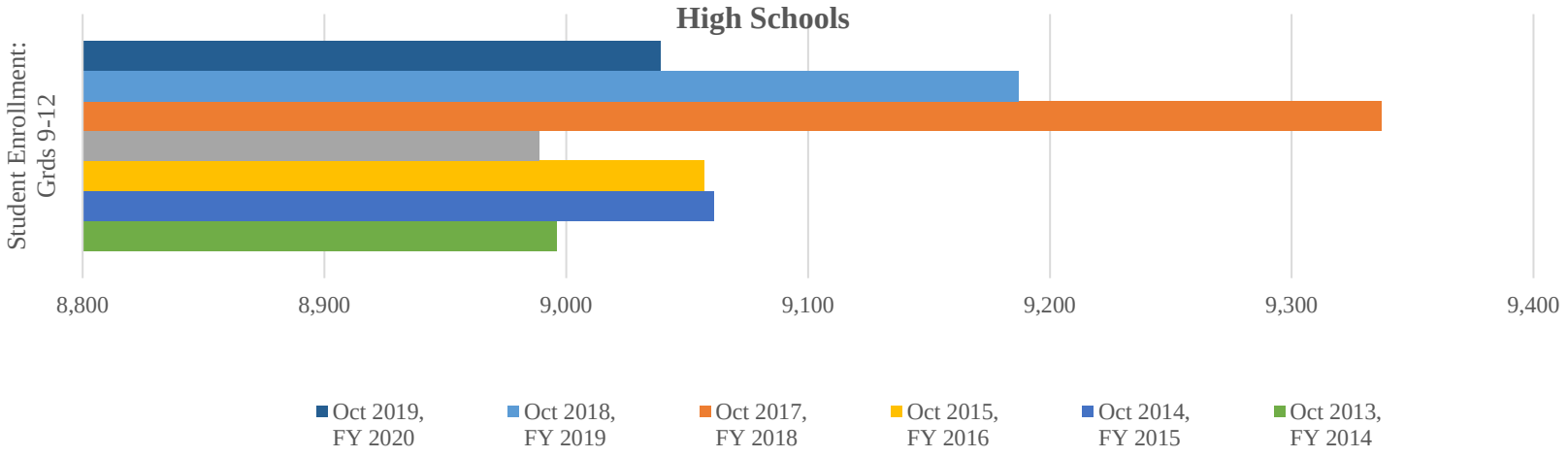
Muscogee County Schools
Enrollment Summary-Middle Schools Grade 6-8

FTE Enrollment By School	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020
Middle-Aaron Cohn Middle School	480	546	521	559	567	660	597
Middle-Arnold Middle School	715	708	688	673	607	589	569
Middle-Baker Middle School	604	559	566	523	503	564	559
Middle-Blackmon Road Middle School	616	606	601	660	642	632	668
Middle-Double Churches Middle School	461	470	456	456	451	545	539
Middle-East Columbus Magnet Academy	651	627	601	549	546	553	555
Middle-Eddy Middle School	462	481	414	417	453	449	450
Middle-Fort Middle School	582	510	523	566	544	609	664
Middle-Midland Middle School	411	462	434	392	413	414	492
Middle-Richards Middle School	765	732	701	760	698	782	833
Middle-Rothschild Leadership Academy School	643	556	545	523	529	536	579
Middle-Veterans Memorial Middle School	615	627	624	636	586	613	637
Total - Middle	7,005	6,884	6,674	6,714	6,539	6,946	7,142



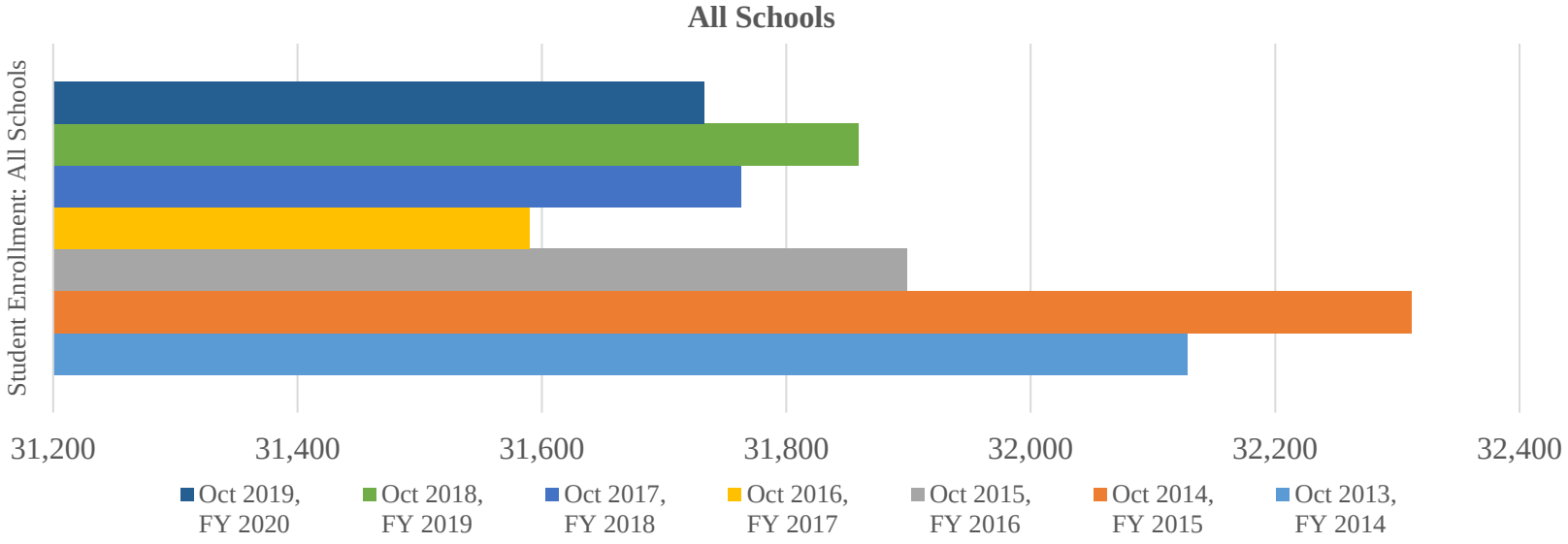
Muscogee County Schools
Enrollment Summary-High Schools

FTE Enrollment By School							
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020
High Schools: Grades 9-12							
High-Carver High School	1,182	1,200	1,191	1,138	1,136	956	871
High-Columbus High School	1,292	1,255	1,269	1,267	1,286	1,275	1,246
High-Early College Academy	162	181	169	170	158	124	0
High-Hardaway High School	1,485	1,369	1,276	1,288	1,273	1,240	1,144
High-Jordan Vocational High School	717	740	787	765	766	779	962
High-Kendrick High School	841	905	945	896	898	855	831
High-Northside High School	1,324	1,344	1,357	1,404	1,446	1,495	1,535
High-Rainey-McCuller's School of the Arts	0	0	0	0	310	318	375
High-Shaw High School	1,207	1,244	1,225	1,235	1,251	1,154	1,125
High-Spencer High School	786	823	838	826	813	991	950
Total - High Schools	8,996	9,061	9,057	8,989	9,337	9,187	9,039



Muscogee County Schools
Enrollment Summary - All Schools

FTE Enrollment By School							
	Oct 2013, FY 2014	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020
All Schools							
Elementary Schools	16,127	16,367	16,168	15,887	15,887	15,726	15,552
Middle Schools	7,005	6,884	6,674	6,714	6,539	6,946	7,142
High Schools	8,996	9,061	9,057	8,989	9,337	9,187	9,039
Total - All Schools	32,128	32,312	31,899	31,590	31,763	31,859	31,733



STAFFING REQUIREMENTS

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2020-2021

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE^2) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			
Teacher, Kindergarten	1 per 24 Full-time Equivalent (FTE)	N/A	N/A
Teacher, Classroom	Grades 1-3: 1 per 24 FTE Grades 4-5: 1 per 28 FTE	1 per 28 FTE	1 per 32 FTE
Teacher, Alternative Education	N/A	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)
Teacher, Career, Technical, and Agricultural Education (CTAE)	N/A	N/A	1 per 28 FTE
Teacher, Early Intervention Program	N/A	N/A	N/A

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2020-2021

Category	Elementary	Middle	High
Teacher, English to Speakers of Other Languages (ESOL)	1 per 11 FTE (Grades K-3 w/o para) 1 per 13 FTE (Grades K-3 w/para) 1 per 14 FTE (Grades 4-5 w/o para) 1 per 15 FTE (Grades 4-5 w/para)	1 per 14 FTE (Grades 6-8 w/o para) 1 per 15 FTE (Grades 6-8 w/para)	1 per 18 FTE (Grades 9-12 w/o para) 1 per 20 FTE (Grades 9-12 w/para)
Teacher, Gifted	1 per 17 FTE (Grades K-5)	1 per 21 FTE (Grades 6-8)	1 per 21 FTE (Grades 9-12)
Teacher, Instructional Extension	1 per 18 students in class	1 per 18 students in class	1 per 18 students in class
Teacher, Remedial Education	N/A	N/A	N/A
Teacher, Special Education	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.	Allocated in accordance with State Maximum Class Sizes. Refer to Special Education Allocation below.
Teacher, Specialist (Art, Music, Physical Education (PE), Foreign Language (FL))	Based on FTE and available funding (Grades K-5). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 6-8). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 9-12). Some are itinerant or shared between schools.

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2020-2021

Category	Elementary	Middle	High
Assistant Principal	School enrollment: 1 - 349 = 0; 350 and above = 1	1 per school	2 per school
Counselor	1 per school	School enrollment: 1-700 = 1; 701 and over = 2	School enrollment: 1-900 = 1; 901 and over = 2
Custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.
Custodian, Lead	1 per school	1 per school	1 per school
Discretionary Administrative Support	1 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	2 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	3 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)
International Baccalaureate Coordinator, Full-time	1 per school with International Baccalaureate Program	1 per school with International Baccalaureate Program	1 per school with International Baccalaureate Program
Magnet Coordinator, Full-time	1 per full-time magnet school. District currently has one full-time elementary magnet school.	N/A	1 per full-time magnet school. District currently has one full-time high magnet school.

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2020-2021

Category	Elementary	Middle	High
Magnet Coordinator, Part-time	Part-time magnet coordinator per magnet school	Part-time magnet coordinator per magnet school	Part-time magnet coordinator per magnet school
Media Specialist	1 per school	1 per school	1 per school
Nursing Services	The District has one (1) Lead Nurse who is responsible for management of the following staff that serves all schools: Nine (9) Registered Nurses, Seven (7) Licensed Practical Nurses (LPNs) and 54 Part-time Clinic Aides. Clinic Aides are assigned to specific schools daily on a part-time basis.		
Paraprofessional, In-School Suspension	N/A	1 per school	1 per school
Paraprofessional, Kindergarten	1 per kindergarten teacher	N/A	N/A
Paraprofessional, Special Education	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.
Principal	1 per school	1 per school	1 per school

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2020-2021

Category	Elementary	Middle	High
Reserve Officers' Training Corps (ROTC) Instructor	N/A	N/A	Allocated in accordance with provisions of program grant
Secretary	1 per school	1 per school	1 per school
Technology Specialist	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.
Vocational Supervisor	N/A	N/A	3 FTE positions to be assigned among eligible high schools
Instructional Supplies, Per Pupil Allocation	Kindergarten: $26.66 per Student Grades 1-3: $26.66 per Student Grades 4-5: $26.66 per Student	Grades 6-8: $21.78 per Student	Grades 9-12: $28 per Student
Media Services Supplies, Per Pupil Allocation	Kindergarten: $11.07 per Student Grades 1-3: $11.07 per Student Grades 4-5: $11.07 per Student	Grades 6-8: $9.71 per Student	Grades 9-12: $8.99 per Student
Administrative Supplies, Per Pupil Allocation	Kindergarten: $5.58 per Student Grades 1-3: $5.58 per Student Grades 4-5: $5.58 per Student	Grades 6-8: $4.63 per Student	Grades 9-12: $4.51 per Student

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2020-2021

Category	Elementary	Middle	High
Custodial Supplies, in-house	12 cents per sq. ft.	12 cents per sq. ft.	12 cents per sq. ft.
Custodial Supplies, out-sourced	$2,500 per elementary school	$5,000 per middle school	$5,000 per high school

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2020-2021

Category	Elementary	Middle	High

Special Education Allocation

Students with Disabilities

Class Group/ Exception Program	Funding Class Size	Maximum Individual Class Size *	**	Exception to Maximum 2 Segments Per Day Per Teacher With Paraprofessional
1. Group I				
(i) S/L-SC	8	11	15	+1
(ii) LD-SC	8	12	16	+1
2. Group II				
(i) MID-SC	6.5	10	13	+1
(ii) MID-R	6.5	10	13	+1
3. Group III				
(i) SID-SC	5	NA	7	+1
(ii) D/HH-SC	5	6	8	+1
(iii) S/L-R	5	7	NA	NA
(iv) BD-R	5	7	10	+1
(v) LD-R	5	8	10	+1
(vi) BD-SC	5	8	11	+1
(vii) MOID-SC	5	NA	11	+1
(viii) OI-SC	5	NA	11	0
4. Group IV				
(i) D/HH-R	3	3	4	+1
(ii) VI-R	3	3	4	+1
(iii) OI-R	3	4	5	+1
(iv) VI(DB)-SC	3	NA	6	+1
(v) PID-SC	3	NA	6	0
5. Group V	8	NA	NA	NA

NOTE: Each paraprofessional is the equivalent to 1/3 teacher and affects individual class size proportionately.

Note: If students from differenct exceptionalities programs are within the same segement, the maximum class size shall be determined by the program with the smallest class size.

Note: Middle school and high school students served in a departmental model shall hvae an individual maximum clas size of seven without a paraprofessional and ten with a paraprofessional, provided the number of students of any one exceptionality with in the class does not excedd the individual maximum class size for that exceptionality.

EXCEPTION TO INDIVIDUAL MAXIMUM CLASS SIZE: The individual maximum class size with a paragprofessional may be increased as noted for two segments per day per teacher for the remainder of the school year. Maximum teacher/pupil ratio with a paraprofessional may not be increased. (See Rule 160-4-7)

Muscogee County School District
State Personnel Allocation Formula
FY 2021

Teachers	Position	FTE	Note
Kindergarten	1.00	15	
Grades 1-3	1.00	17	
Grades 4-5	1.00	23	
Kindergarten EIP	1.00	11	
Grades 1-3 EIP	1.00	11	
Grades 4-5 EIP	1.00	11	
Middle Grades 6-8	1.00	23	
Middle School 6-8	1.00	20	
Grades 9-12	1.00	23	
CTAE	1.00	20	
Special Education I	1.00	8	
Special Education II	1.00	6.50	
Special Education III	1.00	5	
Special Education IV	1.00	3	
Special Education V	1.00	8	
Gifted	1.00	12	
Remedial Education	1.00	15	
Alternative Education	1.00	15	
ESOL	1.00	7	

Other Certificated	Position	FTE	
Principal	1.00	per school	12 months contract
Counselor, Elementary	1.00	450	
Counselor, Middle	1.00	450	
Counselor, High	1.00	450	
Media Specialist, Elementary	1.00	450	
Media Specialist, Middle	1.00	624	
Media Specialist, High	1.00	970	
Subject Specialists	1.00	345	Grades 1-8
Psychologist	1.00	2475	
Social Worker	1.00	2475	
Special Education Leadership	1.00	200	Sp Ed 1-5 and Gifted
Assistant Principal, Elem	0.50	450	10 months contract
Assistant Principal, Middle	1.00	624	10 months contract
Assistant Principal, High	1.00	485	10 months contract
Superintendent	1.00	system	
Assistant Superintendent	6.00	system	

Classified	Position	FTE	
Kindergarten Paraprofessional	1.00	18	
Technology Specialist	1.00	1100	Certified or Classified
Secretary, Elementary	1.00	450	12 months contract
Secretary, Middle	1.00	624	12 months contract
Secretary, High	1.00	485	12 months contract
Secretary, High	1.00	485	10 months contract
Secretary, System	1.00	system	
Accountant	1.00	system	

Note:

State Personnel are allocated in accordance to the reflected Allocation Formula. This formula is driven by the student full-time equivalent or FTE enrollments. Based on this formula, school districts are funded for State QBE Earnings, which are identified on the District's Earnings Sheet as "QBE Formula Earnings".

Source: GA Department of Education, Weights for FTE Funding Formula

STAFF SALARIES AND BENEFITS

MUSCOGEE COUNTY SCHOOL DISTRICT
TEACHER SALARY SCHEDULE 2020-2021

Years of Experience	Step		T-4 Bachelors Certification	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification	T-1 / V-1 Vocational Certification	T-2 / V-2 Vocational Certification	NT-4 Provisional Bachelors Certification	NT-5 Provisional Masters Certification
0, 1, 2, 3	**1**	**Total Salary**	**41,705**	**47,146**	**52,571**	**57,759**	**39,625**	**40,665**	**38,000**	**40,397**
		State Salary	38,115	43,382	48,632	53,651	36,184	37,150	35,217	0
		Local Supplement	3,590	3,764	3,939	4,108	3,441	3,515	2,783	40,397
4	**2**	**Total Salary**	**43,513**	**49,227**	**54,922**	**60,370**	**41,335**	**42,423**	**38,000**	**41,519**
		State Salary	39,168	44,593	50,001	55,171	37,180	38,173	35,217	41,519
		Local Supplement	4,345	4,634	4,921	5,199	4,155	4,250	**2,783**	0
5	**3**	**Total Salary**	**44,655**	**50,540**	**56,406**	**62,018**	**42,413**	**43,534**	38,000	**42,675**
		State Salary	40,253	45,841	51,411	56,736	38,205	39,228	35,217	42,675
		Local Supplement	4,402	4,699	4,995	5,282	4,208	4,306	2783	0
6	**4**	**Total Salary**	**46,215**	**52,336**	**58,436**	**64,272**	**43,521**	**44,673**	**38,000**	**44,262**
		State Salary	41,743	47,555	53,347	58,885	39,261	40,315	35,217	44,262
		Local Supplement	4,472	4,781	5,089	5,387	4,260	4,358	2,783	0
7	**5**	**Total Salary**	**47,437**	**53,740**	**60,022**	**66,035**	**44,665**	**45,851**	**38,000**	**45,500**
		State Salary	42,905	48,892	54,857	60,562	40,349	41,434	35,217	45,500
		Local Supplement	4,532	4,848	5,165	5,473	4,316	4,417	2783	0.00
8	**6**	**Total Salary**	**49,316**	**55,902**	**62,466**	**68,745**	**45,840**	**47,061**	**38,000**	**47,413**
		State Salary	44,701	50,957	57,191	63,152	41,469	42,587	35,217	47,413
		Local Supplement	4,615	4,945	5,275	5,593	4,371	4,474	2783	0.00
9-10	**7**	**Total Salary**	**50,639**	**57,427**	**64,189**	**70,663**	**47,062**	**48,319**	**38,000**	**48,745**
		State Salary	45,952	52,396	58,817	64,957	42,623	43,775	35,217	48,745
		Local Supplement	4,687	5,031	5,372	5,706	4,439	4,544	2783	0.00
11-12	**L1**	**Total Salary**	**52,004**	**58,997**	**65,966**	**72,633**	**48,321**	**49,613**	**38,000**	**50,117**
		State Salary	47,241	53,878	60,492	66,816	43,812	44,998	35,217	50,117
		Local Supplement	4,763	5,119	5,474	5,817	4,509	4,615	2783	0.00
13-14	**L2**	**Total Salary**	**53,408**	**60,613**	**67,793**	**74,664**	**49,617**	**50,947**	**38,000**	**51,531**
		State Salary	48,568	55,404	62,217	68,730	45,036	46,258	35,217	51,531
		Local Supplement	4,840	5,209	5,576	5,934	4,581	4,689	2783	0.00
15-16	**L3**	**Total Salary**	**54,829**	**62,407**	**69,801**	**76,874**	**50,928**	**52,297**	**38,000**	**52,987**
		State Salary	49,935	56,976	63,994	70,702	46,297	47,556	35,217	52,987
		Local Supplement	4,894	5,431	5,807	6,172	4,631	4,741	2783	0.00
17-18	**L4**	**Total Salary**	**56,293**	**64,330**	**71,943**	**79,225**	**52,278**	**53,687**	**38,000**	**54,487**
		State Salary	51,343	58,595	65,824	72,733	47,596	48,893	35,217	54,487
		Local Supplement	4,950	5,735	6,119	6,492	4,682	4,794	2783	0.00
19-20	**L5**	**Total Salary**	**57,800**	**66,064**	**73,903**	**81,400**	**53,670**	**55,118**	**38,000**	**56,032**
		State Salary	52,793	60,263	67,709	74,825	48,934	50,270	35,217	56,032
		Local Supplement	5,007	5,801	6,194	6,575	4,736	4,848	2783	0.00
21+	**L6**	**Total Salary**	**59,354**	**68,186**	**76,255**	**83,975**	**55,102**	**56,593**	**38,000**	**57,623**
		State Salary	54,287	61,981	69,650	76,980	50,312	51,688	35,217	57,623
		Local Supplement	5,067	6,205	6,605	6,995	4,790	4,905	2783	0.00

SALARIES LISTED ARE BASED ON WORKING 190 DAYS. FOR FY 2021, THE 190 DAY CALENDAR WILL BE ADJUSTED FOR FIVE FURLOUGH DAYS. THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED.

MCSD STRATEGIC WAIVER PROGRAM $28,000.00 ANNUALLY FOR MATH & SCIENCE AND WILL INCLUDE BENEFITS

Muscogee County School District
EMPLOYER COST OF STAFF BENEFITS
FY 2021

Benefit	Employer Cost
TEACHER RETIREMENT SYSTEM (TRS)	19.06% of gross salary
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
BASIC LIFE INSURANCE	0.07 per $1,000 of insurance X 12 months (round salary to next $1,000); maximum coverage $100,000
HEALTH INSURANCE	
Certificated	$945.00 per employee per month
Non-Certificated	$945.00 per employee per month
Chattahoochee Public Library (CPL), All positions	$843.00 per employee per month
WORKERS' COMPENSATION	$400.00 per employee per year
UNEMPLOYMENT	$100.00 per employee per year
LONG TERM DISABILITY	0.00285 of gross salary
SUPPLEMENTAL RETIREMENT (employees in Public School Employees Retirement Plan - PSERS only)	2% of gross salary
EMPLOYEES' RETIREMENT SYSTEM (ERS)	24.66% of gross salary

Muscogee County School District
History of Selected Employer Benefits Rates
FY 2013 - FY 2021

Year	SHBP: Certificated	SHBP: Non-Certificated	SHBP: Library	TRS	FICA	ERS	PSERS
2021	$945.00	$945.00	$843.00	19.06%	7.65%	24.66%	2.00%
2020	$945.00	$945.00	$843.00	21.14%	7.65%	24.66%	2.00%
2019	$945.00	$945.00	$843.00	20.90%	7.65%	24.66%	2.00%
2018	$945.00	$846.20; 7/1/2017 - 12/31/2017 $945.00; 1/1/2018 - 6/30/2018	$843.00	16.81%	7.65%	24.69%	2.00%
2017	$945.00	$746.20; 7/1/2016 - 12/31/2016 $846.20; 1/1/2017 - 6/30/2017	$843.00	14.27%	7.65%	24.81%	1.00%
2016	$945.00	$596.20; 7/1/2015 - 12/31/2015 $746.20; 1/1/2016 - 6/30/2016	$843.00	14.27%	7.65%	24.72%	1.00%
2015	$945.00	$596.20	$843.00	13.15%	7.65%	21.96%	1.00%
2014	$945.00	$596.20	$843.00	12.28%	7.65%	18.46%	1.00%
2013	$912.34	$446.20	$743.00	11.41%	7.65%	18.46%	1.00%

State Health Benefits Plan (SHBP): As reflected above, for much of the years reported, school districts have realized a continued year-over-year increase in the SHBP non-certificated employer rate. For FY 2013, the non-certificated rate was over 50% *less* than the certificated rate. Beginning January 1, 2018 school districts were required to pay the identical rate of $945 per employee per month or $11,340 per year for both certificated and non-certificated staff. This increased rate continues through FY 2021, with no increase from the prior year. Confirmation of the SHBP rates for the upcoming fiscal year, as approved by the Board of the Ga Department of Community Health, is received in June of each year.

Teacher Retirement System (TRS):
Like the SHBP non-certificated employer rate, the TRS rate has progressively increased over the years. For FY 2013, the rate was 11.41% and grew to 21.14% for FY 2020. However, for FY 2021, the TRS rate has decreased 2.08%. This is the first decrease since FY 2013. Districts are hopeful that with the proposed new legislation regarding employee participation in TRS, that ultimately increases in this line item will be few and far between.

Public Schools Employees' Retirement System (PSERS): For most of the periods presented, the employer contribution for the PSERS 403B plans has been held constant at 1%. Beginning with fiscal year 2018, the employer contribution rate increased to 2%. This change continues through FY 2021.

Employees' Retirement System (ERS): The District has realized a continued increase in the ERS employer rate. However, for 2021 the rate is projected to remain identical to FY 2020.

Federal Insurance Contributions Act (FICA) (Social Security 6.2% and Medicare 1.45%)

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Analysis of Employer Benefits Historical Trends
Actual FY 2016-2019 and Projected FY 2020 and FY 2021

State Health Benefit Plan (SHBP)				
Year	**Cost of Expenditure**	**Dollar Change**	**Percent Change**	
2016, Actual	$ 24,863,616			
2017, Actual	$ 26,326,153	$ 1,462,537	5.88%	
2018, Actual	$ 27,987,944	$ 1,661,791	6.31%	
2019, Actual	$ 26,794,142	$ (1,193,802)	-4.27%	
2020, Budget	$ 29,190,339	$ 2,396,197	8.94%	
2021, Budget	$ 29,375,822	$ 185,483	0.64%	
Increased Employer Cost of Benefits, FY 2017-FY 2021		**$ 4,512,206**	**4.22%**	

Teacher Retirement System (TRS)			
Year	**Cost of Expenditure**	**Dollar Change**	**Percent Change**
2016, Actual	$ 20,253,398		
2017, Actual	$ 20,793,307	$ 539,908	2.67%
2018, Actual	$ 25,548,994	$ 4,755,688	22.87%
2019, Actual	$ 32,681,348	$ 7,132,354	27.92%
2020, Budget	$ 32,048,267	$ (633,081)	-1.94%
2021, Budget	$ 31,702,178	$ (346,089)	-1.08%
Increased Employer Cost of Benefits, FY 2017-FY 2021		**$ 11,448,780**	**12.88%**

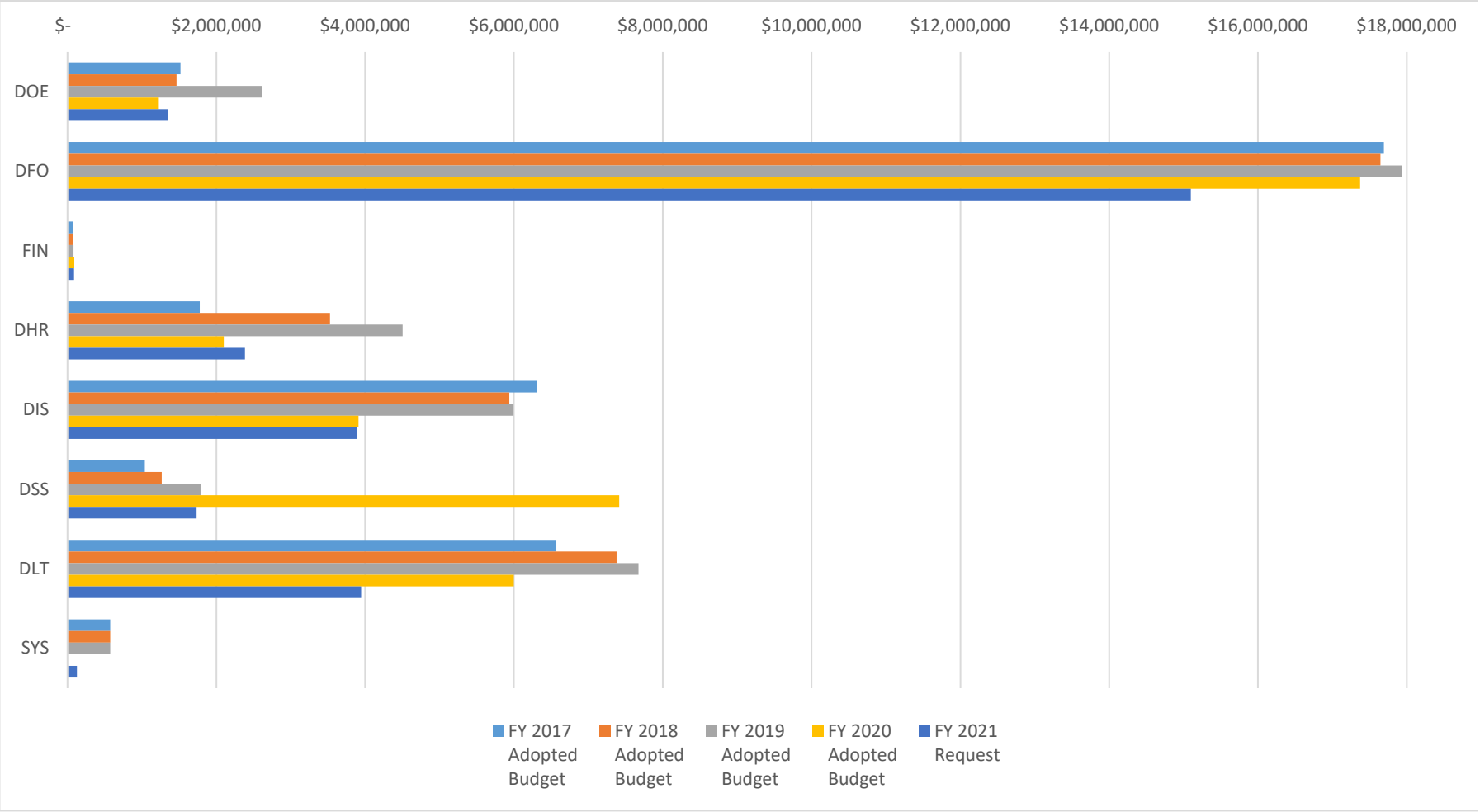
As reflected above, the District has experienced a overall increase in both the State Health Benefit Plan (SHBP) and the Teacher Retirement System (TRS) employer cost. The actual cost incurred is driven by salary and wage increase as well as any mandated employer cost increases. For the most part, school districts have experienced a continued increase in the employer cost for each of these fringe benefits, resulting in increased cost of operations.

For FY 2021, the District is projected to incur SHBP employer cost of $29.3 million, which represents an increase of $185,483 or .64% above FY 2020. The SHBP employer cost increases from FY 2017 through FY 2020 resulted in $4.5 million in additional expenditures for the District. The average increase for this period was 4.22%.

Likewise for the TRS employer cost, for FY 2021 the District is projected to incur total expenditures of $31.7 million, which is a decrease of $346,089 or 1.08% over FY 2020 resulting from a decrease in the required contribution rate from 21.14% in FY 2020 to 19.06% in 2021. Since FY 2017, the District has incurred $11.4 million in additional TRS employer cost. The average increase for the same period was 12.88%.

OPERATIONAL COSTS

Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2017 - FY 2021



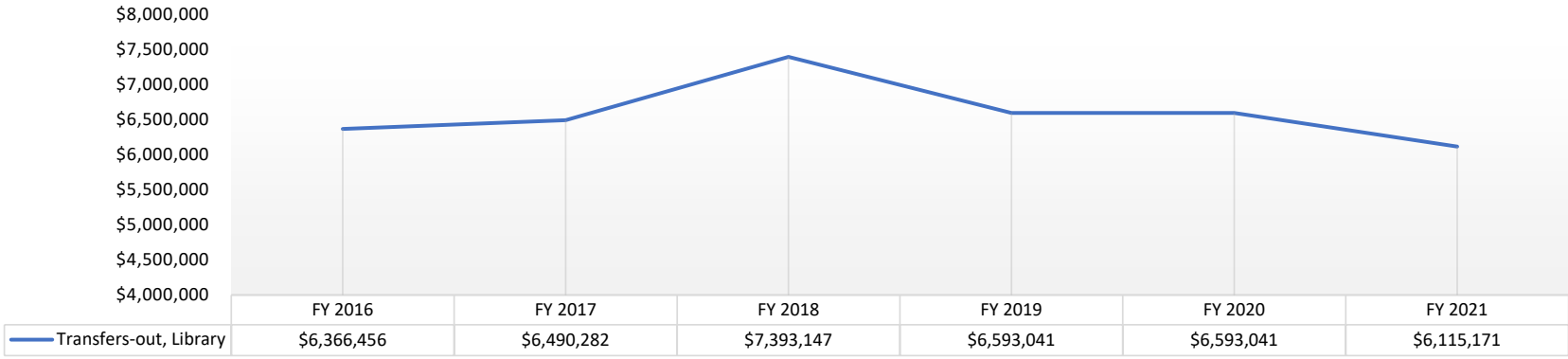
Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2017 - FY 2021

Department	Department	FY 2017 Adopted Budget	FY 2018 Adopted Budget	FY 2019 Adopted Budget	FY 2020 Adopted Budget	FY 2021 Request
Division of Executive	DOE	$ 1,519,265	$ 1,465,282	$ 2,616,216	$ 1,227,803	$ 1,349,307
Division of Facilities and Operations	DFO	$ 17,693,087	$ 17,647,339	$ 17,939,126	$ 17,372,462	$ 15,097,110
Division of Financial Services	FIN	$ 78,500	$ 73,000	$ 81,286	$ 91,548	$ 88,100
Division of Human Resources	DHR	$ 1,778,200	$ 3,528,542	$ 4,503,854	$ 2,101,599	$ 2,382,871
Division of Information Services	DIS	$ 6,310,002	$ 5,936,360	$ 5,995,212	$ 3,911,674	$ 3,888,952
Division of Student Services	DSS	$ 1,038,205	$ 1,267,350	$ 1,789,334	$ 7,416,576	$ 1,734,207
Division of Teaching & Learning	DLT	$ 6,569,338	$ 7,377,947	$ 7,674,116	$ 6,000,000	$ 3,945,784
System-Wide	SYS	$ 574,250	$ 574,250	$ 574,250	$ -	$ 126,000
	All Divisions	**$ 35,560,847**	**$ 37,870,070**	**$ 41,173,394**	**$ 38,121,662**	**$ 28,612,331**

Comments:
DOE-2019 Increased expenditures due to start up of police department
DFO-2021 Decreased expenditures due to CARES Act funding being used for custodial and grounds expenditures
DSS-2020 Increased expenditures due to addition of the contract for the behavior support program
DSS-2021 Decreased expenditures due to CARES Act funding being used for the contract for the behavior support program
DLT-2021 Decrease expenditures due to CARES Act and other federal grants being used for textbooks and other supplement instructional programs

TRANSFERS OUT

Muscogee County School District
Transfers-Out to Chattahoochee Valley Libraries (CVL)
Actual FY 2016-FY 2019, Projected FY 2020 and FY 2021



Year-over-Year Trends				
	Transfers - Out		Year over Year Change	Year over Year Percentage change
FY 2016	$	6,366,456	$ 123,271	1.97%
FY 2017	$	6,490,282	$ 123,826	1.94%
FY 2018	$	7,393,147	$ 902,865	13.91%
FY 2019	$	6,593,041	$ (800,106)	-10.82%
FY 2020	$	6,593,041	$ -	0.00%
FY 2021	$	6,115,171	$ (477,870)	-7.25%
Average Change			**$ 26,098**	**0.62%**

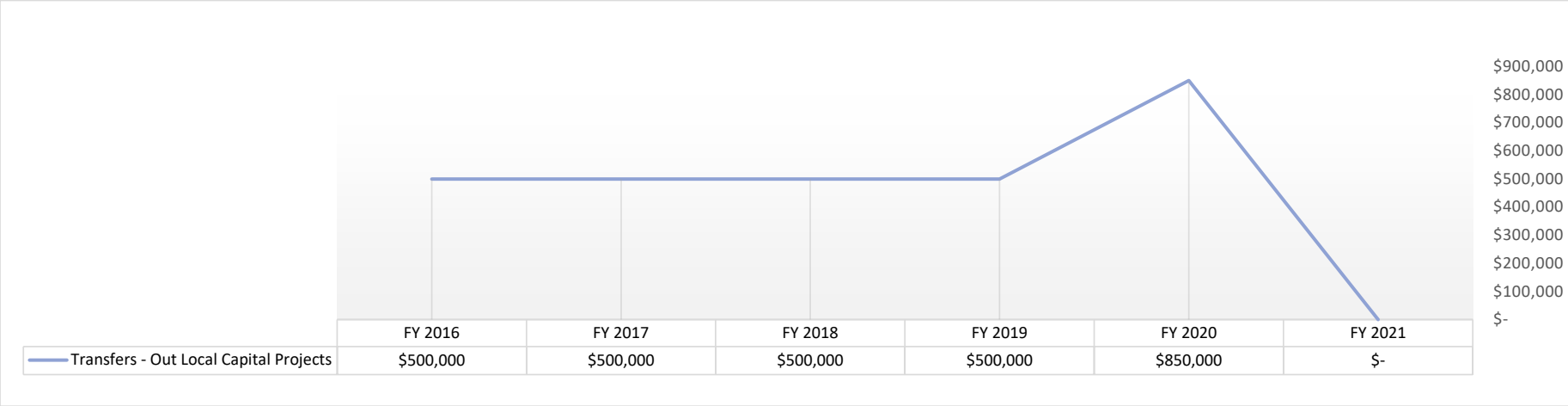
The annual Transfer-Out to the CVL was approved by the Board as a FY 2021 Budget Parameter. Changes in the Net M&O tax digest define the extent of the year-over-year change in the transfer-out amount.

Due to the county-wide revaluation of local properties for calendar year 2017, the transfer-out to the Library for FY 2018 was increased to agree with the initial certified digest received on August 25, 2017. This resulted in an $800,106 increase for a total increased transfer-out of $902,865 for FY 2018 to comply with the 1.50 transfer-out mill agreement. However, due to the extensive number of properties under appeal (over 11,000) and the resulting reduced assessments, the District did not realize the increased tax revenues projected for FY 2018. Upon receipt of the final digest, we have since learned that the FY 2018 digest actually decreased considerably below the projected increase due to reassessments resulting from appeals. These reduced values serve as the basis for both the FY 2019 (CY 2018) and FY 2020 (CY 2019) tax digest.

Given that the FY 2019 (CY 2018) digest reflected a final year-over-year decrease in value of 1.51%, the District budgeted the FY 2020 Library transfer-out identical to the initial FY 2019 budgeted amount. In addition, this assisted the District in addressing the significant funding shortfall projected for FY 2020.

Based on the significant funding shortfall projected for FY 2021, the Library transfer out will equal approximately 1.3 mills.

Muscogee County School District
Transfers-Out to Local Capital Projects
Actual FY 2016-FY 2019, Projected FY 2020 and FY 2021



Local Capital Projects
Year-over-Year Trends

	Transfers - Out Local Capital Projects	Year over Year Change	Year over Year Percentage change
FY 2016	$ 500,000		
FY 2017	$ 500,000	$ -	0.00%
FY 2018	$ 500,000	$ -	0.00%
FY 2019	$ 500,000	$ -	0.00%
FY 2020	$ 850,000	$ 350,000	41.18%
FY 2021	$ -	$ (850,000)	-100.00%
Average Change		**$ (192,860)**	**-19.11%**

Routine capital expenditures which entail those purchases designed to provide for the maintenance and operations of the District's facilities are budgeted to the local capital projects fund. This fund that is financed by a transfer from the General Fund also provides for the safety and security of the District's facilities as well as facility improvements and energy conservation measures. Included each year in the Board's annual budget parameters is an allocation to the local capital projects fund. In FY 2020, proceeds from the sales of property were transferred to the Capital project fund. In FY 2021, no funds will be transfered to capital projects.

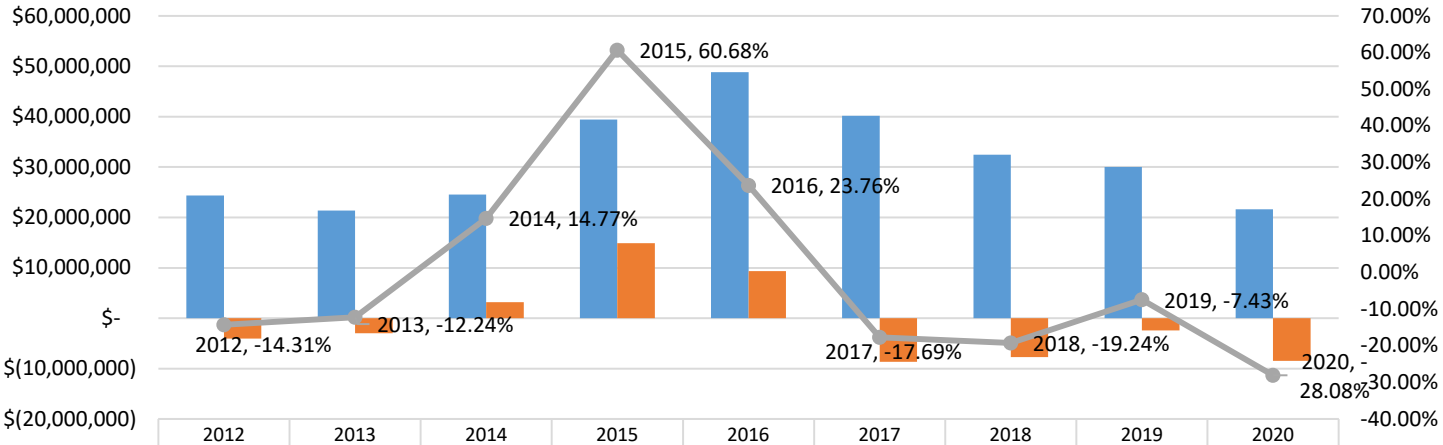
FUND BALANCE

Fund Balance - General Fund

Unassigned or unreserved fund balance represents that portion of the Total General Fund's Fund Balance that is not restricted, committed, or set aside for a specific purpose and occurs when the revenues and other financing sources exceeds expenditures and other financing uses. The unassigned fund balance also includes the accumulation of revenues in excess of expenditures for prior fiscal years. The primary purpose of the Unassigned Fund Balance is to provide for the maintenance and operations of the District during the summer months while awaiting receipt of the new property tax revenues associated with the current year's assessments. In Muscogee County, property taxes are generally levied in October and payable in two installments with the total taxes due sixty days after the initial billing, which is on December 1st each year.

The recommended General Fund Unassigned Fund Balance is predicated on the anticipated local property tax receipts. It is recommended that school districts maintain a General Fund Unassigned Fund Balance of 28% to 30% of anticipated local property tax receipts. For FY 2021, this would equate to a low of $30.3 million to a high of $32.4 million. As reflected in the chart below, the FY 2021 projected General Fund Unassigned Fund Balance of $21,610,967 is below this recommended amount. The District is projected to recognize a $11.7 million or 33.1% reduction in the Total General Fund, Fund Balance for the June 30, 2021 fiscal year end. This decrease in fund balance, however, is primarily due to the continued shortfalls in revenues.This funding shortfall is expected to continue for years to come as the District, like school districts from across the nation, is asked to do more and more with funding that fails to keep pace with unfunded mandates, growing students needs, and the rising cost of overall operations to meet these needs.

The chart below depicts the Unassigned Fund Balance trends for FY 2011-2021, with FY 2019 and FY2020 reflecting the current projections



	2012	2013	2014	2015	2016	2017	2018	2019	2020
Fund Balance, Unassigned	$24,380,930	$21,397,814	$24,557,670	$39,459,441	$48,834,736	$40,193,786	$32,462,389	$30,048,885	$21,610,967
Change (Dollars)	(4,072,547)	(2,983,116)	3,159,856	14,901,771	9,375,295	(8,640,950)	(7,731,397)	(2,413,504)	(8,437,918)
Change (Percent)	-14.31%	-12.24%	14.77%	60.68%	23.76%	-17.69%	-19.24%	-7.43%	-28.08%

MUSCOGEE COUNTY SCHOOL DISTRICT

Relationship Between Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out

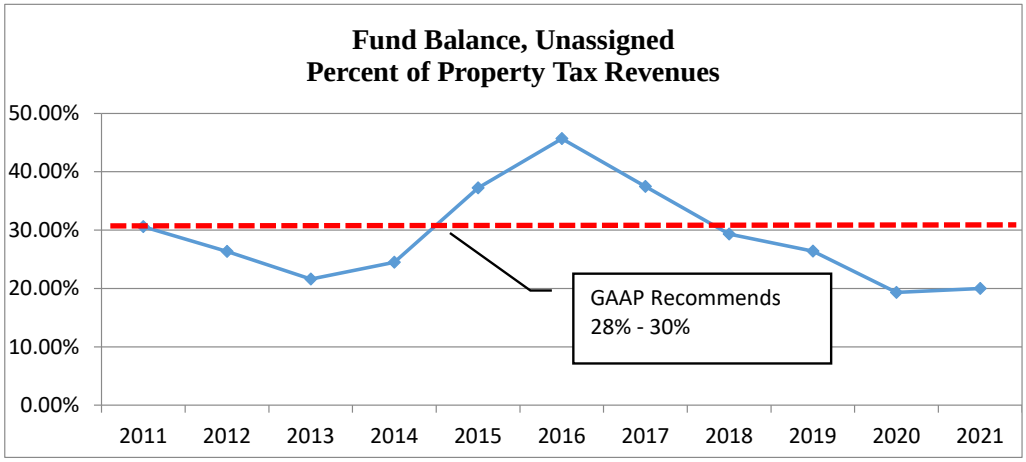
Actual FY 2011-2019 and Projected FY 2020 and FY 2021

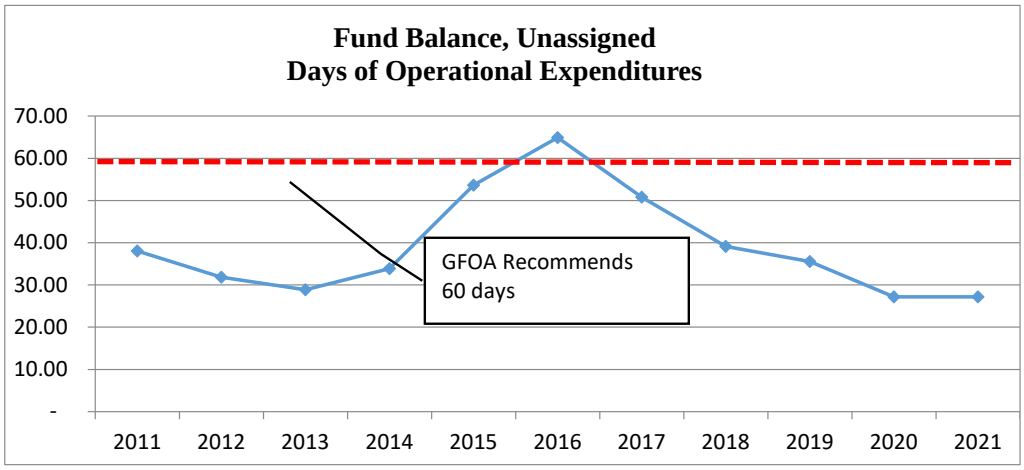
Fiscal	Fund Balance	Assigned to next year's budget	Other Committed, Assigned, Unspendable	Fund Balance, Unassigned	Change (Dollars)	Change (Percent)	Local Property Tax Revenue	Total Budgeted Operational Expenditures +Transfers Out (Future Year)	Fund Balance as Percent of Property Tax Revenues	Fund Balance, Unassigned Days of Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned Percent of Operational Expenditures + Transfers Out (Future Year)
2011	$ 52,655,106	$ 21,879,581	$ 2,322,048	$ 28,453,477		0.00%	$ 93,033,255	273,125,558	30.58%	38.02	10.4%
2012	$ 49,299,411	$ 23,000,000	$ 1,918,481	$ 24,380,930	(4,072,547)	-14.31%	$ 92,582,471	279,274,662	26.33%	31.86	8.7%
2013	$ 43,539,209	$ 20,000,000	$ 2,141,395	$ 21,397,814	(2,983,116)	-12.24%	$ 98,945,110	270,596,469	21.63%	28.86	7.9%
2014	$ 36,033,601	$ 10,000,000	$ 1,475,931	$ 24,557,670	3,159,856	14.77%	$ 100,312,478	264,717,610	24.48%	33.86	9.3%
2015	$ 45,962,756	$ 5,026,335	$ 1,476,980	$ 39,459,441	14,901,771	60.68%	$ 105,910,345	268,746,786	37.26%	53.59	14.7%
2016	$ 57,772,087	$ 7,619,053	$ 1,318,298	$ 48,834,736	9,375,295	23.76%	$ 106,923,792	274,660,024	45.67%	64.90	17.8%
2017	$ 60,703,900	$ 18,299,303	$ 2,210,811	$ 40,193,786	(8,640,950)	-17.69%	$ 107,241,615	288,819,039	37.48%	50.80	13.9%
2018	$ 56,025,413	$ 20,133,886	$ 3,429,138	$ 32,462,389	(7,731,397)	-19.24%	$ 110,725,553	302,752,171	29.32%	39.14	10.7%
2019	$ 51,439,951	$ 17,974,940	$ 3,416,126	$ 30,048,885	(2,413,504)	-7.43%	$ 113,852,340	308,481,399	26.39%	35.55	9.7%
2020	**$ 35,296,763**	**$ 11,685,796**	**$ 2,000,000**	**$ 21,610,967**	**(8,437,918)**	**-28.08%**	**$111,832,809**	**$ 290,172,672**	**19.32%**	**27.18**	**7.4%**
2021	**$ 23,610,967**		**$ 2,000,000**	**$ 21,610,967**	**0**	**0.00%**	**$108,131,894**	**$ 290,172,672**	**19.99%**	**27.18**	**7.4%**

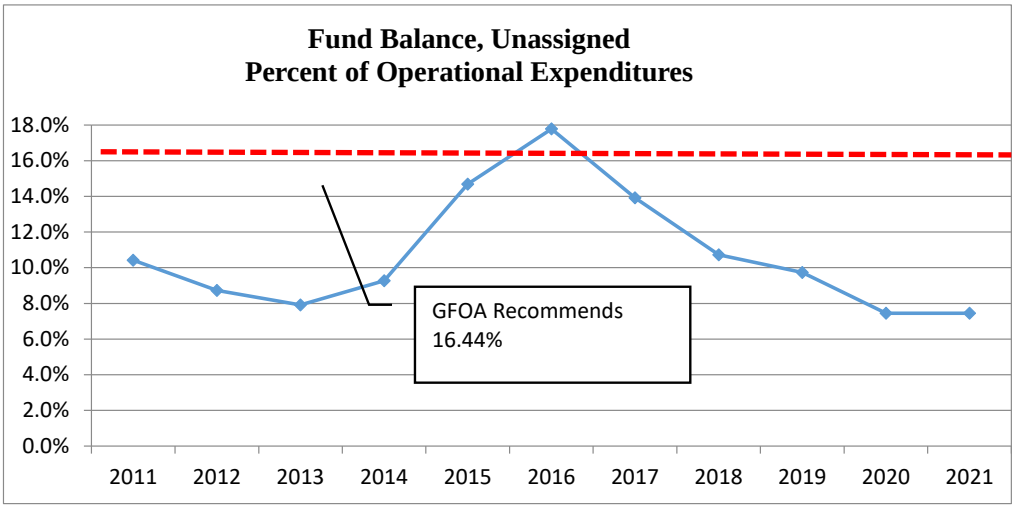
Note:

- Fiscal years 2020 and 2021 amounts represent current projection.
- Fund balance as percentage of local property tax revenues recommended at 28% to 30%.
- The Government Finance Officers Association (GFOA) recommends that governments, regardless of size, maintain unrestricted or unassigned budgetary fund balance in their General Fund, at a minimum of 60 days or 16.44% of Regular General Fund Operational Expenditures and Transfers Out.

Source: Comprehensive Annual Financial Report (CAFR) and School District Records
GFOA, http://www.gfoa.org.







Source: Comprehensive Annual Financial Report (CAFR) and School District Records

GAAP = Generally Accepted Accounting Principles

GFOA = Government Finance Officers Association

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Muscogee County School District
Listing of Schools

Code	Name		Code	Name
ACM	Aaron Cohn Middle School		**HAR**	Hardaway High School
AIM	AIM Program		**JNS**	Johnson Elementary School
ALN	Allen Elementary School		**JOR**	Jordan Vocational High School
ARN	Arnold Middle School		**KEN**	Kendrick High School
BAK	Baker Middle School		**KEY**	Key Elementary School
BDV	Britt David Elementary Magnet Academy		**LJA**	Lonnie Jackson Academy
BLK	Blackmon Road Middle School		**MAC**	Midland Academy
BLN	Blanchard Elementary School		**MDL**	Midland Middle School
BRW	Brewer Elementary School		**MLK**	Martin Luther King, Jr Elementary School
CLB	Clubview Elementary School		**MTH**	Mathews Elementary School
COH	Columbus High School		**NCE**	North Columbus Elementary
CVH	Carver High School		**NOR**	Northside High School
DCM	Double Churches Middle School		**RCH**	Richards Middle School
DHE	Dorothy Heights Elementary School		**RES**	Reese Road Leadership Academy
DMN	Dimon Elementary		**RIG**	Rigdon Road Elementary School
DTN	Downtown Elementary Magnet Academy		**RIV**	River Road Elementary School
DUB	Double Churches Elementary School		**RMA**	Rainey-McCullers School of the Arts
DVS	Davis Elementary School		**RTH**	Rothschild Leadership Academy
DWS	Dawson Elementary School		**SHW**	Shaw High School
ECA	Early College Academy		**SOC**	South Columbus Elementary School
ECM	East Columbus Magnet Academy		**SPC**	Spencer High School
EDY	Eddy Middle School		**STE**	St Elmo Center for the Gifted
ERA	Eagle Ridge Academy		**STM**	St Mary's Elementary
FOR	Forrest Road Elementary School		**VET**	Veterans Memorial Middle School
FOX	Fox Elementary School		**WAD**	Waddell Elementary School
FRT	Fort Middle School		**WDL**	Woodall Center
GEN	Gentian Elementary School		**WES**	Wesley Heights Elementary School
GRG	Georgetown Elementary School		**WYN**	Wynnton Elementary School
HAN	Hannan Elementary			

Muscogee County School District
Departments

Code	Name		Code	Name
ACD	Academics		**INF**	Information Services
ALT	Alternative Education		**JTC**	JROTC (Jr. Reserve Officers' Training Corps)
ART	Arts and Humanities		**MID**	Curriculum and Instruction Middle
ATH	Athletics		**MSM**	Columbus Museum
ATT	Attendance		**PGM**	Print Graphics and Mail
AUD	Internal Auditing		**PLS**	Plant Services
BOE	Board of Education		**PMO**	Project Management Office
BUS	Business Affairs		**PRF**	Professional Learning
CAR	CTAE (Career, Technical, and Agricultural Ed)		**PRM**	Property and Risk Management
COM	Communications		**PUR**	Purchasing
CON	Construction		**RAE**	Research and Accountability
CPL	Columbus Library		**REC**	Records Management
DEP	Deputy Superintendent		**REG**	Central Registration
ELM	Curriculum and Instruction Elementary		**SCR**	Security
ENT	Enterprise Technologies		**SEC**	Curriculum and Instruction Secondary
EXE	Executive Administration		**SPD**	Exceptional Students
FIS	Financial Services		**SSA**	Student Services Administration
GFT	Gifted		**SYS**	System Wide
GUD	Guidance		**TLS**	Tech Learning and Support
HRS	Human Resources Administration		**TRN**	Transportation
HTH	Health Services		**WHS**	Warehouse

FY 2021 Weights for FTE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2021 **FY21 Initial**

0% Salary
19.06% Retirement
0% Health
System Size = 3300

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.6712			2.0659			1.2942			1.8166			1.0388
DIRECT INSTR. COST:															
Teacher		64.4683%	$2,989.97		71.1155%	$4,077.23		73.4534%	$2,638.21		80.8748%	$4,077.23		67.6407%	$1,949.98
Aides/Parapro	1:18	17.9079%	$830.55	1:18	14.4865%	$830.55									
Subject Specialists							1:345	3.6195%	$130.00	1:345	2.5786%	$130.00	1:345	4.5094%	$130.00
Counselors	1:450	2.1417%	$99.33	1:450	1.7325%	$99.33	1:450	2.7656%	$99.33	1:450	1.9703%	$99.33	1:450	3.4455%	$99.33
Tech. Specialist	1:1100	0.8763%	$40.64	1:1100	0.7088%	$40.64	1:1100	1.1315%	$40.64	1:1100	0.8061%	$40.64	1:1100	1.4097%	$40.64
OPERATIONS COST		1.6850%	$78.15		1.3631%	$78.15		2.3916%	$85.90		1.7039%	$85.90		2.4427%	$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3894%	$18.06	1:2475	0.3150%	$18.06	1:2475	0.5028%	$18.06	1:2475	0.3582%	$18.06	1:2475	0.6265%	$18.06
Social Worker	1:2475	0.3894%	$18.06	1:2475	0.3150%	$18.06	1:2475	0.5028%	$18.06	1:2475	0.3582%	$18.06	1:2475	0.6265%	$18.06
Spec Ed Leadership															
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN															
Asst. Principal		1.0710%	$49.67		0.8663%	$49.67		1.3829%	$49.67		0.9852%	$49.67		1.7229%	$49.67
Secretary		0.8243%	$38.23		0.6668%	$38.23		1.0644%	$38.23		0.7583%	$38.23		1.3261%	$38.23
Operations		0.1690%	$7.84		0.1367%	$7.84		0.2183%	$7.84		0.1555%	$7.84		0.2720%	$7.84
FACILITY M & O		6.4253%	$298.00		5.1977%	$298.00		8.2970%	$298.00		5.9110%	$298.00		10.3370%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6484%	$30.07	1:15.70	0.5245%	$30.07	1:15.70	0.8372%	$30.07	1:15.70	0.5965%	$30.07	1:15.70	1.0431%	$30.07
STAFF DEVELOPMENT		0.5321%	$24.68		0.5718%	$32.78		0.6412%	$23.03		0.6693%	$33.74		0.6213%	$17.91
MEDIA															
Personnel		2.1417%	$99.33		1.7325%	$99.33		2.7656%	$99.33		1.9703%	$99.33		3.4455%	$99.33
Materials		0.3301%	$15.31		0.2670%	$15.31		0.4263%	$15.31		0.3037%	$15.31		0.5311%	$15.31
TOTAL PER FTE COST		100.0000%	$4,637.89		100.0000%	$5,733.25		100.0000%	$3,591.68		100.0000%	$5,041.41		100.0000%	$2,882.85

FY 2021 Weights for FTE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2021 **FY21 Initial**

0% Salary
19.06% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary El Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8110			1.0314			1.1376			1.0000			1.1835
DIRECT INSTR. COST:															
Teacher		81.1239%	$4,077.23		68.1251%	$1,949.98		71.0315%	$2,242.48		70.2642%	$1,949.98		68.2748%	$2,242.48
Aides/Parapro															
Subject Specialists	1:345	2.5866%	$130.00	1:345	4.5417%	$130.00	1:345	4.1178%	$130.00						
Counselors	1:450	1.9764%	$99.33	1:450	3.4702%	$99.33	1:450	3.1463%	$99.33	1:450	3.5792%	$99.33	1:450	3.0242%	$99.33
Tech. Specialist	1:1100	0.8086%	$40.64	1:1100	1.4198%	$40.64	1:1100	1.2873%	$40.64	1:1100	1.4644%	$40.64	1:1100	1.2373%	$40.64
OPERATIONS COST		1.4011%	$70.42		2.4602%	$70.42		2.2306%	$70.42		4.0934%	$113.60		9.9924%	$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3593%	$18.06	1:2475	0.6310%	$18.06	1:2475	0.5721%	$18.06	1:2475	0.6508%	$18.06	1:2475	0.5499%	$18.06
Social Worker	1:2475	0.3593%	$18.06	1:2475	0.6310%	$18.06	1:2475	0.5721%	$18.06	1:2475	0.6508%	$18.06	1:2475	0.5499%	$18.06
Spec Ed Leadership															
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN															
Asst. Principal		0.9883%	$49.67		2.5025%	$71.63		2.2689%	$71.63		3.3208%	$92.16		2.8059%	$92.16
Secretary		0.7607%	$38.23		0.9632%	$27.57		0.8733%	$27.57		1.1718%	$32.52		0.9901%	$32.52
Operations		0.1560%	$7.84		0.2117%	$6.06		0.1920%	$6.06		0.2457%	$6.82		0.2076%	$6.82
FACILITY M & O		5.9293%	$298.00		10.4110%	$298.00		9.4393%	$298.00		10.7379%	$298.00		9.0729%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.5983%	$30.07	1:15.70	1.0505%	$30.07	1:15.70	0.9525%	$30.07	1:15.70	1.0835%	$30.07	1:15.70	0.9155%	$30.07
STAFF DEVELOPMENT		0.6713%	$33.74		0.6243%	$17.87		0.6348%	$20.04		0.6075%	$16.86		0.5797%	$19.04
MEDIA															
Personnel		1.9764%	$99.33		2.5025%	$71.63		2.2689%	$71.63		1.6604%	$46.08		1.4030%	$46.08
Materials		0.3046%	$15.31		0.4552%	$13.03		0.4127%	$13.03		0.4695%	$13.03		0.3967%	$13.03
TOTAL PER FTE COST		100.0000%	$5,025.93		100.0000%	$2,862.35		100.0000%	$3,157.02		100.0000%	$2,775.21		100.0000%	$3,284.49

FY 2021 Weights for FTE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2021 **FY21 Initial**

0% Salary
19.06% Retirement
0% Health
System Size = 3300

CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO			8			6.50			5			3			8
WEIGHT			2.4100			2.8373			3.6150			5.8644			2.4725
DIRECT INSTR. COST:															
Teacher		83.8200%	$5,606.20		87.6278%	$6,899.93		89.4097%	$8,969.91		91.8575%	$14,949.86		81.7011%	$5,606.20
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.6076%	$40.64	1:1100	0.5161%	$40.64	1:1100	0.4051%	$40.64	1:1100	0.2497%	$40.64	1:1100	0.5923%	$40.64
OPERATIONS COST		3.7223%	$248.96		1.6681%	$131.35		2.0354%	$204.20		2.5955%	$422.42		6.1561%	$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2700%	$18.06	1:2475	0.2294%	$18.06	1:2475	0.1800%	$18.06	1:2475	0.1110%	$18.06	1:2475	0.2632%	$18.06
Social Worker	1:2475	0.2700%	$18.06	1:2475	0.2294%	$18.06	1:2475	0.1800%	$18.06	1:2475	0.1110%	$18.06	1:2475	0.2632%	$18.06
Spec Ed Leadership	1:200	3.3416%	$223.50	1:200	2.8384%	$223.50	1:200	2.2278%	$223.50	1:200	1.3733%	$223.50	1:200	3.2571%	$223.50
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN															
Asst. Principal		1.0710%	$71.63		0.9097%	$71.63		0.7140%	$71.63		0.4401%	$71.63		1.0439%	$71.63
Secretary		0.4122%	$27.57		0.3501%	$27.57		0.2748%	$27.57		0.1694%	$27.57		0.4018%	$27.57
Operations		0.0906%	$6.06		0.0770%	$6.06		0.0604%	$6.06		0.0372%	$6.06		0.0883%	$6.06
FACILITY M & O		4.4555%	$298.00		3.7845%	$298.00		2.9704%	$298.00		1.8310%	$298.00		4.3429%	$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6734%	$45.04		0.6943%	$54.67		0.6985%	$70.08		0.7041%	$114.59		0.6564%	$45.04
MEDIA															
Personnel		1.0710%	$71.63		0.9097%	$71.63		0.7140%	$71.63		0.4401%	$71.63		1.0439%	$71.63
Materials		0.1948%	$13.03		0.1655%	$13.03		0.1299%	$13.03		0.0801%	$13.03		0.1899%	$13.03
TOTAL PER FTE COST		100.0000%	$6,688.38		100.0000%	$7,874.13		100.0000%	$10,032.37		100.0000%	$16,275.05		100.0000%	$6,861.84

FY 2021 Weights for FTE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2021

0% Salary
19.06% Retirement
0% Health
System Size = 3300

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang.(ESOL) PGM		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.6783			1.3568			1.4872			2.5864
DIRECT INSTR. COST:												
Teacher		80.2431%	$3,737.46		79.4066%	$2,989.97		72.4453%	$2,989.97		89.2617%	$6,407.08
Aides/Parapro												
Subject Specialists												
Counselors				1:450	2.6380%	$99.33	1:450	2.4067%	$99.33	1:450	1.3838%	$99.33
Tech. Specialist	1:1100	0.8725%	$40.64	1:1100	1.0793%	$40.64	1:1100	0.9847%	$40.64	1:1100	0.5662%	$40.64
OPERATIONS COST		2.1663%	$100.90		1.5255%	$57.44		1.7062%	$70.42		0.8002%	$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3877%	$18.06	1:2475	0.4796%	$18.06	1:2475	0.4376%	$18.06	1:2475	0.2516%	$18.06
Social Worker	1:2475	0.3877%	$18.06	1:2475	0.4796%	$18.06	1:2475	0.4376%	$18.06	1:2475	0.2516%	$18.06
Spec Ed Leadership	1:200	4.7985%	$223.50									
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN												
Asst. Principal		1.5379%	$71.63		1.9023%	$71.63		10.8306%	$447.00		0.9979%	$71.63
Secretary		0.5919%	$27.57		0.7322%	$27.57		0.6680%	$27.57		0.3841%	$27.57
Operations		0.1301%	$6.06		0.1609%	$6.06		0.1468%	$6.06		0.0844%	$6.06
FACILITY M & O		6.3980%	$298.00		7.9142%	$298.00		7.2204%	$298.00		4.1517%	$298.00
20 Days Addtnl. Instr.				1:15.70	0.7986%	$30.07						
STAFF DEVELOPMENT		0.6684%	$31.13		0.6347%	$23.90		0.6649%	$27.44		0.6873%	$49.33
MEDIA												
Personnel		1.5379%	$71.63		1.9023%	$71.63		1.7356%	$71.63		0.9979%	$71.63
Materials		0.2798%	$13.03		0.3460%	$13.03		0.3157%	$13.03		0.1815%	$13.03
TOTAL PER FTE COST		100.0000%	$4,657.67		100.0000%	$3,765.39		100.0000%	$4,127.21		100.0000%	$7,177.86

FY 2021 Weights for FTE Funding Formula

WEIGHTS FOR SALARY & OPERATIONS

FY 2021 **FY21 Initial**

BASE INSTRUCTION SALARY				
(BASE SALARY)		$37,092.00	$37,092.00	$0.00
Retirement	19.06%	$7,069.74		
Health Insurance	0%	$0.00		
Medicare	1.45%	$537.83		
Sick Leave for 8 Days		$150.00		
Total Instructional Sal(10MO.)		**$44,849.57**		
Teacher Aides		$14,949.86		
ADMIN SALARY (10MO.) excl Sick Leave		**$44,699.57**		
ADMIN SALARY (12MO.) excl Sick Leave		**$53,639**		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	**FTES**
1 Superintendent	$53,639	
1 Secretary @ $14,449 (12MO.)	$17,203	
1 Accountant @ $21,567 (10MO.)	$25,678	
2 Asst. Superintendent	$107,279	0 - 5,000
4 Asst. Superintendent	$214,558	5,001- 99,999
6 Asst. Superintendent	$321,837	10,000 +
Operations		**Per FTE**
Supplies	$0	
Travel	$0	
Equipment (Replacement)	$0	
Miscellaneous	$0	
Unemployment Ins & Workers Comp.	$0	
TOTAL OPERATIONS	**$0**	**$0.00**

KG, KG-EI, GR 1-3, GR 1-3-EI,GR 4-5, GR 4-5-EI		
BASE SCHOOL SIZE = 450		
	Amount	**Per FTE**
1/2 Assistant Principal (10MO.)	$22,350	$49.67
Secretary @ $14,449 (12MO.)	$17,203	$38.23
TOTAL SALARIES	$39,553	$87.90
Operations		
Supplies	$1,319	
Travel	$750	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	**$3,529**	**$7.84**

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	**Per FTE**
1 Asst. Principal	$44,700	$71.63
Secretary @ $14,449 (12MO.)	$17,203	$27.57
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	**$3,779**	**$6.06**

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	**Per FTE**
2 Asst. Principal (10 MO.)	$89,399	$46.08
Secretary @ $14,449 (12MO.)	$17,203	$17.74
Secretary @ $12,041 (10MO.)	$14,336	$14.78
Operations		
Supplies	$2,198	
Travel	$1,500	
Equipment (Replacement)	$1,759	
Miscellaneous	$1,162	
TOTAL OPERATIONS	**$6,619**	**$6.82**

ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624		
	Amount	**Per FTE**
1 Asst. Principal (10MO. X 1:100)	$44,700	$447.00
Secretary @ $14,449 (12MO.)	$17,203	$27.57
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	**$3,779**	**$6.06**

Date: 6/29/2020

FY 2021 Direct Instructional Operational Costs

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2021

FY21 Initial

CATEGORY	KG	KG EARLY	PRIMARY GRADES(1-3)	PRIMARY GRADES	UPPER ELEMENTARY	UPPER ELEMEN. EI	(6-8)MIDDLE GRADES	(6-8)MIDDLE SCHOOL	9-12 HIGH SCHOOL	CTAE(9-12) Pgm
Consumable Materials	40.16	40.16	33.21	33.21	26.51	26.51	26.51	26.51	35.91	140.60
Instructional Materials	30.86	30.86	48.65	48.65	39.87	39.87	39.87	39.87	55.65	24.95
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	26.32
Equipment Replacement	6.20	6.20	3.11	3.11	3.11	3.11	3.11	3.11	3.11	136.33
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	18	0
TOTAL	**78.15**	**78.15**	**85.90**	**85.90**	**70.42**	**70.42**	**70.42**	**70.42**	**113.60**	**328.20**
Media Books/Periodicals	15.31	15.31	15.31	15.31	15.31	15.31	13.03	13.03	13.03	13.03

CATEGORY	REMEDIAL	ALTERNATIVE	ESOL	Spec.Ed I	Spec.Ed II	Spec.Ed III	Spec. Ed IV	Spec. Ed V	GIFTED
Consumable Materials	32	26.51	32	149.48	38.88	51.06	220.45	220.45	53.27
Instructional Materials	21.49	39.87	21.49	57.65	33.73	30.21	48.69	48.69	22.92
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Equipment Replacement	3.02	3.11	3.02	40.90	57.81	122	152.35	152.35	23.78
Non Vocational Lab Equipment	0	0	0	0	0	0	0	0	0
TOTAL	**57.44**	**70.42**	**57.44**	**248.96**	**131.35**	**204.20**	**422.42**	**422.42**	**100.90**
Media Books/Periodicals	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03

FY 2021 Salary & Operation Details

FY : 2021 **SALARY & OPERATION DETAILS** **Date 7/10/2020**

Folder Name : FY21 Initial Amendment #1 **706 - Muscogee County**

	CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
	TEACHER STUDENT RATIO		15			11			17			11			23	
	WEIGHT		1.6712			2.0659			1.2942			1.8166			1.0388	
	FTE		2,334			0			6,528			0			4,133	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	6,978,590	4,208,639	11,187,229	0	0	0	17,222,235	10,386,364	27,608,599	0	0	0	8,059,267	4,860,373	12,919,640
	Aides/Parapro	1,938,504		1,938,504	0		0									
	# Subject Specialists							848,640	511,797	1,360,437	0	0	0	537,290	324,028	861,318
	Counselors	231,836	139,816	371,652	0	0	0	648,426	391,052	1,039,478	0	0	0	410,531	247,582	658,113
	Tech Specialist	94,854	57,204	152,058	0	0	0	265,298	159,996	425,293	0	0	0	167,965	101,296	269,261
	SubTotal	9,243,784	4,405,659	13,649,443				18,984,599	11,449,208	30,433,807				9,175,053	5,533,280	14,708,333
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	42,152	25,421	67,573	0	0	0	117,896	71,100	188,996	0	0	0	74,642	45,015	119,657
	Social Worker	42,152	25,421	67,573	0	0	0	117,896	71,100	188,996	0	0	0	74,642	45,015	119,657
	Spec Ed Leadership															
	SubTotal	84,304	50,842	135,146				235,791	142,201	377,992				149,284	90,030	239,314
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	115,930	69,915	185,845	0	0	0	324,246	195,546	519,791	0	0	0	205,286	123,804	329,090
	Secretary	89,229		89,229	0		0	249,565		249,565	0		0	158,005		158,005
	SubTotal	205,159	69,915	275,073				573,811	195,546	769,357				363,291	123,804	487,094
	MEDIA															
	Personnel	231,836	139,816	371,652	0	0	0	648,426	391,052	1,039,478	0	0	0	410,531	247,582	658,113
	SubTotal	231,836	139,816	371,652				648,426	391,052	1,039,478				410,531	247,582	658,113
	20 Days Addtnl. Instruct.	70,183	42,326	112,509	0	0	0	196,297	118,383	314,679	0	0	0	124,279	74,950	199,230
	SubTotal	70,183	42,326	112,509				196,297	118,383	314,679				124,279	74,950	199,230
	QBE Earnings SALARY	9,835,266	4,708,557	14,543,823				20,638,925	12,296,389	32,935,314				10,222,438	6,069,646	16,292,084
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	182,398		182,398	0		0	560,746		560,746	0		0	291,043		291,043
	SubTotal	182,398		182,398	0		0	560,746		560,746	0		0	291,043		291,043
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	18,294		18,294	0		0	51,184		51,184	0		0	32,408		32,408
	FACILITY M & O	695,528		695,528	0		0	1,945,355		1,945,355	0		0	1,231,635		1,231,635
	SubTotal	713,822		713,822	0		0	1,996,539		1,996,539	0		0	1,264,043		1,264,043
	Media Center Material	35,733		35,733	0		0	99,952		99,952	0		0	63,280		63,280
	SubTotal	35,733		35,733	0		0	99,952		99,952	0		0	63,280		63,280
	QBE Earnings OPERATIONS	931,953		931,953				2,657,237		2,657,237				1,618,366		1,618,366
	STAFF DEVELOPMENT	57,619		57,619	0		0	150,346		150,346	0		0	74,022		74,022
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	10,824,838	4,708,557	15,533,396				23,446,508	12,296,389	35,742,897				11,914,826	6,069,646	17,984,472

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.

Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY 2021 Salary & Operation Details

FY : 2021 — **SALARY & OPERATION DETAILS** — **Date 7/10/2020**

Folder Name : FY21 Initial Amendment #1 — **706 - Muscogee County**

	CATEGORY	Upper Elementary El Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE		
	TEACHER STUDENT RATIO		11			23			20			23			20	
	WEIGHT		1.8110			1.0314			1.1376			1			1.1835	
	FTE		0			0			6.139			6.229			1.399	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	0	0	0	0	0	0	13,766,585	8,302,335	22,068,919	12,146,425	7,325,251	19,471,676	3,137,230	1,891,996	5,029,226
	Aides/Parapro															
	# Subject Specialists	0	0	0	0	0	0	798,070	481,299	1,279,369						
	Counselors	0	0	0	0	0	0	609,787	367,750	977,536	618,727	373,141	991,867	138,963	83,805	222,768
	Tech Specialist	0	0	0	0	0	0	249,489	150,461	399,950	253,147	152,667	405,814	56,855	34,288	91,144
	SubTotal							15,423,931	9,301,845	24,725,775	13,018,299	7,851,059	20,869,358	3,333,048	2,010,090	5,343,138
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	0	0	0	0	0	0	110,870	66,864	177,734	112,496	67,844	180,340	25,266	15,237	40,503
	Social Worker	0	0	0	0	0	0	110,870	66,864	177,734	112,496	67,844	180,340	25,266	15,237	40,503
	Spec Ed Leadership															
	SubTotal							221,741	133,727	355,468	224,991	135,688	360,679	50,532	30,475	81,007
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	0	0	0	0	0	0	439,737	265,196	704,932	574,065	346,206	920,271	128,932	77,756	206,688
	Secretary	0		0	0		0	169,252		169,252	202,567		202,567	45,495		45,495
	SubTotal							608,989	265,196	874,185	776,632	346,206	1,122,838	174,427	77,756	252,183
	MEDIA															
	Personnel	0	0	0	0	0	0	439,737	265,196	704,932	287,032	173,103	460,135	64,466	38,878	103,344
	SubTotal							439,737	265,196	704,932	287,032	173,103	460,135	64,466	38,878	103,344
	20 Days Addtnl. Instruct.	0	0	0	0	0	0	184,600	111,328	295,928	187,306	112,960	300,266	42,068	25,370	67,438
	SubTotal							184,600	111,328	295,928	187,306	112,960	300,266	42,068	25,370	67,438
	QBE Earnings SALARY							16,878,996	10,077,291	26,956,288	14,494,260	8,619,016	23,113,276	3,664,541	2,182,569	5,847,110
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	0		0	0		0	432,311		432,311	707,617		707,617	459,151		459,151
	SubTotal	0		0	0		0	432,311		432,311	707,617		707,617	459,151		459,151
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	0		0	0		0	37,211		37,211	42,474		42,474	9,539		9,539
	FACILITY M & O	0		0	0		0	1,829,426		1,829,426	1,856,237		1,856,237	416,900		416,900
	SubTotal	0		0	0		0	1,866,637		1,866,637	1,898,711		1,898,711	426,439		426,439
	Media Center Material	0		0	0		0	79,985		79,985	81,161		81,161	18,228		18,228
	SubTotal	0		0	0		0	79,985		79,985	81,161		81,161	18,228		18,228
	QBE Earnings OPERATIONS							2,378,934		2,378,934	2,687,490		2,687,490	903,818		903,818
	STAFF DEVELOPMENT	0		0	0		0	123,044		123,044	105,058		105,058	26,630		26,630
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings							19,380,974	10,077,291	29,458,265	17,286,808	8,619,016	25,905,824	4,594,989	2,182,569	6,777,558

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Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY 2021 Salary & Operation Details

FY : 2021 | **SALARY & OPERATION DETAILS** | **Date 7/10/2020**

Folder Name : FY21 Initial Amendment #1 | **706 - Muscogee County**

	CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
	TEACHER STUDENT RATIO		8			6.50			5			3			8	
	WEIGHT		2.4100			2.8373			3.6150			5.8644			2.4725	
	FTE		882			198			1,650			236			106	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	4,944,668	2,982,024	7,926,693	1,366,186	823,918	2,190,104	14,800,352	8,925,777	23,726,129	3,528,167	2,127,762	5,655,929	594,257	358,384	952,641
	Aides/Parapro															
	# Subject Specialists															
	Counselors															
	Tech Specialist	35,844	21,617	57,462	8,047	4,853	12,900	67,056	40,440	107,496	9,591	5,784	15,375	4,308	2,598	6,906
	SubTotal	4,980,513	3,003,641	7,984,154	1,374,233	828,771	2,203,003	14,867,408	8,966,217	23,833,625	3,537,758	2,133,547	5,671,305	598,565	360,982	959,547
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	15,929	9,606	25,535	3,576	2,157	5,732	29,799	17,971	47,770	4,262	2,570	6,833	1,914	1,155	3,069
	Social Worker	15,929	9,606	25,535	3,576	2,157	5,732	29,799	17,971	47,770	4,262	2,570	6,833	1,914	1,155	3,069
	Spec Ed Leadership	197,127	118,883	316,010	44,253	26,688	70,941	368,775	222,400	591,175	52,746	31,810	84,556	23,691	14,288	37,979
	SubTotal	228,985	138,096	367,081	51,405	31,001	82,406	428,373	258,343	686,716	61,270	36,951	98,221	27,520	16,597	44,116
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	63,178	38,101	101,279	14,183	8,553	22,736	118,190	71,278	189,467	16,905	10,195	27,100	7,593	4,579	12,172
	Secretary	24,317		24,317	5,459		5,459	45,490		45,490	6,507		6,507	2,922		2,922
	SubTotal	87,494	38,101	125,596	19,642	8,553	28,195	163,680	71,278	234,958	23,411	10,195	33,606	10,515	4,579	15,094
	MEDIA															
	Personnel	63,178	38,101	101,279	14,183	8,553	22,736	118,190	71,278	189,467	16,905	10,195	27,100	7,593	4,579	12,172
	SubTotal	63,178	38,101	101,279	14,183	8,553	22,736	118,190	71,278	189,467	16,905	10,195	27,100	7,593	4,579	12,172
	20 Days Addtnl. Instruct.															
	SubTotal															
	QBE Earnings SALARY	5,360,170	3,217,940	8,578,109	1,459,462	876,878	2,336,340	15,577,650	9,367,115	24,944,765	3,639,344	2,190,887	5,830,231	644,193	386,736	1,030,929
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	219,584		219,584	26,007		26,007	336,928		336,928	99,691		99,691	44,777		44,777
	SubTotal	219,584		219,584	26,007		26,007	336,928		336,928	99,691		99,691	44,777		44,777
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	5,345		5,345	1,200		1,200	9,998		9,998	1,429		1,429	642		642
	FACILITY M & O	262,837		262,837	59,003		59,003	491,703		491,703	70,327		70,327	31,588		31,588
	SubTotal	268,181		268,181	60,204		60,204	501,701		501,701	71,756		71,756	32,231		32,231
	Media Center Material	11,492		11,492	2,580		2,580	21,503		21,503	3,077		3,077	1,381		1,381
	SubTotal	11,492		11,492	2,580		2,580	21,503		21,503	3,077		3,077	1,381		1,381
	QBE Earnings OPERATIONS	499,257		499,257	88,791		88,791	860,132		860,132	174,523		174,523	78,388		78,388
	STAFF DEVELOPMENT	39,730		39,730	10,824		10,824	115,622		115,622	27,043		27,043	4,775		4,775
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	5,899,157	3,217,940	9,117,096	1,559,077	876,878	2,435,955	16,553,404	9,367,115	25,920,519	3,840,911	2,190,887	6,031,798	727,356	386,736	1,114,093

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Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

FY 2021 Salary & Operation Details

FY : 2021 — **SALARY & OPERATION DETAILS** — **Date 7/10/2020**

Folder Name : FY21 Initial Amendment #1 — **706 - Muscogee County**

	CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang. (ESOL) PGM			Total		
	TEACHER STUDENT RATIO		12			15			15			7				
	WEIGHT		1.6783			1.3568			1.4872			2.5864				
	FTE		699			0			344			183			31,060	
	SALARY (%)	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	2,612,485	1,575,534	4,188,018	0	0	0	1,028,550	620,296	1,648,846	1,172,496	707,107	1,879,603	91,357,492	55,095,761	146,453,253
	Aides/Parapro													1,938,504		1,938,504
	# Subject Specialists													2,184,000	1,317,124	3,501,124
	Counselors				0	0	0	34,170	20,607	54,776	18,177	10,962	29,140	2,710,616	1,634,715	4,345,331
	Tech Specialist	28,407	17,132	45,539	0	0	0	13,980	8,431	22,411	7,437	4,485	11,922	1,262,278	761,253	2,023,532
	SubTotal	2,640,892	1,592,666	4,233,558				1,076,699	649,334	1,726,034	1,198,110	722,555	1,920,665	99,452,890	58,808,853	158,261,744
	Indirect Costs-Central Administration															
	Superintendent													53,639	32,349	85,988
	Asst. Superintendent													321,837	194,093	515,930
	(1)Secretary													17,203		17,203
	(1)Accountant													25,678		25,678
	Psychologist	12,624	7,613	20,237	0	0	0	6,213	3,747	9,959	3,305	1,993	5,298	560,944	338,293	899,237
	Social Worker	12,624	7,613	20,237	0	0	0	6,213	3,747	9,959	3,305	1,993	5,298	560,944	338,293	899,237
	Spec Ed Leadership	156,226	94,217	250,443										842,818	508,286	1,351,104
	SubTotal	181,474	109,443	290,918				12,425	7,493	19,919	6,610	3,986	10,596	2,383,063	1,411,314	3,794,377
	Indirect Costs-School Administration															
	Principal													2,842,892	1,714,488	4,557,380
	Asst. Principal	50,069	30,196	80,265	0	0	0	153,768	92,734	246,502	13,108	7,905	21,014	2,225,188	1,341,963	3,567,151
	Secretary	19,271		19,271	0		0	9,484		9,484	5,045		5,045	1,032,610		1,032,610
	SubTotal	69,341	30,196	99,537				163,252	92,734	255,986	18,154	7,905	26,059	6,100,690	3,056,451	9,157,141
	MEDIA															
	Personnel	50,069	30,196	80,265	0	0	0	24,641	14,860	39,501	13,108	7,905	21,014	2,389,894	1,441,294	3,831,188
	SubTotal	50,069	30,196	80,265				24,641	14,860	39,501	13,108	7,905	21,014	2,389,894	1,441,294	3,831,188
	20 Days Addtnl. Instruct.				0	0	0							804,733	485,318	1,290,051
	SubTotal													804,733	485,318	1,290,051
	QBE Earnings SALARY	2,941,776	1,762,501	4,704,277				1,277,017	764,422	2,041,440	1,235,982	742,352	1,978,334	111,131,270	65,203,231	176,334,500
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	70,528		70,528	0		0	24,224		24,224	10,511		10,511	3,465,518		3,465,518
	SubTotal	70,528		70,528	0		0	24,224		24,224	10,511		10,511	3,465,518		3,465,518
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	4,236		4,236	0		0	2,084		2,084	1,109		1,109	217,153		217,153
	FACILITY M & O	208,300		208,300	0		0	102,512		102,512	54,535		54,535	9,255,886		9,255,886
	SubTotal	212,536		212,536	0		0	104,597		104,597	55,643		55,643	9,473,039		9,473,039
	Media Center Material	9,109		9,109	0		0	4,482		4,482	2,384		2,384	434,348		434,348
	SubTotal	9,109		9,109	0		0	4,482		4,482	2,384		2,384	434,348		434,348
	QBE Earnings OPERATIONS	292,174		292,174				133,303		133,303	68,538		68,538	13,372,905		13,372,905
	STAFF DEVELOPMENT	21,761		21,761	0		0	9,440		9,440	9,027		9,027	774,941		774,941
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	17,693		17,693
	Spec Ed. Itinerant													4,121		4,121
	SubTotal													4,121		4,121
	Spec Ed. Supplemental Speech													13,761		13,761
	SubTotal													13,761		13,761
	QBE Earnings	3,255,711	1,762,501	5,018,212				1,419,760	764,422	2,184,183	1,313,547	742,352	2,055,899	125,314,691	65,203,231	190,517,922

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding.

Subject Specialists Includes Art, Music, PE and Foreign Language Specialists.

Muscogee County School District
GENERAL FUND
Year-over-Year Expenditures Comparison, FY 2020 to FY 2021

Refer to following worksheets.

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Division/Department/Function/ Key/Object	FY 2020 Adopted Budget	FY 2021 Tentative Budget
DFO-Facilities and Operations	36,141,586	34,318,184
DHR-Human Resources	4,014,746	4,291,003
DIS-Information Services	8,517,268	8,663,001
DOE-Executive	6,245,536	6,592,111
DSS-Student Services	58,037,612	53,597,129
DTL-Teaching and Learning	186,998,170	174,544,526
FIN-Financial Services	1,933,440	1,925,547
SYS-System-Wide		126,000
Grand Total	301,888,358	284,057,501

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	BUS	BUS9100260	51210	Deputy/Assist Superintendent	130,466	129,573	(893)	-1%
2600	DFO	BUS	BUS9100260	51420	Salary Of Clerical Staff	34,637	37,821	3,184	9%
2600	DFO	BUS	BUS9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	BUS	BUS9100260	52200	Fica & Medicare	12,503	12,052	(451)	-4%
2600	DFO	BUS	BUS9100260	52300	Teachers Retirement System	34,903	32,864	(2,039)	-6%
2600	DFO	BUS	BUS9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	BUS	BUS9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	BUS	BUS9100260	52900	Other Employee Benefits	641	651	10	2%
2600	DFO	BUS	BUS9100260	55800	Travel - Employees	500	500	-	0%
2600	DFO	BUS	BUS9100260	55950	Other Purchased Services	350	350	-	0%
2600	DFO	BUS	BUS9100260	56100	Supplies	300	300	-	0%
2600	DFO	BUS	BUS9100260	56110	Supplies-Technology	150	150	-	0%
2600	DFO	BUS	BUS9100260	56120	Computer Software	100	100	-	0%
2600	DFO	BUS	BUS9100260	51990	Oth Salaries And Compensation	497,044		(497,044)	-100%
2500	DFO	PGM	PGM9100250	51420	Salary Of Clerical Staff	91,431	90,534	(897)	-1%
2500	DFO	PGM	PGM9100250	51900	Oth Management Personnel	237,445	259,548	22,103	9%
2500	DFO	PGM	PGM9100250	51910	Oth Administrative Personnel	34,222	56,882	22,660	66%
2500	DFO	PGM	PGM9100250	52100	State Health Insurance	113,400	79,380	(34,020)	-30%
2500	DFO	PGM	PGM9100250	52200	Fica & Medicare	27,777	30,078	2,301	8%
2500	DFO	PGM	PGM9100250	52300	Teachers Retirement System	70,480	73,118	2,638	4%
2500	DFO	PGM	PGM9100250	52500	Unemployment Compensation	1,300	1,400	100	8%
2500	DFO	PGM	PGM9100250	52600	Workers' Compensation	2,600	5,600	3,000	115%
2500	DFO	PGM	PGM9100250	52900	Other Employee Benefits	1,435	1,509	74	5%
2500	DFO	PGM	PGM9100250	53000	Purch Professional & Technical	500	500	-	0%
2500	DFO	PGM	PGM9100250	54300	Repair And Maintenance Service	90,000	90,000	-	0%
2500	DFO	PGM	PGM9100250	54420	Rental Of Equipment Or Vehicle	80,000	80,000	-	0%
2500	DFO	PGM	PGM9100250	55300	Communication	135,000	135,000	-	0%
2500	DFO	PGM	PGM9100250	55320	Communication Web based Subscr	500	500	-	0%
2500	DFO	PGM	PGM9100250	55800	Travel - Employees	500	500	-	0%
2500	DFO	PGM	PGM9100250	56100	Supplies	25,000	22,000	(3,000)	-12%
2500	DFO	PGM	PGM9100250	56110	Supplies-Technology	5,000	1,000	(4,000)	-80%
2500	DFO	PGM	PGM9100250	58100	Dues And Fees	50	50	-	0%
2500	DFO	PGM	PGM9100250	54320	Repair Services - Technology	1,000		(1,000)	-100%
2500	DFO	PGM	PGM9100250	55950	Other Purchased Services	500		(500)	-100%
2500	DFO	PGM	PGM9100250	56150	Expendable Equipment	1,000		(1,000)	-100%
2600	DFO	PGM	PGM9100260	54300	Repair And Maintenance Service	2,000	3,000	1,000	50%
2600	DFO	PGM	PGM9100260	56100	Supplies	1,000	500	(500)	-50%
2600	DFO	PGM	PGM9100260	56200	Energy	2,000	5,000	3,000	150%
2600	DFO	PLS	ACM9100260	51860	Custodial Personnel	45,458	45,059	(399)	-1%
2600	DFO	PLS	ACM9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	ACM9100260	52200	Fica & Medicare	3,478	3,354	(124)	-4%
2600	DFO	PLS	ACM9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	ACM9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	PLS	ACM9100260	52900	Other Employee Benefits	180	172	(8)	-4%
2600	DFO	PLS	ACM9100260	54100	Water, Sewer And Cleaning Svc	110,923	23,988	(86,935)	-78%
2600	DFO	PLS	ACM9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	ACM9100260	56200	Energy	40,000	66,497	26,497	66%
2600	DFO	PLS	AIM9100260	51860	Custodial Personnel	54,572	62,861	8,289	15%
2600	DFO	PLS	AIM9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	AIM9100260	52200	Fica & Medicare	4,175	4,699	524	13%
2600	DFO	PLS	AIM9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	AIM9100260	52600	Workers' Compensation	600	1,200	600	100%
2600	DFO	PLS	AIM9100260	52900	Other Employee Benefits	225	229	4	2%
2600	DFO	PLS	AIM9100260	56100	Supplies		5,880	5,880	N/A
2600	DFO	PLS	ALN9100260	51860	Custodial Personnel	69,027	70,293	1,266	2%
2600	DFO	PLS	ALN9100260	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2600	DFO	PLS	ALN9100260	52200	Fica & Medicare	5,281	5,190	(91)	-2%
2600	DFO	PLS	ALN9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	ALN9100260	52600	Workers' Compensation	600	1,200	600	100%
2600	DFO	PLS	ALN9100260	52900	Other Employee Benefits	569	562	(7)	-1%
2600	DFO	PLS	ALN9100260	54100	Water, Sewer And Cleaning Svc	3,000	3,917	917	31%
2600	DFO	PLS	ALN9100260	56100	Supplies	6,480	6,480	-	0%
2600	DFO	PLS	ALN9100260	56200	Energy	56,575	61,332	4,757	8%
2600	DFO	PLS	ARN9100260	51860	Custodial Personnel		89,292	89,292	N/A
2600	DFO	PLS	ARN9100260	52100	State Health Insurance		22,680	22,680	N/A
2600	DFO	PLS	ARN9100260	52200	Fica & Medicare		6,597	6,597	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	ARN9100260	52500	Unemployment Compensation		400	400	N/A
2600	DFO	PLS	ARN9100260	52600	Workers' Compensation		1,600	1,600	N/A
2600	DFO	PLS	ARN9100260	52900	Other Employee Benefits		306	306	N/A
2600	DFO	PLS	ARN9100260	54100	Water, Sewer And Cleaning Svc	3,725	5,467	1,742	47%
2600	DFO	PLS	ARN9100260	56100	Supplies	9,635	9,635	-	0%
2600	DFO	PLS	ARN9100260	56200	Energy	91,633	77,485	(14,148)	-15%
2600	DFO	PLS	BAK9100260	51860	Custodial Personnel	45,777	47,672	1,895	4%
2600	DFO	PLS	BAK9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	PLS	BAK9100260	52200	Fica & Medicare	3,502	3,432	(70)	-2%
2600	DFO	PLS	BAK9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	BAK9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	PLS	BAK9100260	52900	Other Employee Benefits	181	180	(1)	-1%
2600	DFO	PLS	BAK9100260	54100	Water, Sewer And Cleaning Svc	85,024	5,624	(79,400)	-93%
2600	DFO	PLS	BAK9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BAK9100260	56200	Energy	64,475	100,211	35,736	55%
2600	DFO	PLS	BDV9100260	51860	Custodial Personnel	64,362	55,352	(9,010)	-14%
2600	DFO	PLS	BDV9100260	52200	Fica & Medicare	4,924	4,234	(690)	-14%
2600	DFO	PLS	BDV9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	BDV9100260	52600	Workers' Compensation	600	1,200	600	100%
2600	DFO	PLS	BDV9100260	52900	Other Employee Benefits	255	223	(32)	-13%
2600	DFO	PLS	BDV9100260	54100	Water, Sewer And Cleaning Svc	3,196	3,904	708	22%
2600	DFO	PLS	BDV9100260	56100	Supplies	7,017	7,017	-	0%
2600	DFO	PLS	BDV9100260	56200	Energy	43,578	56,794	13,216	30%
2600	DFO	PLS	BDV9100260	52100	State Health Insurance	22,680		(22,680)	-100%
2600	DFO	PLS	BLK9100260	51860	Custodial Personnel	46,713	41,866	(4,847)	-10%
2600	DFO	PLS	BLK9100260	52200	Fica & Medicare	3,574	3,203	(371)	-10%
2600	DFO	PLS	BLK9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	BLK9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	PLS	BLK9100260	52900	Other Employee Benefits	185	142	(43)	-23%
2600	DFO	PLS	BLK9100260	54100	Water, Sewer And Cleaning Svc	95,769	7,303	(88,466)	-92%
2600	DFO	PLS	BLK9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BLK9100260	56200	Energy	79,597	87,157	7,560	9%
2600	DFO	PLS	BLN9100260	54100	Water, Sewer And Cleaning Svc	71,871	6,875	(64,996)	-90%
2600	DFO	PLS	BLN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BLN9100260	56200	Energy	61,400	68,742	7,342	12%
2600	DFO	PLS	BRW9100260	54100	Water, Sewer And Cleaning Svc	82,174	6,567	(75,607)	-92%
2600	DFO	PLS	BRW9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BRW9100260	56200	Energy	50,930	61,296	10,366	20%
2600	DFO	PLS	CLB9100260	54100	Water, Sewer And Cleaning Svc	76,718	8,312	(68,406)	-89%
2600	DFO	PLS	CLB9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	CLB9100260	56200	Energy	60,358	69,958	9,600	16%
2600	DFO	PLS	COH9100260	51860	Custodial Personnel	172,005	218,744	46,739	27%
2600	DFO	PLS	COH9100260	52100	State Health Insurance	90,720	90,720	-	0%
2600	DFO	PLS	COH9100260	52200	Fica & Medicare	13,159	15,941	2,782	21%
2600	DFO	PLS	COH9100260	52500	Unemployment Compensation	800	1,000	200	25%
2600	DFO	PLS	COH9100260	52600	Workers' Compensation	1,600	4,000	2,400	150%
2600	DFO	PLS	COH9100260	52900	Other Employee Benefits	941	1,095	154	16%
2600	DFO	PLS	COH9100260	54100	Water, Sewer And Cleaning Svc	10,087	20,269	10,182	101%
2600	DFO	PLS	COH9100260	56100	Supplies	17,804	17,804	-	0%
2600	DFO	PLS	COH9100260	56200	Energy	192,588	219,355	26,767	14%
2600	DFO	PLS	CUS9100260	56200	Energy	2,500	2,230	(270)	-11%
2600	DFO	PLS	CVH9100260	51860	Custodial Personnel	227,537	305,197	77,660	34%
2600	DFO	PLS	CVH9100260	52100	State Health Insurance	102,060	113,400	11,340	11%
2600	DFO	PLS	CVH9100260	52200	Fica & Medicare	17,407	22,324	4,917	28%
2600	DFO	PLS	CVH9100260	52500	Unemployment Compensation	1,000	1,400	400	40%
2600	DFO	PLS	CVH9100260	52600	Workers' Compensation	2,000	5,600	3,600	180%
2600	DFO	PLS	CVH9100260	52900	Other Employee Benefits	901	1,898	997	111%
2600	DFO	PLS	CVH9100260	54100	Water, Sewer And Cleaning Svc	19,328	18,345	(983)	-5%
2600	DFO	PLS	CVH9100260	56100	Supplies	26,996	26,996	-	0%
2600	DFO	PLS	CVH9100260	56200	Energy	115,422	163,198	47,776	41%
2600	DFO	PLS	DCM9100260	51860	Custodial Personnel	46,135	45,709	(426)	-1%
2600	DFO	PLS	DCM9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	DCM9100260	52200	Fica & Medicare	3,530	3,405	(125)	-4%
2600	DFO	PLS	DCM9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	DCM9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	PLS	DCM9100260	52900	Other Employee Benefits	183	174	(9)	-5%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	DCM9100260	54100	Water, Sewer And Cleaning Svc	86,339	5,481	(80,858)	-94%
2600	DFO	PLS	DCM9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DCM9100260	56200	Energy	92,503	131,038	38,535	42%
2600	DFO	PLS	DHE9100260	54100	Water, Sewer And Cleaning Svc	100,415	5,662	(94,753)	-94%
2600	DFO	PLS	DHE9100260	56100	Supplies		2,500	2,500	N/A
2600	DFO	PLS	DHE9100260	56200	Energy	50,984	62,769	11,785	23%
2600	DFO	PLS	DHE9100260	56150	Expendable Equipment	2,500		(2,500)	-100%
2600	DFO	PLS	DMN9100260	54100	Water, Sewer And Cleaning Svc	67,936	5,547	(62,389)	-92%
2600	DFO	PLS	DMN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DMN9100260	56200	Energy	55,800	61,901	6,101	11%
2600	DFO	PLS	DTN9100260	51860	Custodial Personnel	87,052	86,888	(164)	0%
2600	DFO	PLS	DTN9100260	52100	State Health Insurance	34,020	34,020	-	0%
2600	DFO	PLS	DTN9100260	52200	Fica & Medicare	6,660	6,376	(284)	-4%
2600	DFO	PLS	DTN9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	DTN9100260	52600	Workers' Compensation	800	1,600	800	100%
2600	DFO	PLS	DTN9100260	52900	Other Employee Benefits	344	335	(9)	-3%
2600	DFO	PLS	DTN9100260	54100	Water, Sewer And Cleaning Svc	3,882	7,317	3,435	88%
2600	DFO	PLS	DTN9100260	56100	Supplies	7,777	7,777	-	0%
2600	DFO	PLS	DTN9100260	56200	Energy	53,736	65,222	11,486	21%
2600	DFO	PLS	DUB9100260	51860	Custodial Personnel	61,000	64,036	3,036	5%
2600	DFO	PLS	DUB9100260	52100	State Health Insurance	22,680	34,020	11,340	50%
2600	DFO	PLS	DUB9100260	52200	Fica & Medicare	4,667	4,611	(56)	-1%
2600	DFO	PLS	DUB9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	DUB9100260	52600	Workers' Compensation	600	1,200	600	100%
2600	DFO	PLS	DUB9100260	52900	Other Employee Benefits	245	227	(18)	-7%
2600	DFO	PLS	DUB9100260	54100	Water, Sewer And Cleaning Svc	4,956	6,665	1,709	34%
2600	DFO	PLS	DUB9100260	56100	Supplies	7,468	7,468	-	0%
2600	DFO	PLS	DUB9100260	56200	Energy	56,736	3,218	(53,518)	-94%
2600	DFO	PLS	DVS9100260	51860	Custodial Personnel	70,657	67,005	(3,652)	-5%
2600	DFO	PLS	DVS9100260	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2600	DFO	PLS	DVS9100260	52200	Fica & Medicare	5,406	4,937	(469)	-9%
2600	DFO	PLS	DVS9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	DVS9100260	52600	Workers' Compensation	600	1,200	600	100%
2600	DFO	PLS	DVS9100260	52900	Other Employee Benefits	280	257	(23)	-8%
2600	DFO	PLS	DVS9100260	54100	Water, Sewer And Cleaning Svc	2,764	4,990	2,226	81%
2600	DFO	PLS	DVS9100260	56100	Supplies	7,288	7,288	-	0%
2600	DFO	PLS	DVS9100260	56200	Energy	44,067	64,382	20,315	46%
2600	DFO	PLS	DWS9100260	54100	Water, Sewer And Cleaning Svc	51,348	3,427	(47,921)	-93%
2600	DFO	PLS	DWS9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DWS9100260	56200	Energy	45,308	53,317	8,009	18%
2600	DFO	PLS	ECA9100260	51860	Custodial Personnel	44,980		(44,980)	-100%
2600	DFO	PLS	ECA9100260	52100	State Health Insurance	22,680		(22,680)	-100%
2600	DFO	PLS	ECA9100260	52200	Fica & Medicare	3,441		(3,441)	-100%
2600	DFO	PLS	ECA9100260	52500	Unemployment Compensation	200		(200)	-100%
2600	DFO	PLS	ECA9100260	52600	Workers' Compensation	400		(400)	-100%
2600	DFO	PLS	ECA9100260	52900	Other Employee Benefits	178		(178)	-100%
2600	DFO	PLS	ECA9100260	54100	Water, Sewer And Cleaning Svc	2,000		(2,000)	-100%
2600	DFO	PLS	ECA9100260	56200	Energy	10,000		(10,000)	-100%
2600	DFO	PLS	ECM9100260	51860	Custodial Personnel	22,689	48,807	26,118	115%
2600	DFO	PLS	ECM9100260	52100	State Health Insurance	11,340	22,680	11,340	100%
2600	DFO	PLS	ECM9100260	52200	Fica & Medicare	1,736	3,514	1,778	102%
2600	DFO	PLS	ECM9100260	52500	Unemployment Compensation	100	200	100	100%
2600	DFO	PLS	ECM9100260	52600	Workers' Compensation	200	800	600	300%
2600	DFO	PLS	ECM9100260	52900	Other Employee Benefits	90	183	93	103%
2600	DFO	PLS	ECM9100260	54100	Water, Sewer And Cleaning Svc	89,224	5,101	(84,123)	-94%
2600	DFO	PLS	ECM9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	ECM9100260	56200	Energy	245,932	329,193	83,261	34%
2600	DFO	PLS	EDY9100260	51860	Custodial Personnel	51,302	50,285	(1,017)	-2%
2600	DFO	PLS	EDY9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	PLS	EDY9100260	52200	Fica & Medicare	3,925	3,621	(304)	-8%
2600	DFO	PLS	EDY9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	EDY9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	PLS	EDY9100260	52900	Other Employee Benefits	203	188	(15)	-7%
2600	DFO	PLS	EDY9100260	54100	Water, Sewer And Cleaning Svc	74,280	17,866	(56,414)	-76%
2600	DFO	PLS	EDY9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	EDY9100260	56200	Energy	70,226	69,877	(349)	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	ERA9100260	51860	Custodial Personnel	86,015	85,242	(773)	-1%
2600	DFO	PLS	ERA9100260	52100	State Health Insurance	68,040	45,360	(22,680)	-33%
2600	DFO	PLS	ERA9100260	52200	Fica & Medicare	6,581	6,137	(444)	-7%
2600	DFO	PLS	ERA9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	ERA9100260	52600	Workers' Compensation	800	1,600	800	100%
2600	DFO	PLS	ERA9100260	52900	Other Employee Benefits	340	331	(9)	-3%
2600	DFO	PLS	ERA9100260	54100	Water, Sewer And Cleaning Svc	11,873	11,043	(830)	-7%
2600	DFO	PLS	ERA9100260	56100	Supplies	9,731	9,731	-	0%
2600	DFO	PLS	ERA9100260	56200	Energy	83,796	1,842	(81,954)	-98%
2600	DFO	PLS	FOR9100260	54100	Water, Sewer And Cleaning Svc	55,912	3,476	(52,436)	-94%
2600	DFO	PLS	FOR9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOR9100260	56200	Energy	42,825	52,486	9,661	23%
2600	DFO	PLS	FOX9100260	54100	Water, Sewer And Cleaning Svc	72,933	4,717	(68,216)	-94%
2600	DFO	PLS	FOX9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOX9100260	56200	Energy	72,720	91,163	18,443	25%
2600	DFO	PLS	FRT9100260	51860	Custodial Personnel	46,155	44,896	(1,259)	-3%
2600	DFO	PLS	FRT9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	FRT9100260	52200	Fica & Medicare	3,531	3,332	(199)	-6%
2600	DFO	PLS	FRT9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	FRT9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	PLS	FRT9100260	52900	Other Employee Benefits	407	400	(7)	-2%
2600	DFO	PLS	FRT9100260	54100	Water, Sewer And Cleaning Svc	77,045	15,154	(61,891)	-80%
2600	DFO	PLS	FRT9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FRT9100260	56200	Energy	95,197	100,784	5,587	6%
2600	DFO	PLS	GEN9100260	51860	Custodial Personnel	70,159	69,018	(1,141)	-2%
2600	DFO	PLS	GEN9100260	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2600	DFO	PLS	GEN9100260	52200	Fica & Medicare	5,368	5,054	(314)	-6%
2600	DFO	PLS	GEN9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	GEN9100260	52600	Workers' Compensation	600	1,200	600	100%
2600	DFO	PLS	GEN9100260	52900	Other Employee Benefits	278	263	(15)	-5%
2600	DFO	PLS	GEN9100260	54100	Water, Sewer And Cleaning Svc	4,908	5,642	734	15%
2600	DFO	PLS	GEN9100260	56100	Supplies	5,638	5,638	-	0%
2600	DFO	PLS	GEN9100260	56200	Energy	57,016	69,539	12,523	22%
2600	DFO	PLS	GRG9100260	54100	Water, Sewer And Cleaning Svc	73,980	7,823	(66,157)	-89%
2600	DFO	PLS	GRG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	GRG9100260	56200	Energy	60,437	4,659	(55,778)	-92%
2600	DFO	PLS	HAN9100260	54100	Water, Sewer And Cleaning Svc	75,533	7,185	(68,348)	-90%
2600	DFO	PLS	HAN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	HAN9100260	56200	Energy	55,054	67,921	12,867	23%
2600	DFO	PLS	HAN9100260	51860	Custodial Personnel	67,171		(67,171)	-100%
2600	DFO	PLS	HAN9100260	52100	State Health Insurance	22,680		(22,680)	-100%
2600	DFO	PLS	HAN9100260	52200	Fica & Medicare	5,139		(5,139)	-100%
2600	DFO	PLS	HAN9100260	52500	Unemployment Compensation	300		(300)	-100%
2600	DFO	PLS	HAN9100260	52600	Workers' Compensation	600		(600)	-100%
2600	DFO	PLS	HAN9100260	52900	Other Employee Benefits	266		(266)	-100%
2600	DFO	PLS	HAR9100260	51860	Custodial Personnel	107,979	237,637	129,658	120%
2600	DFO	PLS	HAR9100260	52100	State Health Insurance	45,360	45,360	-	0%
2600	DFO	PLS	HAR9100260	52200	Fica & Medicare	8,261	17,714	9,453	114%
2600	DFO	PLS	HAR9100260	52500	Unemployment Compensation	400	1,100	700	175%
2600	DFO	PLS	HAR9100260	52600	Workers' Compensation	800	4,400	3,600	450%
2600	DFO	PLS	HAR9100260	52900	Other Employee Benefits	427	918	491	115%
2600	DFO	PLS	HAR9100260	54100	Water, Sewer And Cleaning Svc	12,604	20,602	7,998	63%
2600	DFO	PLS	HAR9100260	56100	Supplies	18,960	18,960	-	0%
2600	DFO	PLS	HAR9100260	56200	Energy	163,415	171,286	7,871	5%
2600	DFO	PLS	JNS9100260	51860	Custodial Personnel	44,980	63,360	18,380	41%
2600	DFO	PLS	JNS9100260	52100	State Health Insurance	34,020	34,020	-	0%
2600	DFO	PLS	JNS9100260	52200	Fica & Medicare	3,441	4,562	1,121	33%
2600	DFO	PLS	JNS9100260	52500	Unemployment Compensation	200	300	100	50%
2600	DFO	PLS	JNS9100260	52600	Workers' Compensation	400	1,200	800	200%
2600	DFO	PLS	JNS9100260	52900	Other Employee Benefits	178	235	57	32%
2600	DFO	PLS	JNS9100260	54100	Water, Sewer And Cleaning Svc	3,808	7,460	3,652	96%
2600	DFO	PLS	JNS9100260	56100	Supplies	7,243	7,243	-	0%
2600	DFO	PLS	JNS9100260	56200	Energy	58,079	65,477	7,398	13%
2600	DFO	PLS	JOR9100260	51860	Custodial Personnel	119,229	116,593	(2,636)	-2%
2600	DFO	PLS	JOR9100260	52100	State Health Insurance	34,020	34,020	-	0%
2600	DFO	PLS	JOR9100260	52200	Fica & Medicare	9,121	8,557	(564)	-6%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	JOR9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	JOR9100260	52600	Workers' Compensation	800	1,600	800	100%
2600	DFO	PLS	JOR9100260	52900	Other Employee Benefits	1,044	1,003	(41)	-4%
2600	DFO	PLS	JOR9100260	54100	Water, Sewer And Cleaning Svc	237,645	21,813	(215,832)	-91%
2600	DFO	PLS	JOR9100260	56100	Supplies	5,000	5,000	-	0%
2600	DFO	PLS	JOR9100260	56200	Energy	147,191	193,736	46,545	32%
2600	DFO	PLS	KEN9100260	51860	Custodial Personnel	79,880	216,616	136,736	171%
2600	DFO	PLS	KEN9100260	52100	State Health Insurance	34,020	56,700	22,680	67%
2600	DFO	PLS	KEN9100260	52200	Fica & Medicare	6,111	16,045	9,934	163%
2600	DFO	PLS	KEN9100260	52500	Unemployment Compensation	300	1,000	700	233%
2600	DFO	PLS	KEN9100260	52600	Workers' Compensation	600	4,000	3,400	567%
2600	DFO	PLS	KEN9100260	52900	Other Employee Benefits	316	795	479	152%
2600	DFO	PLS	KEN9100260	54100	Water, Sewer And Cleaning Svc	9,341	17,024	7,683	82%
2600	DFO	PLS	KEN9100260	56100	Supplies	21,030	21,030	-	0%
2600	DFO	PLS	KEN9100260	56200	Energy	156,615	6,866	(149,749)	-96%
2600	DFO	PLS	KEY9100260	51860	Custodial Personnel	32,494	37,756	5,262	16%
2600	DFO	PLS	KEY9100260	52100	State Health Insurance		11,340	11,340	N/A
2600	DFO	PLS	KEY9100260	52200	Fica & Medicare	1,983	2,803	820	41%
2600	DFO	PLS	KEY9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	KEY9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	PLS	KEY9100260	52900	Other Employee Benefits	142	130	(12)	-8%
2600	DFO	PLS	KEY9100260	54100	Water, Sewer And Cleaning Svc	2,713	3,415	702	26%
2600	DFO	PLS	KEY9100260	56100	Supplies	5,944	5,944	-	0%
2600	DFO	PLS	KEY9100260	56200	Energy	48,272	57,513	9,241	19%
2600	DFO	PLS	KIN9100260	54100	Water, Sewer And Cleaning Svc	10,000	1,574	(8,426)	-84%
2600	DFO	PLS	KIN9100260	56200	Energy	30,000	10,807	(19,193)	-64%
2600	DFO	PLS	LJA9100260	54100	Water, Sewer And Cleaning Svc	60,406	4,265	(56,141)	-93%
2600	DFO	PLS	LJA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	LJA9100260	56200	Energy	42,248	60,527	18,279	43%
2600	DFO	PLS	MAC9100260	54100	Water, Sewer And Cleaning Svc	86,107	4,914	(81,193)	-94%
2600	DFO	PLS	MAC9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MAC9100260	56200	Energy	65,000	2,677	(62,323)	-96%
2600	DFO	PLS	MAC9100260	51860	Custodial Personnel	76,303		(76,303)	-100%
2600	DFO	PLS	MAC9100260	52100	State Health Insurance	22,680		(22,680)	-100%
2600	DFO	PLS	MAC9100260	52200	Fica & Medicare	5,838		(5,838)	-100%
2600	DFO	PLS	MAC9100260	52500	Unemployment Compensation	400		(400)	-100%
2600	DFO	PLS	MAC9100260	52600	Workers' Compensation	800		(800)	-100%
2600	DFO	PLS	MAC9100260	52900	Other Employee Benefits	568		(568)	-100%
2600	DFO	PLS	MAR9100260	54100	Water, Sewer And Cleaning Svc	6,000	4,368	(1,632)	-27%
2600	DFO	PLS	MAR9100260	56200	Energy	75,000	96,682	21,682	29%
2600	DFO	PLS	MAR9100260	56100	Supplies	5,880		(5,880)	-100%
2600	DFO	PLS	MDL9100260	51860	Custodial Personnel		96,956	96,956	N/A
2600	DFO	PLS	MDL9100260	52100	State Health Insurance		22,680	22,680	N/A
2600	DFO	PLS	MDL9100260	52200	Fica & Medicare		7,250	7,250	N/A
2600	DFO	PLS	MDL9100260	52500	Unemployment Compensation		500	500	N/A
2600	DFO	PLS	MDL9100260	52600	Workers' Compensation		2,000	2,000	N/A
2600	DFO	PLS	MDL9100260	52900	Other Employee Benefits		257	257	N/A
2600	DFO	PLS	MDL9100260	54100	Water, Sewer And Cleaning Svc	11,825	8,207	(3,618)	-31%
2600	DFO	PLS	MDL9100260	56100	Supplies	13,063	13,063	-	0%
2600	DFO	PLS	MDL9100260	56200	Energy	73,704	132,357	58,653	80%
2600	DFO	PLS	MLK9100260	54100	Water, Sewer And Cleaning Svc	72,927	5,886	(67,041)	-92%
2600	DFO	PLS	MLK9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MLK9100260	56200	Energy	69,292	67,530	(1,762)	-3%
2600	DFO	PLS	MLK9100260	51860	Custodial Personnel	71,936		(71,936)	-100%
2600	DFO	PLS	MLK9100260	52100	State Health Insurance	22,680		(22,680)	-100%
2600	DFO	PLS	MLK9100260	52200	Fica & Medicare	5,504		(5,504)	-100%
2600	DFO	PLS	MLK9100260	52500	Unemployment Compensation	300		(300)	-100%
2600	DFO	PLS	MLK9100260	52600	Workers' Compensation	600		(600)	-100%
2600	DFO	PLS	MLK9100260	52900	Other Employee Benefits	285		(285)	-100%
2600	DFO	PLS	MTH9100260	51860	Custodial Personnel	54,503	77,309	22,806	42%
2600	DFO	PLS	MTH9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	PLS	MTH9100260	52200	Fica & Medicare	4,170	5,676	1,506	36%
2600	DFO	PLS	MTH9100260	52500	Unemployment Compensation	200	300	100	50%
2600	DFO	PLS	MTH9100260	52600	Workers' Compensation	400	1,200	800	200%
2600	DFO	PLS	MTH9100260	52900	Other Employee Benefits	216	288	72	33%
2600	DFO	PLS	MTH9100260	54100	Water, Sewer And Cleaning Svc	4,119	5,787	1,668	40%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	MTH9100260	56100	Supplies	7,573	7,573	-	0%
2600	DFO	PLS	MTH9100260	56200	Energy	59,187	53,476	(5,711)	-10%
2600	DFO	PLS	MUS9100260	54100	Water, Sewer And Cleaning Svc	1,500	869	(631)	-42%
2600	DFO	PLS	MUS9100260	56200	Energy	2,000	4,858	2,858	143%
2600	DFO	PLS	NCE9100260	54100	Water, Sewer And Cleaning Svc	87,447	5,632	(81,815)	-94%
2600	DFO	PLS	NCE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	NCE9100260	56200	Energy	100,147	151,030	50,883	51%
2600	DFO	PLS	NCE9100260	51860	Custodial Personnel	46,579		(46,579)	-100%
2600	DFO	PLS	NCE9100260	52100	State Health Insurance	22,680		(22,680)	-100%
2600	DFO	PLS	NCE9100260	52200	Fica & Medicare	3,564		(3,564)	-100%
2600	DFO	PLS	NCE9100260	52500	Unemployment Compensation	400		(400)	-100%
2600	DFO	PLS	NCE9100260	52600	Workers' Compensation	800		(800)	-100%
2600	DFO	PLS	NCE9100260	52900	Other Employee Benefits	215		(215)	-100%
2600	DFO	PLS	NOR9100260	51860	Custodial Personnel	161,884	254,722	92,838	57%
2600	DFO	PLS	NOR9100260	52100	State Health Insurance	45,360	22,680	(22,680)	-50%
2600	DFO	PLS	NOR9100260	52200	Fica & Medicare	12,385	19,313	6,928	56%
2600	DFO	PLS	NOR9100260	52500	Unemployment Compensation	800	1,300	500	63%
2600	DFO	PLS	NOR9100260	52600	Workers' Compensation	1,600	5,200	3,600	225%
2600	DFO	PLS	NOR9100260	52900	Other Employee Benefits	653	889	236	36%
2600	DFO	PLS	NOR9100260	54100	Water, Sewer And Cleaning Svc	11,745	19,654	7,909	67%
2600	DFO	PLS	NOR9100260	56100	Supplies	19,663	19,663	-	0%
2600	DFO	PLS	NOR9100260	56200	Energy	124,720	179,329	54,609	44%
2600	DFO	PLS	PLS9100260	51420	Salary Of Clerical Staff	193,920	52,770	(141,150)	-73%
2600	DFO	PLS	PLS9100260	51860	Custodial Personnel	73,513	65,959	(7,554)	-10%
2600	DFO	PLS	PLS9100260	51900	Oth Management Personnel	137,588	136,931	(657)	0%
2600	DFO	PLS	PLS9100260	51910	Oth Administrative Personnel	46,185	44,886	(1,299)	-3%
2600	DFO	PLS	PLS9100260	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
2600	DFO	PLS	PLS9100260	52200	Fica & Medicare	26,092	21,836	(4,256)	-16%
2600	DFO	PLS	PLS9100260	52300	Teachers Retirement System	56,560	46,046	(10,514)	-19%
2600	DFO	PLS	PLS9100260	52500	Unemployment Compensation	900	800	(100)	-11%
2600	DFO	PLS	PLS9100260	52600	Workers' Compensation	1,800	3,200	1,400	78%
2600	DFO	PLS	PLS9100260	52900	Other Employee Benefits	1,348	1,149	(199)	-15%
2600	DFO	PLS	PLS9100260	54100	Water, Sewer And Cleaning Svc	27,000	27,000	-	0%
2600	DFO	PLS	PLS9100260	54300	Repair And Maintenance Service	45,000	45,000	-	0%
2600	DFO	PLS	PLS9100260	54420	Rental Of Equipment Or Vehicle		15,000	15,000	N/A
2600	DFO	PLS	PLS9100260	54440	Other Rentals	39,000	41,000	2,000	5%
2600	DFO	PLS	PLS9100260	54900	Other Purch Prop Services	110,000	100,000	(10,000)	-9%
2600	DFO	PLS	PLS9100260	55950	Other Purchased Services	(406,000)	439,000	845,000	-208%
2600	DFO	PLS	PLS9100260	56100	Supplies	100,000	100,000	-	0%
2600	DFO	PLS	PLS9100260	56160	Expendable Computer Equipment	15,000	15,000	-	0%
2600	DFO	PLS	PLS9100260	56200	Energy	200,000	150,000	(50,000)	-25%
2600	DFO	PLS	PLS9100260	58100	Dues And Fees		3,500	3,500	N/A
2600	DFO	PLS	PLS9100261	51900	Oth Management Personnel	2,137,055	2,501,393	364,338	17%
2600	DFO	PLS	PLS9100261	52100	State Health Insurance	555,660	635,040	79,380	14%
2600	DFO	PLS	PLS9100261	52200	Fica & Medicare	158,707	182,873	24,166	15%
2600	DFO	PLS	PLS9100261	52300	Teachers Retirement System	92,844	95,993	3,149	3%
2600	DFO	PLS	PLS9100261	52500	Unemployment Compensation	6,200	7,400	1,200	19%
2600	DFO	PLS	PLS9100261	52600	Workers' Compensation	12,400	29,600	17,200	139%
2600	DFO	PLS	PLS9100261	52900	Other Employee Benefits	11,856	13,627	1,771	15%
2600	DFO	PLS	PLS9100261	53000	Purch Professional & Technical	490,000	312,000	(178,000)	-36%
2600	DFO	PLS	PLS9100261	53320	Drug & Alcohol Testing, Finger		1,000	1,000	N/A
2600	DFO	PLS	PLS9100261	54100	Water, Sewer And Cleaning Svc	1,177,161	673,653	(503,508)	-43%
2600	DFO	PLS	PLS9100261	54300	Repair And Maintenance Service	1,240,000	940,000	(300,000)	-24%
2600	DFO	PLS	PLS9100261	54420	Rental Of Equipment Or Vehicle	17,000	17,000	-	0%
2600	DFO	PLS	PLS9100261	54900	Other Purch Prop Services	430,000	430,000	-	0%
2600	DFO	PLS	PLS9100261	55320	Communication Web based Subscr	28,000	28,500	500	2%
2600	DFO	PLS	PLS9100261	56100	Supplies	604,000	604,000	-	0%
2600	DFO	PLS	PLS9100261	56120	Computer Software		2,000	2,000	N/A
2600	DFO	PLS	PLS9100261	56200	Energy	150,000	100,000	(50,000)	-33%
2600	DFO	PLS	PLS9100261	57300	Purch Eqp Noncom	186,000		(186,000)	-100%
2600	DFO	PLS	PLS9100263	54300	Repair And Maintenance Service	465,000	540,000	75,000	16%
2600	DFO	PLS	PLS9100264	51900	Oth Management Personnel	303,073	241,055	(62,018)	-20%
2600	DFO	PLS	PLS9100264	52100	State Health Insurance	124,740	56,700	(68,040)	-55%
2600	DFO	PLS	PLS9100264	52200	Fica & Medicare	23,186	17,790	(5,396)	-23%
2600	DFO	PLS	PLS9100264	52300	Teachers Retirement System	15,064	14,223	(841)	-6%
2600	DFO	PLS	PLS9100264	52500	Unemployment Compensation	1,100	900	(200)	-18%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	PLS9100264	52600	Workers' Compensation	2,200	3,600	1,400	64%
2600	DFO	PLS	PLS9100264	52900	Other Employee Benefits	1,759	805	(954)	-54%
2600	DFO	PLS	PLS9100264	53000	Purch Professional & Technical	50,000	50,000	-	0%
2600	DFO	PLS	PLS9100264	54100	Water, Sewer And Cleaning Svc	305,000	305,000	-	0%
2600	DFO	PLS	PLS9100264	54300	Repair And Maintenance Service	15,000	15,000	-	0%
2600	DFO	PLS	PLS9100264	54420	Rental Of Equipment Or Vehicle	40,000	40,000	-	0%
2600	DFO	PLS	PLS9100264	54900	Other Purch Prop Services	375,000	360,000	(15,000)	-4%
2600	DFO	PLS	PLS9100264	55950	Other Purchased Services	18,500	18,500	-	0%
2600	DFO	PLS	PLS9100264	56100	Supplies	320,000	320,000	-	0%
2600	DFO	PLS	PLS9100264	56150	Expendable Equipment	93,500	78,500	(15,000)	-16%
2600	DFO	PLS	PLS9100264	57300	Purch Eqp Noncom	55,000		(55,000)	-100%
2600	DFO	PLS	PLS9100265	56120	Computer Software		27,500	27,500	N/A
2600	DFO	PLS	PLS9100265	56200	Energy	387,595	182,595	(205,000)	-53%
2600	DFO	PLS	RCH9100260	51860	Custodial Personnel	22,689	45,438	22,749	100%
2600	DFO	PLS	RCH9100260	52100	State Health Insurance	11,340	22,680	11,340	100%
2600	DFO	PLS	RCH9100260	52200	Fica & Medicare	1,736	3,272	1,536	88%
2600	DFO	PLS	RCH9100260	52500	Unemployment Compensation	100	200	100	100%
2600	DFO	PLS	RCH9100260	52600	Workers' Compensation	200	800	600	300%
2600	DFO	PLS	RCH9100260	52900	Other Employee Benefits	317	405	88	28%
2600	DFO	PLS	RCH9100260	54100	Water, Sewer And Cleaning Svc	83,955	9,367	(74,588)	-89%
2600	DFO	PLS	RCH9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	RCH9100260	56200	Energy	103,028	118,962	15,934	15%
2600	DFO	PLS	RES9100260	51860	Custodial Personnel	45,318	66,579	21,261	47%
2600	DFO	PLS	RES9100260	52100	State Health Insurance	22,680	34,020	11,340	50%
2600	DFO	PLS	RES9100260	52200	Fica & Medicare	3,467	4,794	1,327	38%
2600	DFO	PLS	RES9100260	52500	Unemployment Compensation	200	300	100	50%
2600	DFO	PLS	RES9100260	52600	Workers' Compensation	400	1,200	800	200%
2600	DFO	PLS	RES9100260	52900	Other Employee Benefits	180	256	76	42%
2600	DFO	PLS	RES9100260	54100	Water, Sewer And Cleaning Svc	2,332	3,151	819	35%
2600	DFO	PLS	RES9100260	56100	Supplies	6,909	6,909	-	0%
2600	DFO	PLS	RES9100260	56200	Energy	58,708	56,641	(2,067)	-4%
2600	DFO	PLS	RIG9100260	54100	Water, Sewer And Cleaning Svc	89,991	5,606	(84,385)	-94%
2600	DFO	PLS	RIG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	RIG9100260	56200	Energy	57,445	83,715	26,270	46%
2600	DFO	PLS	RIV9100260	51860	Custodial Personnel	63,884	62,429	(1,455)	-2%
2600	DFO	PLS	RIV9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	PLS	RIV9100260	52200	Fica & Medicare	4,888	4,580	(308)	-6%
2600	DFO	PLS	RIV9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	RIV9100260	52600	Workers' Compensation	600	1,200	600	100%
2600	DFO	PLS	RIV9100260	52900	Other Employee Benefits	253	222	(31)	-12%
2600	DFO	PLS	RIV9100260	54100	Water, Sewer And Cleaning Svc	2,468	4,365	1,897	77%
2600	DFO	PLS	RIV9100260	56100	Supplies	6,511	6,511	-	0%
2600	DFO	PLS	RIV9100260	56200	Energy	40,669	49,349	8,680	21%
2600	DFO	PLS	RMA9100260	51860	Custodial Personnel	138,200	119,860	(18,340)	-13%
2600	DFO	PLS	RMA9100260	52100	State Health Insurance	56,700	22,680	(34,020)	-60%
2600	DFO	PLS	RMA9100260	52200	Fica & Medicare	10,573	8,987	(1,586)	-15%
2600	DFO	PLS	RMA9100260	52500	Unemployment Compensation	700	600	(100)	-14%
2600	DFO	PLS	RMA9100260	52600	Workers' Compensation	1,400	2,400	1,000	71%
2600	DFO	PLS	RMA9100260	52900	Other Employee Benefits	559	408	(151)	-27%
2600	DFO	PLS	RMA9100260	54100	Water, Sewer And Cleaning Svc	9,000	3,553	(5,447)	-61%
2600	DFO	PLS	RMA9100260	56100	Supplies	11,880	11,880	-	0%
2600	DFO	PLS	RMA9100260	56200	Energy	100,000	117,497	17,497	17%
2600	DFO	PLS	RTH9100260	51860	Custodial Personnel	25,506	50,150	24,644	97%
2600	DFO	PLS	RTH9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	RTH9100260	52200	Fica & Medicare	1,952	3,725	1,773	91%
2600	DFO	PLS	RTH9100260	52500	Unemployment Compensation	100	200	100	100%
2600	DFO	PLS	RTH9100260	52600	Workers' Compensation	200	800	600	300%
2600	DFO	PLS	RTH9100260	52900	Other Employee Benefits	101	187	86	85%
2600	DFO	PLS	RTH9100260	54100	Water, Sewer And Cleaning Svc	72,366	4,910	(67,456)	-93%
2600	DFO	PLS	RTH9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	RTH9100260	56200	Energy	59,342	60,306	964	2%
2600	DFO	PLS	SHW9100260	51860	Custodial Personnel	107,051	219,293	112,242	105%
2600	DFO	PLS	SHW9100260	52100	State Health Insurance	34,020	79,380	45,360	133%
2600	DFO	PLS	SHW9100260	52200	Fica & Medicare	8,190	16,067	7,877	96%
2600	DFO	PLS	SHW9100260	52500	Unemployment Compensation	400	1,000	600	150%
2600	DFO	PLS	SHW9100260	52600	Workers' Compensation	800	4,000	3,200	400%

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2600	DFO	PLS	SHW9100260	52900	Other Employee Benefits	662	1,067	405	61%
2600	DFO	PLS	SHW9100260	54100	Water, Sewer And Cleaning Svc	11,449	15,445	3,996	35%
2600	DFO	PLS	SHW9100260	56100	Supplies	18,434	18,434	-	0%
2600	DFO	PLS	SHW9100260	56200	Energy	252,816	365,399	112,583	45%
2600	DFO	PLS	SOC9100260	51860	Custodial Personnel	53,628	61,989	8,361	16%
2600	DFO	PLS	SOC9100260	52100	State Health Insurance	11,340	22,680	11,340	100%
2600	DFO	PLS	SOC9100260	52200	Fica & Medicare	4,103	4,549	446	11%
2600	DFO	PLS	SOC9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	SOC9100260	52600	Workers' Compensation	600	1,200	600	100%
2600	DFO	PLS	SOC9100260	52900	Other Employee Benefits	221	204	(17)	-8%
2600	DFO	PLS	SOC9100260	54100	Water, Sewer And Cleaning Svc	5,760	6,634	874	15%
2600	DFO	PLS	SOC9100260	56100	Supplies	7,074	7,074	-	0%
2600	DFO	PLS	SOC9100260	56200	Energy	55,939	58,535	2,596	5%
2600	DFO	PLS	SPC9100260	51860	Custodial Personnel	240,850	239,699	(1,151)	0%
2600	DFO	PLS	SPC9100260	52100	State Health Insurance	147,420	113,400	(34,020)	-23%
2600	DFO	PLS	SPC9100260	52200	Fica & Medicare	18,425	17,363	(1,062)	-6%
2600	DFO	PLS	SPC9100260	52500	Unemployment Compensation	1,100	1,100	-	0%
2600	DFO	PLS	SPC9100260	52600	Workers' Compensation	2,200	4,400	2,200	100%
2600	DFO	PLS	SPC9100260	52900	Other Employee Benefits	1,641	1,622	(19)	-1%
2600	DFO	PLS	SPC9100260	54100	Water, Sewer And Cleaning Svc	33,000	27,306	(5,694)	-17%
2600	DFO	PLS	SPC9100260	56100	Supplies	21,000	21,000	-	0%
2600	DFO	PLS	SPC9100260	56200	Energy	181,606	304,209	122,603	68%
2600	DFO	PLS	STE9100260	51860	Custodial Personnel	37,530	41,101	3,571	10%
2600	DFO	PLS	STE9100260	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2600	DFO	PLS	STE9100260	52200	Fica & Medicare	2,872	2,959	87	3%
2600	DFO	PLS	STE9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	STE9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	PLS	STE9100260	52900	Other Employee Benefits	376	389	13	3%
2600	DFO	PLS	STE9100260	54100	Water, Sewer And Cleaning Svc	2,413	1,492	(921)	-38%
2600	DFO	PLS	STE9100260	56100	Supplies	2,179	2,179	-	0%
2600	DFO	PLS	STE9100260	56200	Energy	25,804	37,493	11,689	45%
2600	DFO	PLS	STM9100260	54100	Water, Sewer And Cleaning Svc	52,070	3,741	(48,329)	-93%
2600	DFO	PLS	STM9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	STM9100260	56200	Energy	51,439	61,221	9,782	19%
2600	DFO	PLS	STM9100260	51860	Custodial Personnel	13,911		(13,911)	-100%
2600	DFO	PLS	STM9100260	52200	Fica & Medicare	1,065		(1,065)	-100%
2600	DFO	PLS	STM9100260	52500	Unemployment Compensation	100		(100)	-100%
2600	DFO	PLS	STM9100260	52600	Workers' Compensation	200		(200)	-100%
2600	DFO	PLS	STM9100260	52900	Other Employee Benefits	60		(60)	-100%
2600	DFO	PLS	THR9100260	54100	Water, Sewer And Cleaning Svc		313	313	N/A
2600	DFO	PLS	THR9100260	56200	Energy		7,299	7,299	N/A
2600	DFO	PLS	VET9100260	51860	Custodial Personnel	44,900	43,847	(1,053)	-2%
2600	DFO	PLS	VET9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	VET9100260	52200	Fica & Medicare	3,435	3,240	(195)	-6%
2600	DFO	PLS	VET9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	VET9100260	52600	Workers' Compensation	400	800	400	100%
2600	DFO	PLS	VET9100260	52900	Other Employee Benefits	178	134	(44)	-25%
2600	DFO	PLS	VET9100260	54100	Water, Sewer And Cleaning Svc	80,922	5,565	(75,357)	-93%
2600	DFO	PLS	VET9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	VET9100260	56200	Energy	73,127	2,042	(71,085)	-97%
2600	DFO	PLS	WAD9100260	51860	Custodial Personnel	65,019	45,302	(19,717)	-30%
2600	DFO	PLS	WAD9100260	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2600	DFO	PLS	WAD9100260	52200	Fica & Medicare	4,974	3,262	(1,712)	-34%
2600	DFO	PLS	WAD9100260	52500	Unemployment Compensation	300	200	(100)	-33%
2600	DFO	PLS	WAD9100260	52600	Workers' Compensation	600	800	200	33%
2600	DFO	PLS	WAD9100260	52900	Other Employee Benefits	257	173	(84)	-33%
2600	DFO	PLS	WAD9100260	54100	Water, Sewer And Cleaning Svc	4,519	13,095	8,576	190%
2600	DFO	PLS	WAD9100260	56100	Supplies	6,208	6,208	-	0%
2600	DFO	PLS	WAD9100260	56200	Energy	50,584	61,572	10,988	22%
2600	DFO	PLS	WDL9100260	51860	Custodial Personnel	21,315	21,935	620	3%
2600	DFO	PLS	WDL9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	WDL9100260	52200	Fica & Medicare	1,631	1,579	(52)	-3%
2600	DFO	PLS	WDL9100260	52500	Unemployment Compensation	100	100	-	0%
2600	DFO	PLS	WDL9100260	52600	Workers' Compensation	200	400	200	100%
2600	DFO	PLS	WDL9100260	52900	Other Employee Benefits	85	84	(1)	-1%
2600	DFO	PLS	WDL9100260	54100	Water, Sewer And Cleaning Svc	500	313	(187)	-37%

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2600	DFO	PLS	WDL9100260	56100	Supplies	3,500	3,500	-	0%
2600	DFO	PLS	WES9100260	54100	Water, Sewer And Cleaning Svc	58,162	4,343	(53,819)	-93%
2600	DFO	PLS	WES9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WES9100260	56200	Energy	51,509	62,225	10,716	21%
2600	DFO	PLS	WES9100260	51860	Custodial Personnel	55,182		(55,182)	-100%
2600	DFO	PLS	WES9100260	52100	State Health Insurance	22,680		(22,680)	-100%
2600	DFO	PLS	WES9100260	52200	Fica & Medicare	4,222		(4,222)	-100%
2600	DFO	PLS	WES9100260	52500	Unemployment Compensation	200		(200)	-100%
2600	DFO	PLS	WES9100260	52600	Workers' Compensation	400		(400)	-100%
2600	DFO	PLS	WES9100260	52900	Other Employee Benefits	700		(700)	-100%
2600	DFO	PLS	WYN9100260	54100	Water, Sewer And Cleaning Svc	72,034	14,308	(57,726)	-80%
2600	DFO	PLS	WYN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WYN9100260	56200	Energy	65,071	63,756	(1,315)	-2%
2500	DFO	REC	REC9100250	51420	Salary Of Clerical Staff	101,204	100,861	(343)	0%
2500	DFO	REC	REC9100250	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2500	DFO	REC	REC9100250	52200	Fica & Medicare	7,743	7,574	(169)	-2%
2500	DFO	REC	REC9100250	52300	Teachers Retirement System	21,395	19,860	(1,535)	-7%
2500	DFO	REC	REC9100250	52500	Unemployment Compensation	400	400	-	0%
2500	DFO	REC	REC9100250	52600	Workers' Compensation	800	1,600	800	100%
2500	DFO	REC	REC9100250	52900	Other Employee Benefits	400	380	(20)	-5%
2500	DFO	REC	REC9100250	53000	Purch Professional & Technical	75,000	27,000	(48,000)	-64%
2500	DFO	REC	REC9100250	54300	Repair And Maintenance Service	5,000	2,000	(3,000)	-60%
2500	DFO	REC	REC9100250	54320	Repair Services - Technology	1,600	1,000	(600)	-38%
2500	DFO	REC	REC9100250	54900	Other Purch Prop Services	10,000	10,000	-	0%
2500	DFO	REC	REC9100250	55800	Travel - Employees	500	500	-	0%
2500	DFO	REC	REC9100250	56100	Supplies	4,000	6,500	2,500	63%
2500	DFO	REC	REC9100250	56110	Supplies-Technology	1,000	1,000	-	0%
2500	DFO	REC	REC9100250	58100	Dues And Fees	100	50	(50)	-50%
2500	DFO	REC	REC9100250	55950	Other Purchased Services	2,000		(2,000)	-100%
2500	DFO	REC	REC9100250	56150	Expendable Equipment	1,000		(1,000)	-100%
2500	DFO	REC	REC9100250	58900	Other Expenditures	50		(50)	-100%
2600	DFO	REC	REC9100260	54300	Repair And Maintenance Service	500	500	-	0%
2600	DFO	REC	REC9100260	56200	Energy		2,200	2,200	N/A
2700	DFO	TRN	TRN1320270	51420	Salary Of Clerical Staff	408,279	350,782	(57,497)	-14%
2700	DFO	TRN	TRN1320270	51900	Oth Management Personnel	92,137	92,361	224	0%
2700	DFO	TRN	TRN1320270	51910	Oth Administrative Personnel	311,493	328,682	17,189	6%
2700	DFO	TRN	TRN1320270	52100	State Health Insurance	170,100	170,100	-	0%
2700	DFO	TRN	TRN1320270	52200	Fica & Medicare	59,210	56,488	(2,722)	-5%
2700	DFO	TRN	TRN1320270	52300	Teachers Retirement System	163,621	151,455	(12,166)	-7%
2700	DFO	TRN	TRN1320270	52500	Unemployment Compensation	2,000	2,000	-	0%
2700	DFO	TRN	TRN1320270	52600	Workers' Compensation	4,000	8,000	4,000	100%
2700	DFO	TRN	TRN1320270	52900	Other Employee Benefits	3,058	3,164	106	3%
2700	DFO	TRN	TRN1320270	53000	Purch Professional & Technical	80,000	80,000	-	0%
2700	DFO	TRN	TRN1320270	53100	Contracted Service - Admin	10,000	10,000	-	0%
2700	DFO	TRN	TRN1320270	54300	Repair And Maintenance Service	50,000	54,000	4,000	8%
2700	DFO	TRN	TRN1320270	55800	Travel - Employees		3,000	3,000	N/A
2700	DFO	TRN	TRN1320270	55950	Other Purchased Services	8,000	5,000	(3,000)	-38%
2700	DFO	TRN	TRN1320270	56100	Supplies	15,000	10,000	(5,000)	-33%
2700	DFO	TRN	TRN1320270	56120	Computer Software	60,000	60,000	-	0%
2700	DFO	TRN	TRN1320270	58100	Dues And Fees	30,000	30,000	-	0%
2700	DFO	TRN	TRN1320270	54420	Rental Of Equipment Or Vehicle	1,000		(1,000)	-100%
2700	DFO	TRN	TRN1320270	55320	Communication Web based Subscr	2,000		(2,000)	-100%
2700	DFO	TRN	TRN1320270	57300	Purch Eqp Noncom	20,000		(20,000)	-100%
2700	DFO	TRN	TRN1320272	51800	Bus Drivers	2,935,740	3,279,388	343,648	12%
2700	DFO	TRN	TRN1320272	51810	Maint/Trans Mech/Security/Whse	168,266	218,709	50,443	30%
2700	DFO	TRN	TRN1320272	52100	State Health Insurance	1,122,660	1,043,280	(79,380)	-7%
2700	DFO	TRN	TRN1320272	52200	Fica & Medicare	188,346	261,390	73,044	39%
2700	DFO	TRN	TRN1320272	52500	Unemployment Compensation	17,500	21,600	4,100	23%
2700	DFO	TRN	TRN1320272	52600	Workers' Compensation	35,000	86,400	51,400	147%
2700	DFO	TRN	TRN1320272	52900	Other Employee Benefits	16,793	19,321	2,528	15%
2700	DFO	TRN	TRN1320274	51800	Bus Drivers	1,036,353	1,072,528	36,175	3%
2700	DFO	TRN	TRN1320274	51810	Maint/Trans Mech/Security/Whse	93,294	113,571	20,277	22%
2700	DFO	TRN	TRN1320274	52100	State Health Insurance	442,260	521,640	79,380	18%
2700	DFO	TRN	TRN1320274	52200	Fica & Medicare	70,127	87,487	17,360	25%
2700	DFO	TRN	TRN1320274	52500	Unemployment Compensation	6,000	7,700	1,700	28%
2700	DFO	TRN	TRN1320274	52600	Workers' Compensation	12,000	30,800	18,800	157%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2700	DFO	TRN	TRN1320274	52900	Other Employee Benefits	5,864	7,772	1,908	33%
2700	DFO	TRN	TRN1320274	56100	Supplies	35,000		(35,000)	-100%
2700	DFO	TRN	TRN1320275	51810	Maint/Trans Mech/Security/Whse	504,644	481,794	(22,850)	-5%
2700	DFO	TRN	TRN1320275	51910	Oth Administrative Personnel	101,195	99,847	(1,348)	-1%
2700	DFO	TRN	TRN1320275	52100	State Health Insurance	136,080	113,400	(22,680)	-17%
2700	DFO	TRN	TRN1320275	52200	Fica & Medicare	44,336	42,726	(1,610)	-4%
2700	DFO	TRN	TRN1320275	52300	Teachers Retirement System	21,393	19,593	(1,800)	-8%
2700	DFO	TRN	TRN1320275	52500	Unemployment Compensation	1,500	1,500	-	0%
2700	DFO	TRN	TRN1320275	52600	Workers' Compensation	3,000	6,000	3,000	100%
2700	DFO	TRN	TRN1320275	52900	Other Employee Benefits	3,030	2,897	(133)	-4%
2700	DFO	TRN	TRN1320275	54300	Repair And Maintenance Service	300,000	325,000	25,000	8%
2700	DFO	TRN	TRN1320275	56100	Supplies	750,000	880,000	130,000	17%
2700	DFO	TRN	TRN1320275	56200	Energy	1,500,000	1,394,695	(105,305)	-7%
2700	DFO	TRN	TRN1320275	54100	Water, Sewer And Cleaning Svc	12,000		(12,000)	-100%
2700	DFO	TRN	TRN9100270	51900	Oth Management Personnel	58,355	88,801	30,446	52%
2700	DFO	TRN	TRN9100270	52100	State Health Insurance	22,680	34,020	11,340	50%
2700	DFO	TRN	TRN9100270	52200	Fica & Medicare	4,465	6,394	1,929	43%
2700	DFO	TRN	TRN9100270	52300	Teachers Retirement System	12,337	17,434	5,097	41%
2700	DFO	TRN	TRN9100270	52500	Unemployment Compensation	300	300	-	0%
2700	DFO	TRN	TRN9100270	52600	Workers' Compensation	600	1,200	600	100%
2700	DFO	TRN	TRN9100270	52900	Other Employee Benefits	242	327	85	35%
2700	DFO	TRN	TRN9100270	51420	Salary Of Clerical Staff	44,166		(44,166)	-100%
2700	DFO	TRN	TRN9100270	54440	Other Rentals	3,000		(3,000)	-100%
2800	DFO	TRN	TRN1320280	51800	Bus Drivers	186,000		(186,000)	-100%
2800	DFO	TRN	TRN1320280	52200	Fica & Medicare	11,953		(11,953)	-100%
2800	DFO	TRN	TRN1320280	52500	Unemployment Compensation	2,500		(2,500)	-100%
2800	DFO	TRN	TRN1320280	52600	Workers' Compensation	5,000		(5,000)	-100%
2800	DFO	TRN	TRN1320280	52900	Other Employee Benefits	735		(735)	-100%
2800	DHR	HRS	HRS9100280	51210	Deputy/Assist Superintendent	130,990	123,296	(7,694)	-6%
2800	DHR	HRS	HRS9100280	51420	Salary Of Clerical Staff	583,007	625,558	42,551	7%
2800	DHR	HRS	HRS9100280	51900	Oth Management Personnel	423,246	433,808	10,562	2%
2800	DHR	HRS	HRS9100280	51910	Oth Administrative Personnel	147,255	112,283	(34,972)	-24%
2800	DHR	HRS	HRS9100280	52100	State Health Insurance	238,140	249,480	11,340	5%
2800	DHR	HRS	HRS9100280	52200	Fica & Medicare	98,104	94,466	(3,638)	-4%
2800	DHR	HRS	HRS9100280	52300	Teachers Retirement System	266,453	249,643	(16,810)	-6%
2800	DHR	HRS	HRS9100280	52500	Unemployment Compensation	3,000	2,949	(51)	-2%
2800	DHR	HRS	HRS9100280	52600	Workers' Compensation	6,000	11,796	5,796	97%
2800	DHR	HRS	HRS9100280	52900	Other Employee Benefits	5,068	4,853	(215)	-4%
2800	DHR	HRS	HRS9100280	53000	Purch Professional & Technical	330,462	332,640	2,178	1%
2800	DHR	HRS	HRS9100280	53100	Contracted Service - Admin	8,000	5,000	(3,000)	-38%
2800	DHR	HRS	HRS9100280	53320	Drug & Alcohol Testing, Finger	51,500	28,200	(23,300)	-45%
2800	DHR	HRS	HRS9100280	54410	Rental Of Land Or Buildings	550	550	-	0%
2800	DHR	HRS	HRS9100280	55300	Communication	6,400	4,400	(2,000)	-31%
2800	DHR	HRS	HRS9100280	55320	Communication Web based Subscr	14,750	52,672	37,922	257%
2800	DHR	HRS	HRS9100280	55800	Travel - Employees	3,000	3,000	-	0%
2800	DHR	HRS	HRS9100280	55950	Other Purchased Services	(351,074)	10,000	361,074	-103%
2800	DHR	HRS	HRS9100280	56100	Supplies	9,500	9,500	-	0%
2800	DHR	HRS	HRS9100280	56110	Supplies-Technology	2,450	2,450	-	0%
2800	DHR	HRS	HRS9100280	56120	Computer Software	32,400	33,372	972	3%
2800	DHR	HRS	HRS9100280	56160	Expendable Computer Equipment	500	500	-	0%
2800	DHR	HRS	HRS9100280	56420	Books And Periodicals	630	658	28	4%
2800	DHR	HRS	HRS9100280	58100	Dues And Fees	2,000	1,000	(1,000)	-50%
2800	DHR	HRS	HRS9100280	51990	Oth Salaries And Compensation	11,884		(11,884)	-100%
2800	DHR	HRS	HRS9100280	56150	Expendable Equipment	57,400		(57,400)	-100%
2300	DHR	PRM	PRM9100230	55200	Insurance (Other Than Emp Bene	233,131	312,586	79,455	34%
2600	DHR	PRM	PRM9100260	55200	Insurance (Other Than Emp Bene	700,000	647,813	(52,187)	-7%
2700	DHR	PRM	PRM9100270	55200	Insurance (Other Than Emp Bene	1,000,000	881,030	(118,970)	-12%
2800	DHR	PRM	PRM9100280	55320	Communication Web based Subscr		9,000	9,000	N/A
2800	DHR	PRM	PRM9100280	56150	Expendable Equipment		47,000	47,000	N/A
2800	DHR	PRM	PRM9100280	56200	Energy		1,500	1,500	N/A
2800	DIS	ENT	ENT9100220	54320	Repair Services - Technology		9,000	9,000	N/A
2800	DIS	ENT	ENT9100220	55300	Communication		18,000	18,000	N/A
2800	DIS	ENT	ENT9100220	55320	Communication Web based Subscr		740,200	740,200	N/A
2800	DIS	ENT	ENT9100220	55800	Travel - Employees		1,600	1,600	N/A
2800	DIS	ENT	ENT9100220	56110	Supplies-Technology		6,000	6,000	N/A
2800	DIS	ENT	ENT9100220	56160	Expendable Computer Equipment		2,000	2,000	N/A

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2800	DIS	ENT	ENT9100220	57340	Purchase Or Lease - Computers		15,000	15,000	N/A
2800	DIS	ENT	ENT9100280	51420	Salary Of Clerical Staff	32,640	32,322	(318)	-1%
2800	DIS	ENT	ENT9100280	51900	Oth Management Personnel	105,050	106,792	1,742	2%
2800	DIS	ENT	ENT9100280	51910	Oth Administrative Personnel	1,459,094	1,595,763	136,669	9%
2800	DIS	ENT	ENT9100280	52100	State Health Insurance	260,820	249,480	(11,340)	-4%
2800	DIS	ENT	ENT9100280	52200	Fica & Medicare	119,351	126,471	7,120	6%
2800	DIS	ENT	ENT9100280	52300	Teachers Retirement System	325,417	340,602	15,185	5%
2800	DIS	ENT	ENT9100280	52500	Unemployment Compensation	2,600	2,800	200	8%
2800	DIS	ENT	ENT9100280	52600	Workers' Compensation	5,200	11,200	6,000	115%
2800	DIS	ENT	ENT9100280	52900	Other Employee Benefits	6,379	6,479	100	2%
2800	DIS	ENT	ENT9100280	53000	Purch Professional & Technical	28,000	21,000	(7,000)	-25%
2800	DIS	ENT	ENT9100280	54320	Repair Services - Technology	543,850	471,950	(71,900)	-13%
2800	DIS	ENT	ENT9100280	55320	Communication Web based Subscr	952,650	157,450	(795,200)	-83%
2800	DIS	ENT	ENT9100280	55950	Other Purchased Services	(249,000)	500	249,500	-100%
2800	DIS	ENT	ENT9100280	56100	Supplies	1,000	600	(400)	-40%
2800	DIS	ENT	ENT9100280	56110	Supplies-Technology	8,000	2,000	(6,000)	-75%
2800	DIS	ENT	ENT9100280	56120	Computer Software	22,500	2,500	(20,000)	-89%
2800	DIS	ENT	ENT9100280	56150	Expendable Equipment		500	500	N/A
2800	DIS	ENT	ENT9100280	56160	Expendable Computer Equipment	46,100	46,052	(48)	0%
2800	DIS	ENT	ENT9100280	56420	Books And Periodicals	250	250	-	0%
2800	DIS	ENT	ENT9100280	58100	Dues And Fees	250	250	-	0%
2800	DIS	ENT	ENT9100280	51860	Custodial Personnel	20,797		(20,797)	-100%
2800	DIS	ENT	ENT9100280	55300	Communication	18,000		(18,000)	-100%
2800	DIS	ENT	ENT9100280	55800	Travel - Employees	2,700		(2,700)	-100%
2800	DIS	ENT	ENT9100280	57340	Purchase Or Lease - Computers	92,000		(92,000)	-100%
2600	DIS	INF	INF9100261	51860	Custodial Personnel		20,618	20,618	N/A
2600	DIS	INF	INF9100261	52100	State Health Insurance		11,340	11,340	N/A
2600	DIS	INF	INF9100261	52200	Fica & Medicare		1,485	1,485	N/A
2600	DIS	INF	INF9100261	52500	Unemployment Compensation		100	100	N/A
2600	DIS	INF	INF9100261	52600	Workers' Compensation		400	400	N/A
2600	DIS	INF	INF9100261	52900	Other Employee Benefits		293	293	N/A
2600	DIS	INF	INF9100261	54100	Water, Sewer And Cleaning Svc	3,600	3,600	-	0%
2600	DIS	INF	INF9100261	56100	Supplies	5,000	5,000	-	0%
2600	DIS	INF	INF9100261	56200	Energy	170,000	170,000	-	0%
2600	DIS	INF	INF9100261	53000	Purch Professional & Technical	10,000		(10,000)	-100%
2600	DIS	INF	INF9100261	54300	Repair And Maintenance Service	9,900		(9,900)	-100%
2600	DIS	INF	INF9100261	55950	Other Purchased Services	250		(250)	-100%
2600	DIS	INF	INF9100261	56110	Supplies-Technology	250		(250)	-100%
2600	DIS	INF	INF9100261	56150	Expendable Equipment	250		(250)	-100%
2800	DIS	INF	INF9100280	51910	Oth Administrative Personnel	69,624		(69,624)	-100%
2800	DIS	INF	INF9100280	51990	Oth Salaries And Compensation	20,231		(20,231)	-100%
2800	DIS	INF	INF9100280	52100	State Health Insurance	22,680		(22,680)	-100%
2800	DIS	INF	INF9100280	52200	Fica & Medicare	5,327		(5,327)	-100%
2800	DIS	INF	INF9100280	52300	Teachers Retirement System	14,719		(14,719)	-100%
2800	DIS	INF	INF9100280	52500	Unemployment Compensation	200		(200)	-100%
2800	DIS	INF	INF9100280	52600	Workers' Compensation	400		(400)	-100%
2800	DIS	INF	INF9100280	52900	Other Employee Benefits	276		(276)	-100%
2800	DIS	INF	INF9100282	51210	Deputy/Assist Superintendent	130,466	129,573	(893)	-1%
2800	DIS	INF	INF9100282	51420	Salary Of Clerical Staff	37,786	37,355	(431)	-1%
2800	DIS	INF	INF9100282	52100	State Health Insurance	11,340	22,680	11,340	100%
2800	DIS	INF	INF9100282	52200	Fica & Medicare	12,744	12,019	(725)	-6%
2800	DIS	INF	INF9100282	52300	Teachers Retirement System	35,569	32,772	(2,797)	-8%
2800	DIS	INF	INF9100282	52500	Unemployment Compensation	200	200	-	0%
2800	DIS	INF	INF9100282	52600	Workers' Compensation	400	800	400	100%
2800	DIS	INF	INF9100282	52900	Other Employee Benefits	654	649	(5)	-1%
2800	DIS	INF	INF9100282	54300	Repair And Maintenance Service	450,000	429,000	(21,000)	-5%
2800	DIS	INF	INF9100282	55300	Communication	1,590,000	1,000,000	(590,000)	-37%
2800	DIS	INF	INF9100282	56120	Computer Software	20,000	3,000	(17,000)	-85%
2800	DIS	INF	INF9100282	56160	Expendable Computer Equipment	210,000	3,000	(207,000)	-99%
2800	DIS	INF	INF9100282	58100	Dues And Fees	5,000	2,500	(2,500)	-50%
2800	DIS	INF	INF9100282	53000	Purch Professional & Technical	235,000		(235,000)	-100%
2800	DIS	INF	INF9100282	54320	Repair Services - Technology	5,000		(5,000)	-100%
2800	DIS	INF	INF9100282	54410	Rental Of Land Or Buildings	5,000		(5,000)	-100%
2800	DIS	INF	INF9100282	55950	Other Purchased Services	(1,398,000)		1,398,000	-100%
2800	DIS	INF	INF9100282	56100	Supplies	2,000		(2,000)	-100%
2800	DIS	INF	INF9100282	56110	Supplies-Technology	40,000		(40,000)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2800	DIS	INF	INF9100282	56150	Expendable Equipment	3,000		(3,000)	-100%
2800	DIS	INF	INF9100282	56420	Books And Periodicals	3,000		(3,000)	-100%
1000	DIS	INT	INT9100100	51900	Oth Management Personnel	142,198		(142,198)	-100%
1000	DIS	INT	INT9100100	52100	State Health Insurance	22,680		(22,680)	-100%
1000	DIS	INT	INT9100100	52200	Fica & Medicare	10,879		(10,879)	-100%
1000	DIS	INT	INT9100100	52300	Teachers Retirement System	30,061		(30,061)	-100%
1000	DIS	INT	INT9100100	52500	Unemployment Compensation	200		(200)	-100%
1000	DIS	INT	INT9100100	52600	Workers' Compensation	400		(400)	-100%
1000	DIS	INT	INT9100100	52900	Other Employee Benefits	562		(562)	-100%
2800	DIS	INT	INT9100280	51130	Substitute for Certified	74,105		(74,105)	-100%
1000	DIS	TLS	TLS9100100	51900	Oth Management Personnel	103,010	492,706	389,696	378%
1000	DIS	TLS	TLS9100100	52100	State Health Insurance	11,340	68,040	56,700	500%
1000	DIS	TLS	TLS9100100	52200	Fica & Medicare	7,881	35,776	27,895	354%
1000	DIS	TLS	TLS9100100	52300	Teachers Retirement System	21,777	96,722	74,945	344%
1000	DIS	TLS	TLS9100100	52500	Unemployment Compensation	100	700	600	600%
1000	DIS	TLS	TLS9100100	52600	Workers' Compensation	200	2,800	2,600	1300%
1000	DIS	TLS	TLS9100100	52900	Other Employee Benefits	426	1,913	1,487	349%
1000	DIS	TLS	TLS9100100	53000	Purch Professional & Technical	215,000	152,000	(63,000)	-29%
1000	DIS	TLS	TLS9100100	54320	Repair Services - Technology	35,500	37,500	2,000	6%
1000	DIS	TLS	TLS9100100	55320	Communication Web based Subscr	307,750	294,400	(13,350)	-4%
1000	DIS	TLS	TLS9100100	55800	Travel - Employees	10,000	10,000	-	0%
1000	DIS	TLS	TLS9100100	55950	Other Purchased Services	2,750	2,750	-	0%
1000	DIS	TLS	TLS9100100	56100	Supplies	1,000	1,000	-	0%
1000	DIS	TLS	TLS9100100	56110	Supplies-Technology	5,000	5,000	-	0%
1000	DIS	TLS	TLS9100100	56420	Books And Periodicals	200	200	-	0%
1000	DIS	TLS	TLS9100100	56150	Expendable Equipment	50,000		(50,000)	-100%
1000	DIS	TLS	TLS9100100	56160	Expendable Computer Equipment	162,000		(162,000)	-100%
2210	DIS	TLS	TLS9100220	53000	Purch Professional & Technical	15,000	12,000	(3,000)	-20%
2210	DIS	TLS	TLS9100220	56100	Supplies	2,000	2,000	-	0%
2210	DIS	TLS	TLS9100220	56110	Supplies-Technology	1,000	1,000	-	0%
2210	DIS	TLS	TLS9100220	55300	Communication	5,000		(5,000)	-100%
2210	DIS	TLS	TLS9100220	55950	Other Purchased Services	150		(150)	-100%
2210	DIS	TLS	TLS9100220	56150	Expendable Equipment	3,000		(3,000)	-100%
2800	DIS	TLS	TLS9100280	51420	Salary Of Clerical Staff	33,888	33,962	74	0%
2800	DIS	TLS	TLS9100280	51910	Oth Administrative Personnel	731,350	827,489	96,139	13%
2800	DIS	TLS	TLS9100280	52100	State Health Insurance	215,460	226,800	11,340	5%
2800	DIS	TLS	TLS9100280	52200	Fica & Medicare	66,929	62,170	(4,759)	-7%
2800	DIS	TLS	TLS9100280	52300	Teachers Retirement System	184,951	169,125	(15,826)	-9%
2800	DIS	TLS	TLS9100280	52500	Unemployment Compensation	2,400	2,100	(300)	-13%
2800	DIS	TLS	TLS9100280	52600	Workers' Compensation	4,800	8,400	3,600	75%
2800	DIS	TLS	TLS9100280	52900	Other Employee Benefits	3,480	3,153	(327)	-9%
2800	DIS	TLS	TLS9100280	53000	Purch Professional & Technical	266,500	114,000	(152,500)	-57%
2800	DIS	TLS	TLS9100280	54320	Repair Services - Technology	50,000	5,000	(45,000)	-90%
2800	DIS	TLS	TLS9100280	55800	Travel - Employees	27,500	19,000	(8,500)	-31%
2800	DIS	TLS	TLS9100280	55950	Other Purchased Services	(621,376)	5,000	626,376	-101%
2800	DIS	TLS	TLS9100280	56100	Supplies	2,000	2,000	-	0%
2800	DIS	TLS	TLS9100280	56110	Supplies-Technology	117,500	81,750	(35,750)	-30%
2800	DIS	TLS	TLS9100280	56120	Computer Software	1,500	1,000	(500)	-33%
2800	DIS	TLS	TLS9100280	56150	Expendable Equipment	382,000	7,500	(374,500)	-98%
2800	DIS	TLS	TLS9100280	56160	Expendable Computer Equipment	30,000	20,000	(10,000)	-33%
2800	DIS	TLS	TLS9100280	56420	Books And Periodicals	500	250	(250)	-50%
2800	DIS	TLS	TLS9100280	58100	Dues And Fees	4,650	4,650	-	0%
2800	DIS	TLS	TLS9100280	51130	Substitute for Certified	74,105		(74,105)	-100%
2800	DIS	TLS	TLS9100280	51610	Technology Specialist	162,448		(162,448)	-100%
2500	DOE	AUD	AUD9100250	51420	Salary Of Clerical Staff	91,486	89,954	(1,532)	-2%
2500	DOE	AUD	AUD9100250	51900	Oth Management Personnel	138,802	142,566	3,764	3%
2500	DOE	AUD	AUD9100250	52100	State Health Insurance	34,020	34,020	-	0%
2500	DOE	AUD	AUD9100250	52200	Fica & Medicare	17,617	17,037	(580)	-3%
2500	DOE	AUD	AUD9100250	52300	Teachers Retirement System	41,982	39,043	(2,939)	-7%
2500	DOE	AUD	AUD9100250	52500	Unemployment Compensation	500	449	(51)	-10%
2500	DOE	AUD	AUD9100250	52600	Workers' Compensation	1,000	1,796	796	80%
2500	DOE	AUD	AUD9100250	52900	Other Employee Benefits	910	931	21	2%
2500	DOE	AUD	AUD9100250	54300	Repair And Maintenance Service	350	350	-	0%
2500	DOE	AUD	AUD9100250	55800	Travel - Employees	1,400	1,000	(400)	-29%
2500	DOE	AUD	AUD9100250	55950	Other Purchased Services	50	50	-	0%
2500	DOE	AUD	AUD9100250	56100	Supplies	1,350	1,200	(150)	-11%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2500	DOE	AUD	AUD9100250	56150	Expendable Equipment		250	250	N/A
2500	DOE	AUD	AUD9100250	56200	Energy	300	300	-	0%
2500	DOE	AUD	AUD9100250	58100	Dues And Fees		1,350	1,350	N/A
2500	DOE	AUD	AUD9100250	51990	0th Salaries And Compensation	2,880		(2,880)	-100%
2800	DOE	COM	COM9100280	51900	0th Management Personnel	131,664	123,112	(8,552)	-6%
2800	DOE	COM	COM9100280	52100	State Health Insurance	22,680	22,680	-	0%
2800	DOE	COM	COM9100280	52200	Fica & Medicare	10,073	8,877	(1,196)	-12%
2800	DOE	COM	COM9100280	52300	Teachers Retirement System	27,834	23,834	(4,000)	-14%
2800	DOE	COM	COM9100280	52500	Unemployment Compensation	200	200	-	0%
2800	DOE	COM	COM9100280	52600	Workers' Compensation	400	800	400	100%
2800	DOE	COM	COM9100280	52900	Other Employee Benefits	521	735	214	41%
2800	DOE	COM	COM9100280	55320	Communication Web based Subscr	47,000	45,000	(2,000)	-4%
2800	DOE	COM	COM9100280	55800	Travel - Employees	600	500	(100)	-17%
2800	DOE	COM	COM9100280	55950	Other Purchased Services	(74,510)	400	74,910	-101%
2800	DOE	COM	COM9100280	56100	Supplies	1,000	4,000	3,000	300%
2800	DOE	COM	COM9100280	56150	Expendable Equipment	1,500	1,500	-	0%
2800	DOE	COM	COM9100280	56420	Books And Periodicals	100	100	-	0%
2800	DOE	COM	COM9100280	58100	Dues And Fees	1,310	1,400	90	7%
2800	DOE	COM	COM9100280	51990	0th Salaries And Compensation	2,880		(2,880)	-100%
2800	DOE	COM	COM9100280	53000	Purch Professional & Technical	75,000		(75,000)	-100%
2600	DOE	CON	CON9100260	51420	Salary Of Clerical Staff	28,551	28,277	(274)	-1%
2600	DOE	CON	CON9100260	51900	0th Management Personnel	59,921	59,888	(33)	0%
2600	DOE	CON	CON9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DOE	CON	CON9100260	52200	Fica & Medicare	6,811	6,475	(336)	-5%
2600	DOE	CON	CON9100260	52300	Teachers Retirement System	18,821	17,309	(1,512)	-8%
2600	DOE	CON	CON9100260	52500	Unemployment Compensation	300	200	(100)	-33%
2600	DOE	CON	CON9100260	52600	Workers' Compensation	600	800	200	33%
2600	DOE	CON	CON9100260	52900	Other Employee Benefits	609	322	(287)	-47%
2600	DOE	CON	CON9100260	53000	Purch Professional & Technical	25	25	-	0%
2600	DOE	CON	CON9100260	54300	Repair And Maintenance Service	1,200	500	(700)	-58%
2600	DOE	CON	CON9100260	55320	Communication Web based Subscr	1,100	1,260	160	15%
2600	DOE	CON	CON9100260	55800	Travel - Employees	500	300	(200)	-40%
2600	DOE	CON	CON9100260	55950	Other Purchased Services	200	1,000	800	400%
2600	DOE	CON	CON9100260	56100	Supplies	1,200	1,000	(200)	-17%
2600	DOE	CON	CON9100260	56110	Supplies-Technology	300	300	-	0%
2600	DOE	CON	CON9100260	56150	Expendable Equipment	300	300	-	0%
2600	DOE	CON	CON9100260	56200	Energy	1,500	1,200	(300)	-20%
2600	DOE	CON	CON9100260	56420	Books And Periodicals	500	350	(150)	-30%
2600	DOE	CON	CON9100260	58100	Dues And Fees	700	600	(100)	-14%
2210	DOE	DEP	DEP9100220	51210	Deputy/Assist Superintendent	391,398	397,359	5,961	2%
2210	DOE	DEP	DEP9100220	52100	State Health Insurance	34,020	34,020	-	0%
2210	DOE	DEP	DEP9100220	52200	Fica & Medicare	29,558	28,649	(909)	-3%
2210	DOE	DEP	DEP9100220	52300	Teachers Retirement System	82,742	76,316	(6,426)	-8%
2210	DOE	DEP	DEP9100220	52500	Unemployment Compensation	300	300	-	0%
2210	DOE	DEP	DEP9100220	52600	Workers' Compensation	600	1,200	600	100%
2210	DOE	DEP	DEP9100220	52900	Other Employee Benefits	1,330	1,537	207	16%
2210	DOE	DEP	DEP9100220	51990	0th Salaries And Compensation	8,640		(8,640)	-100%
2300	DOE	DEP	DEP9100230	51420	Salary Of Clerical Staff	38,304	39,740	1,436	4%
2300	DOE	DEP	DEP9100230	52100	State Health Insurance	11,340	11,340	-	0%
2300	DOE	DEP	DEP9100230	52200	Fica & Medicare	2,931	2,861	(70)	-2%
2300	DOE	DEP	DEP9100230	52300	Teachers Retirement System	8,098	7,802	(296)	-4%
2300	DOE	DEP	DEP9100230	52500	Unemployment Compensation	100	100	-	0%
2300	DOE	DEP	DEP9100230	52600	Workers' Compensation	200	400	200	100%
2300	DOE	DEP	DEP9100230	52900	Other Employee Benefits	152	145	(7)	-5%
2300	DOE	DEP	DEP9100230	55320	Communication Web based Subscr	300	300	-	0%
2300	DOE	DEP	DEP9100230	55800	Travel - Employees		375	375	N/A
2300	DOE	DEP	DEP9100230	55950	Other Purchased Services	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	56100	Supplies	3,000	2,000	(1,000)	-33%
2300	DOE	DEP	DEP9100230	56110	Supplies-Technology	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	56420	Books And Periodicals	2,500	500	(2,000)	-80%
2300	DOE	DEP	DEP9100230	58100	Dues And Fees	200	200	-	0%
2300	DOE	EXE	BOE9100230	51110	Sal - School Board Members Sal	108,000	104,850	(3,150)	-3%
2300	DOE	EXE	BOE9100230	52100	State Health Insurance	28,735	27,000	(1,735)	-6%
2300	DOE	EXE	BOE9100230	52200	Fica & Medicare	8,262	7,549	(713)	-9%
2300	DOE	EXE	BOE9100230	52500	Unemployment Compensation	900	900	-	0%
2300	DOE	EXE	BOE9100230	52600	Workers' Compensation	1,800	3,600	1,800	100%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2300	DOE	EXE	BOE9100230	52900	Other Employee Benefits	427	383	(44)	-10%
2300	DOE	EXE	BOE9100230	53000	Purch Professional & Technical	107,262	100,000	(7,262)	-7%
2300	DOE	EXE	BOE9100230	53400	Purchased Legal Services	500,000	500,000	-	0%
2300	DOE	EXE	BOE9100230	55850	Travel - School Board Members	8,200	4,000	(4,200)	-51%
2300	DOE	EXE	BOE9100230	55950	Other Purchased Services	500	200	(300)	-60%
2300	DOE	EXE	BOE9100230	56100	Supplies	20,000	2,500	(17,500)	-88%
2300	DOE	EXE	BOE9100230	58100	Dues And Fees	7,450	32,000	24,550	330%
2300	DOE	EXE	BOE9100230	53100	Contracted Service - Admin	25,000		(25,000)	-100%
2300	DOE	EXE	EXE9100230	51200	Superintendent, Resa Director	178,602	186,225	7,623	4%
2300	DOE	EXE	EXE9100230	51420	Salary Of Clerical Staff	47,097	82,300	35,203	75%
2300	DOE	EXE	EXE9100230	52100	State Health Insurance	11,340	11,340	-	0%
2300	DOE	EXE	EXE9100230	52200	Fica & Medicare	14,154	20,171	6,017	43%
2300	DOE	EXE	EXE9100230	52300	Teachers Retirement System	47,713	51,609	3,896	8%
2300	DOE	EXE	EXE9100230	52500	Unemployment Compensation	200	200	-	0%
2300	DOE	EXE	EXE9100230	52600	Workers' Compensation	400	800	400	100%
2300	DOE	EXE	EXE9100230	52900	Other Employee Benefits	5,827	5,476	(351)	-6%
2300	DOE	EXE	EXE9100230	53000	Purch Professional & Technical	18,400	13,000	(5,400)	-29%
2300	DOE	EXE	EXE9100230	53100	Contracted Service - Admin	10,000	8,970	(1,030)	-10%
2300	DOE	EXE	EXE9100230	55950	Other Purchased Services	6,000	6,000	-	0%
2300	DOE	EXE	EXE9100230	56100	Supplies	2,500	1,000	(1,500)	-60%
2300	DOE	EXE	EXE9100230	56420	Books And Periodicals	1,000	1,000	-	0%
2300	DOE	EXE	EXE9100230	58100	Dues And Fees	12,000	12,000	-	0%
2300	DOE	EXE	EXE9100230	51990	Oth Salaries And Compensation	7,200		(7,200)	-100%
2600	DOE	EXE	EXE9100260	51860	Custodial Personnel	51,850	25,953	(25,897)	-50%
2600	DOE	EXE	EXE9100260	52200	Fica & Medicare	2,006	1,985	(21)	-1%
2600	DOE	EXE	EXE9100260	52500	Unemployment Compensation	100	100	-	0%
2600	DOE	EXE	EXE9100260	52600	Workers' Compensation	200	400	200	100%
2600	DOE	EXE	EXE9100260	52900	Other Employee Benefits	104	96	(8)	-8%
2600	DOE	EXE	EXE9100260	54100	Water, Sewer And Cleaning Svc	82,000	108,000	26,000	32%
2600	DOE	EXE	EXE9100260	55300	Communication	1,392	1,522	130	9%
2600	DOE	EXE	EXE9100260	56100	Supplies	900	2,500	1,600	178%
2600	DOE	EXE	EXE9100260	56150	Expendable Equipment	800	800	-	0%
2600	DOE	EXE	EXE9100260	56200	Energy	120,000	120,000	-	0%
2900	DOE	EXE	EXE9100290	53000	Purch Professional & Technical	25,000	25,000	-	0%
2600	DOE	MSM	MSM9100260	51860	Custodial Personnel	88,505	89,308	803	1%
2600	DOE	MSM	MSM9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DOE	MSM	MSM9100260	52200	Fica & Medicare	6,771	6,646	(125)	-2%
2600	DOE	MSM	MSM9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DOE	MSM	MSM9100260	52600	Workers' Compensation	800	1,600	800	100%
2600	DOE	MSM	MSM9100260	52900	Other Employee Benefits	350	343	(7)	-2%
2600	DOE	MSM	MSM9100260	54100	Water, Sewer And Cleaning Svc	15,651	15,651	-	0%
2600	DOE	MSM	MSM9100260	54300	Repair And Maintenance Service	55,700	41,700	(14,000)	-25%
2600	DOE	MSM	MSM9100260	54420	Rental Of Equipment Or Vehicle	4,164	4,164	-	0%
2600	DOE	MSM	MSM9100260	55320	Communication Web based Subscr	400	400	-	0%
2600	DOE	MSM	MSM9100260	55950	Other Purchased Services	(88,240)	215	88,455	-100%
2600	DOE	MSM	MSM9100260	56100	Supplies	15,500	15,000	(500)	-3%
2600	DOE	MSM	MSM9100260	56110	Supplies-Technology		500	500	N/A
2600	DOE	MSM	MSM9100260	56120	Computer Software	1,025	1,025	-	0%
2600	DOE	MSM	MSM9100260	56150	Expendable Equipment	2,500	3,500	1,000	40%
2600	DOE	MSM	MSM9100260	56200	Energy	175,000	113,000	(62,000)	-35%
2600	DOE	MSM	MSM9100260	56160	Expendable Computer Equipment	16,300		(16,300)	-100%
3300	DOE	MSM	MSM9100390	51420	Salary Of Clerical Staff	87,975	89,630	1,655	2%
3300	DOE	MSM	MSM9100390	51900	Oth Management Personnel	311,804	409,974	98,170	31%
3300	DOE	MSM	MSM9100390	52100	State Health Insurance	79,380	124,740	45,360	57%
3300	DOE	MSM	MSM9100390	52200	Fica & Medicare	30,584	35,972	5,388	18%
3300	DOE	MSM	MSM9100390	52300	Teachers Retirement System	84,514	98,085	13,571	16%
3300	DOE	MSM	MSM9100390	52500	Unemployment Compensation	900	1,100	200	22%
3300	DOE	MSM	MSM9100390	52600	Workers' Compensation	1,800	4,400	2,600	144%
3300	DOE	MSM	MSM9100390	52900	Other Employee Benefits	1,580	1,892	312	20%
2800	DOE	PMO	PMO9100280	51910	Oth Administrative Personnel	102,008	49,516	(52,492)	-51%
2800	DOE	PMO	PMO9100280	52100	State Health Insurance	11,340	11,340	-	0%
2800	DOE	PMO	PMO9100280	52200	Fica & Medicare	7,804	3,565	(4,239)	-54%
2800	DOE	PMO	PMO9100280	52300	Teachers Retirement System	21,565	9,721	(11,844)	-55%
2800	DOE	PMO	PMO9100280	52500	Unemployment Compensation	200	100	(100)	-50%
2800	DOE	PMO	PMO9100280	52600	Workers' Compensation	400	400	-	0%
2800	DOE	PMO	PMO9100280	52900	Other Employee Benefits	403	181	(222)	-55%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2800	DOE	PMO	PMO9100280	55320	Communication Web based Subscr	499	700	201	40%
2800	DOE	PMO	PMO9100280	55800	Travel - Employees	500	250	(250)	-50%
2800	DOE	PMO	PMO9100280	56100	Supplies	5,250	2,700	(2,550)	-49%
2800	DOE	PMO	PMO9100280	56110	Supplies-Technology	800	600	(200)	-25%
2800	DOE	PMO	PMO9100280	56150	Expendable Equipment	300	300	-	0%
2800	DOE	PMO	PMO9100280	56160	Expendable Computer Equipment	1,000	500	(500)	-50%
2800	DOE	PMO	PMO9100280	56420	Books And Periodicals	1,325	1,000	(325)	-25%
2800	DOE	PMO	PMO9100280	58100	Dues And Fees		3,000	3,000	N/A
2800	DOE	PMO	PMO9100280	55950	Other Purchased Services	750		(750)	-100%
2600	DOE	SCR	SCR9100260	51420	Salary Of Clerical Staff	30,298	59,275	28,977	96%
2600	DOE	SCR	SCR9100260	51810	Maint/Trans Mech/Security/Whse	1,378,336	597,277	(781,059)	-57%
2600	DOE	SCR	SCR9100260	51900	0th Management Personnel	24,900	741,269	716,369	2877%
2600	DOE	SCR	SCR9100260	51910	0th Administrative Personnel	139,847	92,228	(47,619)	-34%
2600	DOE	SCR	SCR9100260	52100	State Health Insurance	45,360	215,460	170,100	375%
2600	DOE	SCR	SCR9100260	52200	Fica & Medicare	250,439	110,536	(139,903)	-56%
2600	DOE	SCR	SCR9100260	52300	Teachers Retirement System	35,969	175,441	139,472	388%
2600	DOE	SCR	SCR9100260	52500	Unemployment Compensation	8,300	3,600	(4,700)	-57%
2600	DOE	SCR	SCR9100260	52600	Workers' Compensation	16,600	14,400	(2,200)	-13%
2600	DOE	SCR	SCR9100260	52900	Other Employee Benefits	12,936	3,652	(9,284)	-72%
2600	DOE	SCR	SCR9100260	53000	Purch Professional & Technical		38,000	38,000	N/A
2600	DOE	SCR	SCR9100260	54300	Repair And Maintenance Service		4,000	4,000	N/A
2600	DOE	SCR	SCR9100260	55300	Communication		3,500	3,500	N/A
2600	DOE	SCR	SCR9100260	55320	Communication Web based Subscr		18,000	18,000	N/A
2600	DOE	SCR	SCR9100260	55800	Travel - Employees		8,000	8,000	N/A
2600	DOE	SCR	SCR9100260	55950	Other Purchased Services		2,000	2,000	N/A
2600	DOE	SCR	SCR9100260	56100	Supplies		20,000	20,000	N/A
2600	DOE	SCR	SCR9100260	56110	Supplies-Technology		3,500	3,500	N/A
2600	DOE	SCR	SCR9100260	56150	Expendable Equipment		9,000	9,000	N/A
2600	DOE	SCR	SCR9100260	56160	Expendable Computer Equipment		500	500	N/A
2600	DOE	SCR	SCR9100260	56200	Energy		25,000	25,000	N/A
2600	DOE	SCR	SCR9100260	56420	Books And Periodicals		2,000	2,000	N/A
2600	DOE	SCR	SCR9100260	58100	Dues And Fees		3,500	3,500	N/A
2700	DOE	SCR	SCR1320270	51810	Maint/Trans Mech/Security/Whse	311,058	429,078	118,020	38%
2700	DOE	SCR	SCR1320270	52200	Fica & Medicare	29,292	32,824	3,532	12%
2700	DOE	SCR	SCR1320270	52500	Unemployment Compensation	7,400	8,300	900	12%
2700	DOE	SCR	SCR1320270	52600	Workers' Compensation	14,800	33,200	18,400	124%
2700	DOE	SCR	SCR1320270	52900	Other Employee Benefits	1,564	1,320	(244)	-16%
2700	DOE	SCR	SCR1320270	51900	0th Management Personnel	71,839		(71,839)	-100%
1000	DSS	ALT	AIM5071100	51100	Teachers	657,413	211,449	(445,964)	-68%
1000	DSS	ALT	AIM5071100	51730	Secondary Counselor	119,482	74,248	(45,234)	-38%
1000	DSS	ALT	AIM5071100	52100	State Health Insurance	136,080	45,360	(90,720)	-67%
1000	DSS	ALT	AIM5071100	52200	Fica & Medicare	60,943	20,693	(40,250)	-66%
1000	DSS	ALT	AIM5071100	52300	Teachers Retirement System	168,410	55,909	(112,501)	-67%
1000	DSS	ALT	AIM5071100	52500	Unemployment Compensation	1,500	500	(1,000)	-67%
1000	DSS	ALT	AIM5071100	52600	Workers' Compensation	3,000	2,000	(1,000)	-33%
1000	DSS	ALT	AIM5071100	52900	Other Employee Benefits	3,051	996	(2,055)	-67%
1000	DSS	ALT	AIM5071100	54300	Repair And Maintenance Service	2,000	2,000	-	0%
1000	DSS	ALT	AIM5071100	55320	Communication Web based Subscr	15,500	15,500	-	0%
1000	DSS	ALT	AIM5071100	56100	Supplies	4,000	3,000	(1,000)	-25%
1000	DSS	ALT	AIM5071100	58100	Dues And Fees	500	500	-	0%
1000	DSS	ALT	AIM5071100	51400	Aides And Paraprofessionals	19,745		(19,745)	-100%
1000	DSS	ALT	AIM5071100	54320	Repair Services - Technology	2,000		(2,000)	-100%
1000	DSS	ALT	AIM5071100	55950	Other Purchased Services	200		(200)	-100%
1000	DSS	ALT	AIM5071100	56110	Supplies-Technology	470		(470)	-100%
1000	DSS	ALT	AIM5071100	56120	Computer Software	4,750		(4,750)	-100%
1000	DSS	ALT	AIM5071100	56150	Expendable Equipment	2,500		(2,500)	-100%
1000	DSS	ALT	AIM5071100	56420	Books And Periodicals	1,000		(1,000)	-100%
2100	DSS	ALT	AIM9100210	53000	Purch Professional & Technical	432,000	432,000	-	0%
2400	DSS	ALT	AIM9100240	51310	Assistant Principal	93,920	94,012	92	0%
2400	DSS	ALT	AIM9100240	51420	Salary Of Clerical Staff	27,476	27,214	(262)	-1%
2400	DSS	ALT	AIM9100240	51910	0th Administrative Personnel	112,428	112,061	(367)	0%
2400	DSS	ALT	AIM9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DSS	ALT	AIM9100240	52200	Fica & Medicare	17,888	16,797	(1,091)	-6%
2400	DSS	ALT	AIM9100240	52300	Teachers Retirement System	49,431	45,816	(3,615)	-7%
2400	DSS	ALT	AIM9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DSS	ALT	AIM9100240	52600	Workers' Compensation	600	1,200	600	100%

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2400	DSS	ALT	AIM9100240	52900	Other Employee Benefits	932	848	(84)	-9%
2400	DSS	ALT	AIM9100240	55950	Other Purchased Services	500	500	-	0%
2400	DSS	ALT	AIM9100240	56100	Supplies	500	455	(45)	-9%
2400	DSS	ALT	AIM9100240	56150	Expendable Equipment	1,500	1,500	-	0%
2400	DSS	ALT	AIM9100240	56160	Expendable Computer Equipment		45	45	N/A
2400	DSS	ALT	AIM9100240	58100	Dues And Fees	100	100	-	0%
2100	DSS	ATH	ATH9100210	51103	Athletic Supplement	31,487	16,000	(15,487)	-49%
2100	DSS	ATH	ATH9100210	51420	Salary Of Clerical Staff	31,834	31,539	(295)	-1%
2100	DSS	ATH	ATH9100210	51900	0th Management Personnel	89,574	92,142	2,568	3%
2100	DSS	ATH	ATH9100210	52100	State Health Insurance	11,340	11,340	-	0%
2100	DSS	ATH	ATH9100210	52200	Fica & Medicare	9,288	10,544	1,256	14%
2100	DSS	ATH	ATH9100210	52300	Teachers Retirement System	25,666	27,331	1,665	6%
2100	DSS	ATH	ATH9100210	52500	Unemployment Compensation	200	200	-	0%
2100	DSS	ATH	ATH9100210	52600	Workers' Compensation	400	800	400	100%
2100	DSS	ATH	ATH9100210	52900	Other Employee Benefits	374	695	321	86%
2100	DSS	ATH	ATH9100210	53000	Purch Professional & Technical	180,850	218,150	37,300	21%
2100	DSS	ATH	ATH9100210	54100	Water, Sewer And Cleaning Svc	5,000	10,000	5,000	100%
2100	DSS	ATH	ATH9100210	54410	Rental Of Land Or Buildings	17,000	17,000	-	0%
2100	DSS	ATH	ATH9100210	54900	Other Purch Prop Services	6,000	10,000	4,000	67%
2100	DSS	ATH	ATH9100210	55800	Travel - Employees	5,000	1,000	(4,000)	-80%
2100	DSS	ATH	ATH9100210	55950	Other Purchased Services	295,000	258,000	(37,000)	-13%
2100	DSS	ATH	ATH9100210	56100	Supplies	24,500	10,000	(14,500)	-59%
2100	DSS	ATH	ATH9100210	56110	Supplies-Technology	150	150	-	0%
2100	DSS	ATH	ATH9100210	56120	Computer Software	300	300	-	0%
2100	DSS	ATH	ATH9100210	56200	Energy		1,000	1,000	N/A
2100	DSS	ATH	ATH9100210	56420	Books And Periodicals	750	750	-	0%
2100	DSS	ATH	ATH9100210	57200	Building Acq, Const, And Impro		30,000	30,000	N/A
2100	DSS	ATH	ATH9100210	58100	Dues And Fees	15,700	10,000	(5,700)	-36%
2100	DSS	ATH	ATH9100210	51990	0th Salaries And Compensation	10,329		(10,329)	-100%
2100	DSS	ATH	ATH9100210	56150	Expendable Equipment	19,500		(19,500)	-100%
1000	DSS	ATT	ATT9100100	51100	Teachers	217,324	220,804	3,480	2%
1000	DSS	ATT	ATT9100100	52200	Fica & Medicare	16,626	16,892	266	2%
1000	DSS	ATT	ATT9100100	52500	Unemployment Compensation	700	343	(357)	-51%
1000	DSS	ATT	ATT9100100	52600	Workers' Compensation	1,400	1,372	(28)	-2%
1000	DSS	ATT	ATT9100100	52900	Other Employee Benefits	859	805	(54)	-6%
1000	DSS	ATT	ATT9100100	53000	Purch Professional & Technical	1,800	1,800	-	0%
1000	DSS	ATT	ATT9100100	55800	Travel - Employees	8,000	3,000	(5,000)	-63%
1000	DSS	ATT	ATT9100100	55950	Other Purchased Services	450	300	(150)	-33%
1000	DSS	ATT	ATT9100100	56100	Supplies	550	550	-	0%
2100	DSS	GUD	ATT9100210	51400	Aides And Paraprofessionals	17,880	17,758	(122)	-1%
2100	DSS	GUD	ATT9100210	51420	Salary Of Clerical Staff	27,207	26,413	(794)	-3%
2100	DSS	GUD	ATT9100210	51760	School Social Worker	592,757	567,437	(25,320)	-4%
2100	DSS	GUD	ATT9100210	52100	State Health Insurance	124,740	113,400	(11,340)	-9%
2100	DSS	GUD	ATT9100210	52200	Fica & Medicare	48,796	44,333	(4,463)	-9%
2100	DSS	GUD	ATT9100210	52300	Teachers Retirement System	134,841	119,685	(15,156)	-11%
2100	DSS	GUD	ATT9100210	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
2100	DSS	GUD	ATT9100210	52600	Workers' Compensation	2,400	4,400	2,000	83%
2100	DSS	GUD	ATT9100210	52900	Other Employee Benefits	2,478	2,125	(353)	-14%
2100	DSS	GUD	ATT9100210	55800	Travel - Employees	6,500	2,000	(4,500)	-69%
2100	DSS	GUD	ATT9100210	55950	Other Purchased Services	800	1,000	200	25%
2100	DSS	GUD	ATT9100210	56100	Supplies	1,000	1,000	-	0%
2100	DSS	GUD	ATT9100210	58100	Dues And Fees	1,800	1,500	(300)	-17%
2100	DSS	GUD	GUD9100210	51420	Salary Of Clerical Staff	25,840	25,663	(177)	-1%
2100	DSS	GUD	GUD9100210	51900	0th Management Personnel	91,035	91,292	257	0%
2100	DSS	GUD	GUD9100210	52100	State Health Insurance	11,340	11,340	-	0%
2100	DSS	GUD	GUD9100210	52200	Fica & Medicare	8,941	8,536	(405)	-5%
2100	DSS	GUD	GUD9100210	52300	Teachers Retirement System	24,708	22,947	(1,761)	-7%
2100	DSS	GUD	GUD9100210	52500	Unemployment Compensation	200	200	-	0%
2100	DSS	GUD	GUD9100210	52600	Workers' Compensation	400	800	400	100%
2100	DSS	GUD	GUD9100210	52900	Other Employee Benefits	396	495	99	25%
2100	DSS	GUD	GUD9100210	53000	Purch Professional & Technical	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	55320	Communication Web based Subscr		180	180	N/A
2100	DSS	GUD	GUD9100210	55800	Travel - Employees	4,500	2,000	(2,500)	-56%
2100	DSS	GUD	GUD9100210	55950	Other Purchased Services	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	56100	Supplies	1,000	1,000	-	0%
2100	DSS	GUD	GUD9100210	58100	Dues And Fees	2,500	2,500	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	HTH	HTH9100211	56150	Expendable Equipment	500	300	(200)	-40%
2100	DSS	PBS	PBS9100210	53000	Purch Professional & Technical		500	500	N/A
2100	DSS	PBS	PBS9100210	55800	Travel - Employees		1,000	1,000	N/A
2100	DSS	PBS	PBS9100210	55950	Other Purchased Services		1,500	1,500	N/A
2100	DSS	PBS	PBS9100210	56100	Supplies		3,500	3,500	N/A
2100	DSS	PBS	PBS9100210	56160	Expendable Computer Equipment		2,000	2,000	N/A
2100	DSS	PBS	PBS9100210	56300	Purchased Food		500	500	N/A
2100	DSS	PBS	PBS9100210	56420	Books And Periodicals		500	500	N/A
2100	DSS	REG	REG9100210	51420	Salary Of Clerical Staff	71,597	93,368	21,771	30%
2100	DSS	REG	REG9100210	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2100	DSS	REG	REG9100210	52200	Fica & Medicare	5,478	7,037	1,559	28%
2100	DSS	REG	REG9100210	52300	Teachers Retirement System	9,973	13,676	3,703	37%
2100	DSS	REG	REG9100210	52500	Unemployment Compensation	300	349	49	16%
2100	DSS	REG	REG9100210	52600	Workers' Compensation	600	1,396	796	133%
2100	DSS	REG	REG9100210	52900	Other Employee Benefits	283	352	69	24%
2100	DSS	REG	REG9100210	53000	Purch Professional & Technical	700	200	(500)	-71%
2100	DSS	REG	REG9100210	55320	Communication Web based Subscr		37,500	37,500	N/A
2100	DSS	REG	REG9100210	55950	Other Purchased Services	2,500	2,500	-	0%
2100	DSS	REG	REG9100210	56100	Supplies	2,000	1,500	(500)	-25%
2100	DSS	REG	REG9100210	56150	Expendable Equipment	500	200	(300)	-60%
2100	DSS	REG	REG9100210	56160	Expendable Computer Equipment	2,000	1,000	(1,000)	-50%
2100	DSS	REG	REG9100210	58100	Dues And Fees	300	300	-	0%
2100	DSS	REG	REG9100210	56110	Supplies-Technology	500		(500)	-100%
1000	DSS	SPD	ACM2021100	51400	Aides And Paraprofessionals	19,128		(19,128)	-100%
1000	DSS	SPD	ACM2021100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	ACM2021100	52200	Fica & Medicare	1,464		(1,464)	-100%
1000	DSS	SPD	ACM2021100	52300	Teachers Retirement System	4,044		(4,044)	-100%
1000	DSS	SPD	ACM2021100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	ACM2021100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	ACM2021100	52900	Other Employee Benefits	76		(76)	-100%
1000	DSS	SPD	ACM2031100	51100	Teachers	55,997	61,060	5,063	9%
1000	DSS	SPD	ACM2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ACM2031100	52200	Fica & Medicare	4,284	4,405	121	3%
1000	DSS	SPD	ACM2031100	52300	Teachers Retirement System	11,838	11,934	96	1%
1000	DSS	SPD	ACM2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	ACM2031100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	ACM2031100	52900	Other Employee Benefits	65	209	144	222%
1000	DSS	SPD	ACM2041100	51100	Teachers	507,042	417,184	(89,858)	-18%
1000	DSS	SPD	ACM2041100	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
1000	DSS	SPD	ACM2041100	52200	Fica & Medicare	38,789	30,290	(8,499)	-22%
1000	DSS	SPD	ACM2041100	52300	Teachers Retirement System	107,189	81,576	(25,613)	-24%
1000	DSS	SPD	ACM2041100	52500	Unemployment Compensation	900	700	(200)	-22%
1000	DSS	SPD	ACM2041100	52600	Workers' Compensation	1,800	2,800	1,000	56%
1000	DSS	SPD	ACM2041100	52900	Other Employee Benefits	1,674	1,037	(637)	-38%
1000	DSS	SPD	ACM2061100	51400	Aides And Paraprofessionals	40,200	19,227	(20,973)	-52%
1000	DSS	SPD	ACM2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ACM2061100	52200	Fica & Medicare	3,076	1,384	(1,692)	-55%
1000	DSS	SPD	ACM2061100	52300	Teachers Retirement System	8,499	3,764	(4,735)	-56%
1000	DSS	SPD	ACM2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	ACM2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	ACM2061100	52900	Other Employee Benefits	159	76	(83)	-52%
1000	DSS	SPD	AIM2041100	51100	Teachers	123,663		(123,663)	-100%
1000	DSS	SPD	AIM2041100	52100	State Health Insurance	22,680		(22,680)	-100%
1000	DSS	SPD	AIM2041100	52200	Fica & Medicare	9,461		(9,461)	-100%
1000	DSS	SPD	AIM2041100	52300	Teachers Retirement System	26,143		(26,143)	-100%
1000	DSS	SPD	AIM2041100	52500	Unemployment Compensation	200		(200)	-100%
1000	DSS	SPD	AIM2041100	52600	Workers' Compensation	400		(400)	-100%
1000	DSS	SPD	AIM2041100	52900	Other Employee Benefits	283		(283)	-100%
1000	DSS	SPD	AIM2051100	51100	Teachers	73,255	76,248	2,993	4%
1000	DSS	SPD	AIM2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	AIM2051100	52200	Fica & Medicare	5,605	5,499	(106)	-2%
1000	DSS	SPD	AIM2051100	52300	Teachers Retirement System	15,487	14,915	(572)	-4%
1000	DSS	SPD	AIM2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	AIM2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	AIM2051100	52900	Other Employee Benefits	84	252	168	200%
1000	DSS	SPD	AIM2061100	51400	Aides And Paraprofessionals	63,066		(63,066)	-100%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	AIM2061100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	AIM2061100	52200	Fica & Medicare	4,825		(4,825)	-100%
1000	DSS	SPD	AIM2061100	52300	Teachers Retirement System	13,333		(13,333)	-100%
1000	DSS	SPD	AIM2061100	52500	Unemployment Compensation	300		(300)	-100%
1000	DSS	SPD	AIM2061100	52600	Workers' Compensation	600		(600)	-100%
1000	DSS	SPD	AIM2061100	52900	Other Employee Benefits	250		(250)	-100%
1000	DSS	SPD	ALN2041100	51100	Teachers	244,876	296,524	51,648	21%
1000	DSS	SPD	ALN2041100	52100	State Health Insurance	34,020	26,422	(7,598)	-22%
1000	DSS	SPD	ALN2041100	52200	Fica & Medicare	18,733	22,155	3,422	18%
1000	DSS	SPD	ALN2041100	52300	Teachers Retirement System	41,911	57,967	16,056	38%
1000	DSS	SPD	ALN2041100	52500	Unemployment Compensation	600	533	(67)	-11%
1000	DSS	SPD	ALN2041100	52600	Workers' Compensation	1,200	2,132	932	78%
1000	DSS	SPD	ALN2041100	52900	Other Employee Benefits	955	684	(271)	-28%
1000	DSS	SPD	ALN2051100	51100	Teachers	55,997	59,444	3,447	6%
1000	DSS	SPD	ALN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ALN2051100	52200	Fica & Medicare	4,284	4,289	5	0%
1000	DSS	SPD	ALN2051100	52300	Teachers Retirement System	11,838	11,626	(212)	-2%
1000	DSS	SPD	ALN2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	ALN2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	ALN2051100	52900	Other Employee Benefits	222	209	(13)	-6%
1000	DSS	SPD	ALN2061100	51400	Aides And Paraprofessionals	104,077	40,691	(63,386)	-61%
1000	DSS	SPD	ALN2061100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	ALN2061100	52200	Fica & Medicare	7,962	3,019	(4,943)	-62%
1000	DSS	SPD	ALN2061100	52300	Teachers Retirement System	22,002	7,965	(14,037)	-64%
1000	DSS	SPD	ALN2061100	52500	Unemployment Compensation	500	200	(300)	-60%
1000	DSS	SPD	ALN2061100	52600	Workers' Compensation	1,000	800	(200)	-20%
1000	DSS	SPD	ALN2061100	52900	Other Employee Benefits	412	159	(253)	-61%
1000	DSS	SPD	ARN2031100	51100	Teachers		118,889	118,889	N/A
1000	DSS	SPD	ARN2031100	52200	Fica & Medicare		9,095	9,095	N/A
1000	DSS	SPD	ARN2031100	52300	Teachers Retirement System		23,252	23,252	N/A
1000	DSS	SPD	ARN2031100	52500	Unemployment Compensation		200	200	N/A
1000	DSS	SPD	ARN2031100	52600	Workers' Compensation		800	800	N/A
1000	DSS	SPD	ARN2031100	52900	Other Employee Benefits		419	419	N/A
1000	DSS	SPD	ARN2041100	51100	Teachers	384,104	370,495	(13,609)	-4%
1000	DSS	SPD	ARN2041100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DSS	SPD	ARN2041100	52200	Fica & Medicare	29,384	26,745	(2,639)	-9%
1000	DSS	SPD	ARN2041100	52300	Teachers Retirement System	81,200	72,420	(8,780)	-11%
1000	DSS	SPD	ARN2041100	52500	Unemployment Compensation	800	700	(100)	-13%
1000	DSS	SPD	ARN2041100	52600	Workers' Compensation	1,600	2,800	1,200	75%
1000	DSS	SPD	ARN2041100	52900	Other Employee Benefits	1,106	921	(185)	-17%
1000	DSS	SPD	ARN2061100	51400	Aides And Paraprofessionals	83,843	19,227	(64,616)	-77%
1000	DSS	SPD	ARN2061100	52200	Fica & Medicare	6,414	1,471	(4,943)	-77%
1000	DSS	SPD	ARN2061100	52300	Teachers Retirement System	17,725	3,764	(13,961)	-79%
1000	DSS	SPD	ARN2061100	52500	Unemployment Compensation	400	100	(300)	-75%
1000	DSS	SPD	ARN2061100	52600	Workers' Compensation	800	400	(400)	-50%
1000	DSS	SPD	ARN2061100	52900	Other Employee Benefits	332	76	(256)	-77%
1000	DSS	SPD	BAK2031100	51100	Teachers		59,444	59,444	N/A
1000	DSS	SPD	BAK2031100	52200	Fica & Medicare		4,548	4,548	N/A
1000	DSS	SPD	BAK2031100	52300	Teachers Retirement System		11,626	11,626	N/A
1000	DSS	SPD	BAK2031100	52500	Unemployment Compensation		100	100	N/A
1000	DSS	SPD	BAK2031100	52600	Workers' Compensation		400	400	N/A
1000	DSS	SPD	BAK2031100	52900	Other Employee Benefits		209	209	N/A
1000	DSS	SPD	BAK2041100	51100	Teachers	352,233	384,316	32,083	9%
1000	DSS	SPD	BAK2041100	52100	State Health Insurance	68,040	71,782	3,742	5%
1000	DSS	SPD	BAK2041100	52200	Fica & Medicare	29,151	27,732	(1,419)	-5%
1000	DSS	SPD	BAK2041100	52300	Teachers Retirement System	80,555	75,142	(5,413)	-7%
1000	DSS	SPD	BAK2041100	52500	Unemployment Compensation	600	634	34	6%
1000	DSS	SPD	BAK2041100	52600	Workers' Compensation	1,200	2,536	1,336	111%
1000	DSS	SPD	BAK2041100	52900	Other Employee Benefits	1,093	683	(410)	-38%
1000	DSS	SPD	BAK2041100	51910	Oth Administrative Personnel	73,255		(73,255)	-100%
1000	DSS	SPD	BAK2051100	51100	Teachers	94,845	104,070	9,225	10%
1000	DSS	SPD	BAK2051100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	BAK2051100	52200	Fica & Medicare	7,256	7,511	255	4%
1000	DSS	SPD	BAK2051100	52300	Teachers Retirement System	20,051	20,342	291	1%
1000	DSS	SPD	BAK2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	BAK2051100	52600	Workers' Compensation	400	800	400	100%

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1000	DSS	SPD	BAK2051100	52900	Other Employee Benefits	361	229	(132)	-37%
1000	DSS	SPD	BAK2061100	51400	Aides And Paraprofessionals	38,742	98,757	60,015	155%
1000	DSS	SPD	BAK2061100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	BAK2061100	52200	Fica & Medicare	2,964	7,378	4,414	149%
1000	DSS	SPD	BAK2061100	52300	Teachers Retirement System	8,190	19,332	11,142	136%
1000	DSS	SPD	BAK2061100	52500	Unemployment Compensation	200	500	300	150%
1000	DSS	SPD	BAK2061100	52600	Workers' Compensation	400	2,000	1,600	400%
1000	DSS	SPD	BAK2061100	52900	Other Employee Benefits	154	390	236	153%
1000	DSS	SPD	BDV2041100	51100	Teachers	55,997	153,521	97,524	174%
1000	DSS	SPD	BDV2041100	51400	Aides And Paraprofessionals	20,905	39,766	18,861	90%
1000	DSS	SPD	BDV2041100	52100	State Health Insurance	22,680	49,102	26,422	116%
1000	DSS	SPD	BDV2041100	52200	Fica & Medicare	5,883	13,948	8,065	137%
1000	DSS	SPD	BDV2041100	52300	Teachers Retirement System	16,258	37,788	21,530	132%
1000	DSS	SPD	BDV2041100	52500	Unemployment Compensation	200	433	233	117%
1000	DSS	SPD	BDV2041100	52600	Workers' Compensation	400	1,732	1,332	333%
1000	DSS	SPD	BDV2041100	52900	Other Employee Benefits	155	623	468	302%
1000	DSS	SPD	BLK2031100	51100	Teachers	65,186	127,836	62,650	96%
1000	DSS	SPD	BLK2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	BLK2031100	52200	Fica & Medicare	4,987	9,481	4,494	90%
1000	DSS	SPD	BLK2031100	52300	Teachers Retirement System	13,781	25,003	11,222	81%
1000	DSS	SPD	BLK2031100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	BLK2031100	52600	Workers' Compensation	200	800	600	300%
1000	DSS	SPD	BLK2031100	52900	Other Employee Benefits	258	451	193	75%
1000	DSS	SPD	BLK2041100	51100	Teachers	359,573	419,944	60,371	17%
1000	DSS	SPD	BLK2041100	51450	Interpreter	52,118	107,335	55,217	106%
1000	DSS	SPD	BLK2041100	52100	State Health Insurance	79,380	83,122	3,742	5%
1000	DSS	SPD	BLK2041100	52200	Fica & Medicare	36,187	38,524	2,337	6%
1000	DSS	SPD	BLK2041100	52300	Teachers Retirement System	99,997	103,110	3,113	3%
1000	DSS	SPD	BLK2041100	52500	Unemployment Compensation	900	933	33	4%
1000	DSS	SPD	BLK2041100	52600	Workers' Compensation	1,800	3,732	1,932	107%
1000	DSS	SPD	BLK2041100	52900	Other Employee Benefits	1,588	1,640	52	3%
1000	DSS	SPD	BLK2041100	51990	Oth Salaries And Compensation	61,330		(61,330)	-100%
1000	DSS	SPD	BLK2051100	51100	Teachers	52,902		(52,902)	-100%
1000	DSS	SPD	BLK2051100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	BLK2051100	52200	Fica & Medicare	4,048		(4,048)	-100%
1000	DSS	SPD	BLK2051100	52300	Teachers Retirement System	11,184		(11,184)	-100%
1000	DSS	SPD	BLK2051100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	BLK2051100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	BLK2051100	52900	Other Employee Benefits	195		(195)	-100%
1000	DSS	SPD	BLK2061100	51400	Aides And Paraprofessionals	21,337	104,807	83,470	391%
1000	DSS	SPD	BLK2061100	52100	State Health Insurance		34,020	34,020	N/A
1000	DSS	SPD	BLK2061100	52200	Fica & Medicare	1,633	7,723	6,090	373%
1000	DSS	SPD	BLK2061100	52300	Teachers Retirement System	4,511	20,516	16,005	355%
1000	DSS	SPD	BLK2061100	52500	Unemployment Compensation	100	500	400	400%
1000	DSS	SPD	BLK2061100	52600	Workers' Compensation	200	2,000	1,800	900%
1000	DSS	SPD	BLK2061100	52900	Other Employee Benefits	85	408	323	380%
1000	DSS	SPD	BLN2021100	51100	Teachers	65,186	68,392	3,206	5%
1000	DSS	SPD	BLN2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	BLN2021100	52200	Fica & Medicare	4,987	4,933	(54)	-1%
1000	DSS	SPD	BLN2021100	52300	Teachers Retirement System	13,781	13,377	(404)	-3%
1000	DSS	SPD	BLN2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	BLN2021100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	BLN2021100	52900	Other Employee Benefits	240	224	(16)	-7%
1000	DSS	SPD	BLN2041100	51100	Teachers	173,480	251,834	78,354	45%
1000	DSS	SPD	BLN2041100	52100	State Health Insurance	11,340	26,422	15,082	133%
1000	DSS	SPD	BLN2041100	52200	Fica & Medicare	13,272	18,772	5,500	41%
1000	DSS	SPD	BLN2041100	52300	Teachers Retirement System	36,674	49,211	12,537	34%
1000	DSS	SPD	BLN2041100	52500	Unemployment Compensation	400	533	133	33%
1000	DSS	SPD	BLN2041100	52600	Workers' Compensation	800	2,132	1,332	167%
1000	DSS	SPD	BLN2041100	52900	Other Employee Benefits	568	537	(31)	-5%
1000	DSS	SPD	BLN2051100	51100	Teachers	65,186	68,392	3,206	5%
1000	DSS	SPD	BLN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	BLN2051100	52200	Fica & Medicare	4,987	4,933	(54)	-1%
1000	DSS	SPD	BLN2051100	52300	Teachers Retirement System	13,781	13,377	(404)	-3%
1000	DSS	SPD	BLN2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	BLN2051100	52600	Workers' Compensation	200	400	200	100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	BLN2051100	52900	Other Employee Benefits	258	224	(34)	-13%
1000	DSS	SPD	BLN2061100	51400	Aides And Paraprofessionals	18,269		(18,269)	-100%
1000	DSS	SPD	BLN2061100	52200	Fica & Medicare	1,398		(1,398)	-100%
1000	DSS	SPD	BLN2061100	52300	Teachers Retirement System	3,862		(3,862)	-100%
1000	DSS	SPD	BLN2061100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	BLN2061100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	BLN2061100	52900	Other Employee Benefits	73		(73)	-100%
1000	DSS	SPD	BRW2041100	51100	Teachers	269,179	258,527	(10,652)	-4%
1000	DSS	SPD	BRW2041100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DSS	SPD	BRW2041100	52200	Fica & Medicare	20,593	18,836	(1,757)	-9%
1000	DSS	SPD	BRW2041100	52300	Teachers Retirement System	43,125	50,548	7,423	17%
1000	DSS	SPD	BRW2041100	52500	Unemployment Compensation	500	500	-	0%
1000	DSS	SPD	BRW2041100	52600	Workers' Compensation	1,000	2,000	1,000	100%
1000	DSS	SPD	BRW2041100	52900	Other Employee Benefits	725	887	162	22%
1000	DSS	SPD	BRW2061100	51400	Aides And Paraprofessionals	18,269		(18,269)	-100%
1000	DSS	SPD	BRW2061100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	BRW2061100	52200	Fica & Medicare	1,398		(1,398)	-100%
1000	DSS	SPD	BRW2061100	52300	Teachers Retirement System	3,862		(3,862)	-100%
1000	DSS	SPD	BRW2061100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	BRW2061100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	BRW2061100	52900	Other Employee Benefits	73		(73)	-100%
1000	DSS	SPD	CLB2021100	51100	Teachers	129,609	138,040	8,431	7%
1000	DSS	SPD	CLB2021100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	CLB2021100	52200	Fica & Medicare	9,916	9,966	50	1%
1000	DSS	SPD	CLB2021100	52300	Teachers Retirement System	27,400	26,991	(409)	-1%
1000	DSS	SPD	CLB2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	CLB2021100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	CLB2021100	52900	Other Employee Benefits	149	270	121	81%
1000	DSS	SPD	CLB2041100	51100	Teachers	117,209	189,421	72,212	62%
1000	DSS	SPD	CLB2041100	52100	State Health Insurance	11,340	15,082	3,742	33%
1000	DSS	SPD	CLB2041100	52200	Fica & Medicare	8,967	14,155	5,188	58%
1000	DSS	SPD	CLB2041100	52300	Teachers Retirement System	24,778	37,048	12,270	50%
1000	DSS	SPD	CLB2041100	52500	Unemployment Compensation	200	333	133	67%
1000	DSS	SPD	CLB2041100	52600	Workers' Compensation	400	1,332	932	233%
1000	DSS	SPD	CLB2041100	52900	Other Employee Benefits	433	464	31	7%
1000	DSS	SPD	COH2041100	51100	Teachers	128,250	156,302	28,052	22%
1000	DSS	SPD	COH2041100	52100	State Health Insurance	11,340	15,082	3,742	33%
1000	DSS	SPD	COH2041100	52200	Fica & Medicare	9,812	11,584	1,772	18%
1000	DSS	SPD	COH2041100	52300	Teachers Retirement System	27,113	30,558	3,445	13%
1000	DSS	SPD	COH2041100	52500	Unemployment Compensation	200	233	33	17%
1000	DSS	SPD	COH2041100	52600	Workers' Compensation	400	932	532	133%
1000	DSS	SPD	COH2041100	52900	Other Employee Benefits	473	452	(21)	-4%
1000	DSS	SPD	CVH2021100	51100	Teachers	79,437	90,245	10,808	14%
1000	DSS	SPD	CVH2021100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	CVH2021100	52200	Fica & Medicare	6,077	6,516	439	7%
1000	DSS	SPD	CVH2021100	52300	Teachers Retirement System	16,793	17,638	845	5%
1000	DSS	SPD	CVH2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	CVH2021100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	CVH2021100	52900	Other Employee Benefits	94	310	216	230%
1000	DSS	SPD	CVH2031100	51100	Teachers	65,186	68,057	2,871	4%
1000	DSS	SPD	CVH2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	CVH2031100	52200	Fica & Medicare	4,987	4,909	(78)	-2%
1000	DSS	SPD	CVH2031100	52300	Teachers Retirement System	13,781	13,303	(478)	-3%
1000	DSS	SPD	CVH2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	CVH2031100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	CVH2031100	52900	Other Employee Benefits	75	219	144	192%
1000	DSS	SPD	CVH2041100	51100	Teachers	567,140	567,288	148	0%
1000	DSS	SPD	CVH2041100	52100	State Health Insurance	102,060	102,060	-	0%
1000	DSS	SPD	CVH2041100	52200	Fica & Medicare	44,063	41,508	(2,555)	-6%
1000	DSS	SPD	CVH2041100	52300	Teachers Retirement System	121,762	110,885	(10,877)	-9%
1000	DSS	SPD	CVH2041100	52500	Unemployment Compensation	1,100	1,100	-	0%
1000	DSS	SPD	CVH2041100	52600	Workers' Compensation	2,200	4,400	2,200	100%
1000	DSS	SPD	CVH2041100	52900	Other Employee Benefits	1,904	1,641	(263)	-14%
1000	DSS	SPD	CVH2041100	51910	Oth Administrative Personnel	70,903		(70,903)	-100%
1000	DSS	SPD	CVH2051100	51100	Teachers	118,088	129,348	11,260	10%
1000	DSS	SPD	CVH2051100	52100	State Health Insurance	22,680	22,680	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	CVH2051100	52200	Fica & Medicare	9,034	9,345	311	3%
1000	DSS	SPD	CVH2051100	52300	Teachers Retirement System	24,964	25,276	312	1%
1000	DSS	SPD	CVH2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	CVH2051100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	CVH2051100	52900	Other Employee Benefits	365	242	(123)	-34%
1000	DSS	SPD	CVH2061100	51400	Aides And Paraprofessionals	39,743	39,815	72	0%
1000	DSS	SPD	CVH2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	CVH2061100	52200	Fica & Medicare	3,041	2,961	(80)	-3%
1000	DSS	SPD	CVH2061100	52300	Teachers Retirement System	8,402	7,724	(678)	-8%
1000	DSS	SPD	CVH2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	CVH2061100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	CVH2061100	52900	Other Employee Benefits	157	117	(40)	-25%
1000	DSS	SPD	DCM2031100	51100	Teachers		59,444	59,444	N/A
1000	DSS	SPD	DCM2031100	52200	Fica & Medicare		4,548	4,548	N/A
1000	DSS	SPD	DCM2031100	52300	Teachers Retirement System		11,626	11,626	N/A
1000	DSS	SPD	DCM2031100	52500	Unemployment Compensation		100	100	N/A
1000	DSS	SPD	DCM2031100	52600	Workers' Compensation		400	400	N/A
1000	DSS	SPD	DCM2031100	52900	Other Employee Benefits		209	209	N/A
1000	DSS	SPD	DCM2041100	51100	Teachers	485,818	526,660	40,842	8%
1000	DSS	SPD	DCM2041100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DSS	SPD	DCM2041100	52200	Fica & Medicare	37,166	38,455	1,289	3%
1000	DSS	SPD	DCM2041100	52300	Teachers Retirement System	102,702	102,908	206	0%
1000	DSS	SPD	DCM2041100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DSS	SPD	DCM2041100	52600	Workers' Compensation	2,000	4,400	2,400	120%
1000	DSS	SPD	DCM2041100	52900	Other Employee Benefits	1,724	1,141	(583)	-34%
1000	DSS	SPD	DCM2051100	51100	Teachers	55,997	59,444	3,447	6%
1000	DSS	SPD	DCM2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DCM2051100	52200	Fica & Medicare	4,284	4,289	5	0%
1000	DSS	SPD	DCM2051100	52300	Teachers Retirement System	11,838	11,626	(212)	-2%
1000	DSS	SPD	DCM2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DCM2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	DCM2051100	52900	Other Employee Benefits	222	209	(13)	-6%
1000	DSS	SPD	DCM2061100	51400	Aides And Paraprofessionals	209,199	235,909	26,710	13%
1000	DSS	SPD	DCM2061100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	DCM2061100	52200	Fica & Medicare	16,004	17,842	1,838	11%
1000	DSS	SPD	DCM2061100	52300	Teachers Retirement System	44,225	46,180	1,955	4%
1000	DSS	SPD	DCM2061100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DSS	SPD	DCM2061100	52600	Workers' Compensation	2,000	4,400	2,400	120%
1000	DSS	SPD	DCM2061100	52900	Other Employee Benefits	827	912	85	10%
1000	DSS	SPD	DHE2021100	51100	Teachers	137,050	86,040	(51,010)	-37%
1000	DSS	SPD	DHE2021100	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
1000	DSS	SPD	DHE2021100	52200	Fica & Medicare	10,485	6,416	(4,069)	-39%
1000	DSS	SPD	DHE2021100	52300	Teachers Retirement System	28,973	16,814	(12,159)	-42%
1000	DSS	SPD	DHE2021100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	DHE2021100	52600	Workers' Compensation	600	800	200	33%
1000	DSS	SPD	DHE2021100	52900	Other Employee Benefits	373	172	(201)	-54%
1000	DSS	SPD	DHE2041100	51100	Teachers	164,183	373,325	209,142	127%
1000	DSS	SPD	DHE2041100	52100	State Health Insurance	34,020	71,782	37,762	111%
1000	DSS	SPD	DHE2041100	52200	Fica & Medicare	12,560	27,201	14,641	117%
1000	DSS	SPD	DHE2041100	52300	Teachers Retirement System	34,709	72,971	38,262	110%
1000	DSS	SPD	DHE2041100	52500	Unemployment Compensation	400	733	333	83%
1000	DSS	SPD	DHE2041100	52600	Workers' Compensation	800	2,932	2,132	267%
1000	DSS	SPD	DHE2041100	52900	Other Employee Benefits	547	896	349	64%
1000	DSS	SPD	DMN2031100	51100	Teachers	55,997	59,444	3,447	6%
1000	DSS	SPD	DMN2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DMN2031100	52200	Fica & Medicare	4,284	4,289	5	0%
1000	DSS	SPD	DMN2031100	52300	Teachers Retirement System	11,838	11,626	(212)	-2%
1000	DSS	SPD	DMN2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DMN2031100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	DMN2031100	52900	Other Employee Benefits	222	47	(175)	-79%
1000	DSS	SPD	DMN2041100	51100	Teachers	38,519	104,349	65,830	171%
1000	DSS	SPD	DMN2041100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DMN2041100	52200	Fica & Medicare	2,947	7,767	4,820	164%
1000	DSS	SPD	DMN2041100	52300	Teachers Retirement System	8,143	20,388	12,245	150%
1000	DSS	SPD	DMN2041100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	DMN2041100	52600	Workers' Compensation	200	800	600	300%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	DMN2041100	52900	Other Employee Benefits	153	199	46	30%
1000	DSS	SPD	DMN2061100	51400	Aides And Paraprofessionals	18,269	18,149	(120)	-1%
1000	DSS	SPD	DMN2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DMN2061100	52200	Fica & Medicare	1,398	1,307	(91)	-7%
1000	DSS	SPD	DMN2061100	52300	Teachers Retirement System	3,862	3,553	(309)	-8%
1000	DSS	SPD	DMN2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DMN2061100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	DMN2061100	52900	Other Employee Benefits	73	73	-	0%
1000	DSS	SPD	DTN2041100	51100	Teachers	397,412	422,500	25,088	6%
1000	DSS	SPD	DTN2041100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DSS	SPD	DTN2041100	52200	Fica & Medicare	30,403	31,033	630	2%
1000	DSS	SPD	DTN2041100	52300	Teachers Retirement System	70,240	69,633	(607)	-1%
1000	DSS	SPD	DTN2041100	52500	Unemployment Compensation	800	698	(102)	-13%
1000	DSS	SPD	DTN2041100	52600	Workers' Compensation	1,600	2,792	1,192	75%
1000	DSS	SPD	DTN2041100	52900	Other Employee Benefits	1,570	813	(757)	-48%
1000	DSS	SPD	DTN2051100	51100	Teachers	109,600	119,612	10,012	9%
1000	DSS	SPD	DTN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DTN2051100	52200	Fica & Medicare	8,385	8,897	512	6%
1000	DSS	SPD	DTN2051100	52300	Teachers Retirement System	23,170	23,378	208	1%
1000	DSS	SPD	DTN2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DTN2051100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	DTN2051100	52900	Other Employee Benefits	134	382	248	185%
1000	DSS	SPD	DTN2061100	51400	Aides And Paraprofessionals	79,729	101,024	21,295	27%
1000	DSS	SPD	DTN2061100	52100	State Health Insurance	22,680	34,020	11,340	50%
1000	DSS	SPD	DTN2061100	52200	Fica & Medicare	6,100	7,454	1,354	22%
1000	DSS	SPD	DTN2061100	52300	Teachers Retirement System	16,855	15,908	(947)	-6%
1000	DSS	SPD	DTN2061100	52500	Unemployment Compensation	400	500	100	25%
1000	DSS	SPD	DTN2061100	52600	Workers' Compensation	800	2,000	1,200	150%
1000	DSS	SPD	DTN2061100	52900	Other Employee Benefits	315	396	81	26%
1000	DSS	SPD	DUB2031100	51100	Teachers	24,441	28,437	3,996	16%
1000	DSS	SPD	DUB2031100	52100	State Health Insurance	6,237	6,237	-	0%
1000	DSS	SPD	DUB2031100	52200	Fica & Medicare	1,870	2,056	186	10%
1000	DSS	SPD	DUB2031100	52300	Teachers Retirement System	5,167	5,551	384	7%
1000	DSS	SPD	DUB2031100	52500	Unemployment Compensation	55	55	-	0%
1000	DSS	SPD	DUB2031100	52600	Workers' Compensation	110	220	110	100%
1000	DSS	SPD	DUB2031100	52900	Other Employee Benefits	30	153	123	410%
1000	DSS	SPD	DUB2041100	51100	Teachers	96,117	114,592	18,475	19%
1000	DSS	SPD	DUB2041100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	DUB2041100	52200	Fica & Medicare	7,353	8,558	1,205	16%
1000	DSS	SPD	DUB2041100	52300	Teachers Retirement System	20,320	22,396	2,076	10%
1000	DSS	SPD	DUB2041100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DUB2041100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	DUB2041100	52900	Other Employee Benefits	366	363	(3)	-1%
1000	DSS	SPD	DUB2051100	51100	Teachers	65,186	68,392	3,206	5%
1000	DSS	SPD	DUB2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DUB2051100	52200	Fica & Medicare	4,987	4,933	(54)	-1%
1000	DSS	SPD	DUB2051100	52300	Teachers Retirement System	13,781	13,377	(404)	-3%
1000	DSS	SPD	DUB2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DUB2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	DUB2051100	52900	Other Employee Benefits	258	242	(16)	-6%
1000	DSS	SPD	DUB2061100	51400	Aides And Paraprofessionals	20,193	38,226	18,033	89%
1000	DSS	SPD	DUB2061100	52100	State Health Insurance		11,340	11,340	N/A
1000	DSS	SPD	DUB2061100	52200	Fica & Medicare	1,545	2,844	1,299	84%
1000	DSS	SPD	DUB2061100	52300	Teachers Retirement System	4,269	7,483	3,214	75%
1000	DSS	SPD	DUB2061100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	DUB2061100	52600	Workers' Compensation	200	800	600	300%
1000	DSS	SPD	DUB2061100	52900	Other Employee Benefits	80	152	72	90%
1000	DSS	SPD	DVS2021100	51100	Teachers	51,829	55,386	3,557	7%
1000	DSS	SPD	DVS2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DVS2021100	52200	Fica & Medicare	3,965	3,997	32	1%
1000	DSS	SPD	DVS2021100	52300	Teachers Retirement System	10,957	10,832	(125)	-1%
1000	DSS	SPD	DVS2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DVS2021100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	DVS2021100	52900	Other Employee Benefits	205	195	(10)	-5%
1000	DSS	SPD	DVS2041100	51100	Teachers	122,855	167,373	44,518	36%
1000	DSS	SPD	DVS2041100	52100	State Health Insurance	34,020	34,020	-	0%

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FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	DVS2041100	52200	Fica & Medicare	9,399	12,078	2,679	29%
1000	DSS	SPD	DVS2041100	52300	Teachers Retirement System	25,972	32,715	6,743	26%
1000	DSS	SPD	DVS2041100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	DVS2041100	52600	Workers' Compensation	600	1,200	600	100%
1000	DSS	SPD	DVS2041100	52900	Other Employee Benefits	251	131	(120)	-48%
1000	DSS	SPD	DVS2061100	51400	Aides And Paraprofessionals	36,338	18,149	(18,189)	-50%
1000	DSS	SPD	DVS2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DVS2061100	52200	Fica & Medicare	2,780	1,307	(1,473)	-53%
1000	DSS	SPD	DVS2061100	52300	Teachers Retirement System	7,682	3,553	(4,129)	-54%
1000	DSS	SPD	DVS2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	DVS2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	DVS2061100	52900	Other Employee Benefits	144	73	(71)	-49%
1000	DSS	SPD	DWS2041100	51100	Teachers	154,900	225,714	70,814	46%
1000	DSS	SPD	DWS2041100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DSS	SPD	DWS2041100	52200	Fica & Medicare	11,850	16,294	4,444	38%
1000	DSS	SPD	DWS2041100	52300	Teachers Retirement System	32,746	44,127	11,381	35%
1000	DSS	SPD	DWS2041100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	DWS2041100	52600	Workers' Compensation	600	1,600	1,000	167%
1000	DSS	SPD	DWS2041100	52900	Other Employee Benefits	595	606	11	2%
1000	DSS	SPD	DWS2061100	51400	Aides And Paraprofessionals		39,766	39,766	N/A
1000	DSS	SPD	DWS2061100	52100	State Health Insurance		22,680	22,680	N/A
1000	DSS	SPD	DWS2061100	52200	Fica & Medicare		2,863	2,863	N/A
1000	DSS	SPD	DWS2061100	52300	Teachers Retirement System		7,784	7,784	N/A
1000	DSS	SPD	DWS2061100	52500	Unemployment Compensation		200	200	N/A
1000	DSS	SPD	DWS2061100	52600	Workers' Compensation		800	800	N/A
1000	DSS	SPD	DWS2061100	52900	Other Employee Benefits		157	157	N/A
1000	DSS	SPD	ECA2041100	51100	Teachers	61,330		(61,330)	-100%
1000	DSS	SPD	ECA2041100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	ECA2041100	52200	Fica & Medicare	4,692		(4,692)	-100%
1000	DSS	SPD	ECA2041100	52300	Teachers Retirement System	12,966		(12,966)	-100%
1000	DSS	SPD	ECA2041100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	ECA2041100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	ECA2041100	52900	Other Employee Benefits	226		(226)	-100%
1000	DSS	SPD	ECM2031100	51100	Teachers		118,889	118,889	N/A
1000	DSS	SPD	ECM2031100	52200	Fica & Medicare		9,095	9,095	N/A
1000	DSS	SPD	ECM2031100	52300	Teachers Retirement System		23,252	23,252	N/A
1000	DSS	SPD	ECM2031100	52500	Unemployment Compensation		200	200	N/A
1000	DSS	SPD	ECM2031100	52600	Workers' Compensation		800	800	N/A
1000	DSS	SPD	ECM2031100	52900	Other Employee Benefits		419	419	N/A
1000	DSS	SPD	ECM2041100	51100	Teachers	405,540	390,211	(15,329)	-4%
1000	DSS	SPD	ECM2041100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DSS	SPD	ECM2041100	52200	Fica & Medicare	31,024	28,174	(2,850)	-9%
1000	DSS	SPD	ECM2041100	52300	Teachers Retirement System	85,732	76,285	(9,447)	-11%
1000	DSS	SPD	ECM2041100	52500	Unemployment Compensation	900	800	(100)	-11%
1000	DSS	SPD	ECM2041100	52600	Workers' Compensation	1,800	3,200	1,400	78%
1000	DSS	SPD	ECM2041100	52900	Other Employee Benefits	1,567	1,178	(389)	-25%
1000	DSS	SPD	ECM2061100	51400	Aides And Paraprofessionals	43,697	20,718	(22,979)	-53%
1000	DSS	SPD	ECM2061100	52200	Fica & Medicare	3,343	1,585	(1,758)	-53%
1000	DSS	SPD	ECM2061100	52300	Teachers Retirement System	9,238	4,056	(5,182)	-56%
1000	DSS	SPD	ECM2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	ECM2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	ECM2061100	52900	Other Employee Benefits	173	81	(92)	-53%
1000	DSS	SPD	ECM2061100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	EDY2041100	51100	Teachers	431,080	509,430	78,350	18%
1000	DSS	SPD	EDY2041100	52100	State Health Insurance	68,040	71,782	3,742	5%
1000	DSS	SPD	EDY2041100	52200	Fica & Medicare	32,978	37,420	4,442	13%
1000	DSS	SPD	EDY2041100	52300	Teachers Retirement System	85,818	99,584	13,766	16%
1000	DSS	SPD	EDY2041100	52500	Unemployment Compensation	900	934	34	4%
1000	DSS	SPD	EDY2041100	52600	Workers' Compensation	1,800	3,736	1,936	108%
1000	DSS	SPD	EDY2041100	52900	Other Employee Benefits	1,136	1,442	306	27%
1000	DSS	SPD	EDY2061100	51400	Aides And Paraprofessionals	40,273	140,206	99,933	248%
1000	DSS	SPD	EDY2061100	52100	State Health Insurance	11,340	56,700	45,360	400%
1000	DSS	SPD	EDY2061100	52200	Fica & Medicare	3,081	10,279	7,198	234%
1000	DSS	SPD	EDY2061100	52300	Teachers Retirement System	8,514	27,446	18,932	222%
1000	DSS	SPD	EDY2061100	52500	Unemployment Compensation	200	700	500	250%
1000	DSS	SPD	EDY2061100	52600	Workers' Compensation	400	2,800	2,400	600%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	EDY2061100	52900	Other Employee Benefits	160	552	392	245%
1000	DSS	SPD	ERA2021100	51100	Teachers	44,437	50,068	5,631	13%
1000	DSS	SPD	ERA2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ERA2021100	52200	Fica & Medicare	3,400	3,614	214	6%
1000	DSS	SPD	ERA2021100	52300	Teachers Retirement System	9,394	9,781	387	4%
1000	DSS	SPD	ERA2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	ERA2021100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	ERA2021100	52900	Other Employee Benefits	176	155	(21)	-12%
1000	DSS	SPD	ERA2041100	51100	Teachers	321,369	382,265	60,896	19%
1000	DSS	SPD	ERA2041100	52100	State Health Insurance	45,360	60,442	15,082	33%
1000	DSS	SPD	ERA2041100	52200	Fica & Medicare	24,585	27,811	3,226	13%
1000	DSS	SPD	ERA2041100	52300	Teachers Retirement System	67,938	74,738	6,800	10%
1000	DSS	SPD	ERA2041100	52500	Unemployment Compensation	600	633	33	6%
1000	DSS	SPD	ERA2041100	52600	Workers' Compensation	1,200	2,532	1,332	111%
1000	DSS	SPD	ERA2041100	52900	Other Employee Benefits	1,067	878	(189)	-18%
1000	DSS	SPD	ERA2051100	51100	Teachers	118,802	138,585	19,783	17%
1000	DSS	SPD	ERA2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ERA2051100	52200	Fica & Medicare	9,089	10,328	1,239	14%
1000	DSS	SPD	ERA2051100	52300	Teachers Retirement System	25,115	27,073	1,958	8%
1000	DSS	SPD	ERA2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	ERA2051100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	ERA2051100	52900	Other Employee Benefits	440	450	10	2%
1000	DSS	SPD	ERA2061100	51400	Aides And Paraprofessionals	39,444	56,874	17,430	44%
1000	DSS	SPD	ERA2061100	52100	State Health Insurance		22,680	22,680	N/A
1000	DSS	SPD	ERA2061100	52200	Fica & Medicare	3,018	4,189	1,171	39%
1000	DSS	SPD	ERA2061100	52300	Teachers Retirement System	8,339	11,133	2,794	34%
1000	DSS	SPD	ERA2061100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	ERA2061100	52600	Workers' Compensation	400	1,200	800	200%
1000	DSS	SPD	ERA2061100	52900	Other Employee Benefits	156	227	71	46%
1000	DSS	SPD	FOR2041100	51100	Teachers	177,153	210,203	33,050	19%
1000	DSS	SPD	FOR2041100	52100	State Health Insurance	34,020	37,762	3,742	11%
1000	DSS	SPD	FOR2041100	52200	Fica & Medicare	13,553	15,295	1,742	13%
1000	DSS	SPD	FOR2041100	52300	Teachers Retirement System	31,341	35,316	3,975	13%
1000	DSS	SPD	FOR2041100	52500	Unemployment Compensation	400	382	(18)	-5%
1000	DSS	SPD	FOR2041100	52600	Workers' Compensation	800	1,528	728	91%
1000	DSS	SPD	FOR2041100	52900	Other Employee Benefits	442	662	220	50%
1000	DSS	SPD	FOX2021100	51100	Teachers	65,186		(65,186)	-100%
1000	DSS	SPD	FOX2021100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	FOX2021100	52200	Fica & Medicare	4,987		(4,987)	-100%
1000	DSS	SPD	FOX2021100	52300	Teachers Retirement System	13,781		(13,781)	-100%
1000	DSS	SPD	FOX2021100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	FOX2021100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	FOX2021100	52900	Other Employee Benefits	240		(240)	-100%
1000	DSS	SPD	FOX2041100	51100	Teachers	351,806	386,283	34,477	10%
1000	DSS	SPD	FOX2041100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DSS	SPD	FOX2041100	52200	Fica & Medicare	26,914	28,580	1,666	6%
1000	DSS	SPD	FOX2041100	52300	Teachers Retirement System	74,372	75,505	1,133	2%
1000	DSS	SPD	FOX2041100	52500	Unemployment Compensation	700	700	-	0%
1000	DSS	SPD	FOX2041100	52600	Workers' Compensation	1,400	2,800	1,400	100%
1000	DSS	SPD	FOX2041100	52900	Other Employee Benefits	1,212	765	(447)	-37%
1000	DSS	SPD	FOX2051100	51100	Teachers	73,255		(73,255)	-100%
1000	DSS	SPD	FOX2051100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	FOX2051100	52200	Fica & Medicare	5,605		(5,605)	-100%
1000	DSS	SPD	FOX2051100	52300	Teachers Retirement System	15,487		(15,487)	-100%
1000	DSS	SPD	FOX2051100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	FOX2051100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	FOX2051100	52900	Other Employee Benefits	271		(271)	-100%
1000	DSS	SPD	FOX2061100	51400	Aides And Paraprofessionals	20,150		(20,150)	-100%
1000	DSS	SPD	FOX2061100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	FOX2061100	52200	Fica & Medicare	1,542		(1,542)	-100%
1000	DSS	SPD	FOX2061100	52300	Teachers Retirement System	4,260		(4,260)	-100%
1000	DSS	SPD	FOX2061100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	FOX2061100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	FOX2061100	52900	Other Employee Benefits	80		(80)	-100%
1000	DSS	SPD	FRT2041100	51100	Teachers	342,717	407,722	65,005	19%
1000	DSS	SPD	FRT2041100	52100	State Health Insurance	90,720	105,802	15,082	17%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	FRT2041100	52200	Fica & Medicare	26,218	29,453	3,235	12%
1000	DSS	SPD	FRT2041100	52300	Teachers Retirement System	72,451	79,678	7,227	10%
1000	DSS	SPD	FRT2041100	52500	Unemployment Compensation	800	884	84	11%
1000	DSS	SPD	FRT2041100	52600	Workers' Compensation	1,600	3,536	1,936	121%
1000	DSS	SPD	FRT2041100	52900	Other Employee Benefits	1,235	1,091	(144)	-12%
1000	DSS	SPD	FRT2061100	51400	Aides And Paraprofessionals	19,128	19,227	99	1%
1000	DSS	SPD	FRT2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	FRT2061100	52200	Fica & Medicare	1,464	1,384	(80)	-5%
1000	DSS	SPD	FRT2061100	52300	Teachers Retirement System	4,044	3,764	(280)	-7%
1000	DSS	SPD	FRT2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	FRT2061100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	FRT2061100	52900	Other Employee Benefits	76	76	-	0%
1000	DSS	SPD	GEN2021100	51100	Teachers		65,893	65,893	N/A
1000	DSS	SPD	GEN2021100	52100	State Health Insurance		11,340	11,340	N/A
1000	DSS	SPD	GEN2021100	52200	Fica & Medicare		4,744	4,744	N/A
1000	DSS	SPD	GEN2021100	52300	Teachers Retirement System		12,929	12,929	N/A
1000	DSS	SPD	GEN2021100	52500	Unemployment Compensation		100	100	N/A
1000	DSS	SPD	GEN2021100	52600	Workers' Compensation		400	400	N/A
1000	DSS	SPD	GEN2021100	52900	Other Employee Benefits		241	241	N/A
1000	DSS	SPD	GEN2041100	51100	Teachers	444,086	708,234	264,148	59%
1000	DSS	SPD	GEN2041100	52100	State Health Insurance	68,040	71,782	3,742	5%
1000	DSS	SPD	GEN2041100	52200	Fica & Medicare	33,973	52,708	18,735	55%
1000	DSS	SPD	GEN2041100	52300	Teachers Retirement System	88,452	138,410	49,958	56%
1000	DSS	SPD	GEN2041100	52500	Unemployment Compensation	900	1,333	433	48%
1000	DSS	SPD	GEN2041100	52600	Workers' Compensation	1,800	5,332	3,532	196%
1000	DSS	SPD	GEN2041100	52900	Other Employee Benefits	1,439	2,016	577	40%
1000	DSS	SPD	GEN2051100	51100	Teachers	73,255	76,248	2,993	4%
1000	DSS	SPD	GEN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	GEN2051100	52200	Fica & Medicare	5,605	5,499	(106)	-2%
1000	DSS	SPD	GEN2051100	52300	Teachers Retirement System	15,487	14,915	(572)	-4%
1000	DSS	SPD	GEN2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	GEN2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	GEN2051100	52900	Other Employee Benefits	271	59	(212)	-78%
1000	DSS	SPD	GEN2061100	51400	Aides And Paraprofessionals	18,283		(18,283)	-100%
1000	DSS	SPD	GEN2061100	52200	Fica & Medicare	1,399		(1,399)	-100%
1000	DSS	SPD	GEN2061100	52300	Teachers Retirement System	3,865		(3,865)	-100%
1000	DSS	SPD	GEN2061100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	GEN2061100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	GEN2061100	52900	Other Employee Benefits	73		(73)	-100%
1000	DSS	SPD	GRG2041100	51100	Teachers	128,368	160,475	32,107	25%
1000	DSS	SPD	GRG2041100	52100	State Health Insurance	22,680	45,360	22,680	100%
1000	DSS	SPD	GRG2041100	52200	Fica & Medicare	9,821	11,581	1,760	18%
1000	DSS	SPD	GRG2041100	52300	Teachers Retirement System	27,137	31,375	4,238	16%
1000	DSS	SPD	GRG2041100	52500	Unemployment Compensation	300	350	50	17%
1000	DSS	SPD	GRG2041100	52600	Workers' Compensation	600	1,400	800	133%
1000	DSS	SPD	GRG2041100	52900	Other Employee Benefits	482	333	(149)	-31%
1000	DSS	SPD	GRG2051100	51100	Teachers	47,639	51,306	3,667	8%
1000	DSS	SPD	GRG2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	GRG2051100	52200	Fica & Medicare	3,645	3,703	58	2%
1000	DSS	SPD	GRG2051100	52300	Teachers Retirement System	10,071	10,033	(38)	0%
1000	DSS	SPD	GRG2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	GRG2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	GRG2051100	52900	Other Employee Benefits	189	166	(23)	-12%
1000	DSS	SPD	GRG2061100	51400	Aides And Paraprofessionals	18,069	18,149	80	0%
1000	DSS	SPD	GRG2061100	52100	State Health Insurance		11,340	11,340	N/A
1000	DSS	SPD	GRG2061100	52200	Fica & Medicare	1,383	1,307	(76)	-5%
1000	DSS	SPD	GRG2061100	52300	Teachers Retirement System	3,820	3,553	(267)	-7%
1000	DSS	SPD	GRG2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	GRG2061100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	GRG2061100	52900	Other Employee Benefits	72	73	1	1%
1000	DSS	SPD	HAN2021100	51100	Teachers	54,427	59,486	5,059	9%
1000	DSS	SPD	HAN2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	HAN2021100	52200	Fica & Medicare	4,164	4,292	128	3%
1000	DSS	SPD	HAN2021100	52300	Teachers Retirement System	11,506	11,626	120	1%
1000	DSS	SPD	HAN2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	HAN2021100	52600	Workers' Compensation	200	400	200	100%

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1000	DSS	SPD	HAN2021100	52900	Other Employee Benefits	63	190	127	202%
1000	DSS	SPD	HAN2041100	51100	Teachers	372,309	361,447	(10,862)	-3%
1000	DSS	SPD	HAN2041100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DSS	SPD	HAN2041100	52200	Fica & Medicare	22,705	26,603	3,898	17%
1000	DSS	SPD	HAN2041100	52300	Teachers Retirement System	71,308	70,617	(691)	-1%
1000	DSS	SPD	HAN2041100	52500	Unemployment Compensation	800	733	(67)	-8%
1000	DSS	SPD	HAN2041100	52600	Workers' Compensation	1,600	2,933	1,333	83%
1000	DSS	SPD	HAN2041100	52900	Other Employee Benefits	830	785	(45)	-5%
1000	DSS	SPD	HAN2061100	51400	Aides And Paraprofessionals	102,729	61,536	(41,193)	-40%
1000	DSS	SPD	HAN2061100	52200	Fica & Medicare	7,859	4,707	(3,152)	-40%
1000	DSS	SPD	HAN2061100	52300	Teachers Retirement System	21,717	12,046	(9,671)	-45%
1000	DSS	SPD	HAN2061100	52500	Unemployment Compensation	500	300	(200)	-40%
1000	DSS	SPD	HAN2061100	52600	Workers' Compensation	1,000	1,200	200	20%
1000	DSS	SPD	HAN2061100	52900	Other Employee Benefits	406	241	(165)	-41%
1000	DSS	SPD	HAR2041100	51100	Teachers	652,148	634,855	(17,293)	-3%
1000	DSS	SPD	HAR2041100	52100	State Health Insurance	102,060	83,122	(18,938)	-19%
1000	DSS	SPD	HAR2041100	52200	Fica & Medicare	49,890	46,831	(3,059)	-6%
1000	DSS	SPD	HAR2041100	52300	Teachers Retirement System	137,865	124,071	(13,794)	-10%
1000	DSS	SPD	HAR2041100	52500	Unemployment Compensation	1,300	1,234	(66)	-5%
1000	DSS	SPD	HAR2041100	52600	Workers' Compensation	2,600	4,936	2,336	90%
1000	DSS	SPD	HAR2041100	52900	Other Employee Benefits	1,870	1,524	(346)	-19%
1000	DSS	SPD	HAR2051100	51100	Teachers	203,822	223,115	19,293	9%
1000	DSS	SPD	HAR2051100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	HAR2051100	52200	Fica & Medicare	15,593	16,283	690	4%
1000	DSS	SPD	HAR2051100	52300	Teachers Retirement System	43,088	43,627	539	1%
1000	DSS	SPD	HAR2051100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	HAR2051100	52600	Workers' Compensation	800	1,600	800	100%
1000	DSS	SPD	HAR2051100	52900	Other Employee Benefits	356	738	382	107%
1000	DSS	SPD	HAR2061100	51400	Aides And Paraprofessionals	23,870	43,708	19,838	83%
1000	DSS	SPD	HAR2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	HAR2061100	52200	Fica & Medicare	1,826	3,237	1,411	77%
1000	DSS	SPD	HAR2061100	52300	Teachers Retirement System	5,046	8,507	3,461	69%
1000	DSS	SPD	HAR2061100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	HAR2061100	52600	Workers' Compensation	200	800	600	300%
1000	DSS	SPD	HAR2061100	52900	Other Employee Benefits	95	140	45	47%
1000	DSS	SPD	JNS2031100	51100	Teachers	69,633		(69,633)	-100%
1000	DSS	SPD	JNS2031100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	JNS2031100	52200	Fica & Medicare	5,327		(5,327)	-100%
1000	DSS	SPD	JNS2031100	52300	Teachers Retirement System	14,721		(14,721)	-100%
1000	DSS	SPD	JNS2031100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	JNS2031100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	JNS2031100	52900	Other Employee Benefits	276		(276)	-100%
1000	DSS	SPD	JNS2041100	51100	Teachers	523,366	699,680	176,314	34%
1000	DSS	SPD	JNS2041100	52100	State Health Insurance	79,380	94,462	15,082	19%
1000	DSS	SPD	JNS2041100	52200	Fica & Medicare	40,038	51,250	11,212	28%
1000	DSS	SPD	JNS2041100	52300	Teachers Retirement System	110,640	136,770	26,130	24%
1000	DSS	SPD	JNS2041100	52500	Unemployment Compensation	1,000	1,167	167	17%
1000	DSS	SPD	JNS2041100	52600	Workers' Compensation	2,000	4,669	2,669	133%
1000	DSS	SPD	JNS2041100	52900	Other Employee Benefits	1,496	2,228	732	49%
1000	DSS	SPD	JNS2061100	51400	Aides And Paraprofessionals	62,202	61,785	(417)	-1%
1000	DSS	SPD	JNS2061100	52200	Fica & Medicare	4,759	4,727	(32)	-1%
1000	DSS	SPD	JNS2061100	52300	Teachers Retirement System	13,150	12,095	(1,055)	-8%
1000	DSS	SPD	JNS2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	JNS2061100	52600	Workers' Compensation	600	1,200	600	100%
1000	DSS	SPD	JNS2061100	52900	Other Employee Benefits	246	241	(5)	-2%
1000	DSS	SPD	JOR2021100	51100	Teachers	35,000	146,215	111,215	318%
1000	DSS	SPD	JOR2021100	52100	State Health Insurance	11,340	34,020	22,680	200%
1000	DSS	SPD	JOR2021100	52200	Fica & Medicare	2,678	10,552	7,874	294%
1000	DSS	SPD	JOR2021100	52300	Teachers Retirement System	7,399	28,576	21,177	286%
1000	DSS	SPD	JOR2021100	52500	Unemployment Compensation	100	300	200	200%
1000	DSS	SPD	JOR2021100	52600	Workers' Compensation	200	1,200	1,000	500%
1000	DSS	SPD	JOR2021100	52900	Other Employee Benefits	42	477	435	1036%
1000	DSS	SPD	JOR2031100	51100	Teachers	169,129	116,465	(52,664)	-31%
1000	DSS	SPD	JOR2031100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	JOR2031100	52200	Fica & Medicare	12,939	8,403	(4,536)	-35%
1000	DSS	SPD	JOR2031100	52300	Teachers Retirement System	35,754	22,768	(12,986)	-36%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	JOR2031100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	JOR2031100	52600	Workers' Compensation	600	800	200	33%
1000	DSS	SPD	JOR2031100	52900	Other Employee Benefits	643	376	(267)	-42%
1000	DSS	SPD	JOR2041100	51100	Teachers	833,941	1,141,992	308,051	37%
1000	DSS	SPD	JOR2041100	52100	State Health Insurance	170,100	181,440	11,340	7%
1000	DSS	SPD	JOR2041100	52200	Fica & Medicare	70,458	83,380	12,922	18%
1000	DSS	SPD	JOR2041100	52300	Teachers Retirement System	183,117	223,187	40,070	22%
1000	DSS	SPD	JOR2041100	52500	Unemployment Compensation	1,800	1,933	133	7%
1000	DSS	SPD	JOR2041100	52600	Workers' Compensation	3,600	7,734	4,134	115%
1000	DSS	SPD	JOR2041100	52900	Other Employee Benefits	3,250	2,728	(522)	-16%
1000	DSS	SPD	JOR2041100	51400	Aides And Paraprofessionals	21,882		(21,882)	-100%
1000	DSS	SPD	JOR2041100	51910	0th Administrative Personnel	65,186		(65,186)	-100%
1000	DSS	SPD	JOR2051100	51100	Teachers	55,997	59,444	3,447	6%
1000	DSS	SPD	JOR2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	JOR2051100	52200	Fica & Medicare	4,284	4,289	5	0%
1000	DSS	SPD	JOR2051100	52300	Teachers Retirement System	11,838	11,626	(212)	-2%
1000	DSS	SPD	JOR2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	JOR2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	JOR2051100	52900	Other Employee Benefits	222	209	(13)	-6%
1000	DSS	SPD	JOR2061100	51400	Aides And Paraprofessionals	42,143	20,417	(21,726)	-52%
1000	DSS	SPD	JOR2061100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	JOR2061100	52200	Fica & Medicare	3,224	1,470	(1,754)	-54%
1000	DSS	SPD	JOR2061100	52300	Teachers Retirement System	8,910	3,997	(4,913)	-55%
1000	DSS	SPD	JOR2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	JOR2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	JOR2061100	52900	Other Employee Benefits	167	80	(87)	-52%
1000	DSS	SPD	KEN2021100	51100	Teachers	55,997	137,309	81,312	145%
1000	DSS	SPD	KEN2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	KEN2021100	52200	Fica & Medicare	4,284	10,238	5,954	139%
1000	DSS	SPD	KEN2021100	52300	Teachers Retirement System	11,838	26,849	15,011	127%
1000	DSS	SPD	KEN2021100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	KEN2021100	52600	Workers' Compensation	200	800	600	300%
1000	DSS	SPD	KEN2021100	52900	Other Employee Benefits	207	461	254	123%
1000	DSS	SPD	KEN2031100	51100	Teachers	57,613	61,018	3,405	6%
1000	DSS	SPD	KEN2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	KEN2031100	52200	Fica & Medicare	4,408	4,402	(6)	0%
1000	DSS	SPD	KEN2031100	52300	Teachers Retirement System	12,180	11,934	(246)	-2%
1000	DSS	SPD	KEN2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	KEN2031100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	KEN2031100	52900	Other Employee Benefits	67	200	133	199%
1000	DSS	SPD	KEN2041100	51100	Teachers	731,125	734,273	3,148	0%
1000	DSS	SPD	KEN2041100	52100	State Health Insurance	124,740	113,400	(11,340)	-9%
1000	DSS	SPD	KEN2041100	52200	Fica & Medicare	60,623	53,878	(6,745)	-11%
1000	DSS	SPD	KEN2041100	52300	Teachers Retirement System	167,525	143,511	(24,014)	-14%
1000	DSS	SPD	KEN2041100	52500	Unemployment Compensation	1,600	1,450	(150)	-9%
1000	DSS	SPD	KEN2041100	52600	Workers' Compensation	3,200	5,800	2,600	81%
1000	DSS	SPD	KEN2041100	52900	Other Employee Benefits	2,204	1,283	(921)	-42%
1000	DSS	SPD	KEN2041100	51910	0th Administrative Personnel	61,330		(61,330)	-100%
1000	DSS	SPD	KEN2051100	51100	Teachers	73,255	76,248	2,993	4%
1000	DSS	SPD	KEN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	KEN2051100	52200	Fica & Medicare	5,605	5,499	(106)	-2%
1000	DSS	SPD	KEN2051100	52300	Teachers Retirement System	15,487	14,915	(572)	-4%
1000	DSS	SPD	KEN2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	KEN2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	KEN2051100	52900	Other Employee Benefits	290	271	(19)	-7%
1000	DSS	SPD	KEN2061100	51400	Aides And Paraprofessionals	61,050	61,078	28	0%
1000	DSS	SPD	KEN2061100	52100	State Health Insurance	22,680	34,020	11,340	50%
1000	DSS	SPD	KEN2061100	52200	Fica & Medicare	4,671	4,398	(273)	-6%
1000	DSS	SPD	KEN2061100	52300	Teachers Retirement System	12,906	11,956	(950)	-7%
1000	DSS	SPD	KEN2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	KEN2061100	52600	Workers' Compensation	600	1,200	600	100%
1000	DSS	SPD	KEN2061100	52900	Other Employee Benefits	242	239	(3)	-1%
1000	DSS	SPD	KEY2041100	51100	Teachers	355,901	320,170	(35,731)	-10%
1000	DSS	SPD	KEY2041100	52100	State Health Insurance	68,040	45,360	(22,680)	-33%
1000	DSS	SPD	KEY2041100	52200	Fica & Medicare	27,227	23,641	(3,586)	-13%
1000	DSS	SPD	KEY2041100	52300	Teachers Retirement System	75,238	50,309	(24,929)	-33%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	KEY2041100	52500	Unemployment Compensation	700	631	(69)	-10%
1000	DSS	SPD	KEY2041100	52600	Workers' Compensation	1,400	2,524	1,124	80%
1000	DSS	SPD	KEY2041100	52900	Other Employee Benefits	928	583	(345)	-37%
1000	DSS	SPD	KEY2061100	51400	Aides And Paraprofessionals	123,882	79,781	(44,101)	-36%
1000	DSS	SPD	KEY2061100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	KEY2061100	52200	Fica & Medicare	9,477	6,013	(3,464)	-37%
1000	DSS	SPD	KEY2061100	52300	Teachers Retirement System	26,189	15,617	(10,572)	-40%
1000	DSS	SPD	KEY2061100	52500	Unemployment Compensation	600	400	(200)	-33%
1000	DSS	SPD	KEY2061100	52600	Workers' Compensation	1,200	1,600	400	33%
1000	DSS	SPD	KEY2061100	52900	Other Employee Benefits	490	314	(176)	-36%
1000	DSS	SPD	LJA2021100	51100	Teachers	63,064	68,447	5,383	9%
1000	DSS	SPD	LJA2021100	52200	Fica & Medicare	4,825	5,236	411	9%
1000	DSS	SPD	LJA2021100	52300	Teachers Retirement System	13,332	13,377	45	0%
1000	DSS	SPD	LJA2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	LJA2021100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	LJA2021100	52900	Other Employee Benefits	250	173	(77)	-31%
1000	DSS	SPD	LJA2041100	51100	Teachers	135,775	169,567	33,792	25%
1000	DSS	SPD	LJA2041100	52100	State Health Insurance	22,680	26,422	3,742	16%
1000	DSS	SPD	LJA2041100	52200	Fica & Medicare	10,387	12,227	1,840	18%
1000	DSS	SPD	LJA2041100	52300	Teachers Retirement System	28,703	33,172	4,469	16%
1000	DSS	SPD	LJA2041100	52500	Unemployment Compensation	200	233	33	17%
1000	DSS	SPD	LJA2041100	52600	Workers' Compensation	400	932	532	133%
1000	DSS	SPD	LJA2041100	52900	Other Employee Benefits	309	136	(173)	-56%
1000	DSS	SPD	MAC2041100	51100	Teachers	137,023	197,078	60,055	44%
1000	DSS	SPD	MAC2041100	52100	State Health Insurance	11,340	37,762	26,422	233%
1000	DSS	SPD	MAC2041100	52200	Fica & Medicare	10,483	14,336	3,853	37%
1000	DSS	SPD	MAC2041100	52300	Teachers Retirement System	28,967	33,370	4,403	15%
1000	DSS	SPD	MAC2041100	52500	Unemployment Compensation	300	382	82	27%
1000	DSS	SPD	MAC2041100	52600	Workers' Compensation	600	1,528	928	155%
1000	DSS	SPD	MAC2041100	52900	Other Employee Benefits	515	468	(47)	-9%
1000	DSS	SPD	MAC2051100	51100	Teachers	49,004	54,039	5,035	10%
1000	DSS	SPD	MAC2051100	52200	Fica & Medicare	3,749	4,134	385	10%
1000	DSS	SPD	MAC2051100	52300	Teachers Retirement System	10,360	10,561	201	2%
1000	DSS	SPD	MAC2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	MAC2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	MAC2051100	52900	Other Employee Benefits	194	171	(23)	-12%
1000	DSS	SPD	MDL2031100	51100	Teachers	63,064		(63,064)	-100%
1000	DSS	SPD	MDL2031100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	MDL2031100	52200	Fica & Medicare	4,825		(4,825)	-100%
1000	DSS	SPD	MDL2031100	52300	Teachers Retirement System	13,332		(13,332)	-100%
1000	DSS	SPD	MDL2031100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	MDL2031100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	MDL2031100	52900	Other Employee Benefits	233		(233)	-100%
1000	DSS	SPD	MDL2041100	51100	Teachers	395,401	578,702	183,301	46%
1000	DSS	SPD	MDL2041100	52100	State Health Insurance	79,380	83,122	3,742	5%
1000	DSS	SPD	MDL2041100	52200	Fica & Medicare	34,793	42,419	7,626	22%
1000	DSS	SPD	MDL2041100	52300	Teachers Retirement System	89,243	113,112	23,869	27%
1000	DSS	SPD	MDL2041100	52500	Unemployment Compensation	900	1,034	134	15%
1000	DSS	SPD	MDL2041100	52600	Workers' Compensation	1,800	4,136	2,336	130%
1000	DSS	SPD	MDL2041100	52900	Other Employee Benefits	1,513	1,223	(290)	-19%
1000	DSS	SPD	MDL2041100	51910	0th Administrative Personnel	59,407		(59,407)	-100%
1000	DSS	SPD	MDL2061100	51400	Aides And Paraprofessionals	58,621	39,428	(19,193)	-33%
1000	DSS	SPD	MDL2061100	52100	State Health Insurance		11,340	11,340	N/A
1000	DSS	SPD	MDL2061100	52200	Fica & Medicare	4,485	2,923	(1,562)	-35%
1000	DSS	SPD	MDL2061100	52300	Teachers Retirement System	12,393	7,718	(4,675)	-38%
1000	DSS	SPD	MDL2061100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	MDL2061100	52600	Workers' Compensation	600	800	200	33%
1000	DSS	SPD	MDL2061100	52900	Other Employee Benefits	232	156	(76)	-33%
1000	DSS	SPD	MLK2021100	51100	Teachers	55,997		(55,997)	-100%
1000	DSS	SPD	MLK2021100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	MLK2021100	52200	Fica & Medicare	4,284		(4,284)	-100%
1000	DSS	SPD	MLK2021100	52300	Teachers Retirement System	11,838		(11,838)	-100%
1000	DSS	SPD	MLK2021100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	MLK2021100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	MLK2021100	52900	Other Employee Benefits	207		(207)	-100%
1000	DSS	SPD	MLK2041100	51100	Teachers	160,766	243,127	82,361	51%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	MLK2041100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	MLK2041100	52200	Fica & Medicare	12,299	17,965	5,666	46%
1000	DSS	SPD	MLK2041100	52300	Teachers Retirement System	33,986	47,523	13,537	40%
1000	DSS	SPD	MLK2041100	52500	Unemployment Compensation	400	500	100	25%
1000	DSS	SPD	MLK2041100	52600	Workers' Compensation	800	2,000	1,200	150%
1000	DSS	SPD	MLK2041100	52900	Other Employee Benefits	403	580	177	44%
1000	DSS	SPD	MTH2021100	51100	Teachers	55,997	61,060	5,063	9%
1000	DSS	SPD	MTH2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	MTH2021100	52200	Fica & Medicare	4,284	4,405	121	3%
1000	DSS	SPD	MTH2021100	52300	Teachers Retirement System	11,838	11,934	96	1%
1000	DSS	SPD	MTH2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	MTH2021100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	MTH2021100	52900	Other Employee Benefits	65	209	144	222%
1000	DSS	SPD	MTH2041100	51100	Teachers	144,090	153,662	9,572	7%
1000	DSS	SPD	MTH2041100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	MTH2041100	52200	Fica & Medicare	11,023	11,572	549	5%
1000	DSS	SPD	MTH2041100	52300	Teachers Retirement System	30,461	30,038	(423)	-1%
1000	DSS	SPD	MTH2041100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	MTH2041100	52600	Workers' Compensation	600	1,200	600	100%
1000	DSS	SPD	MTH2041100	52900	Other Employee Benefits	328	504	176	54%
1000	DSS	SPD	MTH2051100	51100	Teachers	43,215	48,221	5,006	12%
1000	DSS	SPD	MTH2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	MTH2051100	52200	Fica & Medicare	3,306	3,481	175	5%
1000	DSS	SPD	MTH2051100	52300	Teachers Retirement System	9,136	9,423	287	3%
1000	DSS	SPD	MTH2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	MTH2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	MTH2051100	52900	Other Employee Benefits	171	164	(7)	-4%
1000	DSS	SPD	NCE2041100	51100	Teachers	270,510	382,415	111,905	41%
1000	DSS	SPD	NCE2041100	52100	State Health Insurance	56,700	71,782	15,082	27%
1000	DSS	SPD	NCE2041100	52200	Fica & Medicare	20,695	27,595	6,900	33%
1000	DSS	SPD	NCE2041100	52300	Teachers Retirement System	57,186	74,761	17,575	31%
1000	DSS	SPD	NCE2041100	52500	Unemployment Compensation	500	633	133	27%
1000	DSS	SPD	NCE2041100	52600	Workers' Compensation	1,000	2,532	1,532	153%
1000	DSS	SPD	NCE2041100	52900	Other Employee Benefits	901	819	(82)	-9%
1000	DSS	SPD	NCE2061100	51400	Aides And Paraprofessionals	38,418	59,524	21,106	55%
1000	DSS	SPD	NCE2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	NCE2061100	52200	Fica & Medicare	2,939	4,465	1,526	52%
1000	DSS	SPD	NCE2061100	52300	Teachers Retirement System	3,862	7,735	3,873	100%
1000	DSS	SPD	NCE2061100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	NCE2061100	52600	Workers' Compensation	400	1,200	800	200%
1000	DSS	SPD	NCE2061100	52900	Other Employee Benefits	152	235	83	55%
1000	DSS	SPD	NOR2021100	51100	Teachers	46,227	47,905	1,678	4%
1000	DSS	SPD	NOR2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	NOR2021100	52200	Fica & Medicare	3,537	3,458	(79)	-2%
1000	DSS	SPD	NOR2021100	52300	Teachers Retirement System	9,773	9,367	(406)	-4%
1000	DSS	SPD	NOR2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	NOR2021100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	NOR2021100	52900	Other Employee Benefits	183	167	(16)	-9%
1000	DSS	SPD	NOR2041100	51100	Teachers	662,380	797,547	135,167	20%
1000	DSS	SPD	NOR2041100	52100	State Health Insurance	136,080	128,482	(7,598)	-6%
1000	DSS	SPD	NOR2041100	52200	Fica & Medicare	55,629	58,031	2,402	4%
1000	DSS	SPD	NOR2041100	52300	Teachers Retirement System	149,978	149,401	(577)	0%
1000	DSS	SPD	NOR2041100	52500	Unemployment Compensation	1,400	1,334	(66)	-5%
1000	DSS	SPD	NOR2041100	52600	Workers' Compensation	2,800	5,336	2,536	91%
1000	DSS	SPD	NOR2041100	52900	Other Employee Benefits	2,749	2,122	(627)	-23%
1000	DSS	SPD	NOR2041100	51910	Oth Administrative Personnel	64,793		(64,793)	-100%
1000	DSS	SPD	NOR2051100	51100	Teachers	296,203	324,023	27,820	9%
1000	DSS	SPD	NOR2051100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	NOR2051100	52200	Fica & Medicare	22,660	24,035	1,375	6%
1000	DSS	SPD	NOR2051100	52300	Teachers Retirement System	62,618	63,347	729	1%
1000	DSS	SPD	NOR2051100	52500	Unemployment Compensation	500	500	-	0%
1000	DSS	SPD	NOR2051100	52600	Workers' Compensation	1,000	2,000	1,000	100%
1000	DSS	SPD	NOR2051100	52900	Other Employee Benefits	918	780	(138)	-15%
1000	DSS	SPD	NOR2061100	51400	Aides And Paraprofessionals	168,896	207,019	38,123	23%
1000	DSS	SPD	NOR2061100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	NOR2061100	52200	Fica & Medicare	12,921	15,652	2,731	21%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	NOR2061100	52300	Teachers Retirement System	31,195	36,376	5,181	17%
1000	DSS	SPD	NOR2061100	52500	Unemployment Compensation	800	1,000	200	25%
1000	DSS	SPD	NOR2061100	52600	Workers' Compensation	1,600	4,000	2,400	150%
1000	DSS	SPD	NOR2061100	52900	Other Employee Benefits	668	808	140	21%
1000	DSS	SPD	RCH2031100	51100	Teachers	44,437	59,444	15,007	34%
1000	DSS	SPD	RCH2031100	52200	Fica & Medicare	3,400	4,548	1,148	34%
1000	DSS	SPD	RCH2031100	52300	Teachers Retirement System	9,394	11,626	2,232	24%
1000	DSS	SPD	RCH2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RCH2031100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	RCH2031100	52900	Other Employee Benefits	163	209	46	28%
1000	DSS	SPD	RCH2041100	51100	Teachers	410,503	365,582	(44,921)	-11%
1000	DSS	SPD	RCH2041100	52100	State Health Insurance	79,380	49,102	(30,278)	-38%
1000	DSS	SPD	RCH2041100	52200	Fica & Medicare	31,404	26,935	(4,469)	-14%
1000	DSS	SPD	RCH2041100	52300	Teachers Retirement System	86,781	71,453	(15,328)	-18%
1000	DSS	SPD	RCH2041100	52500	Unemployment Compensation	800	734	(66)	-8%
1000	DSS	SPD	RCH2041100	52600	Workers' Compensation	1,600	2,936	1,336	84%
1000	DSS	SPD	RCH2041100	52900	Other Employee Benefits	1,154	680	(474)	-41%
1000	DSS	SPD	RCH2051100	51100	Teachers	56,354	59,792	3,438	6%
1000	DSS	SPD	RCH2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	RCH2051100	52200	Fica & Medicare	4,312	4,314	2	0%
1000	DSS	SPD	RCH2051100	52300	Teachers Retirement System	11,914	11,694	(220)	-2%
1000	DSS	SPD	RCH2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RCH2051100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	RCH2051100	52900	Other Employee Benefits	223	196	(27)	-12%
1000	DSS	SPD	RCH2061100	51400	Aides And Paraprofessionals	19,614	19,700	86	0%
1000	DSS	SPD	RCH2061100	52200	Fica & Medicare	1,501	1,507	6	0%
1000	DSS	SPD	RCH2061100	52300	Teachers Retirement System	4,147	3,856	(291)	-7%
1000	DSS	SPD	RCH2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RCH2061100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	RCH2061100	52900	Other Employee Benefits	78	78	-	0%
1000	DSS	SPD	RES2041100	51100	Teachers	322,270	369,889	47,619	15%
1000	DSS	SPD	RES2041100	52100	State Health Insurance	68,040	71,782	3,742	5%
1000	DSS	SPD	RES2041100	52200	Fica & Medicare	24,654	27,008	2,354	10%
1000	DSS	SPD	RES2041100	52300	Teachers Retirement System	68,128	72,285	4,157	6%
1000	DSS	SPD	RES2041100	52500	Unemployment Compensation	700	733	33	5%
1000	DSS	SPD	RES2041100	52600	Workers' Compensation	1,400	2,932	1,532	109%
1000	DSS	SPD	RES2041100	52900	Other Employee Benefits	884	1,079	195	22%
1000	DSS	SPD	RES2061100	51400	Aides And Paraprofessionals	63,644	60,273	(3,371)	-5%
1000	DSS	SPD	RES2061100	52200	Fica & Medicare	4,869	4,611	(258)	-5%
1000	DSS	SPD	RES2061100	52300	Teachers Retirement System	13,455	11,799	(1,656)	-12%
1000	DSS	SPD	RES2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	RES2061100	52600	Workers' Compensation	600	1,200	600	100%
1000	DSS	SPD	RES2061100	52900	Other Employee Benefits	252	227	(25)	-10%
1000	DSS	SPD	RIG2041100	51100	Teachers	257,938	355,639	97,701	38%
1000	DSS	SPD	RIG2041100	51400	Aides And Paraprofessionals		15,719	15,719	N/A
1000	DSS	SPD	RIG2041100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DSS	SPD	RIG2041100	52200	Fica & Medicare	19,733	27,168	7,435	38%
1000	DSS	SPD	RIG2041100	52300	Teachers Retirement System	54,529	72,592	18,063	33%
1000	DSS	SPD	RIG2041100	52500	Unemployment Compensation	500	700	200	40%
1000	DSS	SPD	RIG2041100	52600	Workers' Compensation	1,000	2,800	1,800	180%
1000	DSS	SPD	RIG2041100	52900	Other Employee Benefits	836	1,099	263	31%
1000	DSS	SPD	RIG2061100	51400	Aides And Paraprofessionals	36,641	76,623	39,982	109%
1000	DSS	SPD	RIG2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	RIG2061100	52200	Fica & Medicare	2,804	5,783	2,979	106%
1000	DSS	SPD	RIG2061100	52300	Teachers Retirement System	7,746	14,999	7,253	94%
1000	DSS	SPD	RIG2061100	52500	Unemployment Compensation	200	400	200	100%
1000	DSS	SPD	RIG2061100	52600	Workers' Compensation	400	1,600	1,200	300%
1000	DSS	SPD	RIG2061100	52900	Other Employee Benefits	146	305	159	109%
1000	DSS	SPD	RIV2021100	51100	Teachers	115,616	64,500	(51,116)	-44%
1000	DSS	SPD	RIV2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	RIV2021100	52200	Fica & Medicare	4,681	4,653	(28)	-1%
1000	DSS	SPD	RIV2021100	52300	Teachers Retirement System	12,936	12,616	(320)	-2%
1000	DSS	SPD	RIV2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RIV2021100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	RIV2021100	52900	Other Employee Benefits	242	228	(14)	-6%
1000	DSS	SPD	RIV2041100	51100	Teachers	194,235	235,495	41,260	21%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	RIV2041100	52100	State Health Insurance	45,360	49,102	3,742	8%
1000	DSS	SPD	RIV2041100	52200	Fica & Medicare	14,859	16,992	2,133	14%
1000	DSS	SPD	RIV2041100	52300	Teachers Retirement System	41,062	46,036	4,974	12%
1000	DSS	SPD	RIV2041100	52500	Unemployment Compensation	400	433	33	8%
1000	DSS	SPD	RIV2041100	52600	Workers' Compensation	800	1,732	932	117%
1000	DSS	SPD	RIV2041100	52900	Other Employee Benefits	727	606	(121)	-17%
1000	DSS	SPD	RIV2061100	51400	Aides And Paraprofessionals	39,473	21,062	(18,411)	-47%
1000	DSS	SPD	RIV2061100	52200	Fica & Medicare	3,020	1,611	(1,409)	-47%
1000	DSS	SPD	RIV2061100	52300	Teachers Retirement System	8,345	4,123	(4,222)	-51%
1000	DSS	SPD	RIV2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	RIV2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	RIV2061100	52900	Other Employee Benefits	156	82	(74)	-47%
1000	DSS	SPD	RMA2041100	51100	Teachers	176,359	174,280	(2,079)	-1%
1000	DSS	SPD	RMA2041100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	RMA2041100	52200	Fica & Medicare	6,746	12,837	6,091	90%
1000	DSS	SPD	RMA2041100	52300	Teachers Retirement System	18,642	34,083	15,441	83%
1000	DSS	SPD	RMA2041100	52500	Unemployment Compensation	300	333	33	11%
1000	DSS	SPD	RMA2041100	52600	Workers' Compensation	600	1,332	732	122%
1000	DSS	SPD	RMA2041100	52900	Other Employee Benefits	401	257	(144)	-36%
1000	DSS	SPD	RTH2031100	51100	Teachers		118,889	118,889	N/A
1000	DSS	SPD	RTH2031100	52200	Fica & Medicare		9,095	9,095	N/A
1000	DSS	SPD	RTH2031100	52300	Teachers Retirement System		23,252	23,252	N/A
1000	DSS	SPD	RTH2031100	52500	Unemployment Compensation		200	200	N/A
1000	DSS	SPD	RTH2031100	52600	Workers' Compensation		800	800	N/A
1000	DSS	SPD	RTH2031100	52900	Other Employee Benefits		419	419	N/A
1000	DSS	SPD	RTH2041100	51100	Teachers	401,429	547,158	145,729	36%
1000	DSS	SPD	RTH2041100	52100	State Health Insurance	68,040	68,040	-	0%
1000	DSS	SPD	RTH2041100	52200	Fica & Medicare	35,984	40,350	4,366	12%
1000	DSS	SPD	RTH2041100	52300	Teachers Retirement System	99,437	106,982	7,545	8%
1000	DSS	SPD	RTH2041100	52500	Unemployment Compensation	900	900	-	0%
1000	DSS	SPD	RTH2041100	52600	Workers' Compensation	1,800	3,600	1,800	100%
1000	DSS	SPD	RTH2041100	52900	Other Employee Benefits	1,674	1,263	(411)	-25%
1000	DSS	SPD	RTH2041100	51910	0th Administrative Personnel	68,943		(68,943)	-100%
1000	DSS	SPD	RTH2061100	51400	Aides And Paraprofessionals	60,829	41,435	(19,394)	-32%
1000	DSS	SPD	RTH2061100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	RTH2061100	52200	Fica & Medicare	4,654	2,983	(1,671)	-36%
1000	DSS	SPD	RTH2061100	52300	Teachers Retirement System	12,860	8,111	(4,749)	-37%
1000	DSS	SPD	RTH2061100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	RTH2061100	52600	Workers' Compensation	600	800	200	33%
1000	DSS	SPD	RTH2061100	52900	Other Employee Benefits	241	162	(79)	-33%
1000	DSS	SPD	SHW2031100	51100	Teachers	40,513	44,416	3,903	10%
1000	DSS	SPD	SHW2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	SHW2031100	52200	Fica & Medicare	3,100	3,207	107	3%
1000	DSS	SPD	SHW2031100	52300	Teachers Retirement System	8,565	8,675	110	1%
1000	DSS	SPD	SHW2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SHW2031100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	SHW2031100	52900	Other Employee Benefits	161	138	(23)	-14%
1000	DSS	SPD	SHW2041100	51100	Teachers	608,935	675,508	66,573	11%
1000	DSS	SPD	SHW2041100	52100	State Health Insurance	124,740	128,482	3,742	3%
1000	DSS	SPD	SHW2041100	52200	Fica & Medicare	50,661	49,021	(1,640)	-3%
1000	DSS	SPD	SHW2041100	52300	Teachers Retirement System	139,995	132,019	(7,976)	-6%
1000	DSS	SPD	SHW2041100	52500	Unemployment Compensation	1,300	1,234	(66)	-5%
1000	DSS	SPD	SHW2041100	52600	Workers' Compensation	2,600	4,936	2,336	90%
1000	DSS	SPD	SHW2041100	52900	Other Employee Benefits	2,134	1,401	(733)	-34%
1000	DSS	SPD	SHW2041100	51910	0th Administrative Personnel	53,293		(53,293)	-100%
1000	DSS	SPD	SHW2051100	51100	Teachers	180,016	141,268	(38,748)	-22%
1000	DSS	SPD	SHW2051100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DSS	SPD	SHW2051100	52200	Fica & Medicare	13,772	10,198	(3,574)	-26%
1000	DSS	SPD	SHW2051100	52300	Teachers Retirement System	38,056	27,615	(10,441)	-27%
1000	DSS	SPD	SHW2051100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	SHW2051100	52600	Workers' Compensation	800	1,200	400	50%
1000	DSS	SPD	SHW2051100	52900	Other Employee Benefits	419	480	61	15%
1000	DSS	SPD	SHW2061100	51400	Aides And Paraprofessionals	60,800	59,859	(941)	-2%
1000	DSS	SPD	SHW2061100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	SHW2061100	52200	Fica & Medicare	4,652	4,310	(342)	-7%
1000	DSS	SPD	SHW2061100	52300	Teachers Retirement System	12,854	11,717	(1,137)	-9%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	SHW2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	SHW2061100	52600	Workers' Compensation	600	1,200	600	100%
1000	DSS	SPD	SHW2061100	52900	Other Employee Benefits	241	238	(3)	-1%
1000	DSS	SPD	SOC2041100	51100	Teachers	136,832	195,785	58,953	43%
1000	DSS	SPD	SOC2041100	51400	Aides And Paraprofessionals		17,329	17,329	N/A
1000	DSS	SPD	SOC2041100	52100	State Health Insurance	11,340	37,762	26,422	233%
1000	DSS	SPD	SOC2041100	52200	Fica & Medicare	10,468	15,574	5,106	49%
1000	DSS	SPD	SOC2041100	52300	Teachers Retirement System	28,927	41,657	12,730	44%
1000	DSS	SPD	SOC2041100	52500	Unemployment Compensation	300	433	133	44%
1000	DSS	SPD	SOC2041100	52600	Workers' Compensation	600	1,732	1,132	189%
1000	DSS	SPD	SOC2041100	52900	Other Employee Benefits	399	561	162	41%
1000	DSS	SPD	SOC2051100	51100	Teachers		144,640	144,640	N/A
1000	DSS	SPD	SOC2051100	52100	State Health Insurance		22,680	22,680	N/A
1000	DSS	SPD	SOC2051100	52200	Fica & Medicare		10,432	10,432	N/A
1000	DSS	SPD	SOC2051100	52300	Teachers Retirement System		28,293	28,293	N/A
1000	DSS	SPD	SOC2051100	52500	Unemployment Compensation		200	200	N/A
1000	DSS	SPD	SOC2051100	52600	Workers' Compensation		800	800	N/A
1000	DSS	SPD	SOC2051100	52900	Other Employee Benefits		494	494	N/A
1000	DSS	SPD	SPC2021100	51100	Teachers	43,215	48,068	4,853	11%
1000	DSS	SPD	SPC2021100	52100	State Health Insurance		11,340	11,340	N/A
1000	DSS	SPD	SPC2021100	52200	Fica & Medicare	3,306	3,461	155	5%
1000	DSS	SPD	SPC2021100	52300	Teachers Retirement System	9,136	9,400	264	3%
1000	DSS	SPD	SPC2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SPC2021100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	SPC2021100	52900	Other Employee Benefits	51	168	117	229%
1000	DSS	SPD	SPC2041100	51100	Teachers	340,243	505,524	165,281	49%
1000	DSS	SPD	SPC2041100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DSS	SPD	SPC2041100	52200	Fica & Medicare	30,313	37,398	7,085	23%
1000	DSS	SPD	SPC2041100	52300	Teachers Retirement System	83,766	98,823	15,057	18%
1000	DSS	SPD	SPC2041100	52500	Unemployment Compensation	800	834	34	4%
1000	DSS	SPD	SPC2041100	52600	Workers' Compensation	1,600	3,336	1,736	109%
1000	DSS	SPD	SPC2041100	52900	Other Employee Benefits	1,461	1,164	(297)	-20%
1000	DSS	SPD	SPC2041100	51910	Oth Administrative Personnel	55,997		(55,997)	-100%
1000	DSS	SPD	SPC2051100	51100	Teachers	100,833	265,928	165,095	164%
1000	DSS	SPD	SPC2051100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	SPC2051100	52200	Fica & Medicare	7,714	19,875	12,161	158%
1000	DSS	SPD	SPC2051100	52300	Teachers Retirement System	21,317	52,004	30,687	144%
1000	DSS	SPD	SPC2051100	52500	Unemployment Compensation	200	500	300	150%
1000	DSS	SPD	SPC2051100	52600	Workers' Compensation	400	2,000	1,600	400%
1000	DSS	SPD	SPC2051100	52900	Other Employee Benefits	385	920	535	139%
1000	DSS	SPD	SPC2061100	51400	Aides And Paraprofessionals	20,601	20,460	(141)	-1%
1000	DSS	SPD	SPC2061100	52200	Fica & Medicare	1,576	1,565	(11)	-1%
1000	DSS	SPD	SPC2061100	52300	Teachers Retirement System	4,355	4,005	(350)	-8%
1000	DSS	SPD	SPC2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SPC2061100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	SPC2061100	52900	Other Employee Benefits	82	80	(2)	-2%
1000	DSS	SPD	SPD2021100	55950	Other Purchased Services	2,000	2,000	-	0%
1000	DSS	SPD	SPD2021100	56100	Supplies	13,000	15,000	2,000	15%
1000	DSS	SPD	SPD2021100	51100	Teachers	144,839		(144,839)	-100%
1000	DSS	SPD	SPD2021100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DSS	SPD	SPD2021100	52200	Fica & Medicare	4,960		(4,960)	-100%
1000	DSS	SPD	SPD2021100	52300	Teachers Retirement System	13,706		(13,706)	-100%
1000	DSS	SPD	SPD2021100	52500	Unemployment Compensation	100		(100)	-100%
1000	DSS	SPD	SPD2021100	52600	Workers' Compensation	200		(200)	-100%
1000	DSS	SPD	SPD2021100	52900	Other Employee Benefits	257		(257)	-100%
1000	DSS	SPD	SPD2021100	56110	Supplies-Technology	1,600		(1,600)	-100%
1000	DSS	SPD	SPD2031100	55950	Other Purchased Services	3,000	3,000	-	0%
1000	DSS	SPD	SPD2031100	56100	Supplies	4,000	5,000	1,000	25%
1000	DSS	SPD	SPD2031100	56150	Expendable Equipment	32,000	15,000	(17,000)	-53%
1000	DSS	SPD	SPD2031100	51100	Teachers	41,327		(41,327)	-100%
1000	DSS	SPD	SPD2041100	51100	Teachers	1,691,178	51,568	(1,639,610)	-97%
1000	DSS	SPD	SPD2041100	51101	Academic Supplement		25,000	25,000	N/A
1000	DSS	SPD	SPD2041100	51400	Aides And Paraprofessionals	184,740	173,601	(11,139)	-6%
1000	DSS	SPD	SPD2041100	51450	Interpreter	88,427	139,537	51,110	58%
1000	DSS	SPD	SPD2041100	51640	Phy/Occup/Mobility Therapist	1,624,348	2,349,045	724,697	45%
1000	DSS	SPD	SPD2041100	52100	State Health Insurance	340,200	283,500	(56,700)	-17%

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1000	DSS	SPD	SPD2041100	52200	Fica & Medicare	163,170	202,919	39,749	24%
1000	DSS	SPD	SPD2041100	52300	Teachers Retirement System	405,498	486,125	80,627	20%
1000	DSS	SPD	SPD2041100	52500	Unemployment Compensation	3,900	3,645	(255)	-7%
1000	DSS	SPD	SPD2041100	52600	Workers' Compensation	7,800	14,580	6,780	87%
1000	DSS	SPD	SPD2041100	52900	Other Employee Benefits	8,356	7,636	(720)	-9%
1000	DSS	SPD	SPD2041100	53000	Purch Professional & Technical	6,256,824	151,298	(6,105,526)	-98%
1000	DSS	SPD	SPD2041100	55320	Communication Web based Subscr	20,000	16,800	(3,200)	-16%
1000	DSS	SPD	SPD2041100	55800	Travel - Employees	35,900	20,000	(15,900)	-44%
1000	DSS	SPD	SPD2041100	56100	Supplies	25,000	91,709	66,709	267%
1000	DSS	SPD	SPD2041100	56150	Expendable Equipment	1,400	1,000	(400)	-29%
1000	DSS	SPD	SPD2041100	58100	Dues And Fees	4,000	2,000	(2,000)	-50%
1000	DSS	SPD	SPD2041100	51990	0th Salaries And Compensation	133,518		(133,518)	-100%
1000	DSS	SPD	SPD2041100	53210	Contracted Service - Teachers	50,000		(50,000)	-100%
1000	DSS	SPD	SPD2041100	55950	Other Purchased Services	(497,732)		497,732	-100%
1000	DSS	SPD	SPD2041100	56160	Expendable Computer Equipment	300		(300)	-100%
1000	DSS	SPD	SPD2051100	55800	Travel - Employees	8,000	4,000	(4,000)	-50%
1000	DSS	SPD	SPD2051100	56100	Supplies	2,000	18,000	16,000	800%
1000	DSS	SPD	SPD2051100	51100	Teachers	173,372		(173,372)	-100%
1000	DSS	SPD	SPD2061100	51100	Teachers	159,052	165,603	6,551	4%
1000	DSS	SPD	SPD2061100	52100	State Health Insurance	45,360	22,680	(22,680)	-50%
1000	DSS	SPD	SPD2061100	52200	Fica & Medicare	18,913	12,240	(6,673)	-35%
1000	DSS	SPD	SPD2061100	52300	Teachers Retirement System	52,264	32,396	(19,868)	-38%
1000	DSS	SPD	SPD2061100	52500	Unemployment Compensation	500	300	(200)	-40%
1000	DSS	SPD	SPD2061100	52600	Workers' Compensation	1,000	1,200	200	20%
1000	DSS	SPD	SPD2061100	52900	Other Employee Benefits	781	272	(509)	-65%
1000	DSS	SPD	SPD2061100	51450	Interpreter	88,173		(88,173)	-100%
1000	DSS	SPD	STM2041100	51100	Teachers	108,519	117,801	9,282	9%
1000	DSS	SPD	STM2041100	52100	State Health Insurance	11,340	34,020	22,680	200%
1000	DSS	SPD	STM2041100	52200	Fica & Medicare	8,302	8,509	207	2%
1000	DSS	SPD	STM2041100	52300	Teachers Retirement System	22,941	23,029	88	0%
1000	DSS	SPD	STM2041100	52500	Unemployment Compensation	300	250	(50)	-17%
1000	DSS	SPD	STM2041100	52600	Workers' Compensation	600	1,000	400	67%
1000	DSS	SPD	STM2041100	52900	Other Employee Benefits	306	329	23	8%
1000	DSS	SPD	VET2041100	51100	Teachers	456,951	539,496	82,545	18%
1000	DSS	SPD	VET2041100	52100	State Health Insurance	68,040	71,782	3,742	5%
1000	DSS	SPD	VET2041100	52200	Fica & Medicare	34,957	39,636	4,679	13%
1000	DSS	SPD	VET2041100	52300	Teachers Retirement System	88,035	105,458	17,423	20%
1000	DSS	SPD	VET2041100	52500	Unemployment Compensation	900	933	33	4%
1000	DSS	SPD	VET2041100	52600	Workers' Compensation	1,800	3,732	1,932	107%
1000	DSS	SPD	VET2041100	52900	Other Employee Benefits	1,164	1,423	259	22%
1000	DSS	SPD	VET2061100	51400	Aides And Paraprofessionals	43,292	19,227	(24,065)	-56%
1000	DSS	SPD	VET2061100	52200	Fica & Medicare	3,312	1,471	(1,841)	-56%
1000	DSS	SPD	VET2061100	52300	Teachers Retirement System	9,152	3,764	(5,388)	-59%
1000	DSS	SPD	VET2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	VET2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	VET2061100	52900	Other Employee Benefits	172	76	(96)	-56%
1000	DSS	SPD	WAD2041100	51100	Teachers	201,626	231,112	29,486	15%
1000	DSS	SPD	WAD2041100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	WAD2041100	52200	Fica & Medicare	15,425	16,884	1,459	9%
1000	DSS	SPD	WAD2041100	52300	Teachers Retirement System	35,720	45,193	9,473	27%
1000	DSS	SPD	WAD2041100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	WAD2041100	52600	Workers' Compensation	800	1,600	800	100%
1000	DSS	SPD	WAD2041100	52900	Other Employee Benefits	501	673	172	34%
1000	DSS	SPD	WDL2021100	51100	Teachers	100,186	113,892	13,706	14%
1000	DSS	SPD	WDL2021100	51400	Aides And Paraprofessionals	100,400	117,675	17,275	17%
1000	DSS	SPD	WDL2021100	52100	State Health Insurance	63,731	52,391	(11,340)	-18%
1000	DSS	SPD	WDL2021100	52200	Fica & Medicare	15,345	16,990	1,645	11%
1000	DSS	SPD	WDL2021100	52300	Teachers Retirement System	42,404	45,275	2,871	7%
1000	DSS	SPD	WDL2021100	52500	Unemployment Compensation	662	762	100	15%
1000	DSS	SPD	WDL2021100	52600	Workers' Compensation	1,324	3,048	1,724	130%
1000	DSS	SPD	WDL2021100	52900	Other Employee Benefits	712	676	(36)	-5%
1000	DSS	SPD	WDL2061100	51100	Teachers	35,000	40,500	5,500	16%
1000	DSS	SPD	WDL2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	WDL2061100	52200	Fica & Medicare	2,678	2,932	254	9%
1000	DSS	SPD	WDL2061100	52300	Teachers Retirement System	7,399	7,910	511	7%
1000	DSS	SPD	WDL2061100	52500	Unemployment Compensation	100	100	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	WDL2061100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	WDL2061100	52900	Other Employee Benefits	49	135	86	176%
1000	DSS	SPD	WDL2061100	53000	Purch Professional & Technical	130,854	110,000	(20,854)	-16%
1000	DSS	SPD	WDL2061100	55800	Travel - Employees	5,000	1,000	(4,000)	-80%
1000	DSS	SPD	WES2021100	51100	Teachers	44,437	50,068	5,631	13%
1000	DSS	SPD	WES2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	WES2021100	52200	Fica & Medicare	3,400	3,614	214	6%
1000	DSS	SPD	WES2021100	52300	Teachers Retirement System	9,394	9,781	387	4%
1000	DSS	SPD	WES2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	WES2021100	52600	Workers' Compensation	200	400	200	100%
1000	DSS	SPD	WES2021100	52900	Other Employee Benefits	176	39	(137)	-78%
1000	DSS	SPD	WES2041100	51100	Teachers	81,227	119,406	38,179	47%
1000	DSS	SPD	WES2041100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	WES2041100	52200	Fica & Medicare	6,214	8,760	2,546	41%
1000	DSS	SPD	WES2041100	52300	Teachers Retirement System	17,172	23,343	6,171	36%
1000	DSS	SPD	WES2041100	52500	Unemployment Compensation	200	250	50	25%
1000	DSS	SPD	WES2041100	52600	Workers' Compensation	400	1,000	600	150%
1000	DSS	SPD	WES2041100	52900	Other Employee Benefits	211	327	116	55%
1000	DSS	SPD	WYN2041100	51100	Teachers	232,215	274,179	41,964	18%
1000	DSS	SPD	WYN2041100	52100	State Health Insurance	34,020	37,762	3,742	11%
1000	DSS	SPD	WYN2041100	52200	Fica & Medicare	17,765	19,968	2,203	12%
1000	DSS	SPD	WYN2041100	52300	Teachers Retirement System	49,091	53,608	4,517	9%
1000	DSS	SPD	WYN2041100	52500	Unemployment Compensation	400	433	33	8%
1000	DSS	SPD	WYN2041100	52600	Workers' Compensation	800	1,732	932	117%
1000	DSS	SPD	WYN2041100	52900	Other Employee Benefits	688	531	(157)	-23%
2100	DSS	SPD	SPD9100210	51100	Teachers	54,427	146,391	91,964	169%
2100	DSS	SPD	SPD9100210	51420	Salary Of Clerical Staff	30,317	30,383	66	0%
2100	DSS	SPD	SPD9100210	51640	Phy/Occup/Mobility Therapist	853,649	885,238	31,589	4%
2100	DSS	SPD	SPD9100210	51710	Teacher Support Specialist	61,382	62,731	1,349	2%
2100	DSS	SPD	SPD9100210	51740	School Psychologist	1,093,769	984,475	(109,294)	-10%
2100	DSS	SPD	SPD9100210	51900	Oth Management Personnel	1,034,782	864,525	(170,257)	-16%
2100	DSS	SPD	SPD9100210	51910	Oth Administrative Personnel	200,937	270,551	69,614	35%
2100	DSS	SPD	SPD9100210	52100	State Health Insurance	419,580	385,560	(34,020)	-8%
2100	DSS	SPD	SPD9100210	52200	Fica & Medicare	248,411	237,505	(10,906)	-4%
2100	DSS	SPD	SPD9100210	52300	Teachers Retirement System	647,673	606,183	(41,490)	-6%
2100	DSS	SPD	SPD9100210	52500	Unemployment Compensation	4,900	4,747	(153)	-3%
2100	DSS	SPD	SPD9100210	52600	Workers' Compensation	9,800	18,988	9,188	94%
2100	DSS	SPD	SPD9100210	52900	Other Employee Benefits	12,481	11,465	(1,016)	-8%
2100	DSS	SPD	SPD9100210	53000	Purch Professional & Technical	1,000	1,000	-	0%
2100	DSS	SPD	SPD9100210	53210	Contracted Service - Teachers	4,500	9,000	4,500	100%
2100	DSS	SPD	SPD9100210	54300	Repair And Maintenance Service	5,000	2,000	(3,000)	-60%
2100	DSS	SPD	SPD9100210	55320	Communication Web based Subscr	12,000	10,000	(2,000)	-17%
2100	DSS	SPD	SPD9100210	55800	Travel - Employees	15,000	2,000	(13,000)	-87%
2100	DSS	SPD	SPD9100210	55950	Other Purchased Services	4,000	4,800	800	20%
2100	DSS	SPD	SPD9100210	56100	Supplies	70,000	68,600	(1,400)	-2%
2100	DSS	SPD	SPD9100210	56150	Expendable Equipment	12,000	8,000	(4,000)	-33%
2100	DSS	SPD	SPD9100210	51990	Oth Salaries And Compensation	70,000		(70,000)	-100%
2210	DSS	SPD	KEN2023220	51100	Teachers	73,255		(73,255)	-100%
2210	DSS	SPD	KEN2023220	52200	Fica & Medicare	5,605		(5,605)	-100%
2210	DSS	SPD	KEN2023220	52500	Unemployment Compensation	100		(100)	-100%
2210	DSS	SPD	KEN2023220	52600	Workers' Compensation	200		(200)	-100%
2210	DSS	SPD	KEN2023220	52900	Other Employee Benefits	290		(290)	-100%
2210	DSS	SPD	SPD9100220	53000	Purch Professional & Technical	10,000	4,000	(6,000)	-60%
2210	DSS	SPD	SPD9100220	54300	Repair And Maintenance Service	4,500	3,000	(1,500)	-33%
2210	DSS	SPD	SPD9100220	55950	Other Purchased Services	3,500	1,000	(2,500)	-71%
2210	DSS	SPD	SPD9100220	56100	Supplies	6,000	6,000	-	0%
2600	DSS	SPD	SPD9100260	54300	Repair And Maintenance Service	5,000	2,000	(3,000)	-60%
2600	DSS	SPD	SPD9100260	56150	Expendable Equipment		1,000	1,000	N/A
2100	DSS	SSA	HTH9100210	51630	School Nurse/Specl Ed Nurse Lp	532,087	560,097	28,010	5%
2100	DSS	SSA	HTH9100210	51900	Oth Management Personnel	437,812	434,350	(3,462)	-1%
2100	DSS	SSA	HTH9100210	52100	State Health Insurance	158,760	113,400	(45,360)	-29%
2100	DSS	SSA	HTH9100210	52200	Fica & Medicare	73,568	74,415	847	1%
2100	DSS	SSA	HTH9100210	52300	Teachers Retirement System	112,484	109,672	(2,812)	-2%
2100	DSS	SSA	HTH9100210	52500	Unemployment Compensation	7,000	6,813	(187)	-3%
2100	DSS	SSA	HTH9100210	52600	Workers' Compensation	14,000	27,250	13,250	95%
2100	DSS	SSA	HTH9100210	52900	Other Employee Benefits	3,832	3,652	(180)	-5%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	SSA	HTH9100210	53000	Purch Professional & Technical	3,000	2,500	(500)	-17%
2100	DSS	SSA	HTH9100210	55800	Travel - Employees	3,000	2,000	(1,000)	-33%
2100	DSS	SSA	HTH9100210	55950	Other Purchased Services	250	250	-	0%
2100	DSS	SSA	HTH9100210	56100	Supplies	4,500	4,000	(500)	-11%
2100	DSS	SSA	HTH9100210	58100	Dues And Fees		300	300	N/A
2100	DSS	SSA	SSA9100210	51210	Deputy/Assist Superintendent	122,951	125,332	2,381	2%
2100	DSS	SSA	SSA9100210	51420	Salary Of Clerical Staff	173,108	118,327	(54,781)	-32%
2100	DSS	SSA	SSA9100210	51900	0th Management Personnel	468,369	242,278	(226,091)	-48%
2100	DSS	SSA	SSA9100210	51910	0th Administrative Personnel		99,752	99,752	N/A
2100	DSS	SSA	SSA9100210	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
2100	DSS	SSA	SSA9100210	52200	Fica & Medicare	42,873	42,432	(441)	-1%
2100	DSS	SSA	SSA9100210	52300	Teachers Retirement System	118,475	114,986	(3,489)	-3%
2100	DSS	SSA	SSA9100210	52500	Unemployment Compensation	1,000	1,000	-	0%
2100	DSS	SSA	SSA9100210	52600	Workers' Compensation	2,000	4,000	2,000	100%
2100	DSS	SSA	SSA9100210	52900	Other Employee Benefits	2,177	2,247	70	3%
2100	DSS	SSA	SSA9100210	53000	Purch Professional & Technical	1,500	12,000	10,500	700%
2100	DSS	SSA	SSA9100210	54420	Rental Of Equipment Or Vehicle	2,500	2,500	-	0%
2100	DSS	SSA	SSA9100210	55800	Travel - Employees	9,200	400	(8,800)	-96%
2100	DSS	SSA	SSA9100210	56100	Supplies	12,290	20,500	8,210	67%
2100	DSS	SSA	SSA9100210	56150	Expendable Equipment	450	300	(150)	-33%
2100	DSS	SSA	SSA9100210	56160	Expendable Computer Equipment	3,500	800	(2,700)	-77%
2100	DSS	SSA	SSA9100210	56420	Books And Periodicals	3,270	2,000	(1,270)	-39%
2100	DSS	SSA	SSA9100210	58100	Dues And Fees	2,000	400	(1,600)	-80%
2100	DSS	SSA	SSA9100210	51990	0th Salaries And Compensation	221,117		(221,117)	-100%
2100	DSS	SSA	SSA9100210	55320	Communication Web based Subscr	400		(400)	-100%
2100	DSS	SSA	SSA9100210	55950	Other Purchased Services	35,600		(35,600)	-100%
2100	DSS	SSA	SSA9100210	56110	Supplies-Technology	300		(300)	-100%
2100	DSS	SSA	SSA9100211	51420	Salary Of Clerical Staff		30,383	30,383	N/A
2100	DSS	SSA	SSA9100211	51900	0th Management Personnel		111,211	111,211	N/A
2100	DSS	SSA	SSA9100211	52100	State Health Insurance		22,680	22,680	N/A
2100	DSS	SSA	SSA9100211	52200	Fica & Medicare		10,195	10,195	N/A
2100	DSS	SSA	SSA9100211	52300	Teachers Retirement System		27,799	27,799	N/A
2100	DSS	SSA	SSA9100211	52500	Unemployment Compensation		200	200	N/A
2100	DSS	SSA	SSA9100211	52600	Workers' Compensation		800	800	N/A
2100	DSS	SSA	SSA9100211	52900	Other Employee Benefits		570	570	N/A
2100	DSS	SSA	SSA9100211	55800	Travel - Employees		2,850	2,850	N/A
2100	DSS	SSA	SSA9100211	55950	Other Purchased Services		100	100	N/A
2100	DSS	SSA	SSA9100211	56100	Supplies		990	990	N/A
2100	DSS	SSA	SSA9100211	56420	Books And Periodicals		875	875	N/A
2100	DSS	SSA	SSA9100211	58100	Dues And Fees		1,455	1,455	N/A
2210	DTL	ACD	ACD9100220	51210	Deputy/Assist Superintendent		129,573	129,573	N/A
2210	DTL	ACD	ACD9100220	51420	Salary Of Clerical Staff	34,637	37,355	2,718	8%
2210	DTL	ACD	ACD9100220	51900	0th Management Personnel	410,706	284,003	(126,703)	-31%
2210	DTL	ACD	ACD9100220	52100	State Health Insurance	45,360	56,700	11,340	25%
2210	DTL	ACD	ACD9100220	52200	Fica & Medicare	33,941	32,467	(1,474)	-4%
2210	DTL	ACD	ACD9100220	52300	Teachers Retirement System	94,146	88,529	(5,617)	-6%
2210	DTL	ACD	ACD9100220	52500	Unemployment Compensation	500	500	-	0%
2210	DTL	ACD	ACD9100220	52600	Workers' Compensation	1,000	2,000	1,000	100%
2210	DTL	ACD	ACD9100220	52900	Other Employee Benefits	1,329	1,469	140	11%
2210	DTL	ACD	ACD9100220	53000	Purch Professional & Technical	64,098	34,098	(30,000)	-47%
2210	DTL	ACD	ACD9100220	55950	Other Purchased Services	200	200	-	0%
2210	DTL	ACD	ACD9100220	56100	Supplies	1,600	1,000	(600)	-38%
2210	DTL	ACD	ACD9100220	51990	0th Salaries And Compensation	1,282,748		(1,282,748)	-100%
1000	DTL	ART	ART1021100	53100	Contracted Service - Admin	2,000	2,000	-	0%
1000	DTL	ART	ART1021100	55320	Communication Web based Subscr	6,888	235	(6,653)	-97%
1000	DTL	ART	ART1021100	55950	Other Purchased Services	1,000	500	(500)	-50%
1000	DTL	ART	ART1021100	56100	Supplies	8,600	8,600	-	0%
1000	DTL	ART	ART1021100	56150	Expendable Equipment	5,200	5,200	-	0%
1000	DTL	ART	ART1021100	56420	Books And Periodicals	800	280	(520)	-65%
1000	DTL	ART	ART1021100	58100	Dues And Fees	2,050	6,650	4,600	224%
1000	DTL	ART	ART1041100	51102	Music Supplement	64,450	49,000	(15,450)	-24%
1000	DTL	ART	ART1041100	52200	Fica & Medicare		3,749	3,749	N/A
1000	DTL	ART	ART1041100	52300	Teachers Retirement System		9,339	9,339	N/A
1000	DTL	ART	ART1041100	55320	Communication Web based Subscr	2,440	74	(2,366)	-97%
1000	DTL	ART	ART1041100	55950	Other Purchased Services	1,550	1,000	(550)	-35%
1000	DTL	ART	ART1041100	56100	Supplies	16,800	16,800	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ART	ART1041100	56150	Expendable Equipment	70,000	36,500	(33,500)	-48%
1000	DTL	ART	ART1041100	56420	Books And Periodicals	400	200	(200)	-50%
1000	DTL	ART	ART1041100	58100	Dues And Fees	6,300	7,965	1,665	26%
1000	DTL	ART	ART1041100	57300	Purch Eqp Noncom	15,500		(15,500)	-100%
1000	DTL	ART	ART1081100	51102	Music Supplement	61,118	46,000	(15,118)	-25%
1000	DTL	ART	ART1081100	52200	Fica & Medicare		3,519	3,519	N/A
1000	DTL	ART	ART1081100	52300	Teachers Retirement System		8,768	8,768	N/A
1000	DTL	ART	ART1081100	53100	Contracted Service - Admin	20,000	14,000	(6,000)	-30%
1000	DTL	ART	ART1081100	55320	Communication Web based Subscr	3,317	275	(3,042)	-92%
1000	DTL	ART	ART1081100	55950	Other Purchased Services	1,100	800	(300)	-27%
1000	DTL	ART	ART1081100	56100	Supplies	18,000	18,000	-	0%
1000	DTL	ART	ART1081100	56150	Expendable Equipment	30,380	25,000	(5,380)	-18%
1000	DTL	ART	ART1081100	56420	Books And Periodicals	520	280	(240)	-46%
1000	DTL	ART	ART1081100	58100	Dues And Fees	7,370	9,335	1,965	27%
1000	DTL	ART	ART1083100	55800	Travel - Employees	22,990	3,500	(19,490)	-85%
2210	DTL	ART	ART9100220	51420	Salary Of Clerical Staff	33,888	33,552	(336)	-1%
2210	DTL	ART	ART9100220	51900	Oth Management Personnel	83,173	83,659	486	1%
2210	DTL	ART	ART9100220	52100	State Health Insurance	11,340	11,340	-	0%
2210	DTL	ART	ART9100220	52200	Fica & Medicare	8,956	8,590	(366)	-4%
2210	DTL	ART	ART9100220	52300	Teachers Retirement System	24,747	23,012	(1,735)	-7%
2210	DTL	ART	ART9100220	52500	Unemployment Compensation	200	200	-	0%
2210	DTL	ART	ART9100220	52600	Workers' Compensation	400	800	400	100%
2210	DTL	ART	ART9100220	52900	Other Employee Benefits	394	431	37	9%
2210	DTL	ART	ART9100220	55300	Communication	50	50	-	0%
2210	DTL	ART	ART9100220	55800	Travel - Employees	2,500	1,000	(1,500)	-60%
2210	DTL	ART	ART9100220	55950	Other Purchased Services	600	600	-	0%
2210	DTL	ART	ART9100220	56100	Supplies	400	400	-	0%
2210	DTL	ART	ART9100220	56110	Supplies-Technology	400	300	(100)	-25%
2210	DTL	ART	ART9100220	56150	Expendable Equipment	250	250	-	0%
2210	DTL	ART	ART9100220	58100	Dues And Fees	512	957	445	87%
2600	DTL	ART	ART9100260	53000	Purch Professional & Technical	13,500	13,500	-	0%
2600	DTL	ART	ART9100260	54300	Repair And Maintenance Service	33,500	15,000	(18,500)	-55%
2600	DTL	ART	ART9100260	56100	Supplies	5,000	5,000	-	0%
1000	DTL	CAR	AIM3011100	51100	Teachers	73,255	74,248	993	1%
1000	DTL	CAR	AIM3011100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	CAR	AIM3011100	52200	Fica & Medicare	5,605	5,346	(259)	-5%
1000	DTL	CAR	AIM3011100	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
1000	DTL	CAR	AIM3011100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	CAR	AIM3011100	52600	Workers' Compensation	200	400	200	100%
1000	DTL	CAR	AIM3011100	52900	Other Employee Benefits	290	271	(19)	-7%
1000	DTL	CAR	AIM3011100	56100	Supplies	600	500	(100)	-17%
1000	DTL	CAR	AIM3011100	56110	Supplies-Technology	200	300	100	50%
1000	DTL	CAR	CAR3011100	51101	Academic Supplement		24,000	24,000	N/A
1000	DTL	CAR	CAR3011100	51130	Substitute for Certified	12,335	20,000	7,665	62%
1000	DTL	CAR	CAR3011100	52200	Fica & Medicare	14,845	3,366	(11,479)	-77%
1000	DTL	CAR	CAR3011100	52300	Teachers Retirement System	41,023	4,574	(36,449)	-89%
1000	DTL	CAR	CAR3011100	54300	Repair And Maintenance Service	18,150	10,000	(8,150)	-45%
1000	DTL	CAR	CAR3011100	54320	Repair Services - Technology		5,000	5,000	N/A
1000	DTL	CAR	CAR3011100	54420	Rental Of Equipment Or Vehicle	2,000	1,000	(1,000)	-50%
1000	DTL	CAR	CAR3011100	55320	Communication Web based Subscr	23,000	22,000	(1,000)	-4%
1000	DTL	CAR	CAR3011100	55800	Travel - Employees	4,000	4,000	-	0%
1000	DTL	CAR	CAR3011100	55950	Other Purchased Services	45,000	30,000	(15,000)	-33%
1000	DTL	CAR	CAR3011100	56100	Supplies	20,900	10,000	(10,900)	-52%
1000	DTL	CAR	CAR3011100	56110	Supplies-Technology	7,025	3,000	(4,025)	-57%
1000	DTL	CAR	CAR3011100	56150	Expendable Equipment	10,000	7,000	(3,000)	-30%
1000	DTL	CAR	CAR3011100	56160	Expendable Computer Equipment	10,000	2,000	(8,000)	-80%
1000	DTL	CAR	CAR3011100	56410	Textbooks	41,090	43,000	1,910	5%
1000	DTL	CAR	CAR3011100	56420	Books And Periodicals		350	350	N/A
1000	DTL	CAR	CAR3011100	58100	Dues And Fees	20,000	10,000	(10,000)	-50%
1000	DTL	CAR	CAR3011100	51100	Teachers	194,051		(194,051)	-100%
1000	DTL	CAR	CAR3011100	52100	State Health Insurance	22,680		(22,680)	-100%
1000	DTL	CAR	CAR3011100	52500	Unemployment Compensation	300		(300)	-100%
1000	DTL	CAR	CAR3011100	52600	Workers' Compensation	600		(600)	-100%
1000	DTL	CAR	CAR3011100	52900	Other Employee Benefits	751		(751)	-100%
1000	DTL	CAR	CAR3011100	53000	Purch Professional & Technical	5,000		(5,000)	-100%
1000	DTL	CAR	COH3011100	55320	Communication Web based Subscr		300	300	N/A

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	CAR	COH3011100	55950	Other Purchased Services	50	100	50	100%
1000	DTL	CAR	COH3011100	56100	Supplies	950	500	(450)	-47%
1000	DTL	CAR	COH3011100	56110	Supplies-Technology		100	100	N/A
1000	DTL	CAR	CVH3011100	51100	Teachers	391,285	542,560	151,275	39%
1000	DTL	CAR	CVH3011100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DTL	CAR	CVH3011100	52200	Fica & Medicare	29,934	40,186	10,252	34%
1000	DTL	CAR	CVH3011100	52300	Teachers Retirement System	82,718	106,134	23,416	28%
1000	DTL	CAR	CVH3011100	52500	Unemployment Compensation	800	1,000	200	25%
1000	DTL	CAR	CVH3011100	52600	Workers' Compensation	1,600	4,000	2,400	150%
1000	DTL	CAR	CVH3011100	52900	Other Employee Benefits	1,518	1,844	326	21%
1000	DTL	CAR	CVH3011100	55320	Communication Web based Subscr	13,000	12,000	(1,000)	-8%
1000	DTL	CAR	CVH3011100	55950	Other Purchased Services	100	1,500	1,400	1400%
1000	DTL	CAR	CVH3011100	56100	Supplies	20,000	22,500	2,500	13%
1000	DTL	CAR	CVH3011100	56110	Supplies-Technology	3,500	5,000	1,500	43%
1000	DTL	CAR	CVH3011100	56150	Expendable Equipment	20,000	17,000	(3,000)	-15%
1000	DTL	CAR	CVH3011100	56300	Purchased Food	2,000	2,000	-	0%
1000	DTL	CAR	CVH3011100	56420	Books And Periodicals	2,000	2,500	500	25%
1000	DTL	CAR	CVH3011100	57300	Purch Eqp Noncom	6,000	7,000	1,000	17%
1000	DTL	CAR	CVH3011100	56120	Computer Software	200		(200)	-100%
1000	DTL	CAR	CVH3011100	56160	Expendable Computer Equipment	4,000		(4,000)	-100%
1000	DTL	CAR	ECA3011100	51100	Teachers	57,613		(57,613)	-100%
1000	DTL	CAR	ECA3011100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DTL	CAR	ECA3011100	52200	Fica & Medicare	4,408		(4,408)	-100%
1000	DTL	CAR	ECA3011100	52300	Teachers Retirement System	12,180		(12,180)	-100%
1000	DTL	CAR	ECA3011100	52500	Unemployment Compensation	100		(100)	-100%
1000	DTL	CAR	ECA3011100	52600	Workers' Compensation	200		(200)	-100%
1000	DTL	CAR	ECA3011100	52900	Other Employee Benefits	228		(228)	-100%
1000	DTL	CAR	HAR3011100	51100	Teachers	406,897	421,439	14,542	4%
1000	DTL	CAR	HAR3011100	52100	State Health Insurance	68,040	68,040	-	0%
1000	DTL	CAR	HAR3011100	52200	Fica & Medicare	31,128	30,642	(486)	-2%
1000	DTL	CAR	HAR3011100	52300	Teachers Retirement System	86,019	82,472	(3,547)	-4%
1000	DTL	CAR	HAR3011100	52500	Unemployment Compensation	700	700	-	0%
1000	DTL	CAR	HAR3011100	52600	Workers' Compensation	1,400	2,800	1,400	100%
1000	DTL	CAR	HAR3011100	52900	Other Employee Benefits	1,494	1,440	(54)	-4%
1000	DTL	CAR	HAR3011100	55320	Communication Web based Subscr	8,427	6,000	(2,427)	-29%
1000	DTL	CAR	HAR3011100	55950	Other Purchased Services	750	2,000	1,250	167%
1000	DTL	CAR	HAR3011100	56100	Supplies	17,600	17,250	(350)	-2%
1000	DTL	CAR	HAR3011100	56110	Supplies-Technology	1,930	2,750	820	42%
1000	DTL	CAR	HAR3011100	56150	Expendable Equipment	8,725	5,300	(3,425)	-39%
1000	DTL	CAR	HAR3011100	56300	Purchased Food		200	200	N/A
1000	DTL	CAR	HAR3011100	56420	Books And Periodicals	320	200	(120)	-38%
1000	DTL	CAR	HAR3011100	56160	Expendable Computer Equipment	3,000		(3,000)	-100%
1000	DTL	CAR	JOR3011100	51100	Teachers	542,570	547,855	5,285	1%
1000	DTL	CAR	JOR3011100	52100	State Health Insurance	102,060	113,400	11,340	11%
1000	DTL	CAR	JOR3011100	52200	Fica & Medicare	41,507	39,446	(2,061)	-5%
1000	DTL	CAR	JOR3011100	52300	Teachers Retirement System	114,700	107,228	(7,472)	-7%
1000	DTL	CAR	JOR3011100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	CAR	JOR3011100	52600	Workers' Compensation	2,000	4,000	2,000	100%
1000	DTL	CAR	JOR3011100	52900	Other Employee Benefits	2,084	1,903	(181)	-9%
1000	DTL	CAR	JOR3011100	55320	Communication Web based Subscr	11,000	11,500	500	5%
1000	DTL	CAR	JOR3011100	55950	Other Purchased Services	1,000	500	(500)	-50%
1000	DTL	CAR	JOR3011100	56100	Supplies	24,200	22,500	(1,700)	-7%
1000	DTL	CAR	JOR3011100	56110	Supplies-Technology	2,600	2,500	(100)	-4%
1000	DTL	CAR	JOR3011100	56150	Expendable Equipment	21,500	22,000	500	2%
1000	DTL	CAR	JOR3011100	56160	Expendable Computer Equipment	1,000	2,700	1,700	170%
1000	DTL	CAR	JOR3011100	56300	Purchased Food	6,000	6,000	-	0%
1000	DTL	CAR	JOR3011100	56420	Books And Periodicals	850	500	(350)	-41%
1000	DTL	CAR	JOR3011100	53000	Purch Professional & Technical	750		(750)	-100%
1000	DTL	CAR	KEN3011100	51100	Teachers	334,548	369,159	34,611	10%
1000	DTL	CAR	KEN3011100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DTL	CAR	KEN3011100	52200	Fica & Medicare	25,593	27,340	1,747	7%
1000	DTL	CAR	KEN3011100	52300	Teachers Retirement System	70,724	72,243	1,519	2%
1000	DTL	CAR	KEN3011100	52500	Unemployment Compensation	700	800	100	14%
1000	DTL	CAR	KEN3011100	52600	Workers' Compensation	1,400	3,200	1,800	129%
1000	DTL	CAR	KEN3011100	52900	Other Employee Benefits	1,295	1,295	-	0%
1000	DTL	CAR	KEN3011100	55320	Communication Web based Subscr	10,000	6,800	(3,200)	-32%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	CAR	KEN3011100	55950	Other Purchased Services	1,000	500	(500)	-50%
1000	DTL	CAR	KEN3011100	56100	Supplies	12,000	9,000	(3,000)	-25%
1000	DTL	CAR	KEN3011100	56110	Supplies-Technology	4,100	10,000	5,900	144%
1000	DTL	CAR	KEN3011100	56150	Expendable Equipment	16,450	15,000	(1,450)	-9%
1000	DTL	CAR	KEN3011100	56160	Expendable Computer Equipment	4,000	2,000	(2,000)	-50%
1000	DTL	CAR	NOR3011100	51100	Teachers	332,128	446,459	114,331	34%
1000	DTL	CAR	NOR3011100	52100	State Health Insurance	34,020	56,700	22,680	67%
1000	DTL	CAR	NOR3011100	52200	Fica & Medicare	25,408	32,905	7,497	30%
1000	DTL	CAR	NOR3011100	52300	Teachers Retirement System	70,212	87,351	17,139	24%
1000	DTL	CAR	NOR3011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	CAR	NOR3011100	52600	Workers' Compensation	1,200	3,200	2,000	167%
1000	DTL	CAR	NOR3011100	52900	Other Employee Benefits	1,254	1,538	284	23%
1000	DTL	CAR	NOR3011100	55320	Communication Web based Subscr	4,500	5,000	500	11%
1000	DTL	CAR	NOR3011100	55950	Other Purchased Services	750	1,000	250	33%
1000	DTL	CAR	NOR3011100	56100	Supplies	9,950	12,000	2,050	21%
1000	DTL	CAR	NOR3011100	56110	Supplies-Technology	5,200	3,350	(1,850)	-36%
1000	DTL	CAR	NOR3011100	56150	Expendable Equipment	30,000	18,000	(12,000)	-40%
1000	DTL	CAR	NOR3011100	56160	Expendable Computer Equipment		4,200	4,200	N/A
1000	DTL	CAR	NOR3011100	56300	Purchased Food	2,700	2,200	(500)	-19%
1000	DTL	CAR	NOR3011100	56420	Books And Periodicals	500	500	-	0%
1000	DTL	CAR	SHW3011100	51100	Teachers	424,178	419,850	(4,328)	-1%
1000	DTL	CAR	SHW3011100	52100	State Health Insurance	79,380	90,720	11,340	14%
1000	DTL	CAR	SHW3011100	52200	Fica & Medicare	32,450	30,352	(2,098)	-6%
1000	DTL	CAR	SHW3011100	52300	Teachers Retirement System	89,672	82,166	(7,506)	-8%
1000	DTL	CAR	SHW3011100	52500	Unemployment Compensation	800	900	100	13%
1000	DTL	CAR	SHW3011100	52600	Workers' Compensation	1,600	3,600	2,000	125%
1000	DTL	CAR	SHW3011100	52900	Other Employee Benefits	1,637	1,441	(196)	-12%
1000	DTL	CAR	SHW3011100	55320	Communication Web based Subscr	10,000	10,000	-	0%
1000	DTL	CAR	SHW3011100	55950	Other Purchased Services	750	1,000	250	33%
1000	DTL	CAR	SHW3011100	56100	Supplies	10,000	18,000	8,000	80%
1000	DTL	CAR	SHW3011100	56110	Supplies-Technology	1,400	2,750	1,350	96%
1000	DTL	CAR	SHW3011100	56160	Expendable Computer Equipment	5,000	4,500	(500)	-10%
1000	DTL	CAR	SHW3011100	56300	Purchased Food	400	500	100	25%
1000	DTL	CAR	SHW3011100	56420	Books And Periodicals	130	500	370	285%
1000	DTL	CAR	SHW3011100	56150	Expendable Equipment	14,610		(14,610)	-100%
1000	DTL	CAR	SPC3011100	51100	Teachers	264,903	245,485	(19,418)	-7%
1000	DTL	CAR	SPC3011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	CAR	SPC3011100	52200	Fica & Medicare	20,266	17,974	(2,292)	-11%
1000	DTL	CAR	SPC3011100	52300	Teachers Retirement System	56,001	48,023	(7,978)	-14%
1000	DTL	CAR	SPC3011100	52500	Unemployment Compensation	600	500	(100)	-17%
1000	DTL	CAR	SPC3011100	52600	Workers' Compensation	1,200	2,000	800	67%
1000	DTL	CAR	SPC3011100	52900	Other Employee Benefits	1,021	859	(162)	-16%
1000	DTL	CAR	SPC3011100	55320	Communication Web based Subscr	10,000	11,000	1,000	10%
1000	DTL	CAR	SPC3011100	55950	Other Purchased Services	1,000	1,000	-	0%
1000	DTL	CAR	SPC3011100	56100	Supplies	15,000	10,000	(5,000)	-33%
1000	DTL	CAR	SPC3011100	56110	Supplies-Technology	7,000	5,000	(2,000)	-29%
1000	DTL	CAR	SPC3011100	56120	Computer Software	2,325	1,000	(1,325)	-57%
1000	DTL	CAR	SPC3011100	56150	Expendable Equipment	12,000	8,000	(4,000)	-33%
1000	DTL	CAR	SPC3011100	56160	Expendable Computer Equipment	10,000	6,000	(4,000)	-40%
1000	DTL	CAR	SPC3011100	56420	Books And Periodicals	500	1,100	600	120%
1000	DTL	CAR	SPC3011100	57300	Purch Eqp Noncom		6,550	6,550	N/A
2210	DTL	CAR	CAR9100220	51101	Academic Supplement		12,000	12,000	N/A
2210	DTL	CAR	CAR9100220	51420	Salary Of Clerical Staff	30,298	30,010	(288)	-1%
2210	DTL	CAR	CAR9100220	51900	0th Management Personnel	92,821	93,026	205	0%
2210	DTL	CAR	CAR9100220	51910	0th Administrative Personnel	253,031	299,206	46,175	18%
2210	DTL	CAR	CAR9100220	52100	State Health Insurance	56,700	56,700	-	0%
2210	DTL	CAR	CAR9100220	52200	Fica & Medicare	28,776	31,499	2,723	9%
2210	DTL	CAR	CAR9100220	52300	Teachers Retirement System	79,518	85,148	5,630	7%
2210	DTL	CAR	CAR9100220	52500	Unemployment Compensation	500	600	100	20%
2210	DTL	CAR	CAR9100220	52600	Workers' Compensation	1,000	2,400	1,400	140%
2210	DTL	CAR	CAR9100220	52900	Other Employee Benefits	1,282	1,543	261	20%
2210	DTL	CAR	CAR9100220	53000	Purch Professional & Technical	1,369	1,400	31	2%
2210	DTL	CAR	CAR9100220	54410	Rental Of Land Or Buildings	10,000	6,000	(4,000)	-40%
2210	DTL	CAR	CAR9100220	55800	Travel - Employees	18,000	10,000	(8,000)	-44%
2210	DTL	CAR	CAR9100220	55950	Other Purchased Services	500	500	-	0%
2210	DTL	CAR	CAR9100220	56100	Supplies	1,000	1,000	-	0%

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2210	DTL	CAR	CAR9100220	56110	Supplies-Technology	200	200	-	0%
2210	DTL	CAR	CAR9100220	58100	Dues And Fees	2,000	2,000	-	0%
1000	DTL	ELM	ALN1011100	51100	Teachers	224,178	216,622	(7,556)	-3%
1000	DTL	ELM	ALN1011100	51400	Aides And Paraprofessionals	110,324	66,045	(44,279)	-40%
1000	DTL	ELM	ALN1011100	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
1000	DTL	ELM	ALN1011100	52200	Fica & Medicare	25,590	20,672	(4,918)	-19%
1000	DTL	ELM	ALN1011100	52300	Teachers Retirement System	70,714	55,333	(15,381)	-22%
1000	DTL	ELM	ALN1011100	52500	Unemployment Compensation	1,000	800	(200)	-20%
1000	DTL	ELM	ALN1011100	52600	Workers' Compensation	2,000	3,200	1,200	60%
1000	DTL	ELM	ALN1011100	52900	Other Employee Benefits	1,278	1,018	(260)	-20%
1000	DTL	ELM	ALN1011100	56100	Supplies	2,614	1,733	(881)	-34%
1000	DTL	ELM	ALN1021100	51100	Teachers	561,674	588,009	26,335	5%
1000	DTL	ELM	ALN1021100	51400	Aides And Paraprofessionals	73,602	53,016	(20,586)	-28%
1000	DTL	ELM	ALN1021100	52100	State Health Insurance	68,040	90,720	22,680	33%
1000	DTL	ELM	ALN1021100	52200	Fica & Medicare	45,637	47,294	1,657	4%
1000	DTL	ELM	ALN1021100	52300	Teachers Retirement System	126,113	125,441	(672)	-1%
1000	DTL	ELM	ALN1021100	52500	Unemployment Compensation	1,200	1,300	100	8%
1000	DTL	ELM	ALN1021100	52600	Workers' Compensation	2,400	5,200	2,800	117%
1000	DTL	ELM	ALN1021100	52900	Other Employee Benefits	2,433	2,248	(185)	-8%
1000	DTL	ELM	ALN1021100	56100	Supplies	6,958	5,306	(1,652)	-24%
1000	DTL	ELM	ALN1051100	51100	Teachers	311,636	304,792	(6,844)	-2%
1000	DTL	ELM	ALN1051100	51180	Art,Music,Pe	155,591	170,113	14,522	9%
1000	DTL	ELM	ALN1051100	51720	Elementary Counselor	46,227	70,773	24,546	53%
1000	DTL	ELM	ALN1051100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	ALN1051100	52200	Fica & Medicare	39,280	39,717	437	1%
1000	DTL	ELM	ALN1051100	52300	Teachers Retirement System	108,545	106,768	(1,777)	-2%
1000	DTL	ELM	ALN1051100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	ELM	ALN1051100	52600	Workers' Compensation	1,800	3,600	1,800	100%
1000	DTL	ELM	ALN1051100	52900	Other Employee Benefits	1,949	1,893	(56)	-3%
1000	DTL	ELM	ALN1051100	56100	Supplies	3,971	3,600	(371)	-9%
1000	DTL	ELM	BDV1011100	51100	Teachers	253,272	227,248	(26,024)	-10%
1000	DTL	ELM	BDV1011100	51400	Aides And Paraprofessionals	57,513	73,371	15,858	28%
1000	DTL	ELM	BDV1011100	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
1000	DTL	ELM	BDV1011100	52200	Fica & Medicare	23,776	22,433	(1,343)	-6%
1000	DTL	ELM	BDV1011100	52300	Teachers Retirement System	65,700	58,826	(6,874)	-10%
1000	DTL	ELM	BDV1011100	52500	Unemployment Compensation	700	800	100	14%
1000	DTL	ELM	BDV1011100	52600	Workers' Compensation	1,400	3,200	1,800	129%
1000	DTL	ELM	BDV1011100	52900	Other Employee Benefits	1,181	1,051	(130)	-11%
1000	DTL	ELM	BDV1011100	56100	Supplies	3,089	2,347	(742)	-24%
1000	DTL	ELM	BDV1021100	51100	Teachers	738,372	759,288	20,916	3%
1000	DTL	ELM	BDV1021100	51400	Aides And Paraprofessionals	37,777	37,518	(259)	-1%
1000	DTL	ELM	BDV1021100	52100	State Health Insurance	147,420	147,420	-	0%
1000	DTL	ELM	BDV1021100	52200	Fica & Medicare	59,376	57,456	(1,920)	-3%
1000	DTL	ELM	BDV1021100	52300	Teachers Retirement System	164,078	155,940	(8,138)	-5%
1000	DTL	ELM	BDV1021100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	BDV1021100	52600	Workers' Compensation	2,800	5,600	2,800	100%
1000	DTL	ELM	BDV1021100	52900	Other Employee Benefits	2,920	2,826	(94)	-3%
1000	DTL	ELM	BDV1021100	56100	Supplies	8,825	6,586	(2,239)	-25%
1000	DTL	ELM	BDV1051100	51100	Teachers	531,690	485,245	(46,445)	-9%
1000	DTL	ELM	BDV1051100	51180	Art,Music,Pe	159,663	166,104	6,441	4%
1000	DTL	ELM	BDV1051100	51720	Elementary Counselor	54,427	55,916	1,489	3%
1000	DTL	ELM	BDV1051100	52100	State Health Insurance	124,740	113,400	(11,340)	-9%
1000	DTL	ELM	BDV1051100	52200	Fica & Medicare	57,053	51,498	(5,555)	-10%
1000	DTL	ELM	BDV1051100	52300	Teachers Retirement System	157,658	138,399	(19,259)	-12%
1000	DTL	ELM	BDV1051100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DTL	ELM	BDV1051100	52600	Workers' Compensation	2,600	4,800	2,200	85%
1000	DTL	ELM	BDV1051100	52900	Other Employee Benefits	2,853	2,411	(442)	-15%
1000	DTL	ELM	BDV1051100	56100	Supplies	6,144	4,533	(1,611)	-26%
1000	DTL	ELM	BDV9100100	51100	Teachers	80,975	148,157	67,182	83%
1000	DTL	ELM	BDV9100100	51400	Aides And Paraprofessionals	16,573	16,456	(117)	-1%
1000	DTL	ELM	BDV9100100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DTL	ELM	BDV9100100	52200	Fica & Medicare	7,463	11,926	4,463	60%
1000	DTL	ELM	BDV9100100	52300	Teachers Retirement System	20,622	32,223	11,601	56%
1000	DTL	ELM	BDV9100100	52500	Unemployment Compensation	200	300	100	50%
1000	DTL	ELM	BDV9100100	52600	Workers' Compensation	400	1,200	800	200%
1000	DTL	ELM	BDV9100100	52900	Other Employee Benefits	368	589	221	60%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	BDV9100100	56110	Supplies-Technology		3,600	3,600	N/A
1000	DTL	ELM	BDV9100100	58100	Dues And Fees	1,800	400	(1,400)	-78%
1000	DTL	ELM	BDV9100100	55800	Travel - Employees	4,000		(4,000)	-100%
1000	DTL	ELM	BDV9100100	56100	Supplies	4,000		(4,000)	-100%
1000	DTL	ELM	BLN1011100	51100	Teachers	289,659	246,723	(42,936)	-15%
1000	DTL	ELM	BLN1011100	51400	Aides And Paraprofessionals	75,468	74,426	(1,042)	-1%
1000	DTL	ELM	BLN1011100	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
1000	DTL	ELM	BLN1011100	52200	Fica & Medicare	27,933	23,531	(4,402)	-16%
1000	DTL	ELM	BLN1011100	52300	Teachers Retirement System	77,188	62,847	(14,341)	-19%
1000	DTL	ELM	BLN1011100	52500	Unemployment Compensation	900	800	(100)	-11%
1000	DTL	ELM	BLN1011100	52600	Workers' Compensation	1,800	3,200	1,400	78%
1000	DTL	ELM	BLN1011100	52900	Other Employee Benefits	1,430	1,232	(198)	-14%
1000	DTL	ELM	BLN1011100	56100	Supplies	3,123	2,507	(616)	-20%
1000	DTL	ELM	BLN1021100	51100	Teachers	662,517	738,240	75,723	11%
1000	DTL	ELM	BLN1021100	51400	Aides And Paraprofessionals	34,656	34,604	(52)	0%
1000	DTL	ELM	BLN1021100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	BLN1021100	52200	Fica & Medicare	53,334	56,579	3,245	6%
1000	DTL	ELM	BLN1021100	52300	Teachers Retirement System	147,383	151,255	3,872	3%
1000	DTL	ELM	BLN1021100	52500	Unemployment Compensation	1,300	1,400	100	8%
1000	DTL	ELM	BLN1021100	52600	Workers' Compensation	2,600	5,600	3,000	115%
1000	DTL	ELM	BLN1021100	52900	Other Employee Benefits	2,689	2,679	(10)	0%
1000	DTL	ELM	BLN1021100	56100	Supplies	8,859	6,559	(2,300)	-26%
1000	DTL	ELM	BLN1051100	51100	Teachers	497,152	430,462	(66,690)	-13%
1000	DTL	ELM	BLN1051100	51180	Art,Music,Pe	137,380	139,007	1,627	1%
1000	DTL	ELM	BLN1051100	51720	Elementary Counselor	46,227	47,986	1,759	4%
1000	DTL	ELM	BLN1051100	52100	State Health Insurance	102,060	102,060	-	0%
1000	DTL	ELM	BLN1051100	52200	Fica & Medicare	50,261	44,880	(5,381)	-11%
1000	DTL	ELM	BLN1051100	52300	Teachers Retirement System	138,889	120,821	(18,068)	-13%
1000	DTL	ELM	BLN1051100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DTL	ELM	BLN1051100	52600	Workers' Compensation	2,400	4,400	2,000	83%
1000	DTL	ELM	BLN1051100	52900	Other Employee Benefits	2,504	2,143	(361)	-14%
1000	DTL	ELM	BLN1051100	56100	Supplies	5,295	3,999	(1,296)	-24%
1000	DTL	ELM	BRW1011100	51100	Teachers	217,739	201,321	(16,418)	-8%
1000	DTL	ELM	BRW1011100	51400	Aides And Paraprofessionals	69,184	71,040	1,856	3%
1000	DTL	ELM	BRW1011100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	ELM	BRW1011100	52200	Fica & Medicare	21,950	20,408	(1,542)	-7%
1000	DTL	ELM	BRW1011100	52300	Teachers Retirement System	60,656	53,288	(7,368)	-12%
1000	DTL	ELM	BRW1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	BRW1011100	52600	Workers' Compensation	1,600	3,200	1,600	100%
1000	DTL	ELM	BRW1011100	52900	Other Employee Benefits	1,080	972	(108)	-10%
1000	DTL	ELM	BRW1011100	56100	Supplies	2,749	2,400	(349)	-13%
1000	DTL	ELM	BRW1021100	51100	Teachers	489,253	581,024	91,771	19%
1000	DTL	ELM	BRW1021100	51400	Aides And Paraprofessionals	16,573	65,823	49,250	297%
1000	DTL	ELM	BRW1021100	52100	State Health Insurance	90,720	124,740	34,020	38%
1000	DTL	ELM	BRW1021100	52200	Fica & Medicare	38,696	47,495	8,799	23%
1000	DTL	ELM	BRW1021100	52300	Teachers Retirement System	106,932	126,564	19,632	18%
1000	DTL	ELM	BRW1021100	52500	Unemployment Compensation	1,200	1,600	400	33%
1000	DTL	ELM	BRW1021100	52600	Workers' Compensation	2,400	6,400	4,000	167%
1000	DTL	ELM	BRW1021100	52900	Other Employee Benefits	1,949	2,316	367	19%
1000	DTL	ELM	BRW1021100	56100	Supplies	7,264	6,506	(758)	-10%
1000	DTL	ELM	BRW1051100	51100	Teachers	515,591	351,412	(164,179)	-32%
1000	DTL	ELM	BRW1051100	51180	Art,Music,Pe	198,250	171,117	(27,133)	-14%
1000	DTL	ELM	BRW1051100	51720	Elementary Counselor	59,466	62,545	3,079	5%
1000	DTL	ELM	BRW1051100	52100	State Health Insurance	136,080	102,060	(34,020)	-25%
1000	DTL	ELM	BRW1051100	52200	Fica & Medicare	55,853	42,459	(13,394)	-24%
1000	DTL	ELM	BRW1051100	52300	Teachers Retirement System	145,778	114,480	(31,298)	-21%
1000	DTL	ELM	BRW1051100	52500	Unemployment Compensation	1,300	1,000	(300)	-23%
1000	DTL	ELM	BRW1051100	52600	Workers' Compensation	2,600	4,000	1,400	54%
1000	DTL	ELM	BRW1051100	52900	Other Employee Benefits	2,746	2,053	(693)	-25%
1000	DTL	ELM	BRW1051100	56100	Supplies	5,023	4,239	(784)	-16%
1000	DTL	ELM	CLB1011100	51100	Teachers	229,138	244,079	14,941	7%
1000	DTL	ELM	CLB1011100	51400	Aides And Paraprofessionals	73,402	72,677	(725)	-1%
1000	DTL	ELM	CLB1011100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	CLB1011100	52200	Fica & Medicare	23,145	22,896	(249)	-1%
1000	DTL	ELM	CLB1011100	52300	Teachers Retirement System	63,957	61,988	(1,969)	-3%
1000	DTL	ELM	CLB1011100	52500	Unemployment Compensation	800	800	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	CLB1011100	52600	Workers' Compensation	1,600	3,200	1,600	100%
1000	DTL	ELM	CLB1011100	52900	Other Employee Benefits	1,152	1,126	(26)	-2%
1000	DTL	ELM	CLB1011100	56100	Supplies	3,123	2,053	(1,070)	-34%
1000	DTL	ELM	CLB1021100	51100	Teachers	759,859	841,928	82,069	11%
1000	DTL	ELM	CLB1021100	51400	Aides And Paraprofessionals	33,573	16,872	(16,701)	-50%
1000	DTL	ELM	CLB1021100	52100	State Health Insurance	158,760	147,420	(11,340)	-7%
1000	DTL	ELM	CLB1021100	52200	Fica & Medicare	60,698	62,408	1,710	3%
1000	DTL	ELM	CLB1021100	52300	Teachers Retirement System	164,138	164,766	628	0%
1000	DTL	ELM	CLB1021100	52500	Unemployment Compensation	1,500	1,500	-	0%
1000	DTL	ELM	CLB1021100	52600	Workers' Compensation	3,000	6,000	3,000	100%
1000	DTL	ELM	CLB1021100	52900	Other Employee Benefits	3,042	3,001	(41)	-1%
1000	DTL	ELM	CLB1021100	56100	Supplies	7,060	5,812	(1,248)	-18%
1000	DTL	ELM	CLB1051100	51100	Teachers	414,639	356,128	(58,511)	-14%
1000	DTL	ELM	CLB1051100	51180	Art,Music,Pe	243,276	198,126	(45,150)	-19%
1000	DTL	ELM	CLB1051100	51400	Aides And Paraprofessionals		17,080	17,080	N/A
1000	DTL	ELM	CLB1051100	51720	Elementary Counselor	57,613	60,812	3,199	6%
1000	DTL	ELM	CLB1051100	52100	State Health Insurance	113,400	113,400	-	0%
1000	DTL	ELM	CLB1051100	52200	Fica & Medicare	54,738	45,710	(9,028)	-16%
1000	DTL	ELM	CLB1051100	52300	Teachers Retirement System	147,404	123,701	(23,703)	-16%
1000	DTL	ELM	CLB1051100	52500	Unemployment Compensation	1,300	1,100	(200)	-15%
1000	DTL	ELM	CLB1051100	52600	Workers' Compensation	2,600	4,400	1,800	69%
1000	DTL	ELM	CLB1051100	52900	Other Employee Benefits	2,753	2,160	(593)	-22%
1000	DTL	ELM	CLB1051100	56100	Supplies	4,548	2,933	(1,615)	-36%
1000	DTL	ELM	CLB9100100	51100	Teachers	73,255	74,248	993	1%
1000	DTL	ELM	CLB9100100	51180	Art,Music,Pe		52,003	52,003	N/A
1000	DTL	ELM	CLB9100100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DTL	ELM	CLB9100100	52200	Fica & Medicare	5,605	9,090	3,485	62%
1000	DTL	ELM	CLB9100100	52300	Teachers Retirement System	15,487	24,714	9,227	60%
1000	DTL	ELM	CLB9100100	52500	Unemployment Compensation	100	200	100	100%
1000	DTL	ELM	CLB9100100	52600	Workers' Compensation	200	800	600	300%
1000	DTL	ELM	CLB9100100	52900	Other Employee Benefits	271	441	170	63%
1000	DTL	ELM	CLB9100100	55800	Travel - Employees	2,600	500	(2,100)	-81%
1000	DTL	ELM	CLB9100100	56100	Supplies	5,000	3,500	(1,500)	-30%
1000	DTL	ELM	CLB9100100	56150	Expendable Equipment		2,000	2,000	N/A
1000	DTL	ELM	CLB9100100	56420	Books And Periodicals		1,000	1,000	N/A
1000	DTL	ELM	CLB9100100	58100	Dues And Fees	15,000	15,000	-	0%
1000	DTL	ELM	CLB9100100	56110	Supplies-Technology	6,000		(6,000)	-100%
1000	DTL	ELM	DHE1011100	51100	Teachers	256,125	212,240	(43,885)	-17%
1000	DTL	ELM	DHE1011100	51400	Aides And Paraprofessionals	66,961	66,267	(694)	-1%
1000	DTL	ELM	DHE1011100	52100	State Health Insurance	56,700	68,040	11,340	20%
1000	DTL	ELM	DHE1011100	52200	Fica & Medicare	28,435	20,199	(8,236)	-29%
1000	DTL	ELM	DHE1011100	52300	Teachers Retirement System	82,081	54,518	(27,563)	-34%
1000	DTL	ELM	DHE1011100	52500	Unemployment Compensation	900	800	(100)	-11%
1000	DTL	ELM	DHE1011100	52600	Workers' Compensation	1,800	3,200	1,400	78%
1000	DTL	ELM	DHE1011100	52900	Other Employee Benefits	1,505	1,012	(493)	-33%
1000	DTL	ELM	DHE1011100	56100	Supplies	2,308	2,347	39	2%
1000	DTL	ELM	DHE1011100	51180	Art,Music,Pe	65,186		(65,186)	-100%
1000	DTL	ELM	DHE1021100	51100	Teachers	598,447	576,620	(21,827)	-4%
1000	DTL	ELM	DHE1021100	51400	Aides And Paraprofessionals	51,870	50,228	(1,642)	-3%
1000	DTL	ELM	DHE1021100	52100	State Health Insurance	124,740	113,400	(11,340)	-9%
1000	DTL	ELM	DHE1021100	52200	Fica & Medicare	49,750	45,779	(3,971)	-8%
1000	DTL	ELM	DHE1021100	52300	Teachers Retirement System	137,478	122,660	(14,818)	-11%
1000	DTL	ELM	DHE1021100	52500	Unemployment Compensation	1,500	1,400	(100)	-7%
1000	DTL	ELM	DHE1021100	52600	Workers' Compensation	3,000	5,600	2,600	87%
1000	DTL	ELM	DHE1021100	52900	Other Employee Benefits	2,450	2,183	(267)	-11%
1000	DTL	ELM	DHE1021100	56100	Supplies	6,992	5,706	(1,286)	-18%
1000	DTL	ELM	DHE1051100	51100	Teachers	286,317	372,613	86,296	30%
1000	DTL	ELM	DHE1051100	51180	Art,Music,Pe	47,639	144,326	96,687	203%
1000	DTL	ELM	DHE1051100	51720	Elementary Counselor	49,336	52,363	3,027	6%
1000	DTL	ELM	DHE1051100	52100	State Health Insurance	68,040	79,380	11,340	17%
1000	DTL	ELM	DHE1051100	52200	Fica & Medicare	33,730	41,783	8,053	24%
1000	DTL	ELM	DHE1051100	52300	Teachers Retirement System	93,208	111,405	18,197	20%
1000	DTL	ELM	DHE1051100	52500	Unemployment Compensation	900	1,100	200	22%
1000	DTL	ELM	DHE1051100	52600	Workers' Compensation	1,800	4,400	2,600	144%
1000	DTL	ELM	DHE1051100	52900	Other Employee Benefits	1,703	1,957	254	15%
1000	DTL	ELM	DHE1051100	56100	Supplies	4,141	3,973	(168)	-4%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DHE1051100	51910	Oth Administrative Personnel	57,613		(57,613)	-100%
1000	DTL	ELM	DMN1011100	51100	Teachers	197,451	176,534	(20,917)	-11%
1000	DTL	ELM	DMN1011100	51400	Aides And Paraprofessionals	55,533	54,668	(865)	-2%
1000	DTL	ELM	DMN1011100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	ELM	DMN1011100	52200	Fica & Medicare	19,354	17,262	(2,092)	-11%
1000	DTL	ELM	DMN1011100	52300	Teachers Retirement System	53,481	45,238	(8,243)	-15%
1000	DTL	ELM	DMN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	DMN1011100	52600	Workers' Compensation	1,200	2,400	1,200	100%
1000	DTL	ELM	DMN1011100	52900	Other Employee Benefits	965	844	(121)	-13%
1000	DTL	ELM	DMN1011100	56100	Supplies	1,969	1,867	(102)	-5%
1000	DTL	ELM	DMN1021100	51100	Teachers	550,208	517,209	(32,999)	-6%
1000	DTL	ELM	DMN1021100	51400	Aides And Paraprofessionals	33,160	32,814	(346)	-1%
1000	DTL	ELM	DMN1021100	52100	State Health Insurance	102,060	68,040	(34,020)	-33%
1000	DTL	ELM	DMN1021100	52200	Fica & Medicare	44,628	40,938	(3,690)	-8%
1000	DTL	ELM	DMN1021100	52300	Teachers Retirement System	123,324	107,642	(15,682)	-13%
1000	DTL	ELM	DMN1021100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DTL	ELM	DMN1021100	52600	Workers' Compensation	2,400	4,800	2,400	100%
1000	DTL	ELM	DMN1021100	52900	Other Employee Benefits	2,221	1,930	(291)	-13%
1000	DTL	ELM	DMN1021100	56100	Supplies	7,264	4,906	(2,358)	-32%
1000	DTL	ELM	DMN1051100	51100	Teachers	336,206	303,880	(32,326)	-10%
1000	DTL	ELM	DMN1051100	51180	Art,Music,Pe	180,943	186,515	5,572	3%
1000	DTL	ELM	DMN1051100	51720	Elementary Counselor	49,336	52,363	3,027	6%
1000	DTL	ELM	DMN1051100	52100	State Health Insurance	90,720	79,380	(11,340)	-13%
1000	DTL	ELM	DMN1051100	52200	Fica & Medicare	43,337	39,779	(3,558)	-8%
1000	DTL	ELM	DMN1051100	52300	Teachers Retirement System	119,755	106,203	(13,552)	-11%
1000	DTL	ELM	DMN1051100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	DMN1051100	52600	Workers' Compensation	2,200	4,000	1,800	82%
1000	DTL	ELM	DMN1051100	52900	Other Employee Benefits	2,165	1,828	(337)	-16%
1000	DTL	ELM	DMN1051100	56100	Supplies	5,736	3,253	(2,483)	-43%
1000	DTL	ELM	DMN9100100	51100	Teachers	70,903	71,958	1,055	1%
1000	DTL	ELM	DMN9100100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ELM	DMN9100100	52200	Fica & Medicare	5,425	5,181	(244)	-4%
1000	DTL	ELM	DMN9100100	52300	Teachers Retirement System	14,989	14,086	(903)	-6%
1000	DTL	ELM	DMN9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ELM	DMN9100100	52600	Workers' Compensation	200	400	200	100%
1000	DTL	ELM	DMN9100100	52900	Other Employee Benefits	263	245	(18)	-7%
1000	DTL	ELM	DMN9100100	53000	Purch Professional & Technical	950	900	(50)	-5%
1000	DTL	ELM	DMN9100100	55320	Communication Web based Subscr		200	200	N/A
1000	DTL	ELM	DMN9100100	56100	Supplies	4,050	1,200	(2,850)	-70%
1000	DTL	ELM	DMN9100100	56150	Expendable Equipment		2,000	2,000	N/A
1000	DTL	ELM	DTN1011100	51100	Teachers	119,986	102,184	(17,802)	-15%
1000	DTL	ELM	DTN1011100	51400	Aides And Paraprofessionals	38,504	35,298	(3,206)	-8%
1000	DTL	ELM	DTN1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	DTN1011100	52200	Fica & Medicare	12,125	9,899	(2,226)	-18%
1000	DTL	ELM	DTN1011100	52300	Teachers Retirement System	33,505	26,912	(6,593)	-20%
1000	DTL	ELM	DTN1011100	52500	Unemployment Compensation	400	400	-	0%
1000	DTL	ELM	DTN1011100	52600	Workers' Compensation	800	1,600	800	100%
1000	DTL	ELM	DTN1011100	52900	Other Employee Benefits	595	495	(100)	-17%
1000	DTL	ELM	DTN1011100	56100	Supplies	1,697	1,147	(550)	-32%
1000	DTL	ELM	DTN1021100	51100	Teachers	419,240	329,629	(89,611)	-21%
1000	DTL	ELM	DTN1021100	51400	Aides And Paraprofessionals	38,960	38,697	(263)	-1%
1000	DTL	ELM	DTN1021100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DTL	ELM	DTN1021100	52200	Fica & Medicare	35,053	27,260	(7,793)	-22%
1000	DTL	ELM	DTN1021100	52300	Teachers Retirement System	96,864	72,091	(24,773)	-26%
1000	DTL	ELM	DTN1021100	52500	Unemployment Compensation	1,000	800	(200)	-20%
1000	DTL	ELM	DTN1021100	52600	Workers' Compensation	2,000	3,200	1,200	60%
1000	DTL	ELM	DTN1021100	52900	Other Employee Benefits	1,759	1,309	(450)	-26%
1000	DTL	ELM	DTN1021100	56100	Supplies	4,854	3,493	(1,361)	-28%
1000	DTL	ELM	DTN1051100	51100	Teachers	297,768	232,375	(65,393)	-22%
1000	DTL	ELM	DTN1051100	51180	Art,Music,Pe	83,227	87,881	4,654	6%
1000	DTL	ELM	DTN1051100	51720	Elementary Counselor	73,255	74,248	993	1%
1000	DTL	ELM	DTN1051100	52100	State Health Insurance	79,380	56,700	(22,680)	-29%
1000	DTL	ELM	DTN1051100	52200	Fica & Medicare	39,158	28,968	(10,190)	-26%
1000	DTL	ELM	DTN1051100	52300	Teachers Retirement System	108,208	77,201	(31,007)	-29%
1000	DTL	ELM	DTN1051100	52500	Unemployment Compensation	900	650	(250)	-28%
1000	DTL	ELM	DTN1051100	52600	Workers' Compensation	1,800	2,600	800	44%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DTN1051100	52900	Other Employee Benefits	2,013	1,388	(625)	-31%
1000	DTL	ELM	DTN1051100	56100	Supplies	2,749	2,240	(509)	-19%
1000	DTL	ELM	DTN1051100	51910	Oth Administrative Personnel	57,613		(57,613)	-100%
1000	DTL	ELM	DTN9100100	53000	Purch Professional & Technical		1,000	1,000	N/A
1000	DTL	ELM	DTN9100100	55950	Other Purchased Services		4,000	4,000	N/A
1000	DTL	ELM	DTN9100100	56100	Supplies	8,500	3,000	(5,500)	-65%
1000	DTL	ELM	DTN9100100	56150	Expendable Equipment		2,000	2,000	N/A
1000	DTL	ELM	DTN9100100	56420	Books And Periodicals		1,000	1,000	N/A
1000	DTL	ELM	DTN9100100	55800	Travel - Employees	3,000		(3,000)	-100%
1000	DTL	ELM	DTN9100100	58100	Dues And Fees	1,500		(1,500)	-100%
1000	DTL	ELM	DUB1011100	51100	Teachers	243,633	221,705	(21,928)	-9%
1000	DTL	ELM	DUB1011100	51400	Aides And Paraprofessionals	70,965	68,765	(2,200)	-3%
1000	DTL	ELM	DUB1011100	52100	State Health Insurance	90,720	79,380	(11,340)	-13%
1000	DTL	ELM	DUB1011100	52200	Fica & Medicare	24,067	20,987	(3,080)	-13%
1000	DTL	ELM	DUB1011100	52300	Teachers Retirement System	66,507	56,854	(9,653)	-15%
1000	DTL	ELM	DUB1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	DUB1011100	52600	Workers' Compensation	1,600	3,200	1,600	100%
1000	DTL	ELM	DUB1011100	52900	Other Employee Benefits	1,202	1,070	(132)	-11%
1000	DTL	ELM	DUB1011100	56100	Supplies	3,157	2,133	(1,024)	-32%
1000	DTL	ELM	DUB1021100	51100	Teachers	692,224	788,611	96,387	14%
1000	DTL	ELM	DUB1021100	51400	Aides And Paraprofessionals	37,036	53,238	16,202	44%
1000	DTL	ELM	DUB1021100	52100	State Health Insurance	136,080	170,100	34,020	25%
1000	DTL	ELM	DUB1021100	52200	Fica & Medicare	55,789	60,936	5,147	9%
1000	DTL	ELM	DUB1021100	52300	Teachers Retirement System	154,166	164,578	10,412	7%
1000	DTL	ELM	DUB1021100	52500	Unemployment Compensation	1,400	1,800	400	29%
1000	DTL	ELM	DUB1021100	52600	Workers' Compensation	2,800	7,200	4,400	157%
1000	DTL	ELM	DUB1021100	52900	Other Employee Benefits	2,783	2,776	(7)	0%
1000	DTL	ELM	DUB1021100	56100	Supplies	7,909	6,479	(1,430)	-18%
1000	DTL	ELM	DUB1051100	51100	Teachers	469,361	337,611	(131,750)	-28%
1000	DTL	ELM	DUB1051100	51180	Art,Music,Pe	144,043	153,254	9,211	6%
1000	DTL	ELM	DUB1051100	51720	Elementary Counselor	57,613	59,018	1,405	2%
1000	DTL	ELM	DUB1051100	52100	State Health Insurance	136,080	102,060	(34,020)	-25%
1000	DTL	ELM	DUB1051100	52200	Fica & Medicare	49,289	39,798	(9,491)	-19%
1000	DTL	ELM	DUB1051100	52300	Teachers Retirement System	136,205	107,594	(28,611)	-21%
1000	DTL	ELM	DUB1051100	52500	Unemployment Compensation	1,200	1,000	(200)	-17%
1000	DTL	ELM	DUB1051100	52600	Workers' Compensation	2,400	4,000	1,600	67%
1000	DTL	ELM	DUB1051100	52900	Other Employee Benefits	2,450	1,933	(517)	-21%
1000	DTL	ELM	DUB1051100	56100	Supplies	5,600	3,813	(1,787)	-32%
1000	DTL	ELM	DVS1011100	51100	Teachers	99,218	151,518	52,300	53%
1000	DTL	ELM	DVS1011100	51400	Aides And Paraprofessionals	70,452	50,894	(19,558)	-28%
1000	DTL	ELM	DVS1011100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DTL	ELM	DVS1011100	52200	Fica & Medicare	12,980	14,729	1,749	13%
1000	DTL	ELM	DVS1011100	52300	Teachers Retirement System	35,869	39,601	3,732	10%
1000	DTL	ELM	DVS1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	DVS1011100	52600	Workers' Compensation	1,200	2,400	1,200	100%
1000	DTL	ELM	DVS1011100	52900	Other Employee Benefits	642	702	60	9%
1000	DTL	ELM	DVS1011100	56100	Supplies	1,765		(1,765)	-100%
1000	DTL	ELM	DVS1013100	51100	Teachers	40,513		(40,513)	-100%
1000	DTL	ELM	DVS1013100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DTL	ELM	DVS1013100	52200	Fica & Medicare	3,100		(3,100)	-100%
1000	DTL	ELM	DVS1013100	52300	Teachers Retirement System	8,565		(8,565)	-100%
1000	DTL	ELM	DVS1013100	52500	Unemployment Compensation	100		(100)	-100%
1000	DTL	ELM	DVS1013100	52600	Workers' Compensation	200		(200)	-100%
1000	DTL	ELM	DVS1013100	52900	Other Employee Benefits	148		(148)	-100%
1000	DTL	ELM	DVS1021100	51100	Teachers	486,662	475,308	(11,354)	-2%
1000	DTL	ELM	DVS1021100	51400	Aides And Paraprofessionals	35,340	51,338	15,998	45%
1000	DTL	ELM	DVS1021100	52100	State Health Insurance	68,040	102,060	34,020	50%
1000	DTL	ELM	DVS1021100	52200	Fica & Medicare	39,934	38,493	(1,441)	-4%
1000	DTL	ELM	DVS1021100	52300	Teachers Retirement System	96,571	103,075	6,504	7%
1000	DTL	ELM	DVS1021100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DTL	ELM	DVS1021100	52600	Workers' Compensation	2,000	4,400	2,400	120%
1000	DTL	ELM	DVS1021100	52900	Other Employee Benefits	2,001	1,900	(101)	-5%
1000	DTL	ELM	DVS1021100	56100	Supplies	5,600		(5,600)	-100%
1000	DTL	ELM	DVS1051100	51100	Teachers	315,273	279,214	(36,059)	-11%
1000	DTL	ELM	DVS1051100	51180	Art,Music,Pe	23,114	77,493	54,379	235%
1000	DTL	ELM	DVS1051100	51720	Elementary Counselor	73,255	74,248	993	1%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DVS1051100	52100	State Health Insurance	68,040	90,720	22,680	33%
1000	DTL	ELM	DVS1051100	52200	Fica & Medicare	29,723	31,029	1,306	4%
1000	DTL	ELM	DVS1051100	52300	Teachers Retirement System	82,135	84,355	2,220	3%
1000	DTL	ELM	DVS1051100	52500	Unemployment Compensation	600	650	50	8%
1000	DTL	ELM	DVS1051100	52600	Workers' Compensation	1,200	2,600	1,400	117%
1000	DTL	ELM	DVS1051100	52900	Other Employee Benefits	1,486	1,494	8	1%
1000	DTL	ELM	DVS1051100	56100	Supplies	3,021		(3,021)	-100%
1000	DTL	ELM	DWS1011100	51100	Teachers	146,413	160,283	13,870	9%
1000	DTL	ELM	DWS1011100	51400	Aides And Paraprofessionals	54,606	54,224	(382)	-1%
1000	DTL	ELM	DWS1011100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DTL	ELM	DWS1011100	52200	Fica & Medicare	15,378	15,941	563	4%
1000	DTL	ELM	DWS1011100	52300	Teachers Retirement System	42,496	41,979	(517)	-1%
1000	DTL	ELM	DWS1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	DWS1011100	52600	Workers' Compensation	1,200	2,400	1,200	100%
1000	DTL	ELM	DWS1011100	52900	Other Employee Benefits	783	768	(15)	-2%
1000	DTL	ELM	DWS1011100	56100	Supplies	1,731	1,387	(344)	-20%
1000	DTL	ELM	DWS1021100	51100	Teachers	319,188	330,065	10,877	3%
1000	DTL	ELM	DWS1021100	51400	Aides And Paraprofessionals	34,001	49,797	15,796	46%
1000	DTL	ELM	DWS1021100	52100	State Health Insurance	68,040	90,720	22,680	33%
1000	DTL	ELM	DWS1021100	52200	Fica & Medicare	27,019	27,427	408	2%
1000	DTL	ELM	DWS1021100	52300	Teachers Retirement System	74,665	74,350	(315)	0%
1000	DTL	ELM	DWS1021100	52500	Unemployment Compensation	800	900	100	13%
1000	DTL	ELM	DWS1021100	52600	Workers' Compensation	1,600	3,600	2,000	125%
1000	DTL	ELM	DWS1021100	52900	Other Employee Benefits	1,370	1,368	(2)	0%
1000	DTL	ELM	DWS1021100	56100	Supplies	4,277	3,386	(891)	-21%
1000	DTL	ELM	DWS1051100	51100	Teachers	224,176	243,637	19,461	9%
1000	DTL	ELM	DWS1051100	51180	Art,Music,Pe	35,000	60,960	25,960	74%
1000	DTL	ELM	DWS1051100	51720	Elementary Counselor	78,400	81,833	3,433	4%
1000	DTL	ELM	DWS1051100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DTL	ELM	DWS1051100	52200	Fica & Medicare	29,342	28,698	(644)	-2%
1000	DTL	ELM	DWS1051100	52300	Teachers Retirement System	81,083	75,621	(5,462)	-7%
1000	DTL	ELM	DWS1051100	52500	Unemployment Compensation	600	650	50	8%
1000	DTL	ELM	DWS1051100	52600	Workers' Compensation	1,200	2,600	1,400	117%
1000	DTL	ELM	DWS1051100	52900	Other Employee Benefits	1,435	1,374	(61)	-4%
1000	DTL	ELM	DWS1051100	56100	Supplies	2,851	2,533	(318)	-11%
1000	DTL	ELM	DWS1051100	51910	Oth Administrative Personnel	80,975		(80,975)	-100%
1000	DTL	ELM	ELM1011100	55950	Other Purchased Services	(1,908,052)	3,000	1,911,052	-100%
1000	DTL	ELM	ELM1011100	56410	Textbooks	110,000	140,580	30,580	28%
1000	DTL	ELM	ELM1011100	51100	Teachers	5,473,917		(5,473,917)	-100%
1000	DTL	ELM	ELM1021100	51101	Academic Supplement	179,684	135,000	(44,684)	-25%
1000	DTL	ELM	ELM1021100	51130	Substitute for Certified		1,000,000	1,000,000	N/A
1000	DTL	ELM	ELM1021100	52200	Fica & Medicare		10,328	10,328	N/A
1000	DTL	ELM	ELM1021100	52200	Fica & Medicare		76,500	76,500	N/A
1000	DTL	ELM	ELM1021100	52300	Teachers Retirement System		25,731	25,731	N/A
1000	DTL	ELM	ELM1021100	55950	Other Purchased Services	11,000	4,000	(7,000)	-64%
1000	DTL	ELM	ELM1021100	56410	Textbooks	546,080	295,000	(251,080)	-46%
1000	DTL	ELM	ELM1021100	56120	Computer Software	672,672		(672,672)	-100%
1000	DTL	ELM	ELM1051100	55950	Other Purchased Services	15,000	5,000	(10,000)	-67%
1000	DTL	ELM	ELM1051100	56100	Supplies	33,000	15,000	(18,000)	-55%
1000	DTL	ELM	ELM1051100	56410	Textbooks	400,000	310,000	(90,000)	-23%
1000	DTL	ELM	ELM1051100	56120	Computer Software	505,072		(505,072)	-100%
1000	DTL	ELM	ELM1051100	56160	Expendable Computer Equipment	1,500		(1,500)	-100%
1000	DTL	ELM	ELM1100100	51100	Teachers	633,845	400,186	(233,659)	-37%
1000	DTL	ELM	ELM1100100	52200	Fica & Medicare		30,614	30,614	N/A
1000	DTL	ELM	ELM1100100	52300	Teachers Retirement System		76,276	76,276	N/A
1000	DTL	ELM	ELM9100101	51130	Substitute for Certified	956,887		(956,887)	-100%
1000	DTL	ELM	ERA1011100	51100	Teachers	295,424	314,533	19,109	6%
1000	DTL	ELM	ERA1011100	51400	Aides And Paraprofessionals	88,607	86,941	(1,666)	-2%
1000	DTL	ELM	ERA1011100	52100	State Health Insurance	79,380	90,720	11,340	14%
1000	DTL	ELM	ERA1011100	52200	Fica & Medicare	29,379	29,071	(308)	-1%
1000	DTL	ELM	ERA1011100	52300	Teachers Retirement System	81,185	78,575	(2,610)	-3%
1000	DTL	ELM	ERA1011100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	ERA1011100	52600	Workers' Compensation	2,000	4,000	2,000	100%
1000	DTL	ELM	ERA1011100	52900	Other Employee Benefits	1,478	1,437	(41)	-3%
1000	DTL	ELM	ERA1011100	56100	Supplies	3,225	2,906	(319)	-10%
1000	DTL	ELM	ERA1021100	51100	Teachers	789,337	838,946	49,609	6%

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FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	ERA1021100	51400	Aides And Paraprofessionals	52,569	52,406	(163)	0%
1000	DTL	ELM	ERA1021100	52100	State Health Insurance	113,400	136,080	22,680	20%
1000	DTL	ELM	ERA1021100	52200	Fica & Medicare	64,406	65,598	1,192	2%
1000	DTL	ELM	ERA1021100	52300	Teachers Retirement System	177,979	174,441	(3,538)	-2%
1000	DTL	ELM	ERA1021100	52500	Unemployment Compensation	1,800	1,800	-	0%
1000	DTL	ELM	ERA1021100	52600	Workers' Compensation	3,600	7,200	3,600	100%
1000	DTL	ELM	ERA1021100	52900	Other Employee Benefits	3,226	3,157	(69)	-2%
1000	DTL	ELM	ERA1021100	56100	Supplies	9,572	7,412	(2,160)	-23%
1000	DTL	ELM	ERA1051100	51100	Teachers	456,178	436,680	(19,498)	-4%
1000	DTL	ELM	ERA1051100	51180	Art,Music,Pe	155,850	160,365	4,515	3%
1000	DTL	ELM	ERA1051100	51400	Aides And Paraprofessionals		16,664	16,664	N/A
1000	DTL	ELM	ERA1051100	51720	Elementary Counselor	57,613	60,812	3,199	6%
1000	DTL	ELM	ERA1051100	52100	State Health Insurance	113,400	136,080	22,680	20%
1000	DTL	ELM	ERA1051100	52200	Fica & Medicare	51,228	48,812	(2,416)	-5%
1000	DTL	ELM	ERA1051100	52300	Teachers Retirement System	141,563	132,004	(9,559)	-7%
1000	DTL	ELM	ERA1051100	52500	Unemployment Compensation	1,300	1,300	-	0%
1000	DTL	ELM	ERA1051100	52600	Workers' Compensation	2,600	5,200	2,600	100%
1000	DTL	ELM	ERA1051100	52900	Other Employee Benefits	2,520	2,359	(161)	-6%
1000	DTL	ELM	ERA1051100	56100	Supplies	5,363	4,826	(537)	-10%
1000	DTL	ELM	FOR1011100	51100	Teachers	152,657	180,590	27,933	18%
1000	DTL	ELM	FOR1011100	51400	Aides And Paraprofessionals	55,604	53,308	(2,296)	-4%
1000	DTL	ELM	FOR1011100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	ELM	FOR1011100	52200	Fica & Medicare	15,932	17,081	1,149	7%
1000	DTL	ELM	FOR1011100	52300	Teachers Retirement System	40,523	42,555	2,032	5%
1000	DTL	ELM	FOR1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	FOR1011100	52600	Workers' Compensation	1,200	2,400	1,200	100%
1000	DTL	ELM	FOR1011100	52900	Other Employee Benefits	810	837	27	3%
1000	DTL	ELM	FOR1011100	56100	Supplies	1,527	1,573	46	3%
1000	DTL	ELM	FOR1021100	51100	Teachers	506,820	455,786	(51,034)	-10%
1000	DTL	ELM	FOR1021100	51400	Aides And Paraprofessionals	53,438	53,252	(186)	0%
1000	DTL	ELM	FOR1021100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	FOR1021100	52200	Fica & Medicare	42,860	37,296	(5,564)	-13%
1000	DTL	ELM	FOR1021100	52300	Teachers Retirement System	118,439	99,629	(18,810)	-16%
1000	DTL	ELM	FOR1021100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DTL	ELM	FOR1021100	52600	Workers' Compensation	2,400	4,400	2,000	83%
1000	DTL	ELM	FOR1021100	52900	Other Employee Benefits	2,110	1,670	(440)	-21%
1000	DTL	ELM	FOR1021100	56100	Supplies	5,465	4,079	(1,386)	-25%
1000	DTL	ELM	FOR1051100	51100	Teachers	252,076	233,463	(18,613)	-7%
1000	DTL	ELM	FOR1051100	51180	Art,Music,Pe	35,000	60,960	25,960	74%
1000	DTL	ELM	FOR1051100	51720	Elementary Counselor	73,255	74,248	993	1%
1000	DTL	ELM	FOR1051100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ELM	FOR1051100	52200	Fica & Medicare	27,566	27,860	294	1%
1000	DTL	ELM	FOR1051100	52300	Teachers Retirement System	76,174	72,132	(4,042)	-5%
1000	DTL	ELM	FOR1051100	52500	Unemployment Compensation	700	650	(50)	-7%
1000	DTL	ELM	FOR1051100	52600	Workers' Compensation	1,400	2,600	1,200	86%
1000	DTL	ELM	FOR1051100	52900	Other Employee Benefits	1,377	1,395	18	1%
1000	DTL	ELM	FOR1051100	56100	Supplies	2,885	2,213	(672)	-23%
1000	DTL	ELM	FOX1011100	51100	Teachers	250,910	195,134	(55,776)	-22%
1000	DTL	ELM	FOX1011100	51400	Aides And Paraprofessionals	33,374	49,395	16,021	48%
1000	DTL	ELM	FOX1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	FOX1011100	52200	Fica & Medicare	21,748	17,755	(3,993)	-18%
1000	DTL	ELM	FOX1011100	52300	Teachers Retirement System	56,595	47,849	(8,746)	-15%
1000	DTL	ELM	FOX1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	FOX1011100	52600	Workers' Compensation	1,200	2,400	1,200	100%
1000	DTL	ELM	FOX1011100	52900	Other Employee Benefits	1,093	904	(189)	-17%
1000	DTL	ELM	FOX1011100	56100	Supplies	2,070	1,493	(577)	-28%
1000	DTL	ELM	FOX1021100	51100	Teachers	312,214	419,512	107,298	34%
1000	DTL	ELM	FOX1021100	51400	Aides And Paraprofessionals	52,155	69,569	17,414	33%
1000	DTL	ELM	FOX1021100	52100	State Health Insurance	68,040	90,720	22,680	33%
1000	DTL	ELM	FOX1021100	52200	Fica & Medicare	27,875	36,256	8,381	30%
1000	DTL	ELM	FOX1021100	52300	Teachers Retirement System	77,028	95,731	18,703	24%
1000	DTL	ELM	FOX1021100	52500	Unemployment Compensation	1,000	1,300	300	30%
1000	DTL	ELM	FOX1021100	52600	Workers' Compensation	2,000	5,200	3,200	160%
1000	DTL	ELM	FOX1021100	52900	Other Employee Benefits	1,416	1,704	288	20%
1000	DTL	ELM	FOX1021100	56100	Supplies	4,956	3,253	(1,703)	-34%
1000	DTL	ELM	FOX1051100	51100	Teachers	239,352	268,975	29,623	12%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	FOX1051100	51180	Art,Music,Pe	43,215	82,200	38,985	90%
1000	DTL	ELM	FOX1051100	51720	Elementary Counselor	65,186	60,765	(4,421)	-7%
1000	DTL	ELM	FOX1051100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DTL	ELM	FOX1051100	52200	Fica & Medicare	23,298	30,720	7,422	32%
1000	DTL	ELM	FOX1051100	52300	Teachers Retirement System	64,380	80,613	16,233	25%
1000	DTL	ELM	FOX1051100	52500	Unemployment Compensation	500	750	250	50%
1000	DTL	ELM	FOX1051100	52600	Workers' Compensation	1,000	3,000	2,000	200%
1000	DTL	ELM	FOX1051100	52900	Other Employee Benefits	1,166	1,442	276	24%
1000	DTL	ELM	FOX1051100	56100	Supplies	3,089	1,760	(1,329)	-43%
1000	DTL	ELM	GEN1011100	51100	Teachers	174,038	219,050	45,012	26%
1000	DTL	ELM	GEN1011100	51400	Aides And Paraprofessionals	78,062	75,813	(2,249)	-3%
1000	DTL	ELM	GEN1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	GEN1011100	52200	Fica & Medicare	19,286	21,999	2,713	14%
1000	DTL	ELM	GEN1011100	52300	Teachers Retirement System	53,294	57,711	4,417	8%
1000	DTL	ELM	GEN1011100	52500	Unemployment Compensation	700	800	100	14%
1000	DTL	ELM	GEN1011100	52600	Workers' Compensation	1,400	3,200	1,800	129%
1000	DTL	ELM	GEN1011100	52900	Other Employee Benefits	997	1,078	81	8%
1000	DTL	ELM	GEN1011100	56100	Supplies	2,919	2,213	(706)	-24%
1000	DTL	ELM	GEN1021100	51100	Teachers	663,269	668,713	5,444	1%
1000	DTL	ELM	GEN1021100	51400	Aides And Paraprofessionals	33,160	32,912	(248)	-1%
1000	DTL	ELM	GEN1021100	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
1000	DTL	ELM	GEN1021100	52200	Fica & Medicare	55,138	51,541	(3,597)	-7%
1000	DTL	ELM	GEN1021100	52300	Teachers Retirement System	152,367	137,324	(15,043)	-10%
1000	DTL	ELM	GEN1021100	52500	Unemployment Compensation	1,400	1,300	(100)	-7%
1000	DTL	ELM	GEN1021100	52600	Workers' Compensation	2,800	5,200	2,400	86%
1000	DTL	ELM	GEN1021100	52900	Other Employee Benefits	2,795	2,456	(339)	-12%
1000	DTL	ELM	GEN1021100	56100	Supplies	6,381	5,519	(862)	-14%
1000	DTL	ELM	GEN1021100	51410	Salary Of Secretarial Staff	24,321		(24,321)	-100%
1000	DTL	ELM	GEN1051100	51100	Teachers	273,962	348,686	74,724	27%
1000	DTL	ELM	GEN1051100	51180	Art,Music,Pe	177,107	162,893	(14,214)	-8%
1000	DTL	ELM	GEN1051100	51720	Elementary Counselor	64,793	66,009	1,216	2%
1000	DTL	ELM	GEN1051100	52100	State Health Insurance	56,700	79,380	22,680	40%
1000	DTL	ELM	GEN1051100	52200	Fica & Medicare	39,464	42,349	2,885	7%
1000	DTL	ELM	GEN1051100	52300	Teachers Retirement System	109,054	112,993	3,939	4%
1000	DTL	ELM	GEN1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	GEN1051100	52600	Workers' Compensation	1,800	4,000	2,200	122%
1000	DTL	ELM	GEN1051100	52900	Other Employee Benefits	2,002	1,979	(23)	-1%
1000	DTL	ELM	GEN1051100	56100	Supplies	3,666	3,093	(573)	-16%
1000	DTL	ELM	GRG1011100	51100	Teachers	205,242	177,105	(28,137)	-14%
1000	DTL	ELM	GRG1011100	51400	Aides And Paraprofessionals	66,947	50,245	(16,702)	-25%
1000	DTL	ELM	GRG1011100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DTL	ELM	GRG1011100	52200	Fica & Medicare	20,823	16,629	(4,194)	-20%
1000	DTL	ELM	GRG1011100	52300	Teachers Retirement System	57,541	44,446	(13,095)	-23%
1000	DTL	ELM	GRG1011100	52500	Unemployment Compensation	700	600	(100)	-14%
1000	DTL	ELM	GRG1011100	52600	Workers' Compensation	1,400	2,400	1,000	71%
1000	DTL	ELM	GRG1011100	52900	Other Employee Benefits	1,047	819	(228)	-22%
1000	DTL	ELM	GRG1011100	56100	Supplies	2,614	1,867	(747)	-29%
1000	DTL	ELM	GRG1021100	51100	Teachers	641,172	590,568	(50,604)	-8%
1000	DTL	ELM	GRG1021100	51400	Aides And Paraprofessionals	32,452	32,925	473	1%
1000	DTL	ELM	GRG1021100	52100	State Health Insurance	136,080	124,740	(11,340)	-8%
1000	DTL	ELM	GRG1021100	52200	Fica & Medicare	51,533	45,385	(6,148)	-12%
1000	DTL	ELM	GRG1021100	52300	Teachers Retirement System	142,405	122,016	(20,389)	-14%
1000	DTL	ELM	GRG1021100	52500	Unemployment Compensation	1,400	1,300	(100)	-7%
1000	DTL	ELM	GRG1021100	52600	Workers' Compensation	2,800	5,200	2,400	86%
1000	DTL	ELM	GRG1021100	52900	Other Employee Benefits	2,606	2,228	(378)	-15%
1000	DTL	ELM	GRG1021100	56100	Supplies	8,486	1,200	(7,286)	-86%
1000	DTL	ELM	GRG1051100	51100	Teachers	390,145	431,900	41,755	11%
1000	DTL	ELM	GRG1051100	51180	Art,Music,Pe	148,467	156,339	7,872	5%
1000	DTL	ELM	GRG1051100	51720	Elementary Counselor	46,227	47,986	1,759	4%
1000	DTL	ELM	GRG1051100	52100	State Health Insurance	68,040	45,360	(22,680)	-33%
1000	DTL	ELM	GRG1051100	52200	Fica & Medicare	44,741	47,641	2,900	6%
1000	DTL	ELM	GRG1051100	52300	Teachers Retirement System	123,635	124,450	815	1%
1000	DTL	ELM	GRG1051100	52500	Unemployment Compensation	1,100	1,100	-	0%
1000	DTL	ELM	GRG1051100	52600	Workers' Compensation	2,200	4,400	2,200	100%
1000	DTL	ELM	GRG1051100	52900	Other Employee Benefits	2,271	2,168	(103)	-5%
1000	DTL	ELM	GRG1051100	56100	Supplies	5,533	4,373	(1,160)	-21%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	HAN1011100	51100	Teachers	237,134	232,112	(5,022)	-2%
1000	DTL	ELM	HAN1011100	51400	Aides And Paraprofessionals	71,692	73,149	1,457	2%
1000	DTL	ELM	HAN1011100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	ELM	HAN1011100	52200	Fica & Medicare	23,626	22,433	(1,193)	-5%
1000	DTL	ELM	HAN1011100	52300	Teachers Retirement System	65,286	59,748	(5,538)	-8%
1000	DTL	ELM	HAN1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	HAN1011100	52600	Workers' Compensation	1,600	3,200	1,600	100%
1000	DTL	ELM	HAN1011100	52900	Other Employee Benefits	1,193	1,122	(71)	-6%
1000	DTL	ELM	HAN1011100	56100	Supplies	2,070	1,947	(123)	-6%
1000	DTL	ELM	HAN1021100	51100	Teachers	479,008	556,723	77,715	16%
1000	DTL	ELM	HAN1021100	51400	Aides And Paraprofessionals	33,602	33,328	(274)	-1%
1000	DTL	ELM	HAN1021100	52100	State Health Insurance	113,400	113,400	-	0%
1000	DTL	ELM	HAN1021100	52200	Fica & Medicare	39,215	43,146	3,931	10%
1000	DTL	ELM	HAN1021100	52300	Teachers Retirement System	108,366	115,456	7,090	7%
1000	DTL	ELM	HAN1021100	52500	Unemployment Compensation	1,200	1,400	200	17%
1000	DTL	ELM	HAN1021100	52600	Workers' Compensation	2,400	5,600	3,200	133%
1000	DTL	ELM	HAN1021100	52900	Other Employee Benefits	1,974	2,077	103	5%
1000	DTL	ELM	HAN1021100	56100	Supplies	7,807	5,706	(2,101)	-27%
1000	DTL	ELM	HAN1051100	51100	Teachers	615,022	403,594	(211,428)	-34%
1000	DTL	ELM	HAN1051100	51180	Art,Music,Pe	138,303	143,279	4,976	4%
1000	DTL	ELM	HAN1051100	51720	Elementary Counselor	73,255	74,248	993	1%
1000	DTL	ELM	HAN1051100	52100	State Health Insurance	113,400	102,060	(11,340)	-10%
1000	DTL	ELM	HAN1051100	52200	Fica & Medicare	63,234	45,307	(17,927)	-28%
1000	DTL	ELM	HAN1051100	52300	Teachers Retirement System	174,740	121,565	(53,175)	-30%
1000	DTL	ELM	HAN1051100	52500	Unemployment Compensation	1,500	1,150	(350)	-23%
1000	DTL	ELM	HAN1051100	52600	Workers' Compensation	3,000	4,600	1,600	53%
1000	DTL	ELM	HAN1051100	52900	Other Employee Benefits	3,144	2,178	(966)	-31%
1000	DTL	ELM	HAN1051100	56100	Supplies	4,548	3,306	(1,242)	-27%
1000	DTL	ELM	HAN9100100	51100	Teachers		74,248	74,248	N/A
1000	DTL	ELM	HAN9100100	51180	Art,Music,Pe		40,705	40,705	N/A
1000	DTL	ELM	HAN9100100	52100	State Health Insurance		11,340	11,340	N/A
1000	DTL	ELM	HAN9100100	52200	Fica & Medicare		8,460	8,460	N/A
1000	DTL	ELM	HAN9100100	52300	Teachers Retirement System		22,483	22,483	N/A
1000	DTL	ELM	HAN9100100	52500	Unemployment Compensation		200	200	N/A
1000	DTL	ELM	HAN9100100	52600	Workers' Compensation		800	800	N/A
1000	DTL	ELM	HAN9100100	52900	Other Employee Benefits		379	379	N/A
1000	DTL	ELM	HAN9100100	56100	Supplies	6,000	4,800	(1,200)	-20%
1000	DTL	ELM	HAN9100100	55800	Travel - Employees	2,000		(2,000)	-100%
1000	DTL	ELM	HAN9100100	56110	Supplies-Technology	1,000		(1,000)	-100%
1000	DTL	ELM	HAN9100100	56420	Books And Periodicals	500		(500)	-100%
1000	DTL	ELM	JNS1011100	51100	Teachers	170,730	178,465	7,735	5%
1000	DTL	ELM	JNS1011100	51400	Aides And Paraprofessionals	36,552	52,600	16,048	44%
1000	DTL	ELM	JNS1011100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DTL	ELM	JNS1011100	52200	Fica & Medicare	15,858	17,124	1,266	8%
1000	DTL	ELM	JNS1011100	52300	Teachers Retirement System	43,820	45,214	1,394	3%
1000	DTL	ELM	JNS1011100	52500	Unemployment Compensation	500	600	100	20%
1000	DTL	ELM	JNS1011100	52600	Workers' Compensation	1,000	2,400	1,400	140%
1000	DTL	ELM	JNS1011100	52900	Other Employee Benefits	805	836	31	4%
1000	DTL	ELM	JNS1011100	56100	Supplies	1,731	1,547	(184)	-11%
1000	DTL	ELM	JNS1021100	51100	Teachers	416,827	441,884	25,057	6%
1000	DTL	ELM	JNS1021100	51400	Aides And Paraprofessionals	69,943	49,395	(20,548)	-29%
1000	DTL	ELM	JNS1021100	52100	State Health Insurance	90,720	79,380	(11,340)	-13%
1000	DTL	ELM	JNS1021100	52200	Fica & Medicare	35,596	36,110	514	1%
1000	DTL	ELM	JNS1021100	52300	Teachers Retirement System	98,366	96,161	(2,205)	-2%
1000	DTL	ELM	JNS1021100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DTL	ELM	JNS1021100	52600	Workers' Compensation	2,400	4,800	2,400	100%
1000	DTL	ELM	JNS1021100	52900	Other Employee Benefits	1,790	1,757	(33)	-2%
1000	DTL	ELM	JNS1021100	56100	Supplies	4,922	3,813	(1,109)	-23%
1000	DTL	ELM	JNS1051100	51100	Teachers	331,179	307,788	(23,391)	-7%
1000	DTL	ELM	JNS1051100	51180	Art,Music,Pe	86,884	87,881	997	1%
1000	DTL	ELM	JNS1051100	51720	Elementary Counselor	50,740	54,488	3,748	7%
1000	DTL	ELM	JNS1051100	52100	State Health Insurance	68,040	79,380	11,340	17%
1000	DTL	ELM	JNS1051100	52200	Fica & Medicare	34,042	33,027	(1,015)	-3%
1000	DTL	ELM	JNS1051100	52300	Teachers Retirement System	94,070	88,069	(6,001)	-6%
1000	DTL	ELM	JNS1051100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	JNS1051100	52600	Workers' Compensation	1,600	3,200	1,600	100%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	JNS1051100	52900	Other Employee Benefits	1,733	1,681	(52)	-3%
1000	DTL	ELM	JNS1051100	56100	Supplies	2,953	2,480	(473)	-16%
1000	DTL	ELM	KEY1011100	51100	Teachers	154,281	86,513	(67,768)	-44%
1000	DTL	ELM	KEY1011100	51400	Aides And Paraprofessionals	54,820	37,754	(17,066)	-31%
1000	DTL	ELM	KEY1011100	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
1000	DTL	ELM	KEY1011100	52200	Fica & Medicare	15,997	9,300	(6,697)	-42%
1000	DTL	ELM	KEY1011100	52300	Teachers Retirement System	44,204	24,325	(19,879)	-45%
1000	DTL	ELM	KEY1011100	52500	Unemployment Compensation	600	400	(200)	-33%
1000	DTL	ELM	KEY1011100	52600	Workers' Compensation	1,200	1,600	400	33%
1000	DTL	ELM	KEY1011100	52900	Other Employee Benefits	809	457	(352)	-44%
1000	DTL	ELM	KEY1011100	56100	Supplies	1,629	1,280	(349)	-21%
1000	DTL	ELM	KEY1021100	51100	Teachers	453,357	420,829	(32,528)	-7%
1000	DTL	ELM	KEY1021100	51400	Aides And Paraprofessionals	54,592	36,006	(18,586)	-34%
1000	DTL	ELM	KEY1021100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	KEY1021100	52200	Fica & Medicare	33,073	33,534	461	1%
1000	DTL	ELM	KEY1021100	52300	Teachers Retirement System	91,394	89,410	(1,984)	-2%
1000	DTL	ELM	KEY1021100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	KEY1021100	52600	Workers' Compensation	1,800	4,000	2,200	122%
1000	DTL	ELM	KEY1021100	52900	Other Employee Benefits	1,633	1,476	(157)	-10%
1000	DTL	ELM	KEY1021100	56100	Supplies	4,922	4,319	(603)	-12%
1000	DTL	ELM	KEY1051100	51100	Teachers	374,249	226,647	(147,602)	-39%
1000	DTL	ELM	KEY1051100	51180	Art,Music,Pe	58,013	60,559	2,546	4%
1000	DTL	ELM	KEY1051100	51720	Elementary Counselor	66,801	70,106	3,305	5%
1000	DTL	ELM	KEY1051100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	KEY1051100	52200	Fica & Medicare	37,904	25,818	(12,086)	-32%
1000	DTL	ELM	KEY1051100	52300	Teachers Retirement System	104,744	69,913	(34,831)	-33%
1000	DTL	ELM	KEY1051100	52500	Unemployment Compensation	900	650	(250)	-28%
1000	DTL	ELM	KEY1051100	52600	Workers' Compensation	1,800	2,600	800	44%
1000	DTL	ELM	KEY1051100	52900	Other Employee Benefits	1,852	1,225	(627)	-34%
1000	DTL	ELM	KEY1051100	56100	Supplies	3,394	2,693	(701)	-21%
1000	DTL	ELM	KEY1051100	51990	Oth Salaries And Compensation	54,427		(54,427)	-100%
1000	DTL	ELM	LJA1011100	51100	Teachers	86,740	141,778	55,038	63%
1000	DTL	ELM	LJA1011100	51400	Aides And Paraprofessionals	35,568	51,795	16,227	46%
1000	DTL	ELM	LJA1011100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DTL	ELM	LJA1011100	52200	Fica & Medicare	9,357	14,097	4,740	51%
1000	DTL	ELM	LJA1011100	52300	Teachers Retirement System	25,856	37,879	12,023	46%
1000	DTL	ELM	LJA1011100	52500	Unemployment Compensation	400	600	200	50%
1000	DTL	ELM	LJA1011100	52600	Workers' Compensation	800	2,400	1,600	200%
1000	DTL	ELM	LJA1011100	52900	Other Employee Benefits	473	707	234	49%
1000	DTL	ELM	LJA1011100	56100	Supplies	1,697		(1,697)	-100%
1000	DTL	ELM	LJA1021100	51100	Teachers	352,185	318,872	(33,313)	-9%
1000	DTL	ELM	LJA1021100	51400	Aides And Paraprofessionals	34,899	34,438	(461)	-1%
1000	DTL	ELM	LJA1021100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	LJA1021100	52200	Fica & Medicare	29,612	25,694	(3,918)	-13%
1000	DTL	ELM	LJA1021100	52300	Teachers Retirement System	81,830	69,109	(12,721)	-16%
1000	DTL	ELM	LJA1021100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	LJA1021100	52600	Workers' Compensation	2,000	3,600	1,600	80%
1000	DTL	ELM	LJA1021100	52900	Other Employee Benefits	1,474	1,214	(260)	-18%
1000	DTL	ELM	LJA1021100	56100	Supplies	4,820		(4,820)	-100%
1000	DTL	ELM	LJA1051100	51100	Teachers	227,449	249,374	21,925	10%
1000	DTL	ELM	LJA1051100	51180	Art,Music,Pe	128,813	77,493	(51,320)	-40%
1000	DTL	ELM	LJA1051100	51720	Elementary Counselor	49,336	58,484	9,148	19%
1000	DTL	ELM	LJA1051100	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
1000	DTL	ELM	LJA1051100	52200	Fica & Medicare	31,029	28,646	(2,383)	-8%
1000	DTL	ELM	LJA1051100	52300	Teachers Retirement System	85,744	75,396	(10,348)	-12%
1000	DTL	ELM	LJA1051100	52500	Unemployment Compensation	900	750	(150)	-17%
1000	DTL	ELM	LJA1051100	52600	Workers' Compensation	1,800	3,000	1,200	67%
1000	DTL	ELM	LJA1051100	52900	Other Employee Benefits	1,554	1,464	(90)	-6%
1000	DTL	ELM	LJA1051100	56100	Supplies	3,802		(3,802)	-100%
1000	DTL	ELM	LJA8881100	56100	Supplies		1,387	1,387	N/A
1000	DTL	ELM	LJA8881100	56100	Supplies		3,520	3,520	N/A
1000	DTL	ELM	LJA8881100	56100	Supplies		2,533	2,533	N/A
1000	DTL	ELM	MAC1011100	51100	Teachers	233,491	230,069	(3,422)	-1%
1000	DTL	ELM	MAC1011100	51400	Aides And Paraprofessionals	69,768	68,432	(1,336)	-2%
1000	DTL	ELM	MAC1011100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	ELM	MAC1011100	52200	Fica & Medicare	23,200	21,828	(1,372)	-6%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	MAC1011100	52300	Teachers Retirement System	64,109	58,423	(5,686)	-9%
1000	DTL	ELM	MAC1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	MAC1011100	52600	Workers' Compensation	1,600	3,200	1,600	100%
1000	DTL	ELM	MAC1011100	52900	Other Employee Benefits	1,186	1,055	(131)	-11%
1000	DTL	ELM	MAC1011100	56100	Supplies	2,817	2,347	(470)	-17%
1000	DTL	ELM	MAC1021100	51100	Teachers	815,866	741,869	(73,997)	-9%
1000	DTL	ELM	MAC1021100	51400	Aides And Paraprofessionals	35,768	34,840	(928)	-3%
1000	DTL	ELM	MAC1021100	52100	State Health Insurance	113,400	113,400	-	0%
1000	DTL	ELM	MAC1021100	52200	Fica & Medicare	65,150	56,895	(8,255)	-13%
1000	DTL	ELM	MAC1021100	52300	Teachers Retirement System	180,036	152,003	(28,033)	-16%
1000	DTL	ELM	MAC1021100	52500	Unemployment Compensation	1,500	1,400	(100)	-7%
1000	DTL	ELM	MAC1021100	52600	Workers' Compensation	3,000	5,600	2,600	87%
1000	DTL	ELM	MAC1021100	52900	Other Employee Benefits	3,234	2,726	(508)	-16%
1000	DTL	ELM	MAC1021100	56100	Supplies	8,723	6,692	(2,031)	-23%
1000	DTL	ELM	MAC1051100	51100	Teachers	424,155	470,592	46,437	11%
1000	DTL	ELM	MAC1051100	51180	Art,Music,Pe	176,924	182,452	5,528	3%
1000	DTL	ELM	MAC1051100	51720	Elementary Counselor	59,407	60,765	1,358	2%
1000	DTL	ELM	MAC1051100	52100	State Health Insurance	102,060	124,740	22,680	22%
1000	DTL	ELM	MAC1051100	52200	Fica & Medicare	48,533	51,693	3,160	7%
1000	DTL	ELM	MAC1051100	52300	Teachers Retirement System	134,115	139,712	5,597	4%
1000	DTL	ELM	MAC1051100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DTL	ELM	MAC1051100	52600	Workers' Compensation	2,200	4,800	2,600	118%
1000	DTL	ELM	MAC1051100	52900	Other Employee Benefits	2,442	2,566	124	5%
1000	DTL	ELM	MAC1051100	56100	Supplies	5,940	4,666	(1,274)	-21%
1000	DTL	ELM	MLK1011100	51100	Teachers	205,573	199,446	(6,127)	-3%
1000	DTL	ELM	MLK1011100	51400	Aides And Paraprofessionals	73,815	70,624	(3,191)	-4%
1000	DTL	ELM	MLK1011100	52100	State Health Insurance	56,700	34,020	(22,680)	-40%
1000	DTL	ELM	MLK1011100	52200	Fica & Medicare	21,374	20,293	(1,081)	-5%
1000	DTL	ELM	MLK1011100	52300	Teachers Retirement System	59,063	52,850	(6,213)	-11%
1000	DTL	ELM	MLK1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	MLK1011100	52600	Workers' Compensation	1,600	3,200	1,600	100%
1000	DTL	ELM	MLK1011100	52900	Other Employee Benefits	1,076	975	(101)	-9%
1000	DTL	ELM	MLK1011100	56100	Supplies	2,444	2,347	(97)	-4%
1000	DTL	ELM	MLK1021100	51100	Teachers	634,574	619,657	(14,917)	-2%
1000	DTL	ELM	MLK1021100	51400	Aides And Paraprofessionals	36,537	38,004	1,467	4%
1000	DTL	ELM	MLK1021100	52100	State Health Insurance	102,060	113,400	11,340	11%
1000	DTL	ELM	MLK1021100	52200	Fica & Medicare	51,340	48,191	(3,149)	-6%
1000	DTL	ELM	MLK1021100	52300	Teachers Retirement System	141,873	128,716	(13,157)	-9%
1000	DTL	ELM	MLK1021100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	MLK1021100	52600	Workers' Compensation	2,800	5,600	2,800	100%
1000	DTL	ELM	MLK1021100	52900	Other Employee Benefits	2,629	2,336	(293)	-11%
1000	DTL	ELM	MLK1021100	56100	Supplies	8,112	6,026	(2,086)	-26%
1000	DTL	ELM	MLK1051100	51100	Teachers	322,394	294,782	(27,612)	-9%
1000	DTL	ELM	MLK1051100	51180	Art,Music,Pe	141,768	133,541	(8,227)	-6%
1000	DTL	ELM	MLK1051100	51720	Elementary Counselor	46,227	47,986	1,759	4%
1000	DTL	ELM	MLK1051100	52100	State Health Insurance	102,060	79,380	(22,680)	-22%
1000	DTL	ELM	MLK1051100	52200	Fica & Medicare	39,045	34,919	(4,126)	-11%
1000	DTL	ELM	MLK1051100	52300	Teachers Retirement System	107,897	93,206	(14,691)	-14%
1000	DTL	ELM	MLK1051100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	MLK1051100	52600	Workers' Compensation	2,200	4,000	1,800	82%
1000	DTL	ELM	MLK1051100	52900	Other Employee Benefits	1,910	1,654	(256)	-13%
1000	DTL	ELM	MLK1051100	56100	Supplies	4,446	3,813	(633)	-14%
1000	DTL	ELM	MTH1011100	51100	Teachers	263,781	280,403	16,622	6%
1000	DTL	ELM	MTH1011100	51400	Aides And Paraprofessionals	86,170	85,331	(839)	-1%
1000	DTL	ELM	MTH1011100	52100	State Health Insurance	68,040	90,720	22,680	33%
1000	DTL	ELM	MTH1011100	52200	Fica & Medicare	26,772	26,483	(289)	-1%
1000	DTL	ELM	MTH1011100	52300	Teachers Retirement System	73,980	68,385	(5,595)	-8%
1000	DTL	ELM	MTH1011100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	MTH1011100	52600	Workers' Compensation	2,000	4,000	2,000	100%
1000	DTL	ELM	MTH1011100	52900	Other Employee Benefits	1,346	1,329	(17)	-1%
1000	DTL	ELM	MTH1011100	56100	Supplies	3,462	2,880	(582)	-17%
1000	DTL	ELM	MTH1021100	51100	Teachers	839,860	870,343	30,483	4%
1000	DTL	ELM	MTH1021100	51400	Aides And Paraprofessionals	54,293	53,571	(722)	-1%
1000	DTL	ELM	MTH1021100	52100	State Health Insurance	181,440	192,780	11,340	6%
1000	DTL	ELM	MTH1021100	52200	Fica & Medicare	68,403	66,756	(1,647)	-2%
1000	DTL	ELM	MTH1021100	52300	Teachers Retirement System	189,024	180,782	(8,242)	-4%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	MTH1021100	52500	Unemployment Compensation	1,800	1,800	-	0%
1000	DTL	ELM	MTH1021100	52600	Workers' Compensation	3,600	7,200	3,600	100%
1000	DTL	ELM	MTH1021100	52900	Other Employee Benefits	3,428	3,229	(199)	-6%
1000	DTL	ELM	MTH1021100	56100	Supplies	10,518	8,612	(1,906)	-18%
1000	DTL	ELM	MTH1051100	51100	Teachers	506,506	520,999	14,493	3%
1000	DTL	ELM	MTH1051100	51180	Art,Music,Pe	137,156	140,549	3,393	2%
1000	DTL	ELM	MTH1051100	51720	Elementary Counselor	65,186	60,765	(4,421)	-7%
1000	DTL	ELM	MTH1051100	52100	State Health Insurance	102,060	102,060	-	0%
1000	DTL	ELM	MTH1051100	52200	Fica & Medicare	54,227	53,158	(1,069)	-2%
1000	DTL	ELM	MTH1051100	52300	Teachers Retirement System	149,851	141,354	(8,497)	-6%
1000	DTL	ELM	MTH1051100	52500	Unemployment Compensation	1,300	1,300	-	0%
1000	DTL	ELM	MTH1051100	52600	Workers' Compensation	2,600	5,200	2,600	100%
1000	DTL	ELM	MTH1051100	52900	Other Employee Benefits	2,677	2,521	(156)	-6%
1000	DTL	ELM	MTH1051100	56100	Supplies	5,872	5,093	(779)	-13%
1000	DTL	ELM	NCE1011100	51100	Teachers	273,569	269,265	(4,304)	-2%
1000	DTL	ELM	NCE1011100	51400	Aides And Paraprofessionals	68,415	83,985	15,570	23%
1000	DTL	ELM	NCE1011100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	NCE1011100	52200	Fica & Medicare	26,162	25,580	(582)	-2%
1000	DTL	ELM	NCE1011100	52300	Teachers Retirement System	72,296	69,134	(3,162)	-4%
1000	DTL	ELM	NCE1011100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	NCE1011100	52600	Workers' Compensation	1,800	4,000	2,200	122%
1000	DTL	ELM	NCE1011100	52900	Other Employee Benefits	1,311	1,289	(22)	-2%
1000	DTL	ELM	NCE1011100	56100	Supplies	3,530	2,880	(650)	-18%
1000	DTL	ELM	NCE1021100	51100	Teachers	914,372	827,469	(86,903)	-10%
1000	DTL	ELM	NCE1021100	51400	Aides And Paraprofessionals	51,229	51,671	442	1%
1000	DTL	ELM	NCE1021100	52100	State Health Insurance	158,760	147,420	(11,340)	-7%
1000	DTL	ELM	NCE1021100	52200	Fica & Medicare	73,869	64,232	(9,637)	-13%
1000	DTL	ELM	NCE1021100	52300	Teachers Retirement System	204,128	172,051	(32,077)	-16%
1000	DTL	ELM	NCE1021100	52500	Unemployment Compensation	1,900	1,800	(100)	-5%
1000	DTL	ELM	NCE1021100	52600	Workers' Compensation	3,800	7,200	3,400	89%
1000	DTL	ELM	NCE1021100	52900	Other Employee Benefits	3,700	3,071	(629)	-17%
1000	DTL	ELM	NCE1021100	56100	Supplies	11,099	8,612	(2,487)	-22%
1000	DTL	ELM	NCE1051100	51100	Teachers	523,213	505,617	(17,596)	-3%
1000	DTL	ELM	NCE1051100	51180	Art,Music,Pe	152,891	160,361	7,470	5%
1000	DTL	ELM	NCE1051100	51720	Elementary Counselor	54,427	55,916	1,489	3%
1000	DTL	ELM	NCE1051100	52100	State Health Insurance	136,080	124,740	(11,340)	-8%
1000	DTL	ELM	NCE1051100	52200	Fica & Medicare	55,886	52,581	(3,305)	-6%
1000	DTL	ELM	NCE1051100	52300	Teachers Retirement System	154,435	141,268	(13,167)	-9%
1000	DTL	ELM	NCE1051100	52500	Unemployment Compensation	1,400	1,300	(100)	-7%
1000	DTL	ELM	NCE1051100	52600	Workers' Compensation	2,800	5,200	2,400	86%
1000	DTL	ELM	NCE1051100	52900	Other Employee Benefits	2,834	2,503	(331)	-12%
1000	DTL	ELM	NCE1051100	56100	Supplies	7,162	5,866	(1,296)	-18%
1000	DTL	ELM	RES1011100	51100	Teachers	201,505	184,479	(17,026)	-8%
1000	DTL	ELM	RES1011100	51400	Aides And Paraprofessionals	55,347	54,945	(402)	-1%
1000	DTL	ELM	RES1011100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DTL	ELM	RES1011100	52200	Fica & Medicare	19,650	17,528	(2,122)	-11%
1000	DTL	ELM	RES1011100	52300	Teachers Retirement System	54,299	46,868	(7,431)	-14%
1000	DTL	ELM	RES1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	RES1011100	52600	Workers' Compensation	1,200	2,400	1,200	100%
1000	DTL	ELM	RES1011100	52900	Other Employee Benefits	983	894	(89)	-9%
1000	DTL	ELM	RES1011100	56100	Supplies	2,070	1,840	(230)	-11%
1000	DTL	ELM	RES1021100	51100	Teachers	603,549	558,109	(45,440)	-8%
1000	DTL	ELM	RES1021100	51400	Aides And Paraprofessionals	33,146	32,717	(429)	-1%
1000	DTL	ELM	RES1021100	52100	State Health Insurance	68,040	79,380	11,340	17%
1000	DTL	ELM	RES1021100	52200	Fica & Medicare	48,708	43,479	(5,229)	-11%
1000	DTL	ELM	RES1021100	52300	Teachers Retirement System	134,598	115,605	(18,993)	-14%
1000	DTL	ELM	RES1021100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DTL	ELM	RES1021100	52600	Workers' Compensation	2,600	4,800	2,200	85%
1000	DTL	ELM	RES1021100	52900	Other Employee Benefits	2,459	2,083	(376)	-15%
1000	DTL	ELM	RES1021100	56100	Supplies	6,890	5,119	(1,771)	-26%
1000	DTL	ELM	RES1051100	51100	Teachers	333,697	476,438	142,741	43%
1000	DTL	ELM	RES1051100	51180	Art,Music,Pe	127,076	147,614	20,538	16%
1000	DTL	ELM	RES1051100	51720	Elementary Counselor	73,255	81,765	8,510	12%
1000	DTL	ELM	RES1051100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	RES1051100	52200	Fica & Medicare	40,854	51,598	10,744	26%
1000	DTL	ELM	RES1051100	52300	Teachers Retirement System	112,894	138,114	25,220	22%

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1000	DTL	ELM	RES1051100	52500	Unemployment Compensation	1,000	1,200	200	20%
1000	DTL	ELM	RES1051100	52600	Workers' Compensation	2,000	4,800	2,800	140%
1000	DTL	ELM	RES1051100	52900	Other Employee Benefits	2,050	2,443	393	19%
1000	DTL	ELM	RES1051100	56100	Supplies	4,854	3,893	(961)	-20%
1000	DTL	ELM	RES9100100	55950	Other Purchased Services	3,000	3,000	-	0%
1000	DTL	ELM	RES9100100	56100	Supplies	3,000	2,000	(1,000)	-33%
1000	DTL	ELM	RES9100100	58100	Dues And Fees	7,500	5,500	(2,000)	-27%
1000	DTL	ELM	RES9100100	55800	Travel - Employees	2,000		(2,000)	-100%
1000	DTL	ELM	RIG1011100	51100	Teachers	228,498	196,501	(31,997)	-14%
1000	DTL	ELM	RIG1011100	51400	Aides And Paraprofessionals	72,105	71,609	(496)	-1%
1000	DTL	ELM	RIG1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	RIG1011100	52200	Fica & Medicare	22,997	19,960	(3,037)	-13%
1000	DTL	ELM	RIG1011100	52300	Teachers Retirement System	63,548	52,467	(11,081)	-17%
1000	DTL	ELM	RIG1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	RIG1011100	52600	Workers' Compensation	1,600	3,200	1,600	100%
1000	DTL	ELM	RIG1011100	52900	Other Employee Benefits	1,174	965	(209)	-18%
1000	DTL	ELM	RIG1011100	56100	Supplies	2,580	1,707	(873)	-34%
1000	DTL	ELM	RIG1021100	51100	Teachers	526,997	548,887	21,890	4%
1000	DTL	ELM	RIG1021100	51400	Aides And Paraprofessionals	35,953	53,891	17,938	50%
1000	DTL	ELM	RIG1021100	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
1000	DTL	ELM	RIG1021100	52200	Fica & Medicare	43,066	44,592	1,526	4%
1000	DTL	ELM	RIG1021100	52300	Teachers Retirement System	119,008	117,954	(1,054)	-1%
1000	DTL	ELM	RIG1021100	52500	Unemployment Compensation	1,300	1,400	100	8%
1000	DTL	ELM	RIG1021100	52600	Workers' Compensation	2,600	5,600	3,000	115%
1000	DTL	ELM	RIG1021100	52900	Other Employee Benefits	2,184	2,257	73	3%
1000	DTL	ELM	RIG1021100	56100	Supplies	7,094	5,199	(1,895)	-27%
1000	DTL	ELM	RIG1051100	51100	Teachers	353,179	400,465	47,286	13%
1000	DTL	ELM	RIG1051100	51180	Art,Music,Pe	142,094	161,487	19,393	14%
1000	DTL	ELM	RIG1051100	51720	Elementary Counselor	59,466	62,545	3,079	5%
1000	DTL	ELM	RIG1051100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	RIG1051100	52200	Fica & Medicare	43,723	45,579	1,856	4%
1000	DTL	ELM	RIG1051100	52300	Teachers Retirement System	120,824	122,209	1,385	1%
1000	DTL	ELM	RIG1051100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	RIG1051100	52600	Workers' Compensation	2,200	4,000	1,800	82%
1000	DTL	ELM	RIG1051100	52900	Other Employee Benefits	2,174	2,145	(29)	-1%
1000	DTL	ELM	RIG1051100	56100	Supplies	4,990	3,066	(1,924)	-39%
1000	DTL	ELM	RIG1051100	51400	Aides And Paraprofessionals	16,801		(16,801)	-100%
1000	DTL	ELM	RIV1011100	51100	Teachers	112,309	142,469	30,160	27%
1000	DTL	ELM	RIV1011100	51400	Aides And Paraprofessionals	57,257	55,833	(1,424)	-2%
1000	DTL	ELM	RIV1011100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DTL	ELM	RIV1011100	52200	Fica & Medicare	12,972	14,354	1,382	11%
1000	DTL	ELM	RIV1011100	52300	Teachers Retirement System	35,847	38,810	2,963	8%
1000	DTL	ELM	RIV1011100	52500	Unemployment Compensation	500	600	100	20%
1000	DTL	ELM	RIV1011100	52600	Workers' Compensation	1,000	2,400	1,400	140%
1000	DTL	ELM	RIV1011100	52900	Other Employee Benefits	648	707	59	9%
1000	DTL	ELM	RIV1011100	56100	Supplies	1,969	1,547	(422)	-21%
1000	DTL	ELM	RIV1021100	51100	Teachers	290,409	510,916	220,507	76%
1000	DTL	ELM	RIV1021100	51400	Aides And Paraprofessionals	49,277	35,562	(13,715)	-28%
1000	DTL	ELM	RIV1021100	52100	State Health Insurance	45,360	102,060	56,700	125%
1000	DTL	ELM	RIV1021100	52200	Fica & Medicare	24,956	39,714	14,758	59%
1000	DTL	ELM	RIV1021100	52300	Teachers Retirement System	68,963	106,937	37,974	55%
1000	DTL	ELM	RIV1021100	52500	Unemployment Compensation	700	1,100	400	57%
1000	DTL	ELM	RIV1021100	52600	Workers' Compensation	1,400	4,400	3,000	214%
1000	DTL	ELM	RIV1021100	52900	Other Employee Benefits	1,248	1,937	689	55%
1000	DTL	ELM	RIV1021100	56100	Supplies	6,042	5,173	(869)	-14%
1000	DTL	ELM	RIV1051100	51100	Teachers	365,739	385,621	19,882	5%
1000	DTL	ELM	RIV1051100	51180	Art,Music,Pe	114,118	82,200	(31,918)	-28%
1000	DTL	ELM	RIV1051100	51720	Elementary Counselor	70,903	74,310	3,407	5%
1000	DTL	ELM	RIV1051100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	RIV1051100	52200	Fica & Medicare	39,422	39,403	(19)	0%
1000	DTL	ELM	RIV1051100	52300	Teachers Retirement System	108,937	106,078	(2,859)	-3%
1000	DTL	ELM	RIV1051100	52500	Unemployment Compensation	1,000	850	(150)	-15%
1000	DTL	ELM	RIV1051100	52600	Workers' Compensation	2,000	3,400	1,400	70%
1000	DTL	ELM	RIV1051100	52900	Other Employee Benefits	2,055	1,952	(103)	-5%
1000	DTL	ELM	RIV1051100	56100	Supplies	4,243	3,653	(590)	-14%
1000	DTL	ELM	SOC1011100	51100	Teachers	115,761	173,428	57,667	50%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	SOC1011100	51400	Aides And Paraprofessionals	55,575	55,195	(380)	-1%
1000	DTL	ELM	SOC1011100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	ELM	SOC1011100	52200	Fica & Medicare	13,108	17,017	3,909	30%
1000	DTL	ELM	SOC1011100	52300	Teachers Retirement System	36,221	44,746	8,525	24%
1000	DTL	ELM	SOC1011100	52500	Unemployment Compensation	500	600	100	20%
1000	DTL	ELM	SOC1011100	52600	Workers' Compensation	1,000	2,400	1,400	140%
1000	DTL	ELM	SOC1011100	52900	Other Employee Benefits	679	832	153	23%
1000	DTL	ELM	SOC1011100	56100	Supplies	2,206	1,333	(873)	-40%
1000	DTL	ELM	SOC1021100	51100	Teachers	468,853	436,070	(32,783)	-7%
1000	DTL	ELM	SOC1021100	51400	Aides And Paraprofessionals	54,378	54,210	(168)	0%
1000	DTL	ELM	SOC1021100	52100	State Health Insurance	113,400	113,400	-	0%
1000	DTL	ELM	SOC1021100	52200	Fica & Medicare	40,028	35,377	(4,651)	-12%
1000	DTL	ELM	SOC1021100	52300	Teachers Retirement System	110,612	95,941	(14,671)	-13%
1000	DTL	ELM	SOC1021100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DTL	ELM	SOC1021100	52600	Workers' Compensation	2,400	4,400	2,000	83%
1000	DTL	ELM	SOC1021100	52900	Other Employee Benefits	1,979	1,699	(280)	-14%
1000	DTL	ELM	SOC1021100	56100	Supplies	5,499	3,920	(1,579)	-29%
1000	DTL	ELM	SOC1051100	51100	Teachers	346,653	309,274	(37,379)	-11%
1000	DTL	ELM	SOC1051100	51180	Art,Music,Pe	58,013	60,559	2,546	4%
1000	DTL	ELM	SOC1051100	51720	Elementary Counselor	46,227	45,905	(322)	-1%
1000	DTL	ELM	SOC1051100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	SOC1051100	52200	Fica & Medicare	34,494	30,505	(3,989)	-12%
1000	DTL	ELM	SOC1051100	52300	Teachers Retirement System	95,319	81,349	(13,970)	-15%
1000	DTL	ELM	SOC1051100	52500	Unemployment Compensation	1,100	850	(250)	-23%
1000	DTL	ELM	SOC1051100	52600	Workers' Compensation	2,200	3,400	1,200	55%
1000	DTL	ELM	SOC1051100	52900	Other Employee Benefits	1,781	1,493	(288)	-16%
1000	DTL	ELM	SOC1051100	56100	Supplies	3,734	2,320	(1,414)	-38%
1000	DTL	ELM	STM1011100	51100	Teachers	203,714	213,296	9,582	5%
1000	DTL	ELM	STM1011100	51400	Aides And Paraprofessionals	34,856	66,586	31,730	91%
1000	DTL	ELM	STM1011100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DTL	ELM	STM1011100	52200	Fica & Medicare	18,251	20,481	2,230	12%
1000	DTL	ELM	STM1011100	52300	Teachers Retirement System	50,434	54,779	4,345	9%
1000	DTL	ELM	STM1011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	ELM	STM1011100	52600	Workers' Compensation	1,200	3,200	2,000	167%
1000	DTL	ELM	STM1011100	52900	Other Employee Benefits	910	1,013	103	11%
1000	DTL	ELM	STM1011100	56100	Supplies	2,512	2,453	(59)	-2%
1000	DTL	ELM	STM1013100	51100	Teachers	40,513		(40,513)	-100%
1000	DTL	ELM	STM1013100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DTL	ELM	STM1013100	52200	Fica & Medicare	3,100		(3,100)	-100%
1000	DTL	ELM	STM1013100	52300	Teachers Retirement System	8,565		(8,565)	-100%
1000	DTL	ELM	STM1013100	52500	Unemployment Compensation	100		(100)	-100%
1000	DTL	ELM	STM1013100	52600	Workers' Compensation	200		(200)	-100%
1000	DTL	ELM	STM1013100	52900	Other Employee Benefits	148		(148)	-100%
1000	DTL	ELM	STM1021100	51100	Teachers	516,883	635,389	118,506	23%
1000	DTL	ELM	STM1021100	51400	Aides And Paraprofessionals	34,656	34,438	(218)	-1%
1000	DTL	ELM	STM1021100	52100	State Health Insurance	68,040	124,740	56,700	83%
1000	DTL	ELM	STM1021100	52200	Fica & Medicare	42,193	48,825	6,632	16%
1000	DTL	ELM	STM1021100	52300	Teachers Retirement System	116,596	131,093	14,497	12%
1000	DTL	ELM	STM1021100	52500	Unemployment Compensation	1,200	1,400	200	17%
1000	DTL	ELM	STM1021100	52600	Workers' Compensation	2,400	5,600	3,200	133%
1000	DTL	ELM	STM1021100	52900	Other Employee Benefits	2,091	2,342	251	12%
1000	DTL	ELM	STM1021100	56100	Supplies	7,739	6,132	(1,607)	-21%
1000	DTL	ELM	STM1051100	51100	Teachers	293,219	279,546	(13,673)	-5%
1000	DTL	ELM	STM1051100	51180	Art,Music,Pe	86,740	108,478	21,738	25%
1000	DTL	ELM	STM1051100	51720	Elementary Counselor	51,922	53,539	1,617	3%
1000	DTL	ELM	STM1051100	52100	State Health Insurance	68,040	68,040	-	0%
1000	DTL	ELM	STM1051100	52200	Fica & Medicare	33,039	32,487	(552)	-2%
1000	DTL	ELM	STM1051100	52300	Teachers Retirement System	91,300	86,406	(4,894)	-5%
1000	DTL	ELM	STM1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	STM1051100	52600	Workers' Compensation	1,800	4,000	2,200	122%
1000	DTL	ELM	STM1051100	52900	Other Employee Benefits	1,611	1,568	(43)	-3%
1000	DTL	ELM	STM1051100	56100	Supplies	5,668	4,373	(1,295)	-23%
1000	DTL	ELM	STM9100100	56100	Supplies	2,500	1,500	(1,000)	-40%
1000	DTL	ELM	WAD1011100	51100	Teachers	167,508	214,025	46,517	28%
1000	DTL	ELM	WAD1011100	51400	Aides And Paraprofessionals	54,963	72,511	17,548	32%
1000	DTL	ELM	WAD1011100	52100	State Health Insurance	45,360	45,360	-	0%

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1000	DTL	ELM	WAD1011100	52200	Fica & Medicare	17,019	21,056	4,037	24%
1000	DTL	ELM	WAD1011100	52300	Teachers Retirement System	47,031	56,082	9,051	19%
1000	DTL	ELM	WAD1011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	ELM	WAD1011100	52600	Workers' Compensation	1,200	3,200	2,000	167%
1000	DTL	ELM	WAD1011100	52900	Other Employee Benefits	880	1,046	166	19%
1000	DTL	ELM	WAD1011100	56100	Supplies	3,191	2,453	(738)	-23%
1000	DTL	ELM	WAD1021100	51100	Teachers	572,479	617,232	44,753	8%
1000	DTL	ELM	WAD1021100	51400	Aides And Paraprofessionals	57,086	36,353	(20,733)	-36%
1000	DTL	ELM	WAD1021100	52100	State Health Insurance	113,400	136,080	22,680	20%
1000	DTL	ELM	WAD1021100	52200	Fica & Medicare	48,162	47,241	(921)	-2%
1000	DTL	ELM	WAD1021100	52300	Teachers Retirement System	133,090	127,904	(5,186)	-4%
1000	DTL	ELM	WAD1021100	52500	Unemployment Compensation	1,100	1,300	200	18%
1000	DTL	ELM	WAD1021100	52600	Workers' Compensation	2,200	5,200	3,000	136%
1000	DTL	ELM	WAD1021100	52900	Other Employee Benefits	2,440	2,258	(182)	-7%
1000	DTL	ELM	WAD1021100	56100	Supplies	7,094	6,159	(935)	-13%
1000	DTL	ELM	WAD1051100	51100	Teachers	355,489	338,182	(17,307)	-5%
1000	DTL	ELM	WAD1051100	51180	Art,Music,Pe	184,799	188,699	3,900	2%
1000	DTL	ELM	WAD1051100	51720	Elementary Counselor	46,227	45,905	(322)	-1%
1000	DTL	ELM	WAD1051100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	WAD1051100	52200	Fica & Medicare	44,869	41,423	(3,446)	-8%
1000	DTL	ELM	WAD1051100	52300	Teachers Retirement System	123,990	112,124	(11,866)	-10%
1000	DTL	ELM	WAD1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	WAD1051100	52600	Workers' Compensation	2,000	4,000	2,000	100%
1000	DTL	ELM	WAD1051100	52900	Other Employee Benefits	2,187	1,996	(191)	-9%
1000	DTL	ELM	WAD1051100	56100	Supplies	4,616	2,986	(1,630)	-35%
1000	DTL	ELM	WES1011100	51100	Teachers	177,102	171,296	(5,806)	-3%
1000	DTL	ELM	WES1011100	51400	Aides And Paraprofessionals	55,248	54,237	(1,011)	-2%
1000	DTL	ELM	WES1011100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DTL	ELM	WES1011100	52200	Fica & Medicare	17,775	16,520	(1,255)	-7%
1000	DTL	ELM	WES1011100	52300	Teachers Retirement System	49,119	44,129	(4,990)	-10%
1000	DTL	ELM	WES1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	WES1011100	52600	Workers' Compensation	1,200	2,400	1,200	100%
1000	DTL	ELM	WES1011100	52900	Other Employee Benefits	851	804	(47)	-6%
1000	DTL	ELM	WES1011100	56100	Supplies	2,342	1,520	(822)	-35%
1000	DTL	ELM	WES1021100	51100	Teachers	503,789	552,118	48,329	10%
1000	DTL	ELM	WES1021100	51400	Aides And Paraprofessionals	36,053	35,603	(450)	-1%
1000	DTL	ELM	WES1021100	52100	State Health Insurance	102,060	113,400	11,340	11%
1000	DTL	ELM	WES1021100	52200	Fica & Medicare	41,298	42,688	1,390	3%
1000	DTL	ELM	WES1021100	52300	Teachers Retirement System	114,123	115,031	908	1%
1000	DTL	ELM	WES1021100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DTL	ELM	WES1021100	52600	Workers' Compensation	2,400	4,800	2,400	100%
1000	DTL	ELM	WES1021100	52900	Other Employee Benefits	2,076	1,917	(159)	-8%
1000	DTL	ELM	WES1021100	56100	Supplies	7,060	5,386	(1,674)	-24%
1000	DTL	ELM	WES1051100	51100	Teachers	263,715	315,249	51,534	20%
1000	DTL	ELM	WES1051100	51180	Art,Music,Pe	135,791	140,697	4,906	4%
1000	DTL	ELM	WES1051100	51720	Elementary Counselor		60,765	60,765	N/A
1000	DTL	ELM	WES1051100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	WES1051100	52200	Fica & Medicare	30,563	37,867	7,304	24%
1000	DTL	ELM	WES1051100	52300	Teachers Retirement System	84,456	101,137	16,681	20%
1000	DTL	ELM	WES1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	WES1051100	52600	Workers' Compensation	1,800	4,000	2,200	122%
1000	DTL	ELM	WES1051100	52900	Other Employee Benefits	1,566	1,818	252	16%
1000	DTL	ELM	WES1051100	56100	Supplies	5,057	3,360	(1,697)	-34%
1000	DTL	ELM	WYN1011100	51100	Teachers	146,212	149,415	3,203	2%
1000	DTL	ELM	WYN1011100	51400	Aides And Paraprofessionals	56,245	55,833	(412)	-1%
1000	DTL	ELM	WYN1011100	52100	State Health Insurance	22,680	34,020	11,340	50%
1000	DTL	ELM	WYN1011100	52200	Fica & Medicare	15,488	15,346	(142)	-1%
1000	DTL	ELM	WYN1011100	52300	Teachers Retirement System	42,800	40,168	(2,632)	-6%
1000	DTL	ELM	WYN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	WYN1011100	52600	Workers' Compensation	1,200	2,400	1,200	100%
1000	DTL	ELM	WYN1011100	52900	Other Employee Benefits	784	752	(32)	-4%
1000	DTL	ELM	WYN1011100	56100	Supplies	2,003	1,840	(163)	-8%
1000	DTL	ELM	WYN1021100	51100	Teachers	531,258	546,113	14,855	3%
1000	DTL	ELM	WYN1021100	51400	Aides And Paraprofessionals	35,112	34,674	(438)	-1%
1000	DTL	ELM	WYN1021100	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
1000	DTL	ELM	WYN1021100	52200	Fica & Medicare	43,328	42,271	(1,057)	-2%

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1000	DTL	ELM	WYN1021100	52300	Teachers Retirement System	119,731	113,677	(6,054)	-5%
1000	DTL	ELM	WYN1021100	52500	Unemployment Compensation	1,100	1,100	-	0%
1000	DTL	ELM	WYN1021100	52600	Workers' Compensation	2,200	4,400	2,200	100%
1000	DTL	ELM	WYN1021100	52900	Other Employee Benefits	2,130	2,054	(76)	-4%
1000	DTL	ELM	WYN1021100	56100	Supplies	6,245	4,933	(1,312)	-21%
1000	DTL	ELM	WYN1051100	51100	Teachers	364,730	388,523	23,793	7%
1000	DTL	ELM	WYN1051100	51180	Art,Music,Pe	199,462	139,386	(60,076)	-30%
1000	DTL	ELM	WYN1051100	51720	Elementary Counselor	76,225	62,688	(13,537)	-18%
1000	DTL	ELM	WYN1051100	52100	State Health Insurance	124,740	113,400	(11,340)	-9%
1000	DTL	ELM	WYN1051100	52200	Fica & Medicare	48,992	42,523	(6,469)	-13%
1000	DTL	ELM	WYN1051100	52300	Teachers Retirement System	135,385	115,516	(19,869)	-15%
1000	DTL	ELM	WYN1051100	52500	Unemployment Compensation	1,200	1,000	(200)	-17%
1000	DTL	ELM	WYN1051100	52600	Workers' Compensation	2,400	4,000	1,600	67%
1000	DTL	ELM	WYN1051100	52900	Other Employee Benefits	2,483	1,977	(506)	-20%
1000	DTL	ELM	WYN1051100	56100	Supplies	4,379	2,746	(1,633)	-37%
1000	DTL	ELM	WYN9100100	51100	Teachers	28,901	29,571	670	2%
1000	DTL	ELM	WYN9100100	51180	Art,Music,Pe		82,905	82,905	N/A
1000	DTL	ELM	WYN9100100	52100	State Health Insurance		22,680	22,680	N/A
1000	DTL	ELM	WYN9100100	52200	Fica & Medicare	2,211	8,231	6,020	272%
1000	DTL	ELM	WYN9100100	52300	Teachers Retirement System		16,229	16,229	N/A
1000	DTL	ELM	WYN9100100	52500	Unemployment Compensation	100	249	149	149%
1000	DTL	ELM	WYN9100100	52600	Workers' Compensation	200	996	796	398%
1000	DTL	ELM	WYN9100100	52900	Other Employee Benefits	115	402	287	250%
1000	DTL	ELM	WYN9100100	56100	Supplies	1,000	2,000	1,000	100%
1000	DTL	ELM	WYN9100100	58100	Dues And Fees	5,900		(5,900)	-100%
2210	DTL	ELM	ELM9100220	53000	Purch Professional & Technical	8,000	5,000	(3,000)	-38%
2210	DTL	ELM	ELM9100220	55800	Travel - Employees	4,000	5,500	1,500	38%
2210	DTL	ELM	ELM9100220	56100	Supplies	35,000	28,000	(7,000)	-20%
2210	DTL	ELM	ELM9100220	56150	Expendable Equipment		500	500	N/A
2210	DTL	ELM	ELM9100220	56420	Books And Periodicals	2,000	1,000	(1,000)	-50%
2210	DTL	ELM	ELM9100220	58100	Dues And Fees	54,500	55,900	1,400	3%
2210	DTL	ELM	ELM9100220	51420	Salary Of Clerical Staff	25,844		(25,844)	-100%
2210	DTL	ELM	ELM9100220	52100	State Health Insurance	11,340		(11,340)	-100%
2210	DTL	ELM	ELM9100220	52200	Fica & Medicare	1,978		(1,978)	-100%
2210	DTL	ELM	ELM9100220	52300	Teachers Retirement System	5,464		(5,464)	-100%
2210	DTL	ELM	ELM9100220	52500	Unemployment Compensation	100		(100)	-100%
2210	DTL	ELM	ELM9100220	52600	Workers' Compensation	200		(200)	-100%
2210	DTL	ELM	ELM9100220	52900	Other Employee Benefits	103		(103)	-100%
2210	DTL	ELM	ELM9100220	54320	Repair Services - Technology	700		(700)	-100%
2210	DTL	ELM	ELM9100220	55950	Other Purchased Services	18,000		(18,000)	-100%
2220	DTL	ELM	ALN1310200	51650	Librarian/Media Specialist	63,064	66,447	3,383	5%
2220	DTL	ELM	ALN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	ALN1310200	52200	Fica & Medicare	4,825	4,784	(41)	-1%
2220	DTL	ELM	ALN1310200	52300	Teachers Retirement System	13,332	12,996	(336)	-3%
2220	DTL	ELM	ALN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	ALN1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	ALN1310200	52900	Other Employee Benefits	250	218	(32)	-13%
2220	DTL	ELM	ALN1310200	56100	Supplies	6,395	4,916	(1,479)	-23%
2220	DTL	ELM	BDV1310200	51650	Librarian/Media Specialist	65,186	66,392	1,206	2%
2220	DTL	ELM	BDV1310200	52200	Fica & Medicare	4,987	5,079	92	2%
2220	DTL	ELM	BDV1310200	52300	Teachers Retirement System	13,781	12,996	(785)	-6%
2220	DTL	ELM	BDV1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BDV1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	BDV1310200	52900	Other Employee Benefits	258	224	(34)	-13%
2220	DTL	ELM	BDV1310200	56100	Supplies	8,274	6,178	(2,096)	-25%
2220	DTL	ELM	BLN1310200	51650	Librarian/Media Specialist	65,186	66,392	1,206	2%
2220	DTL	ELM	BLN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	BLN1310200	52200	Fica & Medicare	4,987	4,780	(207)	-4%
2220	DTL	ELM	BLN1310200	52300	Teachers Retirement System	13,781	12,996	(785)	-6%
2220	DTL	ELM	BLN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BLN1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	BLN1310200	52900	Other Employee Benefits	258	242	(16)	-6%
2220	DTL	ELM	BLN1310200	56100	Supplies	7,938	6,233	(1,705)	-21%
2220	DTL	ELM	BRW1310200	51650	Librarian/Media Specialist	65,186	66,392	1,206	2%
2220	DTL	ELM	BRW1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	BRW1310200	52200	Fica & Medicare	4,987	4,780	(207)	-4%

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2220	DTL	ELM	BRW1310200	52300	Teachers Retirement System	13,781	12,996	(785)	-6%
2220	DTL	ELM	BRW1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BRW1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	BRW1310200	52900	Other Employee Benefits	240	242	2	1%
2220	DTL	ELM	BRW1310200	56100	Supplies	6,647	5,978	(669)	-10%
2220	DTL	ELM	CLB1310200	51650	Librarian/Media Specialist	61,330	62,637	1,307	2%
2220	DTL	ELM	CLB1310200	52200	Fica & Medicare	4,692	4,792	100	2%
2220	DTL	ELM	CLB1310200	52300	Teachers Retirement System	12,966	12,261	(705)	-5%
2220	DTL	ELM	CLB1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	CLB1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	CLB1310200	52900	Other Employee Benefits	222	212	(10)	-5%
2220	DTL	ELM	CLB1310200	56100	Supplies	7,222	5,447	(1,775)	-25%
2220	DTL	ELM	DHE1310200	51650	Librarian/Media Specialist	63,064	64,325	1,261	2%
2220	DTL	ELM	DHE1310200	52200	Fica & Medicare	4,825	4,921	96	2%
2220	DTL	ELM	DHE1310200	52300	Teachers Retirement System	13,332	12,592	(740)	-6%
2220	DTL	ELM	DHE1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DHE1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	DHE1310200	52900	Other Employee Benefits	250	235	(15)	-6%
2220	DTL	ELM	DHE1310200	56100	Supplies	6,395	5,690	(705)	-11%
2220	DTL	ELM	DMN1310200	51650	Librarian/Media Specialist	59,407	60,765	1,358	2%
2220	DTL	ELM	DMN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DMN1310200	52200	Fica & Medicare	4,545	4,375	(170)	-4%
2220	DTL	ELM	DMN1310200	52300	Teachers Retirement System	12,559	11,895	(664)	-5%
2220	DTL	ELM	DMN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DMN1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	DMN1310200	52900	Other Employee Benefits	235	206	(29)	-12%
2220	DTL	ELM	DMN1310200	56100	Supplies	6,451	4,495	(1,956)	-30%
2220	DTL	ELM	DTN1310200	51650	Librarian/Media Specialist	61,330	62,637	1,307	2%
2220	DTL	ELM	DTN1310200	52200	Fica & Medicare	4,692	4,792	100	2%
2220	DTL	ELM	DTN1310200	52300	Teachers Retirement System	12,966	12,261	(705)	-5%
2220	DTL	ELM	DTN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DTN1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	DTN1310200	52900	Other Employee Benefits	226	212	(14)	-6%
2220	DTL	ELM	DTN1310200	56100	Supplies	4,516	3,388	(1,128)	-25%
2220	DTL	ELM	DUB1310200	51650	Librarian/Media Specialist	78,400	81,833	3,433	4%
2220	DTL	ELM	DUB1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DUB1310200	52200	Fica & Medicare	5,998	5,892	(106)	-2%
2220	DTL	ELM	DUB1310200	52300	Teachers Retirement System	16,574	16,006	(568)	-3%
2220	DTL	ELM	DUB1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DUB1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	DUB1310200	52900	Other Employee Benefits	291	270	(21)	-7%
2220	DTL	ELM	DUB1310200	56100	Supplies	7,405	5,569	(1,836)	-25%
2220	DTL	ELM	DVS1310200	51650	Librarian/Media Specialist	64,793	66,009	1,216	2%
2220	DTL	ELM	DVS1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DVS1310200	52200	Fica & Medicare	4,957	4,753	(204)	-4%
2220	DTL	ELM	DVS1310200	52300	Teachers Retirement System	13,698	12,921	(777)	-6%
2220	DTL	ELM	DVS1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DVS1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	DVS1310200	52900	Other Employee Benefits	256	241	(15)	-6%
2220	DTL	ELM	DVS1310200	56100	Supplies	4,670		(4,670)	-100%
2220	DTL	ELM	DWS1310200	51650	Librarian/Media Specialist	65,186	74,248	9,062	14%
2220	DTL	ELM	DWS1310200	52100	State Health Insurance		11,340	11,340	N/A
2220	DTL	ELM	DWS1310200	52200	Fica & Medicare	4,987	5,346	359	7%
2220	DTL	ELM	DWS1310200	52300	Teachers Retirement System	13,781	14,534	753	5%
2220	DTL	ELM	DWS1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DWS1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	DWS1310200	52900	Other Employee Benefits	258	252	(6)	-2%
2220	DTL	ELM	DWS1310200	56100	Supplies	4,123	3,355	(768)	-19%
2220	DTL	ELM	ERA1310200	51650	Librarian/Media Specialist	66,801	67,964	1,163	2%
2220	DTL	ELM	ERA1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	ERA1310200	52200	Fica & Medicare	5,111	4,893	(218)	-4%
2220	DTL	ELM	ERA1310200	52300	Teachers Retirement System	14,122	13,304	(818)	-6%
2220	DTL	ELM	ERA1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	ERA1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	ERA1310200	52900	Other Employee Benefits	248	231	(17)	-7%
2220	DTL	ELM	ERA1310200	56100	Supplies	8,456	7,163	(1,293)	-15%

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	FOR1310200	51650	Librarian/Media Specialist		60,812	60,812	N/A
2220	DTL	ELM	FOR1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	FOR1310200	52200	Fica & Medicare	4,817	4,378	(439)	-9%
2220	DTL	ELM	FOR1310200	52300	Teachers Retirement System	13,312	11,895	(1,417)	-11%
2220	DTL	ELM	FOR1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	FOR1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	FOR1310200	52900	Other Employee Benefits	249	215	(34)	-14%
2220	DTL	ELM	FOR1310200	56100	Supplies	4,572	3,720	(852)	-19%
2220	DTL	ELM	FOR1310200	51100	Teachers	62,966		(62,966)	-100%
2220	DTL	ELM	FOX1310200	51650	Librarian/Media Specialist	35,000	45,905	10,905	31%
2220	DTL	ELM	FOX1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	FOX1310200	52200	Fica & Medicare	2,678	3,305	627	23%
2220	DTL	ELM	FOX1310200	52300	Teachers Retirement System	7,399	8,986	1,587	21%
2220	DTL	ELM	FOX1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	FOX1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	FOX1310200	52900	Other Employee Benefits	139	167	28	20%
2220	DTL	ELM	FOX1310200	56100	Supplies	4,614	2,989	(1,625)	-35%
2220	DTL	ELM	GEN1310200	51650	Librarian/Media Specialist	55,997	57,444	1,447	3%
2220	DTL	ELM	GEN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	GEN1310200	52200	Fica & Medicare	4,284	4,136	(148)	-3%
2220	DTL	ELM	GEN1310200	52300	Teachers Retirement System	11,838	11,245	(593)	-5%
2220	DTL	ELM	GEN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	GEN1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	GEN1310200	52900	Other Employee Benefits	222	195	(27)	-12%
2220	DTL	ELM	GEN1310200	56100	Supplies	6,325	5,469	(856)	-14%
2220	DTL	ELM	GRG1310200	51650	Librarian/Media Specialist	65,186	66,392	1,206	2%
2220	DTL	ELM	GRG1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	GRG1310200	52200	Fica & Medicare	4,987	4,780	(207)	-4%
2220	DTL	ELM	GRG1310200	52300	Teachers Retirement System	13,781	12,996	(785)	-6%
2220	DTL	ELM	GRG1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	GRG1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	GRG1310200	52900	Other Employee Benefits	240	224	(16)	-7%
2220	DTL	ELM	GRG1310200	56100	Supplies	7,489	5,657	(1,832)	-24%
2220	DTL	ELM	HAN1310200	51650	Librarian/Media Specialist	57,613	59,018	1,405	2%
2220	DTL	ELM	HAN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	HAN1310200	52200	Fica & Medicare	4,408	4,249	(159)	-4%
2220	DTL	ELM	HAN1310200	52300	Teachers Retirement System	12,180	11,553	(627)	-5%
2220	DTL	ELM	HAN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	HAN1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	HAN1310200	52900	Other Employee Benefits	228	200	(28)	-12%
2220	DTL	ELM	HAN1310200	56100	Supplies	7,040	5,259	(1,781)	-25%
2220	DTL	ELM	JNS1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	ELM	JNS1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	JNS1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	ELM	JNS1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	ELM	JNS1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	JNS1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	JNS1310200	52900	Other Employee Benefits	290	271	(19)	-7%
2220	DTL	ELM	JNS1310200	56100	Supplies	5,119	4,107	(1,012)	-20%
2220	DTL	ELM	KEY1310200	51650	Librarian/Media Specialist	59,407	60,765	1,358	2%
2220	DTL	ELM	KEY1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	KEY1310200	52200	Fica & Medicare	4,545	4,375	(170)	-4%
2220	DTL	ELM	KEY1310200	52300	Teachers Retirement System	12,559	11,895	(664)	-5%
2220	DTL	ELM	KEY1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	KEY1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	KEY1310200	52900	Other Employee Benefits	220	206	(14)	-6%
2220	DTL	ELM	KEY1310200	56100	Supplies	4,726	3,964	(762)	-16%
2220	DTL	ELM	LJA1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	ELM	LJA1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	LJA1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	ELM	LJA1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	ELM	LJA1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	LJA1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	LJA1310200	52900	Other Employee Benefits	290	252	(38)	-13%
2220	DTL	ELM	LJA1310200	56100	Supplies	4,474		(4,474)	-100%
2220	DTL	ELM	LJA8881200	56100	Supplies		3,321	3,321	N/A

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	MAC1310200	51650	Librarian/Media Specialist	59,407	60,812	1,405	2%
2220	DTL	ELM	MAC1310200	52200	Fica & Medicare	4,545	4,652	107	2%
2220	DTL	ELM	MAC1310200	52300	Teachers Retirement System	12,559	11,895	(664)	-5%
2220	DTL	ELM	MAC1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	MAC1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	MAC1310200	52900	Other Employee Benefits	220	215	(5)	-2%
2220	DTL	ELM	MAC1310200	56100	Supplies	8,064	6,499	(1,565)	-19%
2220	DTL	ELM	MAC1310200	52100	State Health Insurance	11,340		(11,340)	-100%
2220	DTL	ELM	MLK1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	ELM	MLK1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	MLK1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	ELM	MLK1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	ELM	MLK1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	MLK1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	MLK1310200	52900	Other Employee Benefits	290	271	(19)	-7%
2220	DTL	ELM	MLK1310200	56100	Supplies	6,507	5,613	(894)	-14%
2220	DTL	ELM	MTH1310200	51650	Librarian/Media Specialist	57,613	59,018	1,405	2%
2220	DTL	ELM	MTH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	MTH1310200	52200	Fica & Medicare	4,408	4,249	(159)	-4%
2220	DTL	ELM	MTH1310200	52300	Teachers Retirement System	12,180	11,553	(627)	-5%
2220	DTL	ELM	MTH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	MTH1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	MTH1310200	52900	Other Employee Benefits	228	200	(28)	-12%
2220	DTL	ELM	MTH1310200	56100	Supplies	9,130	7,650	(1,480)	-16%
2220	DTL	ELM	NCE1310200	51650	Librarian/Media Specialist	64,793	68,017	3,224	5%
2220	DTL	ELM	NCE1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	NCE1310200	52200	Fica & Medicare	4,957	4,897	(60)	-1%
2220	DTL	ELM	NCE1310200	52300	Teachers Retirement System	13,698	13,304	(394)	-3%
2220	DTL	ELM	NCE1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	NCE1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	NCE1310200	52900	Other Employee Benefits	241	225	(16)	-7%
2220	DTL	ELM	NCE1310200	56100	Supplies	9,716	7,871	(1,845)	-19%
2220	DTL	ELM	RES1310200	51650	Librarian/Media Specialist	57,613	66,009	8,396	15%
2220	DTL	ELM	RES1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	RES1310200	52200	Fica & Medicare	4,408	4,753	345	8%
2220	DTL	ELM	RES1310200	52300	Teachers Retirement System	12,180	12,921	741	6%
2220	DTL	ELM	RES1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	RES1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	RES1310200	52900	Other Employee Benefits	213	241	28	13%
2220	DTL	ELM	RES1310200	56100	Supplies	6,507	5,259	(1,248)	-19%
2220	DTL	ELM	RIG1310200	51650	Librarian/Media Specialist	68,943	49,245	(19,698)	-29%
2220	DTL	ELM	RIG1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	RIG1310200	52200	Fica & Medicare	5,275	3,546	(1,729)	-33%
2220	DTL	ELM	RIG1310200	52300	Teachers Retirement System	14,575	9,633	(4,942)	-34%
2220	DTL	ELM	RIG1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	RIG1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	RIG1310200	52900	Other Employee Benefits	273	175	(98)	-36%
2220	DTL	ELM	RIG1310200	56100	Supplies	6,423	4,572	(1,851)	-29%
2220	DTL	ELM	RIV1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	ELM	RIV1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	RIV1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	ELM	RIV1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	ELM	RIV1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	RIV1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	RIV1310200	52900	Other Employee Benefits	290	252	(38)	-13%
2220	DTL	ELM	RIV1310200	56100	Supplies	5,610	5,004	(606)	-11%
2220	DTL	ELM	SOC1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	ELM	SOC1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	SOC1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	ELM	SOC1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	ELM	SOC1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	SOC1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	SOC1310200	52900	Other Employee Benefits	290	271	(19)	-7%
2220	DTL	ELM	SOC1310200	56100	Supplies	5,007	3,565	(1,442)	-29%
2220	DTL	ELM	STM1310200	51650	Librarian/Media Specialist	49,336	55,916	6,580	13%
2220	DTL	ELM	STM1310200	52200	Fica & Medicare	3,775	4,278	503	13%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	STM1310200	52300	Teachers Retirement System	10,430	10,946	516	5%
2220	DTL	ELM	STM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	STM1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	STM1310200	52900	Other Employee Benefits	182	190	8	4%
2220	DTL	ELM	STM1310200	56100	Supplies	6,900	5,580	(1,320)	-19%
2220	DTL	ELM	STM1310200	52100	State Health Insurance	11,340		(11,340)	-100%
2220	DTL	ELM	WAD1310200	51650	Librarian/Media Specialist	54,427	57,486	3,059	6%
2220	DTL	ELM	WAD1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	WAD1310200	52200	Fica & Medicare	4,164	4,139	(25)	-1%
2220	DTL	ELM	WAD1310200	52300	Teachers Retirement System	11,506	11,245	(261)	-2%
2220	DTL	ELM	WAD1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	WAD1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	WAD1310200	52900	Other Employee Benefits	215	204	(11)	-5%
2220	DTL	ELM	WAD1310200	56100	Supplies	6,493	5,137	(1,356)	-21%
2220	DTL	ELM	WES1310200	51650	Librarian/Media Specialist	65,186	66,392	1,206	2%
2220	DTL	ELM	WES1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	WES1310200	52200	Fica & Medicare	4,987	4,780	(207)	-4%
2220	DTL	ELM	WES1310200	52300	Teachers Retirement System	13,781	12,996	(785)	-6%
2220	DTL	ELM	WES1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	WES1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	WES1310200	52900	Other Employee Benefits	240	242	2	1%
2220	DTL	ELM	WES1310200	56100	Supplies	6,311	4,595	(1,716)	-27%
2220	DTL	ELM	WYN1310200	51650	Librarian/Media Specialist	54,427	55,916	1,489	3%
2220	DTL	ELM	WYN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	WYN1310200	52200	Fica & Medicare	4,164	4,026	(138)	-3%
2220	DTL	ELM	WYN1310200	52300	Teachers Retirement System	11,506	10,946	(560)	-5%
2220	DTL	ELM	WYN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	WYN1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	ELM	WYN1310200	52900	Other Employee Benefits	215	204	(11)	-5%
2220	DTL	ELM	WYN1310200	56100	Supplies	5,554	4,262	(1,292)	-23%
2400	DTL	ELM	ALN9100240	51300	Principal	96,969	99,807	2,838	3%
2400	DTL	ELM	ALN9100240	51310	Assistant Principal	79,701	80,580	879	1%
2400	DTL	ELM	ALN9100240	51420	Salary Of Clerical Staff	41,999	41,155	(844)	-2%
2400	DTL	ELM	ALN9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	ALN9100240	52200	Fica & Medicare	16,729	16,029	(700)	-4%
2400	DTL	ELM	ALN9100240	52300	Teachers Retirement System	46,227	43,406	(2,821)	-6%
2400	DTL	ELM	ALN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	ALN9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	ALN9100240	52900	Other Employee Benefits	768	871	103	13%
2400	DTL	ELM	ALN9100240	56100	Supplies	3,219	2,478	(741)	-23%
2400	DTL	ELM	BDV9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	BDV9100240	51310	Assistant Principal	77,141	80,646	3,505	5%
2400	DTL	ELM	BDV9100240	51420	Salary Of Clerical Staff	41,999	41,456	(543)	-1%
2400	DTL	ELM	BDV9100240	52100	State Health Insurance	11,340	22,680	11,340	100%
2400	DTL	ELM	BDV9100240	52200	Fica & Medicare	16,997	17,029	32	0%
2400	DTL	ELM	BDV9100240	52300	Teachers Retirement System	46,969	44,096	(2,873)	-6%
2400	DTL	ELM	BDV9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	BDV9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	BDV9100240	52900	Other Employee Benefits	862	880	18	2%
2400	DTL	ELM	BDV9100240	56100	Supplies	4,165	3,114	(1,051)	-25%
2400	DTL	ELM	BLN9100240	51300	Principal		103,041	103,041	N/A
2400	DTL	ELM	BLN9100240	51310	Assistant Principal	88,099	80,580	(7,519)	-9%
2400	DTL	ELM	BLN9100240	51420	Salary Of Clerical Staff	45,196	44,854	(342)	-1%
2400	DTL	ELM	BLN9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	BLN9100240	52200	Fica & Medicare	10,198	16,813	6,615	65%
2400	DTL	ELM	BLN9100240	52300	Teachers Retirement System	28,179	44,762	16,583	59%
2400	DTL	ELM	BLN9100240	52500	Unemployment Compensation	300	400	100	33%
2400	DTL	ELM	BLN9100240	52600	Workers' Compensation	600	1,600	1,000	167%
2400	DTL	ELM	BLN9100240	52900	Other Employee Benefits	487	790	303	62%
2400	DTL	ELM	BLN9100240	56100	Supplies	3,996	3,142	(854)	-21%
2400	DTL	ELM	BRW9100240	51300	Principal		97,141	97,141	N/A
2400	DTL	ELM	BRW9100240	51310	Assistant Principal	162,458	71,660	(90,798)	-56%
2400	DTL	ELM	BRW9100240	51420	Salary Of Clerical Staff	43,465	43,106	(359)	-1%
2400	DTL	ELM	BRW9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	BRW9100240	52200	Fica & Medicare	15,754	15,774	20	0%
2400	DTL	ELM	BRW9100240	52300	Teachers Retirement System	43,533	41,508	(2,025)	-5%

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2400	DTL	ELM	BRW9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	BRW9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	BRW9100240	52900	Other Employee Benefits	720	733	13	2%
2400	DTL	ELM	BRW9100240	56100	Supplies	3,346	3,014	(332)	-10%
2400	DTL	ELM	CLB9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	CLB9100240	51310	Assistant Principal	72,678	76,069	3,391	5%
2400	DTL	ELM	CLB9100240	51420	Salary Of Clerical Staff	42,291	41,964	(327)	-1%
2400	DTL	ELM	CLB9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	CLB9100240	52200	Fica & Medicare	16,678	16,020	(658)	-4%
2400	DTL	ELM	CLB9100240	52300	Teachers Retirement System	46,087	43,301	(2,786)	-6%
2400	DTL	ELM	CLB9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	CLB9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	CLB9100240	52900	Other Employee Benefits	777	762	(15)	-2%
2400	DTL	ELM	CLB9100240	56100	Supplies	3,636	2,746	(890)	-24%
2400	DTL	ELM	DHE9100240	51300	Principal		103,869	103,869	N/A
2400	DTL	ELM	DHE9100240	51310	Assistant Principal	161,621	73,794	(87,827)	-54%
2400	DTL	ELM	DHE9100240	51420	Salary Of Clerical Staff	41,676	44,758	3,082	7%
2400	DTL	ELM	DHE9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	DHE9100240	52200	Fica & Medicare	15,553	16,099	546	4%
2400	DTL	ELM	DHE9100240	52300	Teachers Retirement System	42,977	43,549	572	1%
2400	DTL	ELM	DHE9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DHE9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	DHE9100240	52900	Other Employee Benefits	684	717	33	5%
2400	DTL	ELM	DHE9100240	56100	Supplies	3,219	2,869	(350)	-11%
2400	DTL	ELM	DMN9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	DMN9100240	51310	Assistant Principal	72,678	73,738	1,060	1%
2400	DTL	ELM	DMN9100240	51420	Salary Of Clerical Staff	44,968	44,632	(336)	-1%
2400	DTL	ELM	DMN9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	ELM	DMN9100240	52200	Fica & Medicare	16,883	15,935	(948)	-6%
2400	DTL	ELM	DMN9100240	52300	Teachers Retirement System	46,653	43,380	(3,273)	-7%
2400	DTL	ELM	DMN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DMN9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	DMN9100240	52900	Other Employee Benefits	891	770	(121)	-14%
2400	DTL	ELM	DMN9100240	56100	Supplies	3,247	2,266	(981)	-30%
2400	DTL	ELM	DTN9100240	51300	Principal	113,888	113,479	(409)	0%
2400	DTL	ELM	DTN9100240	51420	Salary Of Clerical Staff	45,340	44,978	(362)	-1%
2400	DTL	ELM	DTN9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	DTN9100240	52200	Fica & Medicare	12,181	11,611	(570)	-5%
2400	DTL	ELM	DTN9100240	52300	Teachers Retirement System	33,661	31,092	(2,569)	-8%
2400	DTL	ELM	DTN9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	DTN9100240	52600	Workers' Compensation	600	1,200	600	100%
2400	DTL	ELM	DTN9100240	52900	Other Employee Benefits	636	637	1	0%
2400	DTL	ELM	DTN9100240	56100	Supplies	2,273	1,708	(565)	-25%
2400	DTL	ELM	DUB9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	DUB9100240	51310	Assistant Principal	79,701	80,580	879	1%
2400	DTL	ELM	DUB9100240	51420	Salary Of Clerical Staff	47,313	46,943	(370)	-1%
2400	DTL	ELM	DUB9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	DUB9100240	52200	Fica & Medicare	17,599	16,717	(882)	-5%
2400	DTL	ELM	DUB9100240	52300	Teachers Retirement System	48,633	45,171	(3,462)	-7%
2400	DTL	ELM	DUB9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DUB9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	DUB9100240	52900	Other Employee Benefits	891	802	(89)	-10%
2400	DTL	ELM	DUB9100240	56100	Supplies	3,727	2,807	(920)	-25%
2400	DTL	ELM	DVS9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	DVS9100240	51310	Assistant Principal	79,701	80,580	879	1%
2400	DTL	ELM	DVS9100240	51420	Salary Of Clerical Staff	62,547	44,505	(18,042)	-29%
2400	DTL	ELM	DVS9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	DVS9100240	52200	Fica & Medicare	18,765	16,781	(1,984)	-11%
2400	DTL	ELM	DVS9100240	52300	Teachers Retirement System	51,854	44,694	(7,160)	-14%
2400	DTL	ELM	DVS9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	ELM	DVS9100240	52600	Workers' Compensation	1,000	1,600	600	60%
2400	DTL	ELM	DVS9100240	52900	Other Employee Benefits	885	899	14	2%
2400	DTL	ELM	DVS9100240	56100	Supplies	2,351	1,596	(755)	-32%
2400	DTL	ELM	DWS9100240	51300	Principal	113,888	102,944	(10,944)	-10%
2400	DTL	ELM	DWS9100240	51420	Salary Of Clerical Staff	45,158	45,288	130	0%
2400	DTL	ELM	DWS9100240	52100	State Health Insurance	22,680	11,340	(11,340)	-50%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	DWS9100240	52200	Fica & Medicare	12,167	11,251	(916)	-8%
2400	DTL	ELM	DWS9100240	52300	Teachers Retirement System	33,623	29,084	(4,539)	-13%
2400	DTL	ELM	DWS9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	DWS9100240	52600	Workers' Compensation	600	1,200	600	100%
2400	DTL	ELM	DWS9100240	52900	Other Employee Benefits	522	607	85	16%
2400	DTL	ELM	DWS9100240	56100	Supplies	2,076	1,691	(385)	-19%
2400	DTL	ELM	ELM9100240	51420	Salary Of Clerical Staff	34,733	63,656	28,923	83%
2400	DTL	ELM	ELM9100240	52100	State Health Insurance	11,340	22,680	11,340	100%
2400	DTL	ELM	ELM9100240	52200	Fica & Medicare	2,658	4,583	1,925	72%
2400	DTL	ELM	ELM9100240	52300	Teachers Retirement System	7,343	12,497	5,154	70%
2400	DTL	ELM	ELM9100240	52500	Unemployment Compensation	100	200	100	100%
2400	DTL	ELM	ELM9100240	52600	Workers' Compensation	200	800	600	300%
2400	DTL	ELM	ELM9100240	52900	Other Employee Benefits	138	233	95	69%
2400	DTL	ELM	ERA9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	ERA9100240	51310	Assistant Principal	88,099	88,763	664	1%
2400	DTL	ELM	ERA9100240	51420	Salary Of Clerical Staff	64,114	45,408	(18,706)	-29%
2400	DTL	ELM	ERA9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	ELM	ERA9100240	52200	Fica & Medicare	19,527	17,194	(2,333)	-12%
2400	DTL	ELM	ERA9100240	52300	Teachers Retirement System	53,960	46,471	(7,489)	-14%
2400	DTL	ELM	ERA9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	ELM	ERA9100240	52600	Workers' Compensation	1,000	1,600	600	60%
2400	DTL	ELM	ERA9100240	52900	Other Employee Benefits	987	787	(200)	-20%
2400	DTL	ELM	ERA9100240	56100	Supplies	4,257	3,611	(646)	-15%
2400	DTL	ELM	FOR9100240	51300	Principal	99,723	102,944	3,221	3%
2400	DTL	ELM	FOR9100240	51310	Assistant Principal	79,701	80,580	879	1%
2400	DTL	ELM	FOR9100240	51420	Salary Of Clerical Staff	60,506	41,155	(19,351)	-32%
2400	DTL	ELM	FOR9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	ELM	FOR9100240	52200	Fica & Medicare	18,355	16,177	(2,178)	-12%
2400	DTL	ELM	FOR9100240	52300	Teachers Retirement System	50,722	44,037	(6,685)	-13%
2400	DTL	ELM	FOR9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	ELM	FOR9100240	52600	Workers' Compensation	1,000	1,600	600	60%
2400	DTL	ELM	FOR9100240	52900	Other Employee Benefits	812	748	(64)	-8%
2400	DTL	ELM	FOR9100240	56100	Supplies	2,301	1,875	(426)	-19%
2400	DTL	ELM	FOX9100240	51300	Principal	113,888	113,479	(409)	0%
2400	DTL	ELM	FOX9100240	51310	Assistant Principal		72,029	72,029	N/A
2400	DTL	ELM	FOX9100240	51420	Salary Of Clerical Staff	42,601	42,058	(543)	-1%
2400	DTL	ELM	FOX9100240	52100	State Health Insurance	11,340	34,020	22,680	200%
2400	DTL	ELM	FOX9100240	52200	Fica & Medicare	10,620	16,496	5,876	55%
2400	DTL	ELM	FOX9100240	52300	Teachers Retirement System	33,082	44,610	11,528	35%
2400	DTL	ELM	FOX9100240	52500	Unemployment Compensation	300	400	100	33%
2400	DTL	ELM	FOX9100240	52600	Workers' Compensation	600	1,600	1,000	167%
2400	DTL	ELM	FOX9100240	52900	Other Employee Benefits	512	743	231	45%
2400	DTL	ELM	FOX9100240	56100	Supplies	2,323	1,507	(816)	-35%
2400	DTL	ELM	GEN9100240	51300	Principal	96,969	91,458	(5,511)	-6%
2400	DTL	ELM	GEN9100240	51310	Assistant Principal	68,505	73,738	5,233	8%
2400	DTL	ELM	GEN9100240	51420	Salary Of Clerical Staff	8,558	41,155	32,597	381%
2400	DTL	ELM	GEN9100240	52100	State Health Insurance	11,340	22,680	11,340	100%
2400	DTL	ELM	GEN9100240	52200	Fica & Medicare	13,314	15,347	2,033	15%
2400	DTL	ELM	GEN9100240	52300	Teachers Retirement System	34,982	40,429	5,447	16%
2400	DTL	ELM	GEN9100240	52500	Unemployment Compensation	300	400	100	33%
2400	DTL	ELM	GEN9100240	52600	Workers' Compensation	600	1,600	1,000	167%
2400	DTL	ELM	GEN9100240	52900	Other Employee Benefits	591	633	42	7%
2400	DTL	ELM	GEN9100240	56100	Supplies	3,184	2,757	(427)	-13%
2400	DTL	ELM	GRG9100240	51300	Principal	103,037	115,799	12,762	12%
2400	DTL	ELM	GRG9100240	51310	Assistant Principal	88,635	89,285	650	1%
2400	DTL	ELM	GRG9100240	51420	Salary Of Clerical Staff	45,099	44,727	(372)	-1%
2400	DTL	ELM	GRG9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	GRG9100240	52200	Fica & Medicare	18,113	18,066	(47)	0%
2400	DTL	ELM	GRG9100240	52300	Teachers Retirement System	46,269	45,485	(784)	-2%
2400	DTL	ELM	GRG9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	GRG9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	GRG9100240	52900	Other Employee Benefits	955	969	14	1%
2400	DTL	ELM	GRG9100240	56100	Supplies	3,770	2,852	(918)	-24%
2400	DTL	ELM	HAN9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	HAN9100240	51310	Assistant Principal	66,572	89,358	22,786	34%
2400	DTL	ELM	HAN9100240	51420	Salary Of Clerical Staff	47,418	48,960	1,542	3%

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	HAN9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	HAN9100240	52200	Fica & Medicare	16,603	17,773	1,170	7%
2400	DTL	ELM	HAN9100240	52300	Teachers Retirement System	45,880	47,260	1,380	3%
2400	DTL	ELM	HAN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	HAN9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	HAN9100240	52900	Other Employee Benefits	846	829	(17)	-2%
2400	DTL	ELM	HAN9100240	56100	Supplies	3,544	2,651	(893)	-25%
2400	DTL	ELM	JNS9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	JNS9100240	51420	Salary Of Clerical Staff	41,999	45,259	3,260	8%
2400	DTL	ELM	JNS9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	ELM	JNS9100240	52200	Fica & Medicare	11,096	10,671	(425)	-4%
2400	DTL	ELM	JNS9100240	52300	Teachers Retirement System	30,661	29,078	(1,583)	-5%
2400	DTL	ELM	JNS9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	JNS9100240	52600	Workers' Compensation	600	1,200	600	100%
2400	DTL	ELM	JNS9100240	52900	Other Employee Benefits	593	607	14	2%
2400	DTL	ELM	JNS9100240	56100	Supplies	2,577	2,071	(506)	-20%
2400	DTL	ELM	KEY9100240	51300	Principal	113,888	113,479	(409)	0%
2400	DTL	ELM	KEY9100240	51420	Salary Of Clerical Staff	43,579	43,249	(330)	-1%
2400	DTL	ELM	KEY9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	KEY9100240	52200	Fica & Medicare	12,047	11,479	(568)	-5%
2400	DTL	ELM	KEY9100240	52300	Teachers Retirement System	33,289	30,753	(2,536)	-8%
2400	DTL	ELM	KEY9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	KEY9100240	52600	Workers' Compensation	600	1,200	600	100%
2400	DTL	ELM	KEY9100240	52900	Other Employee Benefits	629	632	3	0%
2400	DTL	ELM	KEY9100240	56100	Supplies	2,379	1,998	(381)	-16%
2400	DTL	ELM	LJA9100240	51300	Principal	99,723	103,041	3,318	3%
2400	DTL	ELM	LJA9100240	51310	Assistant Principal	79,701	72,029	(7,672)	-10%
2400	DTL	ELM	LJA9100240	51420	Salary Of Clerical Staff	62,889	44,438	(18,451)	-29%
2400	DTL	ELM	LJA9100240	52100	State Health Insurance	56,700	34,020	(22,680)	-40%
2400	DTL	ELM	LJA9100240	52200	Fica & Medicare	18,537	16,129	(2,408)	-13%
2400	DTL	ELM	LJA9100240	52300	Teachers Retirement System	34,377	43,008	8,631	25%
2400	DTL	ELM	LJA9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	ELM	LJA9100240	52600	Workers' Compensation	1,000	1,600	600	60%
2400	DTL	ELM	LJA9100240	52900	Other Employee Benefits	921	758	(163)	-18%
2400	DTL	ELM	LJA9100240	56100	Supplies	2,252	1,674	(578)	-26%
2400	DTL	ELM	MAC9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	MAC9100240	51310	Assistant Principal	79,701	80,580	879	1%
2400	DTL	ELM	MAC9100240	51420	Salary Of Clerical Staff	42,519	42,186	(333)	-1%
2400	DTL	ELM	MAC9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	ELM	MAC9100240	52200	Fica & Medicare	17,233	16,331	(902)	-5%
2400	DTL	ELM	MAC9100240	52300	Teachers Retirement System	47,620	44,239	(3,381)	-7%
2400	DTL	ELM	MAC9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	MAC9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	MAC9100240	52900	Other Employee Benefits	806	892	86	11%
2400	DTL	ELM	MAC9100240	56100	Supplies	4,059	3,276	(783)	-19%
2400	DTL	ELM	MLK9100240	51300	Principal	50,489	91,458	40,969	81%
2400	DTL	ELM	MLK9100240	51310	Assistant Principal	68,505	78,141	9,636	14%
2400	DTL	ELM	MLK9100240	51420	Salary Of Clerical Staff	43,988	43,645	(343)	-1%
2400	DTL	ELM	MLK9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	ELM	MLK9100240	52200	Fica & Medicare	12,468	15,435	2,967	24%
2400	DTL	ELM	MLK9100240	52300	Teachers Retirement System	23,781	41,768	17,987	76%
2400	DTL	ELM	MLK9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	MLK9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	MLK9100240	52900	Other Employee Benefits	645	647	2	0%
2400	DTL	ELM	MLK9100240	56100	Supplies	3,276	2,830	(446)	-14%
2400	DTL	ELM	MTH9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	MTH9100240	51310	Assistant Principal	70,924	72,029	1,105	2%
2400	DTL	ELM	MTH9100240	51420	Salary Of Clerical Staff	65,435	47,377	(18,058)	-28%
2400	DTL	ELM	MTH9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	ELM	MTH9100240	52200	Fica & Medicare	18,314	16,135	(2,179)	-12%
2400	DTL	ELM	MTH9100240	52300	Teachers Retirement System	50,609	43,584	(7,025)	-14%
2400	DTL	ELM	MTH9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	ELM	MTH9100240	52600	Workers' Compensation	1,000	1,600	600	60%
2400	DTL	ELM	MTH9100240	52900	Other Employee Benefits	965	842	(123)	-13%
2400	DTL	ELM	MTH9100240	56100	Supplies	4,595	3,856	(739)	-16%
2400	DTL	ELM	NCE9100240	51300	Principal	91,696	99,807	8,111	9%

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	NCE9100240	51310	Assistant Principal	77,141	80,646	3,505	5%
2400	DTL	ELM	NCE9100240	51420	Salary Of Clerical Staff	43,139	42,788	(351)	-1%
2400	DTL	ELM	NCE9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	NCE9100240	52200	Fica & Medicare	16,217	16,182	(35)	0%
2400	DTL	ELM	NCE9100240	52300	Teachers Retirement System	44,812	43,725	(1,087)	-2%
2400	DTL	ELM	NCE9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	NCE9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	NCE9100240	52900	Other Employee Benefits	838	734	(104)	-12%
2400	DTL	ELM	NCE9100240	56100	Supplies	4,892	3,968	(924)	-19%
2400	DTL	ELM	RES9100240	51300	Principal	88,560	91,458	2,898	3%
2400	DTL	ELM	RES9100240	51310	Assistant Principal	79,701	73,738	(5,963)	-7%
2400	DTL	ELM	RES9100240	51420	Salary Of Clerical Staff	43,237	42,676	(561)	-1%
2400	DTL	ELM	RES9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	RES9100240	52200	Fica & Medicare	16,180	15,045	(1,135)	-7%
2400	DTL	ELM	RES9100240	52300	Teachers Retirement System	44,711	40,727	(3,984)	-9%
2400	DTL	ELM	RES9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	RES9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	RES9100240	52900	Other Employee Benefits	837	671	(166)	-20%
2400	DTL	ELM	RES9100240	56100	Supplies	3,276	2,651	(625)	-19%
2400	DTL	ELM	RIG9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	RIG9100240	51310	Assistant Principal	79,701	80,580	879	1%
2400	DTL	ELM	RIG9100240	51420	Salary Of Clerical Staff	64,727	46,688	(18,039)	-28%
2400	DTL	ELM	RIG9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	RIG9100240	52200	Fica & Medicare	18,932	17,530	(1,402)	-7%
2400	DTL	ELM	RIG9100240	52300	Teachers Retirement System	52,314	45,122	(7,192)	-14%
2400	DTL	ELM	RIG9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	ELM	RIG9100240	52600	Workers' Compensation	1,000	1,600	600	60%
2400	DTL	ELM	RIG9100240	52900	Other Employee Benefits	960	868	(92)	-10%
2400	DTL	ELM	RIG9100240	56100	Supplies	3,233	2,305	(928)	-29%
2400	DTL	ELM	RIV9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	RIV9100240	51310	Assistant Principal	79,701	88,763	9,062	11%
2400	DTL	ELM	RIV9100240	51420	Salary Of Clerical Staff	43,138	42,805	(333)	-1%
2400	DTL	ELM	RIV9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	ELM	RIV9100240	52200	Fica & Medicare	17,280	16,885	(395)	-2%
2400	DTL	ELM	RIV9100240	52300	Teachers Retirement System	47,751	45,961	(1,790)	-4%
2400	DTL	ELM	RIV9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	RIV9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	RIV9100240	52900	Other Employee Benefits	912	883	(29)	-3%
2400	DTL	ELM	RIV9100240	56100	Supplies	2,824	2,523	(301)	-11%
2400	DTL	ELM	SOC9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	SOC9100240	51310	Assistant Principal	70,493	73,794	3,301	5%
2400	DTL	ELM	SOC9100240	51420	Salary Of Clerical Staff	61,306	43,113	(18,193)	-30%
2400	DTL	ELM	SOC9100240	52100	State Health Insurance	45,360	22,680	(22,680)	-50%
2400	DTL	ELM	SOC9100240	52200	Fica & Medicare	17,965	16,404	(1,561)	-9%
2400	DTL	ELM	SOC9100240	52300	Teachers Retirement System	49,645	43,093	(6,552)	-13%
2400	DTL	ELM	SOC9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	ELM	SOC9100240	52600	Workers' Compensation	1,000	1,600	600	60%
2400	DTL	ELM	SOC9100240	52900	Other Employee Benefits	947	758	(189)	-20%
2400	DTL	ELM	SOC9100240	56100	Supplies	2,520	1,797	(723)	-29%
2400	DTL	ELM	STM9100240	51300	Principal	99,723	99,727	4	0%
2400	DTL	ELM	STM9100240	51310	Assistant Principal	62,683	63,999	1,316	2%
2400	DTL	ELM	STM9100240	51420	Salary Of Clerical Staff	44,871	43,397	(1,474)	-3%
2400	DTL	ELM	STM9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	STM9100240	52200	Fica & Medicare	15,857	15,308	(549)	-3%
2400	DTL	ELM	STM9100240	52300	Teachers Retirement System	43,819	40,611	(3,208)	-7%
2400	DTL	ELM	STM9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	STM9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	STM9100240	52900	Other Employee Benefits	720	720	-	0%
2400	DTL	ELM	STM9100240	56100	Supplies	3,473	2,813	(660)	-19%
2400	DTL	ELM	WAD9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	WAD9100240	51310	Assistant Principal	79,701	69,672	(10,029)	-13%
2400	DTL	ELM	WAD9100240	51420	Salary Of Clerical Staff	46,784	46,371	(413)	-1%
2400	DTL	ELM	WAD9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	ELM	WAD9100240	52200	Fica & Medicare	17,559	16,081	(1,478)	-8%
2400	DTL	ELM	WAD9100240	52300	Teachers Retirement System	48,521	42,936	(5,585)	-12%
2400	DTL	ELM	WAD9100240	52500	Unemployment Compensation	400	400	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	WAD9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	WAD9100240	52900	Other Employee Benefits	785	761	(24)	-3%
2400	DTL	ELM	WAD9100240	56100	Supplies	3,269	2,590	(679)	-21%
2400	DTL	ELM	WES9100240	51300	Principal	113,888	113,479	(409)	0%
2400	DTL	ELM	WES9100240	51310	Assistant Principal	73,616	74,651	1,035	1%
2400	DTL	ELM	WES9100240	51420	Salary Of Clerical Staff	43,042	42,655	(387)	-1%
2400	DTL	ELM	WES9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	WES9100240	52200	Fica & Medicare	17,637	16,952	(685)	-4%
2400	DTL	ELM	WES9100240	52300	Teachers Retirement System	48,738	45,250	(3,488)	-7%
2400	DTL	ELM	WES9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	WES9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	WES9100240	52900	Other Employee Benefits	885	789	(96)	-11%
2400	DTL	ELM	WES9100240	56100	Supplies	3,177	2,316	(861)	-27%
2400	DTL	ELM	WYN9100240	51300	Principal	103,037	102,944	(93)	0%
2400	DTL	ELM	WYN9100240	51310	Assistant Principal	77,141	80,646	3,505	5%
2400	DTL	ELM	WYN9100240	51420	Salary Of Clerical Staff	43,042	42,655	(387)	-1%
2400	DTL	ELM	WYN9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	WYN9100240	52200	Fica & Medicare	17,077	16,734	(343)	-2%
2400	DTL	ELM	WYN9100240	52300	Teachers Retirement System	47,189	44,342	(2,847)	-6%
2400	DTL	ELM	WYN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	WYN9100240	52600	Workers' Compensation	800	1,600	800	100%
2400	DTL	ELM	WYN9100240	52900	Other Employee Benefits	901	877	(24)	-3%
2400	DTL	ELM	WYN9100240	56100	Supplies	2,796	2,149	(647)	-23%
2700	DTL	ELM	ELM1320270	55950	Other Purchased Services	75,000		(75,000)	-100%
1000	DTL	ESL	ALN1351100	51100	Teachers	95,108		(95,108)	-100%
1000	DTL	ESL	ALN1351100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DTL	ESL	ALN1351100	52200	Fica & Medicare	7,276		(7,276)	-100%
1000	DTL	ESL	ALN1351100	52300	Teachers Retirement System	14,989		(14,989)	-100%
1000	DTL	ESL	ALN1351100	52500	Unemployment Compensation	200		(200)	-100%
1000	DTL	ESL	ALN1351100	52600	Workers' Compensation	400		(400)	-100%
1000	DTL	ESL	ALN1351100	52900	Other Employee Benefits	376		(376)	-100%
1000	DTL	ESL	ARN1351100	51100	Teachers		57,486	57,486	N/A
1000	DTL	ESL	ARN1351100	52100	State Health Insurance		11,340	11,340	N/A
1000	DTL	ESL	ARN1351100	52200	Fica & Medicare		4,139	4,139	N/A
1000	DTL	ESL	ARN1351100	52300	Teachers Retirement System		11,245	11,245	N/A
1000	DTL	ESL	ARN1351100	52500	Unemployment Compensation		100	100	N/A
1000	DTL	ESL	ARN1351100	52600	Workers' Compensation		400	400	N/A
1000	DTL	ESL	ARN1351100	52900	Other Employee Benefits		190	190	N/A
1000	DTL	ESL	BAK1351100	51100	Teachers	40,513	93,159	52,646	130%
1000	DTL	ESL	BAK1351100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DTL	ESL	BAK1351100	52200	Fica & Medicare	3,100	6,707	3,607	116%
1000	DTL	ESL	BAK1351100	52300	Teachers Retirement System	8,565	18,221	9,656	113%
1000	DTL	ESL	BAK1351100	52500	Unemployment Compensation	100	150	50	50%
1000	DTL	ESL	BAK1351100	52600	Workers' Compensation	200	600	400	200%
1000	DTL	ESL	BAK1351100	52900	Other Employee Benefits	161	329	168	104%
1000	DTL	ESL	BRW1351100	51100	Teachers		122,163	122,163	N/A
1000	DTL	ESL	BRW1351100	52100	State Health Insurance		22,680	22,680	N/A
1000	DTL	ESL	BRW1351100	52200	Fica & Medicare		8,796	8,796	N/A
1000	DTL	ESL	BRW1351100	52300	Teachers Retirement System		23,905	23,905	N/A
1000	DTL	ESL	BRW1351100	52500	Unemployment Compensation		200	200	N/A
1000	DTL	ESL	BRW1351100	52600	Workers' Compensation		800	800	N/A
1000	DTL	ESL	BRW1351100	52900	Other Employee Benefits		425	425	N/A
1000	DTL	ESL	ERA1351100	51100	Teachers	55,997	59,060	3,063	5%
1000	DTL	ESL	ERA1351100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ESL	ERA1351100	52200	Fica & Medicare	4,284	4,252	(32)	-1%
1000	DTL	ESL	ERA1351100	52300	Teachers Retirement System	11,838	11,553	(285)	-2%
1000	DTL	ESL	ERA1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	ERA1351100	52600	Workers' Compensation	200	400	200	100%
1000	DTL	ESL	ERA1351100	52900	Other Employee Benefits	207	209	2	1%
1000	DTL	ESL	KEY1351100	51100	Teachers		59,018	59,018	N/A
1000	DTL	ESL	KEY1351100	52100	State Health Insurance		11,340	11,340	N/A
1000	DTL	ESL	KEY1351100	52200	Fica & Medicare		4,249	4,249	N/A
1000	DTL	ESL	KEY1351100	52300	Teachers Retirement System		11,553	11,553	N/A
1000	DTL	ESL	KEY1351100	52500	Unemployment Compensation		100	100	N/A
1000	DTL	ESL	KEY1351100	52600	Workers' Compensation		400	400	N/A
1000	DTL	ESL	KEY1351100	52900	Other Employee Benefits		215	215	N/A

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ESL	MAC1351100	51100	Teachers	57,613	68,017	10,404	18%
1000	DTL	ESL	MAC1351100	52200	Fica & Medicare	4,408	5,203	795	18%
1000	DTL	ESL	MAC1351100	52300	Teachers Retirement System	12,180	13,304	1,124	9%
1000	DTL	ESL	MAC1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	MAC1351100	52600	Workers' Compensation	200	400	200	100%
1000	DTL	ESL	MAC1351100	52900	Other Employee Benefits	228	220	(8)	-4%
1000	DTL	ESL	MLK1351100	51100	Teachers	124,394	128,697	4,303	3%
1000	DTL	ESL	MLK1351100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ESL	MLK1351100	52200	Fica & Medicare	9,517	9,266	(251)	-3%
1000	DTL	ESL	MLK1351100	52300	Teachers Retirement System	26,297	25,184	(1,113)	-4%
1000	DTL	ESL	MLK1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	MLK1351100	52600	Workers' Compensation	400	800	400	100%
1000	DTL	ESL	MLK1351100	52900	Other Employee Benefits	459	463	4	1%
1000	DTL	ESL	NCE1351100	51100	Teachers	57,613		(57,613)	-100%
1000	DTL	ESL	NCE1351100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DTL	ESL	NCE1351100	52200	Fica & Medicare	4,408		(4,408)	-100%
1000	DTL	ESL	NCE1351100	52300	Teachers Retirement System	12,180		(12,180)	-100%
1000	DTL	ESL	NCE1351100	52500	Unemployment Compensation	100		(100)	-100%
1000	DTL	ESL	NCE1351100	52600	Workers' Compensation	200		(200)	-100%
1000	DTL	ESL	NCE1351100	52900	Other Employee Benefits	228		(228)	-100%
1000	DTL	ESL	RES1351100	51100	Teachers	49,004	40,608	(8,396)	-17%
1000	DTL	ESL	RES1351100	52200	Fica & Medicare	3,749	3,106	(643)	-17%
1000	DTL	ESL	RES1351100	52300	Teachers Retirement System	10,360	7,949	(2,411)	-23%
1000	DTL	ESL	RES1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	RES1351100	52600	Workers' Compensation	200	400	200	100%
1000	DTL	ESL	RES1351100	52900	Other Employee Benefits	180	148	(32)	-18%
1000	DTL	ESL	RIV1351100	51100	Teachers	148,924	124,467	(24,457)	-16%
1000	DTL	ESL	RIV1351100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	ESL	RIV1351100	52200	Fica & Medicare	11,393	8,962	(2,431)	-21%
1000	DTL	ESL	RIV1351100	52300	Teachers Retirement System	31,483	24,359	(7,124)	-23%
1000	DTL	ESL	RIV1351100	52500	Unemployment Compensation	300	250	(50)	-17%
1000	DTL	ESL	RIV1351100	52600	Workers' Compensation	600	1,000	400	67%
1000	DTL	ESL	RIV1351100	52900	Other Employee Benefits	573	440	(133)	-23%
1000	DTL	ESL	SHW1351100	51100	Teachers	117,327	99,668	(17,659)	-15%
1000	DTL	ESL	SHW1351100	52200	Fica & Medicare	8,976	7,625	(1,351)	-15%
1000	DTL	ESL	SHW1351100	52300	Teachers Retirement System	24,803	19,502	(5,301)	-21%
1000	DTL	ESL	SHW1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	SHW1351100	52600	Workers' Compensation	400	800	400	100%
1000	DTL	ESL	SHW1351100	52900	Other Employee Benefits	433	333	(100)	-23%
1000	DTL	ESL	SHW1351100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DTL	ESL	SOC1351100	51100	Teachers		100,960	100,960	N/A
1000	DTL	ESL	SOC1351100	52100	State Health Insurance		22,680	22,680	N/A
1000	DTL	ESL	SOC1351100	52200	Fica & Medicare		7,269	7,269	N/A
1000	DTL	ESL	SOC1351100	52300	Teachers Retirement System		19,759	19,759	N/A
1000	DTL	ESL	SOC1351100	52500	Unemployment Compensation		150	150	N/A
1000	DTL	ESL	SOC1351100	52600	Workers' Compensation		600	600	N/A
1000	DTL	ESL	SOC1351100	52900	Other Employee Benefits		366	366	N/A
1000	DTL	ESL	SPC1351100	51100	Teachers	40,513	40,608	95	0%
1000	DTL	ESL	SPC1351100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ESL	SPC1351100	52200	Fica & Medicare	3,100	2,924	(176)	-6%
1000	DTL	ESL	SPC1351100	52300	Teachers Retirement System	8,565	7,949	(616)	-7%
1000	DTL	ESL	SPC1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	SPC1351100	52600	Workers' Compensation	200	400	200	100%
1000	DTL	ESL	SPC1351100	52900	Other Employee Benefits	161	148	(13)	-8%
1000	DTL	GFT	STE2110100	55950	Other Purchased Services	8,000	10,000	2,000	25%
1000	DTL	GFT	STE2110100	56100	Supplies	52,000	70,000	18,000	35%
1000	DTL	GFT	STE2110101	51100	Teachers	244,277	190,562	(53,715)	-22%
1000	DTL	GFT	STE2110101	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DTL	GFT	STE2110101	52200	Fica & Medicare	18,688	13,720	(4,968)	-27%
1000	DTL	GFT	STE2110101	52300	Teachers Retirement System	51,641	37,294	(14,347)	-28%
1000	DTL	GFT	STE2110101	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DTL	GFT	STE2110101	52600	Workers' Compensation	800	1,200	400	50%
1000	DTL	GFT	STE2110101	52900	Other Employee Benefits	933	656	(277)	-30%
1000	DTL	GFT	STE2111100	51100	Teachers	475,985	565,496	89,511	19%
1000	DTL	GFT	STE2111100	52100	State Health Insurance	56,700	90,720	34,020	60%
1000	DTL	GFT	STE2111100	52200	Fica & Medicare	36,413	40,962	4,549	12%

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1000	DTL	GFT	STE2111100	52300	Teachers Retirement System	100,624	110,674	10,050	10%
1000	DTL	GFT	STE2111100	52500	Unemployment Compensation	800	900	100	13%
1000	DTL	GFT	STE2111100	52600	Workers' Compensation	1,600	3,600	2,000	125%
1000	DTL	GFT	STE2111100	52900	Other Employee Benefits	1,839	1,930	91	5%
1000	DTL	GFT	STE2111100	55320	Communication Web based Subscr	120	800	680	567%
1000	DTL	GFT	STE2111100	55800	Travel - Employees	2,500	2,500	-	0%
1000	DTL	GFT	STE2111100	55950	Other Purchased Services	1,000	1,000	-	0%
1000	DTL	GFT	STE2111100	56100	Supplies	11,530	11,000	(530)	-5%
1000	DTL	GFT	STE2111100	56110	Supplies-Technology	800	800	-	0%
1000	DTL	GFT	STE2111100	56150	Expendable Equipment	1,000	1,000	-	0%
1000	DTL	GFT	STE2111100	56160	Expendable Computer Equipment	200	200	-	0%
1000	DTL	GFT	STE2111100	56420	Books And Periodicals	1,500	1,500	-	0%
1000	DTL	GFT	STE2111100	58100	Dues And Fees	250	250	-	0%
1000	DTL	GFT	STE2112101	51100	Teachers	63,064	66,447	3,383	5%
1000	DTL	GFT	STE2112101	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	GFT	STE2112101	52200	Fica & Medicare	4,825	4,784	(41)	-1%
1000	DTL	GFT	STE2112101	52300	Teachers Retirement System	13,332	12,996	(336)	-3%
1000	DTL	GFT	STE2112101	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	GFT	STE2112101	52600	Workers' Compensation	200	400	200	100%
1000	DTL	GFT	STE2112101	52900	Other Employee Benefits	233	218	(15)	-6%
2210	DTL	GFT	STE2110220	51420	Salary Of Clerical Staff	33,466	33,142	(324)	-1%
2210	DTL	GFT	STE2110220	51900	Oth Management Personnel	136,582	96,587	(39,995)	-29%
2210	DTL	GFT	STE2110220	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2210	DTL	GFT	STE2110220	52200	Fica & Medicare	13,009	9,340	(3,669)	-28%
2210	DTL	GFT	STE2110220	52300	Teachers Retirement System	35,948	25,469	(10,479)	-29%
2210	DTL	GFT	STE2110220	52500	Unemployment Compensation	300	200	(100)	-33%
2210	DTL	GFT	STE2110220	52600	Workers' Compensation	600	800	200	33%
2210	DTL	GFT	STE2110220	52900	Other Employee Benefits	672	436	(236)	-35%
2210	DTL	GFT	STE2110220	54300	Repair And Maintenance Service	100	100	-	0%
2210	DTL	GFT	STE2110220	55800	Travel - Employees	1,000	1,000	-	0%
2220	DTL	GFT	STE2110200	51420	Salary Of Clerical Staff	12,056	11,970	(86)	-1%
2220	DTL	GFT	STE2110200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	GFT	STE2110200	52200	Fica & Medicare	923	862	(61)	-7%
2220	DTL	GFT	STE2110200	52300	Teachers Retirement System	2,549	2,343	(206)	-8%
2220	DTL	GFT	STE2110200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	GFT	STE2110200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	GFT	STE2110200	52900	Other Employee Benefits	48	44	(4)	-8%
1000	DTL	JTC	JTC1041100	51100	Teachers	1,549,389	1,603,892	54,503	4%
1000	DTL	JTC	JTC1041100	51420	Salary Of Clerical Staff	64,040	63,544	(496)	-1%
1000	DTL	JTC	JTC1041100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	JTC	JTC1041100	52200	Fica & Medicare	123,428	126,912	3,484	3%
1000	DTL	JTC	JTC1041100	52300	Teachers Retirement System	341,079	327,361	(13,718)	-4%
1000	DTL	JTC	JTC1041100	52500	Unemployment Compensation	2,600	2,600	-	0%
1000	DTL	JTC	JTC1041100	52600	Workers' Compensation	5,200	10,400	5,200	100%
1000	DTL	JTC	JTC1041100	52900	Other Employee Benefits	6,396	7,958	1,562	24%
1000	DTL	JTC	JTC1041100	55300	Communication	1,032	1,104	72	7%
1000	DTL	JTC	JTC1041100	55800	Travel - Employees	3,700	3,700	-	0%
1000	DTL	JTC	JTC1041100	55950	Other Purchased Services	3,200	3,600	400	13%
1000	DTL	JTC	JTC1041100	56100	Supplies	850	450	(400)	-47%
1000	DTL	JTC	JTC1041100	56200	Energy	1,000	1,000	-	0%
1000	DTL	MID	ACM1081100	51100	Teachers	1,163,306	1,128,188	(35,118)	-3%
1000	DTL	MID	ACM1081100	51180	Art,Music,Pe	397,003	377,960	(19,043)	-5%
1000	DTL	MID	ACM1081100	51400	Aides And Paraprofessionals	36,612	19,122	(17,490)	-48%
1000	DTL	MID	ACM1081100	51730	Secondary Counselor	73,255	74,248	993	1%
1000	DTL	MID	ACM1081100	52100	State Health Insurance	294,840	238,140	(56,700)	-19%
1000	DTL	MID	ACM1081100	52200	Fica & Medicare	132,879	116,614	(16,265)	-12%
1000	DTL	MID	ACM1081100	52300	Teachers Retirement System	367,197	313,008	(54,189)	-15%
1000	DTL	MID	ACM1081100	52500	Unemployment Compensation	3,200	2,750	(450)	-14%
1000	DTL	MID	ACM1081100	52600	Workers' Compensation	6,400	11,000	4,600	72%
1000	DTL	MID	ACM1081100	52900	Other Employee Benefits	6,713	5,763	(950)	-14%
1000	DTL	MID	ACM1081100	56100	Supplies	15,539	9,910	(5,629)	-36%
1000	DTL	MID	ACM1081100	51910	Oth Administrative Personnel	66,801		(66,801)	-100%
1000	DTL	MID	ARN1081100	51100	Teachers	1,284,977	1,140,265	(144,712)	-11%
1000	DTL	MID	ARN1081100	51180	Art,Music,Pe	288,913	327,738	38,825	13%
1000	DTL	MID	ARN1081100	51400	Aides And Paraprofessionals	19,730	19,595	(135)	-1%
1000	DTL	MID	ARN1081100	51730	Secondary Counselor	65,363	50,959	(14,404)	-22%

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1000	DTL	MID	ARN1081100	52100	State Health Insurance	306,180	272,160	(34,020)	-11%
1000	DTL	MID	ARN1081100	52200	Fica & Medicare	122,277	112,234	(10,043)	-8%
1000	DTL	MID	ARN1081100	52300	Teachers Retirement System	330,002	301,100	(28,902)	-9%
1000	DTL	MID	ARN1081100	52500	Unemployment Compensation	3,300	3,000	(300)	-9%
1000	DTL	MID	ARN1081100	52600	Workers' Compensation	6,600	12,000	5,400	82%
1000	DTL	MID	ARN1081100	52900	Other Employee Benefits	6,237	5,403	(834)	-13%
1000	DTL	MID	ARN1081100	56100	Supplies	13,338	10,956	(2,382)	-18%
1000	DTL	MID	ARN9100100	55950	Other Purchased Services	1,500	3,500	2,000	133%
1000	DTL	MID	ARN9100100	56100	Supplies	500	400	(100)	-20%
1000	DTL	MID	ARN9100100	51130	Substitute for Certified	1,091		(1,091)	-100%
1000	DTL	MID	ARN9100100	55800	Travel - Employees	3,000		(3,000)	-100%
1000	DTL	MID	BAK1081100	51100	Teachers	1,034,546	1,216,396	181,850	18%
1000	DTL	MID	BAK1081100	51180	Art,Music,Pe	262,206	388,550	126,344	48%
1000	DTL	MID	BAK1081100	51400	Aides And Paraprofessionals	19,487	19,122	(365)	-2%
1000	DTL	MID	BAK1081100	51730	Secondary Counselor	125,280	121,126	(4,154)	-3%
1000	DTL	MID	BAK1081100	52100	State Health Insurance	226,800	294,840	68,040	30%
1000	DTL	MID	BAK1081100	52200	Fica & Medicare	118,800	128,156	9,356	8%
1000	DTL	MID	BAK1081100	52300	Teachers Retirement System	328,291	341,552	13,261	4%
1000	DTL	MID	BAK1081100	52500	Unemployment Compensation	3,200	3,750	550	17%
1000	DTL	MID	BAK1081100	52600	Workers' Compensation	6,400	15,000	8,600	134%
1000	DTL	MID	BAK1081100	52900	Other Employee Benefits	5,960	6,143	183	3%
1000	DTL	MID	BAK1081100	51900	Oth Management Personnel	70,903		(70,903)	-100%
1000	DTL	MID	BAK1081100	56100	Supplies	12,561		(12,561)	-100%
1000	DTL	MID	BAK8881100	56100	Supplies		9,998	9,998	N/A
1000	DTL	MID	BLK1031100	51100	Teachers	39,423		(39,423)	-100%
1000	DTL	MID	BLK1031100	52200	Fica & Medicare	3,016		(3,016)	-100%
1000	DTL	MID	BLK1031100	52300	Teachers Retirement System	8,335		(8,335)	-100%
1000	DTL	MID	BLK1031100	52500	Unemployment Compensation	100		(100)	-100%
1000	DTL	MID	BLK1031100	52600	Workers' Compensation	200		(200)	-100%
1000	DTL	MID	BLK1031100	52900	Other Employee Benefits	144		(144)	-100%
1000	DTL	MID	BLK1081100	51100	Teachers	1,460,898	1,407,519	(53,379)	-4%
1000	DTL	MID	BLK1081100	51180	Art,Music,Pe	311,235	359,145	47,910	15%
1000	DTL	MID	BLK1081100	51400	Aides And Paraprofessionals	38,095	19,122	(18,973)	-50%
1000	DTL	MID	BLK1081100	51730	Secondary Counselor	57,613	45,905	(11,708)	-20%
1000	DTL	MID	BLK1081100	52100	State Health Insurance	260,820	272,160	11,340	4%
1000	DTL	MID	BLK1081100	52200	Fica & Medicare	136,222	133,785	(2,437)	-2%
1000	DTL	MID	BLK1081100	52300	Teachers Retirement System	376,434	358,486	(17,948)	-5%
1000	DTL	MID	BLK1081100	52500	Unemployment Compensation	3,300	3,200	(100)	-3%
1000	DTL	MID	BLK1081100	52600	Workers' Compensation	6,600	12,800	6,200	94%
1000	DTL	MID	BLK1081100	52900	Other Employee Benefits	6,837	6,409	(428)	-6%
1000	DTL	MID	BLK1081100	56100	Supplies	14,995	11,979	(3,016)	-20%
1000	DTL	MID	DCM1081100	51100	Teachers	1,040,368	1,021,385	(18,983)	-2%
1000	DTL	MID	DCM1081100	51180	Art,Music,Pe	230,591	288,031	57,440	25%
1000	DTL	MID	DCM1081100	51400	Aides And Paraprofessionals	20,992	19,122	(1,870)	-9%
1000	DTL	MID	DCM1081100	51730	Secondary Counselor	73,255	59,060	(14,195)	-19%
1000	DTL	MID	DCM1081100	52100	State Health Insurance	215,460	238,140	22,680	11%
1000	DTL	MID	DCM1081100	52200	Fica & Medicare	104,439	100,773	(3,666)	-4%
1000	DTL	MID	DCM1081100	52300	Teachers Retirement System	282,846	266,216	(16,630)	-6%
1000	DTL	MID	DCM1081100	52500	Unemployment Compensation	2,600	2,599	(1)	0%
1000	DTL	MID	DCM1081100	52600	Workers' Compensation	5,200	10,396	5,196	100%
1000	DTL	MID	DCM1081100	52900	Other Employee Benefits	5,210	5,057	(153)	-3%
1000	DTL	MID	DCM1081100	56100	Supplies	11,758	9,497	(2,261)	-19%
1000	DTL	MID	DVS8881100	56100	Supplies		3,653	3,653	N/A
1000	DTL	MID	DVS8881100	56100	Supplies		1,920	1,920	N/A
1000	DTL	MID	DVS8881100	56100	Supplies		1,333	1,333	N/A
1000	DTL	MID	ECM1081100	51100	Teachers	1,196,515	905,525	(290,990)	-24%
1000	DTL	MID	ECM1081100	51180	Art,Music,Pe	236,920	293,834	56,914	24%
1000	DTL	MID	ECM1081100	51400	Aides And Paraprofessionals	19,487	19,358	(129)	-1%
1000	DTL	MID	ECM1081100	51730	Secondary Counselor	61,189	129,064	67,875	111%
1000	DTL	MID	ECM1081100	52100	State Health Insurance	215,460	181,440	(34,020)	-16%
1000	DTL	MID	ECM1081100	52200	Fica & Medicare	110,117	99,236	(10,881)	-10%
1000	DTL	MID	ECM1081100	52300	Teachers Retirement System	300,305	257,969	(42,336)	-14%
1000	DTL	MID	ECM1081100	52500	Unemployment Compensation	2,900	2,649	(251)	-9%
1000	DTL	MID	ECM1081100	52600	Workers' Compensation	5,800	10,596	4,796	83%
1000	DTL	MID	ECM1081100	52900	Other Employee Benefits	5,506	4,759	(747)	-14%
1000	DTL	MID	ECM1081100	56100	Supplies	12,639	10,346	(2,293)	-18%

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1000	DTL	MID	ECM9100100	56100	Supplies	3,000	3,800	800	27%
1000	DTL	MID	ECM9100100	56300	Purchased Food		300	300	N/A
1000	DTL	MID	ECM9100100	55800	Travel - Employees	2,000		(2,000)	-100%
1000	DTL	MID	EDY1081100	51100	Teachers	705,751	854,963	149,212	21%
1000	DTL	MID	EDY1081100	51180	Art,Music,Pe	193,476	267,863	74,387	38%
1000	DTL	MID	EDY1081100	51400	Aides And Paraprofessionals		19,122	19,122	N/A
1000	DTL	MID	EDY1081100	51730	Secondary Counselor	57,022	60,886	3,864	7%
1000	DTL	MID	EDY1081100	52100	State Health Insurance	170,100	170,100	-	0%
1000	DTL	MID	EDY1081100	52200	Fica & Medicare	76,627	88,863	12,236	16%
1000	DTL	MID	EDY1081100	52300	Teachers Retirement System	198,419	230,049	31,630	16%
1000	DTL	MID	EDY1081100	52500	Unemployment Compensation	2,200	2,699	499	23%
1000	DTL	MID	EDY1081100	52600	Workers' Compensation	4,400	10,796	6,396	145%
1000	DTL	MID	EDY1081100	52900	Other Employee Benefits	3,839	4,193	354	9%
1000	DTL	MID	EDY1081100	51910	Oth Administrative Personnel	59,407		(59,407)	-100%
1000	DTL	MID	EDY1081100	56100	Supplies	10,334		(10,334)	-100%
1000	DTL	MID	EDY8881100	56100	Supplies		8,320	8,320	N/A
1000	DTL	MID	FRT1081100	51100	Teachers	1,012,898	1,115,187	102,289	10%
1000	DTL	MID	FRT1081100	51180	Art,Music,Pe	240,880	209,125	(31,755)	-13%
1000	DTL	MID	FRT1081100	51400	Aides And Paraprofessionals	20,490	20,335	(155)	-1%
1000	DTL	MID	FRT1081100	51730	Secondary Counselor	73,255	140,812	67,557	92%
1000	DTL	MID	FRT1081100	52100	State Health Insurance	249,480	226,800	(22,680)	-9%
1000	DTL	MID	FRT1081100	52200	Fica & Medicare	105,707	109,246	3,539	3%
1000	DTL	MID	FRT1081100	52300	Teachers Retirement System	292,109	282,749	(9,360)	-3%
1000	DTL	MID	FRT1081100	52500	Unemployment Compensation	2,900	3,098	198	7%
1000	DTL	MID	FRT1081100	52600	Workers' Compensation	5,800	12,392	6,592	114%
1000	DTL	MID	FRT1081100	52900	Other Employee Benefits	5,354	5,239	(115)	-2%
1000	DTL	MID	FRT1081100	56100	Supplies	13,908	12,546	(1,362)	-10%
1000	DTL	MID	FRT1081100	51900	Oth Management Personnel	63,064		(63,064)	-100%
1000	DTL	MID	FRT9100100	56100	Supplies	4,000	4,000	-	0%
1000	DTL	MID	FRT9100100	51100	Teachers	54,427		(54,427)	-100%
1000	DTL	MID	FRT9100100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DTL	MID	FRT9100100	52200	Fica & Medicare	4,164		(4,164)	-100%
1000	DTL	MID	FRT9100100	52300	Teachers Retirement System	11,506		(11,506)	-100%
1000	DTL	MID	FRT9100100	52500	Unemployment Compensation	100		(100)	-100%
1000	DTL	MID	FRT9100100	52600	Workers' Compensation	200		(200)	-100%
1000	DTL	MID	FRT9100100	52900	Other Employee Benefits	201		(201)	-100%
1000	DTL	MID	FRT9100100	55800	Travel - Employees	4,000		(4,000)	-100%
1000	DTL	MID	KEN8881100	56100	Supplies		14,392	14,392	N/A
1000	DTL	MID	MDL1081100	51100	Teachers	648,210	992,957	344,747	53%
1000	DTL	MID	MDL1081100	51180	Art,Music,Pe	259,357	369,281	109,924	42%
1000	DTL	MID	MDL1081100	51400	Aides And Paraprofessionals		19,122	19,122	N/A
1000	DTL	MID	MDL1081100	51730	Secondary Counselor	49,336	52,363	3,027	6%
1000	DTL	MID	MDL1081100	52100	State Health Insurance	158,760	204,120	45,360	29%
1000	DTL	MID	MDL1081100	52200	Fica & Medicare	82,312	105,417	23,105	28%
1000	DTL	MID	MDL1081100	52300	Teachers Retirement System	227,459	280,580	53,121	23%
1000	DTL	MID	MDL1081100	52500	Unemployment Compensation	1,900	2,600	700	37%
1000	DTL	MID	MDL1081100	52600	Workers' Compensation	3,800	10,400	6,600	174%
1000	DTL	MID	MDL1081100	52900	Other Employee Benefits	4,126	5,011	885	21%
1000	DTL	MID	MDL1081100	56100	Supplies	9,065	8,712	(353)	-4%
1000	DTL	MID	MDL1081100	51650	Librarian/Media Specialist	63,064		(63,064)	-100%
1000	DTL	MID	MDL1081100	51900	Oth Management Personnel	55,997		(55,997)	-100%
1000	DTL	MID	MID1081100	51101	Academic Supplement	88,897	60,000	(28,897)	-33%
1000	DTL	MID	MID1081100	51103	Athletic Supplement	255,136	315,000	59,864	23%
1000	DTL	MID	MID1081100	51130	Substitute for Certified	722,645	550,000	(172,645)	-24%
1000	DTL	MID	MID1081100	52200	Fica & Medicare		70,763	70,763	N/A
1000	DTL	MID	MID1081100	52300	Teachers Retirement System		71,475	71,475	N/A
1000	DTL	MID	MID1081100	53000	Purch Professional & Technical	6,000	6,000	-	0%
1000	DTL	MID	MID1081100	53100	Contracted Service - Admin	70,000	70,000	-	0%
1000	DTL	MID	MID1081100	55800	Travel - Employees	7,000	5,000	(2,000)	-29%
1000	DTL	MID	MID1081100	56100	Supplies	68,250	55,000	(13,250)	-19%
1000	DTL	MID	MID1081100	56410	Textbooks	950,000	70,000	(880,000)	-93%
1000	DTL	MID	MID1081100	56420	Books And Periodicals	2,000	1,000	(1,000)	-50%
1000	DTL	MID	MID1081100	58100	Dues And Fees	50	600	550	1100%
1000	DTL	MID	MID1081100	51100	Teachers	2,419,198		(2,419,198)	-100%
1000	DTL	MID	MID1081100	55950	Other Purchased Services	(706,188)		706,188	-100%
1000	DTL	MID	MID1081100	56120	Computer Software	381,390		(381,390)	-100%

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1000	DTL	MID	MID1100100	51100	Teachers	237,664	150,052	(87,612)	-37%
1000	DTL	MID	MID1100100	52200	Fica & Medicare		11,479	11,479	N/A
1000	DTL	MID	MID1100100	52300	Teachers Retirement System		28,600	28,600	N/A
1000	DTL	MID	RCH1081100	51100	Teachers	1,729,914	1,587,604	(142,310)	-8%
1000	DTL	MID	RCH1081100	51180	Art,Music,Pe	361,813	531,371	169,558	47%
1000	DTL	MID	RCH1081100	51400	Aides And Paraprofessionals	19,730	19,595	(135)	-1%
1000	DTL	MID	RCH1081100	51730	Secondary Counselor	122,171	131,827	9,656	8%
1000	DTL	MID	RCH1081100	52100	State Health Insurance	362,880	374,220	11,340	3%
1000	DTL	MID	RCH1081100	52200	Fica & Medicare	170,873	165,505	(5,368)	-3%
1000	DTL	MID	RCH1081100	52300	Teachers Retirement System	472,189	444,313	(27,876)	-6%
1000	DTL	MID	RCH1081100	52500	Unemployment Compensation	4,200	4,150	(50)	-1%
1000	DTL	MID	RCH1081100	52600	Workers' Compensation	8,400	16,600	8,200	98%
1000	DTL	MID	RCH1081100	52900	Other Employee Benefits	8,409	8,096	(313)	-4%
1000	DTL	MID	RCH1081100	56100	Supplies	18,206	15,464	(2,742)	-15%
1000	DTL	MID	RCH9100100	51100	Teachers	73,255	74,248	993	1%
1000	DTL	MID	RCH9100100	52200	Fica & Medicare	5,605	5,680	75	1%
1000	DTL	MID	RCH9100100	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
1000	DTL	MID	RCH9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	MID	RCH9100100	52600	Workers' Compensation	200	400	200	100%
1000	DTL	MID	RCH9100100	52900	Other Employee Benefits	271	271	-	0%
1000	DTL	MID	RCH9100100	55800	Travel - Employees	6,500	500	(6,000)	-92%
1000	DTL	MID	RCH9100100	56100	Supplies	5,500	1,000	(4,500)	-82%
1000	DTL	MID	RCH9100100	58100	Dues And Fees	10,200	15,000	4,800	47%
1000	DTL	MID	RMA1081100	51100	Teachers	438,677	246,031	(192,646)	-44%
1000	DTL	MID	RMA1081100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	MID	RMA1081100	52200	Fica & Medicare	18,355	17,714	(641)	-3%
1000	DTL	MID	RMA1081100	52300	Teachers Retirement System	50,721	48,151	(2,570)	-5%
1000	DTL	MID	RMA1081100	52500	Unemployment Compensation	400	400	-	0%
1000	DTL	MID	RMA1081100	52600	Workers' Compensation	800	1,600	800	100%
1000	DTL	MID	RMA1081100	52900	Other Employee Benefits	948	873	(75)	-8%
1000	DTL	MID	RMA1081100	56100	Supplies	5,335	4,400	(935)	-18%
1000	DTL	MID	RMA1081100	51180	Art,Music,Pe	246,635		(246,635)	-100%
1000	DTL	MID	RTH1081100	51100	Teachers	1,067,621	1,066,687	(934)	0%
1000	DTL	MID	RTH1081100	51180	Art,Music,Pe	223,725	281,559	57,834	26%
1000	DTL	MID	RTH1081100	51400	Aides And Paraprofessionals		19,122	19,122	N/A
1000	DTL	MID	RTH1081100	51730	Secondary Counselor	146,626	151,286	4,660	3%
1000	DTL	MID	RTH1081100	52100	State Health Insurance	249,480	272,160	22,680	9%
1000	DTL	MID	RTH1081100	52200	Fica & Medicare	110,005	110,503	498	0%
1000	DTL	MID	RTH1081100	52300	Teachers Retirement System	303,988	294,562	(9,426)	-3%
1000	DTL	MID	RTH1081100	52500	Unemployment Compensation	2,800	2,949	149	5%
1000	DTL	MID	RTH1081100	52600	Workers' Compensation	5,600	11,796	6,196	111%
1000	DTL	MID	RTH1081100	52900	Other Employee Benefits	5,475	5,450	(25)	0%
1000	DTL	MID	RTH1081100	56100	Supplies	11,965	10,847	(1,118)	-9%
1000	DTL	MID	RTH1083100	51100	Teachers	46,227		(46,227)	-100%
1000	DTL	MID	RTH1083100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DTL	MID	RTH1083100	52200	Fica & Medicare	3,537		(3,537)	-100%
1000	DTL	MID	RTH1083100	52300	Teachers Retirement System	9,773		(9,773)	-100%
1000	DTL	MID	RTH1083100	52500	Unemployment Compensation	100		(100)	-100%
1000	DTL	MID	RTH1083100	52600	Workers' Compensation	200		(200)	-100%
1000	DTL	MID	RTH1083100	52900	Other Employee Benefits	170		(170)	-100%
1000	DTL	MID	VET1081100	51100	Teachers	1,274,369	1,190,889	(83,480)	-7%
1000	DTL	MID	VET1081100	51180	Art,Music,Pe	372,908	388,424	15,516	4%
1000	DTL	MID	VET1081100	51400	Aides And Paraprofessionals	20,004	20,098	94	0%
1000	DTL	MID	VET1081100	51730	Secondary Counselor	57,022	60,886	3,864	7%
1000	DTL	MID	VET1081100	52100	State Health Insurance	272,160	238,140	(34,020)	-13%
1000	DTL	MID	VET1081100	52200	Fica & Medicare	132,230	121,453	(10,777)	-8%
1000	DTL	MID	VET1081100	52300	Teachers Retirement System	365,404	319,588	(45,816)	-13%
1000	DTL	MID	VET1081100	52500	Unemployment Compensation	3,000	2,899	(101)	-3%
1000	DTL	MID	VET1081100	52600	Workers' Compensation	6,000	11,596	5,596	93%
1000	DTL	MID	VET1081100	52900	Other Employee Benefits	6,683	5,758	(925)	-14%
1000	DTL	MID	VET1081100	56100	Supplies	14,037	11,544	(2,493)	-18%
1000	DTL	MID	VET1081100	51910	Oth Administrative Personnel	59,407		(59,407)	-100%
2210	DTL	MID	MID1030220	55950	Other Purchased Services	5,800	2,000	(3,800)	-66%
2210	DTL	MID	MID1030220	58100	Dues And Fees	12,725	20,875	8,150	64%
2220	DTL	MID	ACM1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	MID	ACM1310200	52100	State Health Insurance	11,340	11,340	-	0%

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2220	DTL	MID	ACM1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	MID	ACM1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	MID	ACM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ACM1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	ACM1310200	52900	Other Employee Benefits	271	252	(19)	-7%
2220	DTL	MID	ACM1310200	56100	Supplies	7,550	5,516	(2,034)	-27%
2220	DTL	MID	ARN1310200	51650	Librarian/Media Specialist	63,064	66,447	3,383	5%
2220	DTL	MID	ARN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	ARN1310200	52200	Fica & Medicare	4,825	4,784	(41)	-1%
2220	DTL	MID	ARN1310200	52300	Teachers Retirement System	13,332	12,996	(336)	-3%
2220	DTL	MID	ARN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ARN1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	ARN1310200	52900	Other Employee Benefits	250	235	(15)	-6%
2220	DTL	MID	ARN1310200	56100	Supplies	6,725	5,894	(831)	-12%
2220	DTL	MID	BAK1310200	51650	Librarian/Media Specialist	61,330	62,637	1,307	2%
2220	DTL	MID	BAK1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	BAK1310200	52200	Fica & Medicare	4,692	4,510	(182)	-4%
2220	DTL	MID	BAK1310200	52300	Teachers Retirement System	12,966	12,261	(705)	-5%
2220	DTL	MID	BAK1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	BAK1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	BAK1310200	52900	Other Employee Benefits	243	228	(15)	-6%
2220	DTL	MID	BAK1310200	56100	Supplies	6,462		(6,462)	-100%
2220	DTL	MID	BAK8881200	56100	Supplies		5,535	5,535	N/A
2220	DTL	MID	BLK1310200	51650	Librarian/Media Specialist	65,186	66,392	1,206	2%
2220	DTL	MID	BLK1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	BLK1310200	52200	Fica & Medicare	4,987	4,780	(207)	-4%
2220	DTL	MID	BLK1310200	52300	Teachers Retirement System	13,781	12,996	(785)	-6%
2220	DTL	MID	BLK1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	BLK1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	BLK1310200	52900	Other Employee Benefits	240	242	2	1%
2220	DTL	MID	BLK1310200	56100	Supplies	7,252	6,564	(688)	-9%
2220	DTL	MID	DCM1310200	51650	Librarian/Media Specialist	63,064	66,447	3,383	5%
2220	DTL	MID	DCM1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	DCM1310200	52200	Fica & Medicare	4,825	4,784	(41)	-1%
2220	DTL	MID	DCM1310200	52300	Teachers Retirement System	13,332	12,996	(336)	-3%
2220	DTL	MID	DCM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	DCM1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	DCM1310200	52900	Other Employee Benefits	233	218	(15)	-6%
2220	DTL	MID	DCM1310200	56100	Supplies	6,244	5,224	(1,020)	-16%
2220	DTL	MID	DVS8881200	56100	Supplies		3,167	3,167	N/A
2220	DTL	MID	ECM1310200	51650	Librarian/Media Specialist	55,997	59,060	3,063	5%
2220	DTL	MID	ECM1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	ECM1310200	52200	Fica & Medicare	4,284	4,252	(32)	-1%
2220	DTL	MID	ECM1310200	52300	Teachers Retirement System	11,838	11,553	(285)	-2%
2220	DTL	MID	ECM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ECM1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	ECM1310200	52900	Other Employee Benefits	207	209	2	1%
2220	DTL	MID	ECM1310200	56100	Supplies	6,324	5,390	(934)	-15%
2220	DTL	MID	EDY1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	MID	EDY1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	EDY1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	MID	EDY1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	MID	EDY1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	EDY1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	EDY1310200	52900	Other Employee Benefits	271	271	-	0%
2220	DTL	MID	EDY1310200	56100	Supplies	5,155		(5,155)	-100%
2220	DTL	MID	EDY8881200	56100	Supplies		4,360	4,360	N/A
2220	DTL	MID	FRT1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	MID	FRT1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	FRT1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	MID	FRT1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	MID	FRT1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	FRT1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	FRT1310200	52900	Other Employee Benefits	290	252	(38)	-13%
2220	DTL	MID	FRT1310200	56100	Supplies	6,977	6,458	(519)	-7%
2220	DTL	MID	KEN8881200	56100	Supplies		7,471	7,471	N/A

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2220	DTL	MID	MDL1310200	51650	Librarian/Media Specialist		64,325	64,325	N/A
2220	DTL	MID	MDL1310200	52100	State Health Insurance		11,340	11,340	N/A
2220	DTL	MID	MDL1310200	52200	Fica & Medicare		4,631	4,631	N/A
2220	DTL	MID	MDL1310200	52300	Teachers Retirement System		12,592	12,592	N/A
2220	DTL	MID	MDL1310200	52500	Unemployment Compensation		100	100	N/A
2220	DTL	MID	MDL1310200	52600	Workers' Compensation		400	400	N/A
2220	DTL	MID	MDL1310200	52900	Other Employee Benefits		235	235	N/A
2220	DTL	MID	MDL1310200	56100	Supplies	4,743	4,788	45	1%
2220	DTL	MID	RCH1310200	51650	Librarian/Media Specialist	70,903	74,310	3,407	5%
2220	DTL	MID	RCH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	RCH1310200	52200	Fica & Medicare	5,425	5,350	(75)	-1%
2220	DTL	MID	RCH1310200	52300	Teachers Retirement System	14,989	14,534	(455)	-3%
2220	DTL	MID	RCH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	RCH1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	RCH1310200	52900	Other Employee Benefits	263	245	(18)	-7%
2220	DTL	MID	RCH1310200	56100	Supplies	8,971	8,089	(882)	-10%
2220	DTL	MID	RTH1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	MID	RTH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	RTH1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	MID	RTH1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	MID	RTH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	RTH1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	RTH1310200	52900	Other Employee Benefits	271	252	(19)	-7%
2220	DTL	MID	RTH1310200	56100	Supplies	6,152	5,623	(529)	-9%
2220	DTL	MID	VET1310200	51650	Librarian/Media Specialist	66,801	67,964	1,163	2%
2220	DTL	MID	VET1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	VET1310200	52200	Fica & Medicare	5,111	4,893	(218)	-4%
2220	DTL	MID	VET1310200	52300	Teachers Retirement System	14,122	13,304	(818)	-6%
2220	DTL	MID	VET1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	VET1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	MID	VET1310200	52900	Other Employee Benefits	248	231	(17)	-7%
2220	DTL	MID	VET1310200	56100	Supplies	7,011	6,176	(835)	-12%
2400	DTL	MID	ACM9100240	51300	Principal	105,199	101,759	(3,440)	-3%
2400	DTL	MID	ACM9100240	51310	Assistant Principal	76,219	77,188	969	1%
2400	DTL	MID	ACM9100240	51420	Salary Of Clerical Staff	65,501	64,146	(1,355)	-2%
2400	DTL	MID	ACM9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	MID	ACM9100240	52200	Fica & Medicare	18,890	18,043	(847)	-4%
2400	DTL	MID	ACM9100240	52300	Teachers Retirement System	52,199	47,677	(4,522)	-9%
2400	DTL	MID	ACM9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	ACM9100240	52600	Workers' Compensation	1,000	2,000	1,000	100%
2400	DTL	MID	ACM9100240	52900	Other Employee Benefits	920	902	(18)	-2%
2400	DTL	MID	ACM9100240	56100	Supplies	3,505	2,562	(943)	-27%
2400	DTL	MID	ARN9100240	51300	Principal	101,816	101,759	(57)	0%
2400	DTL	MID	ARN9100240	51310	Assistant Principal	75,465	70,128	(5,337)	-7%
2400	DTL	MID	ARN9100240	51420	Salary Of Clerical Staff	65,517	62,922	(2,595)	-4%
2400	DTL	MID	ARN9100240	52100	State Health Insurance	34,020	45,360	11,340	33%
2400	DTL	MID	ARN9100240	52200	Fica & Medicare	18,575	16,988	(1,587)	-9%
2400	DTL	MID	ARN9100240	52300	Teachers Retirement System	51,328	46,046	(5,282)	-10%
2400	DTL	MID	ARN9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	ARN9100240	52600	Workers' Compensation	1,000	2,000	1,000	100%
2400	DTL	MID	ARN9100240	52900	Other Employee Benefits	874	924	50	6%
2400	DTL	MID	ARN9100240	56100	Supplies	3,122	2,738	(384)	-12%
2400	DTL	MID	BAK9100240	51300	Principal	105,199	105,043	(156)	0%
2400	DTL	MID	BAK9100240	51310	Assistant Principal	70,922	74,225	3,303	5%
2400	DTL	MID	BAK9100240	51420	Salary Of Clerical Staff	68,362	65,570	(2,792)	-4%
2400	DTL	MID	BAK9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	MID	BAK9100240	52200	Fica & Medicare	18,703	18,222	(481)	-3%
2400	DTL	MID	BAK9100240	52300	Teachers Retirement System	47,602	44,257	(3,345)	-7%
2400	DTL	MID	BAK9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	BAK9100240	52600	Workers' Compensation	1,000	2,000	1,000	100%
2400	DTL	MID	BAK9100240	52900	Other Employee Benefits	930	956	26	3%
2400	DTL	MID	BAK9100240	56100	Supplies	3,000	2,571	(429)	-14%
2400	DTL	MID	BLK9100240	51300	Principal	105,199	105,043	(156)	0%
2400	DTL	MID	BLK9100240	51310	Assistant Principal	75,465	78,598	3,133	4%
2400	DTL	MID	BLK9100240	51420	Salary Of Clerical Staff	16,976	63,475	46,499	274%
2400	DTL	MID	BLK9100240	52100	State Health Insurance	34,020	34,020	-	0%

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2400	DTL	MID	BLK9100240	52200	Fica & Medicare	15,120	17,957	2,837	19%
2400	DTL	MID	BLK9100240	52300	Teachers Retirement System	41,781	48,455	6,674	16%
2400	DTL	MID	BLK9100240	52500	Unemployment Compensation	300	500	200	67%
2400	DTL	MID	BLK9100240	52600	Workers' Compensation	600	2,000	1,400	233%
2400	DTL	MID	BLK9100240	52900	Other Employee Benefits	799	930	131	16%
2400	DTL	MID	BLK9100240	56100	Supplies	3,367	3,049	(318)	-9%
2400	DTL	MID	DCM9100240	51300	Principal	105,199	105,043	(156)	0%
2400	DTL	MID	DCM9100240	51310	Assistant Principal	85,815	85,329	(486)	-1%
2400	DTL	MID	DCM9100240	51420	Salary Of Clerical Staff	64,365	63,475	(890)	-1%
2400	DTL	MID	DCM9100240	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2400	DTL	MID	DCM9100240	52200	Fica & Medicare	24,218	19,035	(5,183)	-21%
2400	DTL	MID	DCM9100240	52300	Teachers Retirement System	66,923	49,857	(17,066)	-26%
2400	DTL	MID	DCM9100240	52500	Unemployment Compensation	600	500	(100)	-17%
2400	DTL	MID	DCM9100240	52600	Workers' Compensation	1,200	2,000	800	67%
2400	DTL	MID	DCM9100240	52900	Other Employee Benefits	1,252	890	(362)	-29%
2400	DTL	MID	DCM9100240	56100	Supplies	2,899	2,427	(472)	-16%
2400	DTL	MID	DCM9100240	51900	Oth Management Personnel	61,189		(61,189)	-100%
2400	DTL	MID	ECM9100240	51300	Principal	101,816	105,142	3,326	3%
2400	DTL	MID	ECM9100240	51310	Assistant Principal	80,186	86,599	6,413	8%
2400	DTL	MID	ECM9100240	51420	Salary Of Clerical Staff	65,037	63,140	(1,897)	-3%
2400	DTL	MID	ECM9100240	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
2400	DTL	MID	ECM9100240	52200	Fica & Medicare	23,670	18,433	(5,237)	-22%
2400	DTL	MID	ECM9100240	52300	Teachers Retirement System	69,343	49,953	(19,390)	-28%
2400	DTL	MID	ECM9100240	52500	Unemployment Compensation	600	500	(100)	-17%
2400	DTL	MID	ECM9100240	52600	Workers' Compensation	1,200	2,000	800	67%
2400	DTL	MID	ECM9100240	52900	Other Employee Benefits	1,190	983	(207)	-17%
2400	DTL	MID	ECM9100240	56100	Supplies	2,936	2,504	(432)	-15%
2400	DTL	MID	ECM9100240	51900	Oth Management Personnel	80,975		(80,975)	-100%
2400	DTL	MID	EDY9100240	51300	Principal	105,199	105,043	(156)	0%
2400	DTL	MID	EDY9100240	51310	Assistant Principal	88,635	89,285	650	1%
2400	DTL	MID	EDY9100240	51420	Salary Of Clerical Staff	66,253	64,086	(2,167)	-3%
2400	DTL	MID	EDY9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	MID	EDY9100240	52200	Fica & Medicare	19,897	19,008	(889)	-4%
2400	DTL	MID	EDY9100240	52300	Teachers Retirement System	54,983	50,676	(4,307)	-8%
2400	DTL	MID	EDY9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	EDY9100240	52600	Workers' Compensation	1,000	2,000	1,000	100%
2400	DTL	MID	EDY9100240	52900	Other Employee Benefits	934	973	39	4%
2400	DTL	MID	EDY9100240	56100	Supplies	2,393	2,025	(368)	-15%
2400	DTL	MID	FRT9100240	51300	Principal	105,199	105,043	(156)	0%
2400	DTL	MID	FRT9100240	51310	Assistant Principal	69,032	70,185	1,153	2%
2400	DTL	MID	FRT9100240	51420	Salary Of Clerical Staff	71,076	69,872	(1,204)	-2%
2400	DTL	MID	FRT9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	MID	FRT9100240	52200	Fica & Medicare	18,766	18,202	(564)	-3%
2400	DTL	MID	FRT9100240	52300	Teachers Retirement System	51,858	48,076	(3,782)	-7%
2400	DTL	MID	FRT9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	FRT9100240	52600	Workers' Compensation	1,000	2,000	1,000	100%
2400	DTL	MID	FRT9100240	52900	Other Employee Benefits	986	815	(171)	-17%
2400	DTL	MID	FRT9100240	56100	Supplies	3,239	3,000	(239)	-7%
2400	DTL	MID	MDL9100240	51300	Principal	116,278	101,841	(14,437)	-12%
2400	DTL	MID	MDL9100240	51310	Assistant Principal	79,966	68,232	(11,734)	-15%
2400	DTL	MID	MDL9100240	51420	Salary Of Clerical Staff	68,887	68,411	(476)	-1%
2400	DTL	MID	MDL9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	MID	MDL9100240	52200	Fica & Medicare	20,283	17,394	(2,889)	-14%
2400	DTL	MID	MDL9100240	52300	Teachers Retirement System	56,049	46,753	(9,296)	-17%
2400	DTL	MID	MDL9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	MDL9100240	52600	Workers' Compensation	1,000	2,000	1,000	100%
2400	DTL	MID	MDL9100240	52900	Other Employee Benefits	862	753	(109)	-13%
2400	DTL	MID	MDL9100240	56100	Supplies	2,202	2,224	22	1%
2400	DTL	MID	MID9100240	55800	Travel - Employees	2,000	2,000	-	0%
2400	DTL	MID	RCH9100240	51300	Principal	105,199	105,043	(156)	0%
2400	DTL	MID	RCH9100240	51310	Assistant Principal	70,922	74,225	3,303	5%
2400	DTL	MID	RCH9100240	51420	Salary Of Clerical Staff	66,445	65,776	(669)	-1%
2400	DTL	MID	RCH9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	MID	RCH9100240	52200	Fica & Medicare	18,557	18,149	(408)	-2%
2400	DTL	MID	RCH9100240	52300	Teachers Retirement System	51,279	48,051	(3,228)	-6%
2400	DTL	MID	RCH9100240	52500	Unemployment Compensation	500	500	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	MID	RCH9100240	52600	Workers' Compensation	1,000	2,000	1,000	100%
2400	DTL	MID	RCH9100240	52900	Other Employee Benefits	832	847	15	2%
2400	DTL	MID	RCH9100240	56100	Supplies	4,162	3,757	(405)	-10%
2400	DTL	MID	RTH9100240	51300	Principal	105,199	105,043	(156)	0%
2400	DTL	MID	RTH9100240	51310	Assistant Principal	80,186	64,416	(15,770)	-20%
2400	DTL	MID	RTH9100240	51420	Salary Of Clerical Staff	48,820	66,973	18,153	37%
2400	DTL	MID	RTH9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	MID	RTH9100240	52200	Fica & Medicare	17,917	17,786	(131)	-1%
2400	DTL	MID	RTH9100240	52300	Teachers Retirement System	49,511	46,369	(3,142)	-6%
2400	DTL	MID	RTH9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	RTH9100240	52600	Workers' Compensation	800	2,000	1,200	150%
2400	DTL	MID	RTH9100240	52900	Other Employee Benefits	788	773	(15)	-2%
2400	DTL	MID	RTH9100240	56100	Supplies	2,856	2,612	(244)	-9%
2400	DTL	MID	VET9100240	51300	Principal		93,803	93,803	N/A
2400	DTL	MID	VET9100240	51310	Assistant Principal	78,442	81,774	3,332	4%
2400	DTL	MID	VET9100240	51420	Salary Of Clerical Staff	68,276	67,471	(805)	-1%
2400	DTL	MID	VET9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	MID	VET9100240	52200	Fica & Medicare	11,224	17,953	6,729	60%
2400	DTL	MID	VET9100240	52300	Teachers Retirement System	31,017	47,670	16,653	54%
2400	DTL	MID	VET9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	VET9100240	52600	Workers' Compensation	800	2,000	1,200	150%
2400	DTL	MID	VET9100240	52900	Other Employee Benefits	544	758	214	39%
2400	DTL	MID	VET9100240	56100	Supplies	3,255	2,869	(386)	-12%
2700	DTL	MID	MID1320270	55950	Other Purchased Services	50,000		(50,000)	-100%
2210	DTL	PRF	EXE1210220	55800	Travel - Employees	5,000	2,500	(2,500)	-50%
2210	DTL	PRF	EXE1210220	55850	Travel - School Board Members	20,000	2,000	(18,000)	-90%
2210	DTL	PRF	EXE1210220	55950	Other Purchased Services	1,500	1,500	-	0%
2210	DTL	PRF	EXE1210220	58100	Dues And Fees	6,000	4,000	(2,000)	-33%
2210	DTL	PRF	PRF1210220	53000	Purch Professional & Technical	12,700	5,000	(7,700)	-61%
2210	DTL	PRF	PRF1210220	53210	Contracted Service - Teachers	50,000	12,000	(38,000)	-76%
2210	DTL	PRF	PRF1210220	55320	Communication Web based Subscr	1,100	1,500	400	36%
2210	DTL	PRF	PRF1210220	55800	Travel - Employees	95,000	40,000	(55,000)	-58%
2210	DTL	PRF	PRF1210220	55950	Other Purchased Services		500	500	N/A
2210	DTL	PRF	PRF1210220	56100	Supplies	14,500	4,000	(10,500)	-72%
2210	DTL	PRF	PRF1210220	56110	Supplies-Technology		300	300	N/A
2210	DTL	PRF	PRF1210220	56150	Expendable Equipment		100	100	N/A
2210	DTL	PRF	PRF1210220	56420	Books And Periodicals	13,000	4,000	(9,000)	-69%
2210	DTL	PRF	PRF1210220	58100	Dues And Fees	60,000	32,000	(28,000)	-47%
2210	DTL	PRF	PRF9100220	51420	Salary Of Clerical Staff	41,476	29,638	(11,838)	-29%
2210	DTL	PRF	PRF9100220	52100	State Health Insurance	4,536	11,340	6,804	150%
2210	DTL	PRF	PRF9100220	52200	Fica & Medicare	3,173	2,134	(1,039)	-33%
2210	DTL	PRF	PRF9100220	52300	Teachers Retirement System	8,768	5,819	(2,949)	-34%
2210	DTL	PRF	PRF9100220	52500	Unemployment Compensation	140	100	(40)	-29%
2210	DTL	PRF	PRF9100220	52600	Workers' Compensation	280	400	120	43%
2210	DTL	PRF	PRF9100220	52900	Other Employee Benefits	221	108	(113)	-51%
2210	DTL	PRF	PRF9100220	55800	Travel - Employees	2,000		(2,000)	-100%
2213	DTL	PRF	PRF1210130	51130	Substitute for Certified		15,000	15,000	N/A
2213	DTL	PRF	PRF1210130	52200	Fica & Medicare		1,148	1,148	N/A
2800	DTL	RAE	RAE9100280	51900	Oth Management Personnel	316,678	310,675	(6,003)	-2%
2800	DTL	RAE	RAE9100280	52100	State Health Insurance	22,680	34,020	11,340	50%
2800	DTL	RAE	RAE9100280	52200	Fica & Medicare	24,226	22,864	(1,362)	-6%
2800	DTL	RAE	RAE9100280	52300	Teachers Retirement System	51,561	47,123	(4,438)	-9%
2800	DTL	RAE	RAE9100280	52500	Unemployment Compensation	500	449	(51)	-10%
2800	DTL	RAE	RAE9100280	52600	Workers' Compensation	1,000	1,796	796	80%
2800	DTL	RAE	RAE9100280	52900	Other Employee Benefits	1,303	1,283	(20)	-2%
2800	DTL	RAE	RAE9100280	53000	Purch Professional & Technical	3,550	25,000	21,450	604%
2800	DTL	RAE	RAE9100280	55800	Travel - Employees	1,500	1,500	-	0%
2800	DTL	RAE	RAE9100280	55950	Other Purchased Services	584,000	38,500	(545,500)	-93%
2800	DTL	RAE	RAE9100280	56100	Supplies	33,500	23,500	(10,000)	-30%
2800	DTL	RAE	RAE9100280	56120	Computer Software	81,950	55,000	(26,950)	-33%
2800	DTL	RAE	RAE9100280	58100	Dues And Fees	500	500	-	0%
1000	DTL	SEC	COH1041100	51100	Teachers	2,423,952	2,485,109	61,157	3%
1000	DTL	SEC	COH1041100	51180	Art,Music,Pe	938,138	974,551	36,413	4%
1000	DTL	SEC	COH1041100	51400	Aides And Paraprofessionals	42,122	36,757	(5,365)	-13%
1000	DTL	SEC	COH1041100	51730	Secondary Counselor	182,085	187,204	5,119	3%
1000	DTL	SEC	COH1041100	52100	State Health Insurance	567,000	578,340	11,340	2%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	COH1041100	52200	Fica & Medicare	274,352	269,002	(5,350)	-2%
1000	DTL	SEC	COH1041100	52300	Teachers Retirement System	753,706	720,906	(32,800)	-4%
1000	DTL	SEC	COH1041100	52500	Unemployment Compensation	6,400	6,450	50	1%
1000	DTL	SEC	COH1041100	52600	Workers' Compensation	12,800	25,800	13,000	102%
1000	DTL	SEC	COH1041100	52900	Other Employee Benefits	13,608	12,790	(818)	-6%
1000	DTL	SEC	COH1041100	56100	Supplies	44,981	30,156	(14,825)	-33%
1000	DTL	SEC	COH9100100	51100	Teachers		48,018	48,018	N/A
1000	DTL	SEC	COH9100100	52200	Fica & Medicare		3,673	3,673	N/A
1000	DTL	SEC	COH9100100	52300	Teachers Retirement System		9,400	9,400	N/A
1000	DTL	SEC	COH9100100	52500	Unemployment Compensation		100	100	N/A
1000	DTL	SEC	COH9100100	52600	Workers' Compensation		400	400	N/A
1000	DTL	SEC	COH9100100	52900	Other Employee Benefits		631	631	N/A
1000	DTL	SEC	COH9100100	55320	Communication Web based Subscr	950	1,000	50	5%
1000	DTL	SEC	COH9100100	55800	Travel - Employees	2,000	500	(1,500)	-75%
1000	DTL	SEC	COH9100100	56100	Supplies	10,000	15,000	5,000	50%
1000	DTL	SEC	COH9100100	56110	Supplies-Technology	5,550	350	(5,200)	-94%
1000	DTL	SEC	COH9100100	56150	Expendable Equipment	1,500	1,100	(400)	-27%
1000	DTL	SEC	COH9100100	56160	Expendable Computer Equipment		500	500	N/A
1000	DTL	SEC	COH9100100	56420	Books And Periodicals		1,300	1,300	N/A
1000	DTL	SEC	COH9100100	58100	Dues And Fees	1,000	3,000	2,000	200%
1000	DTL	SEC	COH9100100	51130	Substitute for Certified	2,000		(2,000)	-100%
1000	DTL	SEC	COH9100100	55950	Other Purchased Services	2,000		(2,000)	-100%
1000	DTL	SEC	CVH1041100	51100	Teachers	1,569,945	1,477,464	(92,481)	-6%
1000	DTL	SEC	CVH1041100	51180	Art,Music,Pe	684,940	513,621	(171,319)	-25%
1000	DTL	SEC	CVH1041100	51400	Aides And Paraprofessionals	37,983	37,482	(501)	-1%
1000	DTL	SEC	CVH1041100	51730	Secondary Counselor	137,084	212,713	75,629	55%
1000	DTL	SEC	CVH1041100	52100	State Health Insurance	396,900	351,540	(45,360)	-11%
1000	DTL	SEC	CVH1041100	52200	Fica & Medicare	180,635	163,979	(16,656)	-9%
1000	DTL	SEC	CVH1041100	52300	Teachers Retirement System	502,966	438,628	(64,338)	-13%
1000	DTL	SEC	CVH1041100	52500	Unemployment Compensation	4,700	4,150	(550)	-12%
1000	DTL	SEC	CVH1041100	52600	Workers' Compensation	9,400	16,600	7,200	77%
1000	DTL	SEC	CVH1041100	52900	Other Employee Benefits	9,087	7,850	(1,237)	-14%
1000	DTL	SEC	CVH1041100	56100	Supplies	23,273	16,380	(6,893)	-30%
1000	DTL	SEC	CVH1043100	51100	Teachers	45,319		(45,319)	-100%
1000	DTL	SEC	CVH1043100	52200	Fica & Medicare	3,467		(3,467)	-100%
1000	DTL	SEC	CVH1043100	52300	Teachers Retirement System	9,581		(9,581)	-100%
1000	DTL	SEC	CVH1043100	52500	Unemployment Compensation	100		(100)	-100%
1000	DTL	SEC	CVH1043100	52600	Workers' Compensation	200		(200)	-100%
1000	DTL	SEC	CVH1043100	52900	Other Employee Benefits	167		(167)	-100%
1000	DTL	SEC	CVH9100100	55950	Other Purchased Services	250	250	-	0%
1000	DTL	SEC	CVH9100100	56100	Supplies	7,700	6,000	(1,700)	-22%
1000	DTL	SEC	CVH9100100	56110	Supplies-Technology		450	450	N/A
1000	DTL	SEC	CVH9100100	55800	Travel - Employees	750		(750)	-100%
1000	DTL	SEC	CVH9100100	58100	Dues And Fees	300		(300)	-100%
1000	DTL	SEC	ECA1041100	51100	Teachers	349,674		(349,674)	-100%
1000	DTL	SEC	ECA1041100	51180	Art,Music,Pe	88,308		(88,308)	-100%
1000	DTL	SEC	ECA1041100	52100	State Health Insurance	45,360		(45,360)	-100%
1000	DTL	SEC	ECA1041100	52200	Fica & Medicare	30,704		(30,704)	-100%
1000	DTL	SEC	ECA1041100	52300	Teachers Retirement System	71,833		(71,833)	-100%
1000	DTL	SEC	ECA1041100	52500	Unemployment Compensation	800		(800)	-100%
1000	DTL	SEC	ECA1041100	52600	Workers' Compensation	1,600		(1,600)	-100%
1000	DTL	SEC	ECA1041100	52900	Other Employee Benefits	1,557		(1,557)	-100%
1000	DTL	SEC	HAR1041100	51100	Teachers	1,847,840	2,054,544	206,704	11%
1000	DTL	SEC	HAR1041100	51180	Art,Music,Pe	868,359	772,675	(95,684)	-11%
1000	DTL	SEC	HAR1041100	51400	Aides And Paraprofessionals	40,597	22,466	(18,131)	-45%
1000	DTL	SEC	HAR1041100	51730	Secondary Counselor	250,027	251,133	1,106	0%
1000	DTL	SEC	HAR1041100	52100	State Health Insurance	498,960	453,600	(45,360)	-9%
1000	DTL	SEC	HAR1041100	52200	Fica & Medicare	230,022	226,985	(3,037)	-1%
1000	DTL	SEC	HAR1041100	52300	Teachers Retirement System	635,643	606,873	(28,770)	-5%
1000	DTL	SEC	HAR1041100	52500	Unemployment Compensation	5,400	5,499	99	2%
1000	DTL	SEC	HAR1041100	52600	Workers' Compensation	10,800	21,996	11,196	104%
1000	DTL	SEC	HAR1041100	52900	Other Employee Benefits	11,420	10,883	(537)	-5%
1000	DTL	SEC	HAR1041100	56100	Supplies	32,633	21,952	(10,681)	-33%
1000	DTL	SEC	HAR9100100	51100	Teachers	63,064	64,325	1,261	2%
1000	DTL	SEC	HAR9100100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	SEC	HAR9100100	52200	Fica & Medicare	4,825	4,631	(194)	-4%

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	HAR9100100	52300	Teachers Retirement System	13,332	12,592	(740)	-6%
1000	DTL	SEC	HAR9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	SEC	HAR9100100	52600	Workers' Compensation	200	400	200	100%
1000	DTL	SEC	HAR9100100	52900	Other Employee Benefits	250	235	(15)	-6%
1000	DTL	SEC	HAR9100100	53000	Purch Professional & Technical	1,500	1,000	(500)	-33%
1000	DTL	SEC	HAR9100100	55300	Communication		400	400	N/A
1000	DTL	SEC	HAR9100100	55320	Communication Web based Subscr	400	1,500	1,100	275%
1000	DTL	SEC	HAR9100100	55950	Other Purchased Services	1,500	1,500	-	0%
1000	DTL	SEC	HAR9100100	56100	Supplies	1,000	1,000	-	0%
1000	DTL	SEC	HAR9100100	56150	Expendable Equipment	1,000	500	(500)	-50%
1000	DTL	SEC	HAR9100100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	SEC	HAR9100100	58100	Dues And Fees	85,500	64,500	(21,000)	-25%
1000	DTL	SEC	HAR9100100	55800	Travel - Employees	12,000		(12,000)	-100%
1000	DTL	SEC	JOR1041100	51100	Teachers	1,106,800	1,494,366	387,566	35%
1000	DTL	SEC	JOR1041100	51180	Art,Music,Pe	406,520	472,521	66,001	16%
1000	DTL	SEC	JOR1041100	51400	Aides And Paraprofessionals	54,827	36,757	(18,070)	-33%
1000	DTL	SEC	JOR1041100	51730	Secondary Counselor	192,152	195,863	3,711	2%
1000	DTL	SEC	JOR1041100	52100	State Health Insurance	294,840	328,860	34,020	12%
1000	DTL	SEC	JOR1041100	52200	Fica & Medicare	134,663	161,080	26,417	20%
1000	DTL	SEC	JOR1041100	52300	Teachers Retirement System	354,650	424,015	69,365	20%
1000	DTL	SEC	JOR1041100	52500	Unemployment Compensation	3,400	4,049	649	19%
1000	DTL	SEC	JOR1041100	52600	Workers' Compensation	6,800	16,196	9,396	138%
1000	DTL	SEC	JOR1041100	52900	Other Employee Benefits	6,723	7,775	1,052	16%
1000	DTL	SEC	JOR1041100	56100	Supplies	19,631		(19,631)	-100%
1000	DTL	SEC	JOR8881100	56100	Supplies		16,128	16,128	N/A
1000	DTL	SEC	JOR9100100	55950	Other Purchased Services		440	440	N/A
1000	DTL	SEC	JOR9100100	56100	Supplies	8,500	3,600	(4,900)	-58%
1000	DTL	SEC	JOR9100100	56300	Purchased Food		500	500	N/A
1000	DTL	SEC	JOR9100100	58100	Dues And Fees		1,000	1,000	N/A
1000	DTL	SEC	JOR9100100	55800	Travel - Employees	5,000		(5,000)	-100%
1000	DTL	SEC	KEN1041100	51100	Teachers	1,208,214	1,144,798	(63,416)	-5%
1000	DTL	SEC	KEN1041100	51180	Art,Music,Pe	358,732	455,623	96,891	27%
1000	DTL	SEC	KEN1041100	51400	Aides And Paraprofessionals	38,182	36,757	(1,425)	-4%
1000	DTL	SEC	KEN1041100	51730	Secondary Counselor	243,037	245,095	2,058	1%
1000	DTL	SEC	KEN1041100	52100	State Health Insurance	306,180	328,860	22,680	7%
1000	DTL	SEC	KEN1041100	52200	Fica & Medicare	137,158	137,279	121	0%
1000	DTL	SEC	KEN1041100	52300	Teachers Retirement System	379,021	368,438	(10,583)	-3%
1000	DTL	SEC	KEN1041100	52500	Unemployment Compensation	3,600	3,750	150	4%
1000	DTL	SEC	KEN1041100	52600	Workers' Compensation	7,200	15,000	7,800	108%
1000	DTL	SEC	KEN1041100	52900	Other Employee Benefits	6,904	6,606	(298)	-4%
1000	DTL	SEC	KEN1041100	56100	Supplies	18,866		(18,866)	-100%
1000	DTL	SEC	KEN9100100	56100	Supplies	7,500	9,500	2,000	27%
1000	DTL	SEC	KEN9100100	56110	Supplies-Technology	4,750	1,800	(2,950)	-62%
1000	DTL	SEC	KEN9100100	56150	Expendable Equipment	1,100	1,000	(100)	-9%
1000	DTL	SEC	KEN9100100	58100	Dues And Fees	575	600	25	4%
1000	DTL	SEC	KEN9100100	55800	Travel - Employees	4,000		(4,000)	-100%
1000	DTL	SEC	KEN9100100	55950	Other Purchased Services	225		(225)	-100%
1000	DTL	SEC	NOR1041100	51100	Teachers	2,131,169	2,351,613	220,444	10%
1000	DTL	SEC	NOR1041100	51180	Art,Music,Pe	810,608	783,431	(27,177)	-3%
1000	DTL	SEC	NOR1041100	51400	Aides And Paraprofessionals	39,874	39,567	(307)	-1%
1000	DTL	SEC	NOR1041100	51730	Secondary Counselor	194,874	253,862	58,988	30%
1000	DTL	SEC	NOR1041100	52100	State Health Insurance	521,640	544,320	22,680	4%
1000	DTL	SEC	NOR1041100	52200	Fica & Medicare	243,005	250,310	7,305	3%
1000	DTL	SEC	NOR1041100	52300	Teachers Retirement System	671,518	670,920	(598)	0%
1000	DTL	SEC	NOR1041100	52500	Unemployment Compensation	5,900	6,250	350	6%
1000	DTL	SEC	NOR1041100	52600	Workers' Compensation	11,800	25,000	13,200	112%
1000	DTL	SEC	NOR1041100	52900	Other Employee Benefits	12,212	11,834	(378)	-3%
1000	DTL	SEC	NOR1041100	56100	Supplies	38,606	28,896	(9,710)	-25%
1000	DTL	SEC	NOR9100100	51100	Teachers	23,158	24,671	1,513	7%
1000	DTL	SEC	NOR9100100	52200	Fica & Medicare	1,772	1,887	115	6%
1000	DTL	SEC	NOR9100100	52300	Teachers Retirement System	4,896	4,826	(70)	-1%
1000	DTL	SEC	NOR9100100	52500	Unemployment Compensation	50	50	-	0%
1000	DTL	SEC	NOR9100100	52600	Workers' Compensation	100	200	100	100%
1000	DTL	SEC	NOR9100100	52900	Other Employee Benefits	145	158	13	9%
1000	DTL	SEC	NOR9100100	55800	Travel - Employees		300	300	N/A
1000	DTL	SEC	NOR9100100	55950	Other Purchased Services		750	750	N/A

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Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	NOR9100100	56100	Supplies	14,500	12,000	(2,500)	-17%
1000	DTL	SEC	NOR9100100	56420	Books And Periodicals		3,650	3,650	N/A
1000	DTL	SEC	NOR9100100	58100	Dues And Fees	2,000	3,200	1,200	60%
1000	DTL	SEC	NOR9100100	56120	Computer Software	250		(250)	-100%
1000	DTL	SEC	NOR9100100	56160	Expendable Computer Equipment	5,000		(5,000)	-100%
1000	DTL	SEC	RMA1041100	51100	Teachers	662,517	824,065	161,548	24%
1000	DTL	SEC	RMA1041100	51180	Art,Music,Pe	281,635	645,445	363,810	129%
1000	DTL	SEC	RMA1041100	51400	Aides And Paraprofessionals	19,730	19,595	(135)	-1%
1000	DTL	SEC	RMA1041100	51730	Secondary Counselor		68,608	68,608	N/A
1000	DTL	SEC	RMA1041100	52100	State Health Insurance	260,820	272,160	11,340	4%
1000	DTL	SEC	RMA1041100	52200	Fica & Medicare	72,399	113,426	41,027	57%
1000	DTL	SEC	RMA1041100	52300	Teachers Retirement System	200,065	304,934	104,869	52%
1000	DTL	SEC	RMA1041100	52500	Unemployment Compensation	2,700	2,800	100	4%
1000	DTL	SEC	RMA1041100	52600	Workers' Compensation	5,400	11,200	5,800	107%
1000	DTL	SEC	RMA1041100	52900	Other Employee Benefits	3,994	5,487	1,493	37%
1000	DTL	SEC	RMA1041100	56100	Supplies	3,824	3,948	124	3%
1000	DTL	SEC	RMA1043100	51730	Secondary Counselor	69,697		(69,697)	-100%
1000	DTL	SEC	RMA1043100	52100	State Health Insurance	11,340		(11,340)	-100%
1000	DTL	SEC	RMA1043100	52200	Fica & Medicare	5,332		(5,332)	-100%
1000	DTL	SEC	RMA1043100	52300	Teachers Retirement System	14,734		(14,734)	-100%
1000	DTL	SEC	RMA1043100	52500	Unemployment Compensation	100		(100)	-100%
1000	DTL	SEC	RMA1043100	52600	Workers' Compensation	200		(200)	-100%
1000	DTL	SEC	RMA1043100	52900	Other Employee Benefits	218		(218)	-100%
1000	DTL	SEC	RMA9100100	53000	Purch Professional & Technical	11,100	4,000	(7,100)	-64%
1000	DTL	SEC	RMA9100100	55320	Communication Web based Subscr	2,500	2,500	-	0%
1000	DTL	SEC	RMA9100100	55950	Other Purchased Services		217	217	N/A
1000	DTL	SEC	RMA9100100	56100	Supplies	11,000	8,550	(2,450)	-22%
1000	DTL	SEC	RMA9100100	56420	Books And Periodicals		360	360	N/A
1000	DTL	SEC	RMA9100100	58100	Dues And Fees	2,500	4,500	2,000	80%
1000	DTL	SEC	RMA9100100	54300	Repair And Maintenance Service	7,100		(7,100)	-100%
1000	DTL	SEC	RMA9100100	55800	Travel - Employees	10,000		(10,000)	-100%
1000	DTL	SEC	SEC1041100	51101	Academic Supplement	80,119	90,000	9,881	12%
1000	DTL	SEC	SEC1041100	51103	Athletic Supplement	507,385	615,000	107,615	21%
1000	DTL	SEC	SEC1041100	51130	Substitute for Certified	805,824	750,000	(55,824)	-7%
1000	DTL	SEC	SEC1041100	52200	Fica & Medicare		111,308	111,308	N/A
1000	DTL	SEC	SEC1041100	52300	Teachers Retirement System		134,373	134,373	N/A
1000	DTL	SEC	SEC1041100	53100	Contracted Service - Admin	65,000	70,000	5,000	8%
1000	DTL	SEC	SEC1041100	55800	Travel - Employees	2,000	2,000	-	0%
1000	DTL	SEC	SEC1041100	56100	Supplies	28,250	10,000	(18,250)	-65%
1000	DTL	SEC	SEC1041100	56410	Textbooks	950,000	143,000	(807,000)	-85%
1000	DTL	SEC	SEC1041100	58100	Dues And Fees	20,000	15,000	(5,000)	-25%
1000	DTL	SEC	SEC1041100	51100	Teachers	2,016,361		(2,016,361)	-100%
1000	DTL	SEC	SEC1041100	55320	Communication Web based Subscr	58,000		(58,000)	-100%
1000	DTL	SEC	SEC1041100	55950	Other Purchased Services	(588,181)		588,181	-100%
1000	DTL	SEC	SEC1041100	56160	Expendable Computer Equipment	1,500		(1,500)	-100%
1000	DTL	SEC	SEC1100100	51100	Teachers	198,089	125,066	(73,023)	-37%
1000	DTL	SEC	SEC1100100	52200	Fica & Medicare		9,568	9,568	N/A
1000	DTL	SEC	SEC1100100	52300	Teachers Retirement System		23,838	23,838	N/A
1000	DTL	SEC	SHW1041100	51100	Teachers	1,745,346	1,811,067	65,721	4%
1000	DTL	SEC	SHW1041100	51180	Art,Music,Pe	584,452	577,849	(6,603)	-1%
1000	DTL	SEC	SHW1041100	51400	Aides And Paraprofessionals	38,469	38,755	286	1%
1000	DTL	SEC	SHW1041100	51730	Secondary Counselor	268,471	273,991	5,520	2%
1000	DTL	SEC	SHW1041100	52100	State Health Insurance	408,240	419,580	11,340	3%
1000	DTL	SEC	SHW1041100	52200	Fica & Medicare	196,563	197,908	1,345	1%
1000	DTL	SEC	SHW1041100	52300	Teachers Retirement System	537,071	528,691	(8,380)	-2%
1000	DTL	SEC	SHW1041100	52500	Unemployment Compensation	5,100	5,150	50	1%
1000	DTL	SEC	SHW1041100	52600	Workers' Compensation	10,200	20,600	10,400	102%
1000	DTL	SEC	SHW1041100	52900	Other Employee Benefits	9,791	9,308	(483)	-5%
1000	DTL	SEC	SHW1041100	56100	Supplies	27,352	19,936	(7,416)	-27%
1000	DTL	SEC	SHW9100100	55950	Other Purchased Services		1,000	1,000	N/A
1000	DTL	SEC	SHW9100100	56100	Supplies	6,000	4,000	(2,000)	-33%
1000	DTL	SEC	SPC1041100	51100	Teachers	1,441,255	1,357,299	(83,956)	-6%
1000	DTL	SEC	SPC1041100	51180	Art,Music,Pe	297,871	536,380	238,509	80%
1000	DTL	SEC	SPC1041100	51400	Aides And Paraprofessionals	37,687	36,994	(693)	-2%
1000	DTL	SEC	SPC1041100	51730	Secondary Counselor	270,974	199,870	(71,104)	-26%
1000	DTL	SEC	SPC1041100	52100	State Health Insurance	306,180	328,860	22,680	7%

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1000	DTL	SEC	SPC1041100	52200	Fica & Medicare	156,656	155,907	(749)	0%
1000	DTL	SEC	SPC1041100	52300	Teachers Retirement System	432,903	417,052	(15,851)	-4%
1000	DTL	SEC	SPC1041100	52500	Unemployment Compensation	3,800	4,100	300	8%
1000	DTL	SEC	SPC1041100	52600	Workers' Compensation	7,600	16,400	8,800	116%
1000	DTL	SEC	SPC1041100	52900	Other Employee Benefits	7,829	7,474	(355)	-5%
1000	DTL	SEC	SPC1041100	56100	Supplies	25,422	18,228	(7,194)	-28%
1000	DTL	SEC	SPC9100100	55950	Other Purchased Services	1,000	1,000	-	0%
1000	DTL	SEC	SPC9100100	56100	Supplies	4,000	4,000	-	0%
2100	DTL	SEC	CVH9100210	51730	Secondary Counselor	80,975		(80,975)	-100%
2100	DTL	SEC	CVH9100210	52200	Fica & Medicare	6,195		(6,195)	-100%
2100	DTL	SEC	CVH9100210	52300	Teachers Retirement System	17,119		(17,119)	-100%
2100	DTL	SEC	CVH9100210	52500	Unemployment Compensation	100		(100)	-100%
2100	DTL	SEC	CVH9100210	52600	Workers' Compensation	200		(200)	-100%
2100	DTL	SEC	CVH9100210	52900	Other Employee Benefits	300		(300)	-100%
2100	DTL	SEC	SEC9100210	54410	Rental Of Land Or Buildings	18,000	18,000	-	0%
2100	DTL	SEC	SEC9100210	55950	Other Purchased Services	1,000	1,500	500	50%
2100	DTL	SEC	SEC9100210	56100	Supplies	20,500	21,500	1,000	5%
2100	DTL	SEC	SEC9100210	58900	Other Expenditures	40,000	40,000	-	0%
2210	DTL	SEC	CUR9100220	51100	Teachers	153,221	60,705	(92,516)	-60%
2210	DTL	SEC	CUR9100220	51420	Salary Of Clerical Staff		25,276	25,276	N/A
2210	DTL	SEC	CUR9100220	51900	Oth Management Personnel	665,801	731,498	65,697	10%
2210	DTL	SEC	CUR9100220	52100	State Health Insurance	102,060	102,060	-	0%
2210	DTL	SEC	CUR9100220	52200	Fica & Medicare	59,556	59,519	(37)	0%
2210	DTL	SEC	CUR9100220	52300	Teachers Retirement System	164,577	160,234	(4,343)	-3%
2210	DTL	SEC	CUR9100220	52500	Unemployment Compensation	1,100	1,200	100	9%
2210	DTL	SEC	CUR9100220	52600	Workers' Compensation	2,200	4,800	2,600	118%
2210	DTL	SEC	CUR9100220	52900	Other Employee Benefits	2,790	3,001	211	8%
2210	DTL	SEC	SEC9100220	51100	Teachers		52,363	52,363	N/A
2210	DTL	SEC	SEC9100220	51900	Oth Management Personnel	101,437	103,119	1,682	2%
2210	DTL	SEC	SEC9100220	52100	State Health Insurance		11,340	11,340	N/A
2210	DTL	SEC	SEC9100220	52200	Fica & Medicare	7,760	11,659	3,899	50%
2210	DTL	SEC	SEC9100220	52300	Teachers Retirement System	13,781	23,239	9,458	69%
2210	DTL	SEC	SEC9100220	52500	Unemployment Compensation	200	249	49	25%
2210	DTL	SEC	SEC9100220	52600	Workers' Compensation	400	996	596	149%
2210	DTL	SEC	SEC9100220	52900	Other Employee Benefits	383	562	179	47%
2210	DTL	SEC	SEC9100220	54300	Repair And Maintenance Service	2,500	1,250	(1,250)	-50%
2210	DTL	SEC	SEC9100220	55800	Travel - Employees	4,000	4,000	-	0%
2210	DTL	SEC	SEC9100220	56100	Supplies	15,000	6,000	(9,000)	-60%
2210	DTL	SEC	SEC9100220	58100	Dues And Fees	15,000	25,000	10,000	67%
2210	DTL	SEC	SEC9100220	55320	Communication Web based Subscr	15,000		(15,000)	-100%
2220	DTL	SEC	COH1310200	51650	Librarian/Media Specialist	65,186	66,392	1,206	2%
2220	DTL	SEC	COH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	COH1310200	52200	Fica & Medicare	4,987	4,780	(207)	-4%
2220	DTL	SEC	COH1310200	52300	Teachers Retirement System	13,781	12,996	(785)	-6%
2220	DTL	SEC	COH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	COH1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	SEC	COH1310200	52900	Other Employee Benefits	240	242	2	1%
2220	DTL	SEC	COH1310200	56100	Supplies	14,537	11,175	(3,362)	-23%
2220	DTL	SEC	CVH1310200	51650	Librarian/Media Specialist	63,064	64,325	1,261	2%
2220	DTL	SEC	CVH1310200	52200	Fica & Medicare	4,825	4,921	96	2%
2220	DTL	SEC	CVH1310200	52300	Teachers Retirement System	13,332	12,592	(740)	-6%
2220	DTL	SEC	CVH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	CVH1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	SEC	CVH1310200	52900	Other Employee Benefits	233	218	(15)	-6%
2220	DTL	SEC	CVH1310200	56100	Supplies	10,926	7,822	(3,104)	-28%
2220	DTL	SEC	ECA1310200	51400	Aides And Paraprofessionals	17,774		(17,774)	-100%
2220	DTL	SEC	ECA1310200	52100	State Health Insurance	11,340		(11,340)	-100%
2220	DTL	SEC	ECA1310200	52200	Fica & Medicare	1,360		(1,360)	-100%
2220	DTL	SEC	ECA1310200	52300	Teachers Retirement System	3,758		(3,758)	-100%
2220	DTL	SEC	ECA1310200	52500	Unemployment Compensation	100		(100)	-100%
2220	DTL	SEC	ECA1310200	52600	Workers' Compensation	200		(200)	-100%
2220	DTL	SEC	ECA1310200	52900	Other Employee Benefits	71		(71)	-100%
2220	DTL	SEC	HAR1310200	51650	Librarian/Media Specialist	65,186	58,442	(6,744)	-10%
2220	DTL	SEC	HAR1310200	52200	Fica & Medicare	4,987	4,471	(516)	-10%
2220	DTL	SEC	HAR1310200	52300	Teachers Retirement System	13,781	11,440	(2,341)	-17%
2220	DTL	SEC	HAR1310200	52500	Unemployment Compensation	100	100	-	0%

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2220	DTL	SEC	HAR1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	SEC	HAR1310200	52900	Other Employee Benefits	258	213	(45)	-17%
2220	DTL	SEC	HAR1310200	56100	Supplies	14,183	10,276	(3,907)	-28%
2220	DTL	SEC	HAR1310200	52100	State Health Insurance	11,340		(11,340)	-100%
2220	DTL	SEC	JOR1310200	51650	Librarian/Media Specialist		60,886	60,886	N/A
2220	DTL	SEC	JOR1310200	52100	State Health Insurance		11,340	11,340	N/A
2220	DTL	SEC	JOR1310200	52200	Fica & Medicare		4,384	4,384	N/A
2220	DTL	SEC	JOR1310200	52300	Teachers Retirement System		11,906	11,906	N/A
2220	DTL	SEC	JOR1310200	52500	Unemployment Compensation		100	100	N/A
2220	DTL	SEC	JOR1310200	52600	Workers' Compensation		400	400	N/A
2220	DTL	SEC	JOR1310200	52900	Other Employee Benefits		198	198	N/A
2220	DTL	SEC	JOR1310200	56100	Supplies	10,286		(10,286)	-100%
2220	DTL	SEC	JOR8881200	56100	Supplies		8,622	8,622	N/A
2220	DTL	SEC	KEN1310200	51650	Librarian/Media Specialist	73,255	74,248	993	1%
2220	DTL	SEC	KEN1310200	52100	State Health Insurance		11,340	11,340	N/A
2220	DTL	SEC	KEN1310200	52200	Fica & Medicare	5,605	5,346	(259)	-5%
2220	DTL	SEC	KEN1310200	52300	Teachers Retirement System	15,487	14,534	(953)	-6%
2220	DTL	SEC	KEN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	KEN1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	SEC	KEN1310200	52900	Other Employee Benefits	290	252	(38)	-13%
2220	DTL	SEC	KEN1310200	56100	Supplies	9,737		(9,737)	-100%
2220	DTL	SEC	NOR1310200	51650	Librarian/Media Specialist	68,943	70,050	1,107	2%
2220	DTL	SEC	NOR1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	NOR1310200	52200	Fica & Medicare	5,275	5,044	(231)	-4%
2220	DTL	SEC	NOR1310200	52300	Teachers Retirement System	14,575	13,712	(863)	-6%
2220	DTL	SEC	NOR1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	NOR1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	SEC	NOR1310200	52900	Other Employee Benefits	273	255	(18)	-7%
2220	DTL	SEC	NOR1310200	56100	Supplies	17,051	13,773	(3,278)	-19%
2220	DTL	SEC	RMA1310200	51650	Librarian/Media Specialist	128,516	66,392	(62,124)	-48%
2220	DTL	SEC	RMA1310200	52200	Fica & Medicare	9,832	5,079	(4,753)	-48%
2220	DTL	SEC	RMA1310200	52300	Teachers Retirement System	27,169	12,996	(14,173)	-52%
2220	DTL	SEC	RMA1310200	52500	Unemployment Compensation	200	100	(100)	-50%
2220	DTL	SEC	RMA1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	RMA1310200	52900	Other Employee Benefits	476	224	(252)	-53%
2220	DTL	SEC	RMA1310200	56100	Supplies	3,629	3,603	(26)	-1%
2220	DTL	SEC	RMA1310200	52100	State Health Insurance	11,340		(11,340)	-100%
2220	DTL	SEC	SHW1310200	51650	Librarian/Media Specialist	59,407	60,765	1,358	2%
2220	DTL	SEC	SHW1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	SHW1310200	52200	Fica & Medicare	4,545	4,375	(170)	-4%
2220	DTL	SEC	SHW1310200	52300	Teachers Retirement System	12,559	11,895	(664)	-5%
2220	DTL	SEC	SHW1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	SHW1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	SEC	SHW1310200	52900	Other Employee Benefits	220	222	2	1%
2220	DTL	SEC	SHW1310200	56100	Supplies	13,154	10,258	(2,896)	-22%
2220	DTL	SEC	SPC1310200	51650	Librarian/Media Specialist	80,975	51,188	(29,787)	-37%
2220	DTL	SEC	SPC1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	SPC1310200	52200	Fica & Medicare	6,195	3,686	(2,509)	-41%
2220	DTL	SEC	SPC1310200	52300	Teachers Retirement System	17,119	10,020	(7,099)	-41%
2220	DTL	SEC	SPC1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	SPC1310200	52600	Workers' Compensation	200	400	200	100%
2220	DTL	SEC	SPC1310200	52900	Other Employee Benefits	300	187	(113)	-38%
2220	DTL	SEC	SPC1310200	56100	Supplies	11,314	8,640	(2,674)	-24%
2400	DTL	SEC	COH9100240	51300	Principal	124,267	123,555	(712)	-1%
2400	DTL	SEC	COH9100240	51310	Assistant Principal	232,964	241,292	8,328	4%
2400	DTL	SEC	COH9100240	51420	Salary Of Clerical Staff	85,236	84,344	(892)	-1%
2400	DTL	SEC	COH9100240	52100	State Health Insurance	79,380	79,380	-	0%
2400	DTL	SEC	COH9100240	52200	Fica & Medicare	38,394	32,426	(5,968)	-16%
2400	DTL	SEC	COH9100240	52300	Teachers Retirement System	106,096	88,225	(17,871)	-17%
2400	DTL	SEC	COH9100240	52500	Unemployment Compensation	900	800	(100)	-11%
2400	DTL	SEC	COH9100240	52600	Workers' Compensation	1,800	3,200	1,400	78%
2400	DTL	SEC	COH9100240	52900	Other Employee Benefits	1,836	1,649	(187)	-10%
2400	DTL	SEC	COH9100240	56100	Supplies	7,489	5,756	(1,733)	-23%
2400	DTL	SEC	COH9100240	51900	Oth Management Personnel	59,407		(59,407)	-100%
2400	DTL	SEC	CVH9100240	51300	Principal	112,428	112,061	(367)	0%
2400	DTL	SEC	CVH9100240	51310	Assistant Principal	169,936	170,658	722	0%

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2400	DTL	SEC	CVH9100240	51420	Salary Of Clerical Staff	88,602	87,985	(617)	-1%
2400	DTL	SEC	CVH9100240	52100	State Health Insurance	68,040	68,040	-	0%
2400	DTL	SEC	CVH9100240	52200	Fica & Medicare	28,379	27,075	(1,304)	-5%
2400	DTL	SEC	CVH9100240	52300	Teachers Retirement System	78,423	72,818	(5,605)	-7%
2400	DTL	SEC	CVH9100240	52500	Unemployment Compensation	700	700	-	0%
2400	DTL	SEC	CVH9100240	52600	Workers' Compensation	1,400	2,800	1,400	100%
2400	DTL	SEC	CVH9100240	52900	Other Employee Benefits	1,474	1,372	(102)	-7%
2400	DTL	SEC	CVH9100240	56100	Supplies	5,629	4,029	(1,600)	-28%
2400	DTL	SEC	ECA9100240	51300	Principal	116,278		(116,278)	-100%
2400	DTL	SEC	ECA9100240	51310	Assistant Principal	40,093		(40,093)	-100%
2400	DTL	SEC	ECA9100240	51420	Salary Of Clerical Staff	47,168		(47,168)	-100%
2400	DTL	SEC	ECA9100240	52100	State Health Insurance	22,680		(22,680)	-100%
2400	DTL	SEC	ECA9100240	52200	Fica & Medicare	12,504		(12,504)	-100%
2400	DTL	SEC	ECA9100240	52300	Teachers Retirement System	34,553		(34,553)	-100%
2400	DTL	SEC	ECA9100240	52500	Unemployment Compensation	300		(300)	-100%
2400	DTL	SEC	ECA9100240	52600	Workers' Compensation	600		(600)	-100%
2400	DTL	SEC	ECA9100240	52900	Other Employee Benefits	650		(650)	-100%
2400	DTL	SEC	HAR9100240	51300	Principal	112,428	112,061	(367)	0%
2400	DTL	SEC	HAR9100240	51310	Assistant Principal	223,713	234,806	11,093	5%
2400	DTL	SEC	HAR9100240	51420	Salary Of Clerical Staff	92,180	91,235	(945)	-1%
2400	DTL	SEC	HAR9100240	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
2400	DTL	SEC	HAR9100240	52200	Fica & Medicare	38,371	31,543	(6,828)	-18%
2400	DTL	SEC	HAR9100240	52300	Teachers Retirement System	106,033	86,061	(19,972)	-19%
2400	DTL	SEC	HAR9100240	52500	Unemployment Compensation	900	800	(100)	-11%
2400	DTL	SEC	HAR9100240	52600	Workers' Compensation	1,800	3,200	1,400	78%
2400	DTL	SEC	HAR9100240	52900	Other Employee Benefits	1,938	1,528	(410)	-21%
2400	DTL	SEC	HAR9100240	56100	Supplies	7,307	5,293	(2,014)	-28%
2400	DTL	SEC	HAR9100240	51900	Oth Management Personnel	73,255		(73,255)	-100%
2400	DTL	SEC	JOR9100240	51300	Principal	112,428	92,666	(19,762)	-18%
2400	DTL	SEC	JOR9100240	51310	Assistant Principal	158,000	237,069	79,069	50%
2400	DTL	SEC	JOR9100240	51420	Salary Of Clerical Staff	88,474	107,737	19,263	22%
2400	DTL	SEC	JOR9100240	51900	Oth Management Personnel		72,813	72,813	N/A
2400	DTL	SEC	JOR9100240	52100	State Health Insurance	68,040	79,380	11,340	17%
2400	DTL	SEC	JOR9100240	52200	Fica & Medicare	27,456	37,570	10,114	37%
2400	DTL	SEC	JOR9100240	52300	Teachers Retirement System	75,872	100,196	24,324	32%
2400	DTL	SEC	JOR9100240	52500	Unemployment Compensation	700	1,000	300	43%
2400	DTL	SEC	JOR9100240	52600	Workers' Compensation	1,400	4,000	2,600	186%
2400	DTL	SEC	JOR9100240	52900	Other Employee Benefits	1,374	1,572	198	14%
2400	DTL	SEC	JOR9100240	56100	Supplies	5,299	4,441	(858)	-16%
2400	DTL	SEC	KEN9100240	51300	Principal	124,267	123,555	(712)	-1%
2400	DTL	SEC	KEN9100240	51310	Assistant Principal	155,388	159,009	3,621	2%
2400	DTL	SEC	KEN9100240	51420	Salary Of Clerical Staff	89,828	107,275	17,447	19%
2400	DTL	SEC	KEN9100240	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
2400	DTL	SEC	KEN9100240	52200	Fica & Medicare	33,690	28,586	(5,104)	-15%
2400	DTL	SEC	KEN9100240	52300	Teachers Retirement System	93,098	76,561	(16,537)	-18%
2400	DTL	SEC	KEN9100240	52500	Unemployment Compensation	800	800	-	0%
2400	DTL	SEC	KEN9100240	52600	Workers' Compensation	1,600	3,200	1,600	100%
2400	DTL	SEC	KEN9100240	52900	Other Employee Benefits	1,529	1,433	(96)	-6%
2400	DTL	SEC	KEN9100240	56100	Supplies	5,017	3,848	(1,169)	-23%
2400	DTL	SEC	KEN9100240	51900	Oth Management Personnel	70,903		(70,903)	-100%
2400	DTL	SEC	NOR9100240	51300	Principal	112,428	112,061	(367)	0%
2400	DTL	SEC	NOR9100240	51310	Assistant Principal	254,904	255,987	1,083	0%
2400	DTL	SEC	NOR9100240	51420	Salary Of Clerical Staff	88,052	87,894	(158)	0%
2400	DTL	SEC	NOR9100240	52100	State Health Insurance	90,720	79,380	(11,340)	-13%
2400	DTL	SEC	NOR9100240	52200	Fica & Medicare	40,111	33,212	(6,899)	-17%
2400	DTL	SEC	NOR9100240	52300	Teachers Retirement System	110,843	89,566	(21,277)	-19%
2400	DTL	SEC	NOR9100240	52500	Unemployment Compensation	900	800	(100)	-11%
2400	DTL	SEC	NOR9100240	52600	Workers' Compensation	1,800	3,200	1,400	78%
2400	DTL	SEC	NOR9100240	52900	Other Employee Benefits	1,845	1,634	(211)	-11%
2400	DTL	SEC	NOR9100240	56100	Supplies	8,785	7,094	(1,691)	-19%
2400	DTL	SEC	NOR9100240	51900	Oth Management Personnel	68,943		(68,943)	-100%
2400	DTL	SEC	RMA9100240	51300	Principal	106,854	106,650	(204)	0%
2400	DTL	SEC	RMA9100240	51310	Assistant Principal	83,118	86,098	2,980	4%
2400	DTL	SEC	RMA9100240	51420	Salary Of Clerical Staff	28,167	63,838	35,671	127%
2400	DTL	SEC	RMA9100240	52100	State Health Insurance	22,680	45,360	22,680	100%
2400	DTL	SEC	RMA9100240	52200	Fica & Medicare	16,688	18,560	1,872	11%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	SEC	RMA9100240	52300	Teachers Retirement System	46,115	50,380	4,265	9%
2400	DTL	SEC	RMA9100240	52500	Unemployment Compensation	300	500	200	67%
2400	DTL	SEC	RMA9100240	52600	Workers' Compensation	600	2,000	1,400	233%
2400	DTL	SEC	RMA9100240	52900	Other Employee Benefits	827	876	49	6%
2400	DTL	SEC	RMA9100240	56100	Supplies	1,746	1,674	(72)	-4%
2400	DTL	SEC	SEC9100240	55800	Travel - Employees	1,500	1,500	-	0%
2400	DTL	SEC	SEC9100240	55950	Other Purchased Services	3,500	2,000	(1,500)	-43%
2400	DTL	SEC	SHW9100240	51300	Principal	112,428	123,555	11,127	10%
2400	DTL	SEC	SHW9100240	51310	Assistant Principal	178,888	146,103	(32,785)	-18%
2400	DTL	SEC	SHW9100240	51420	Salary Of Clerical Staff	64,605	82,201	17,596	27%
2400	DTL	SEC	SHW9100240	52100	State Health Insurance	79,380	56,700	(22,680)	-29%
2400	DTL	SEC	SHW9100240	52200	Fica & Medicare	35,439	25,499	(9,940)	-28%
2400	DTL	SEC	SHW9100240	52300	Teachers Retirement System	97,932	69,195	(28,737)	-29%
2400	DTL	SEC	SHW9100240	52500	Unemployment Compensation	800	700	(100)	-13%
2400	DTL	SEC	SHW9100240	52600	Workers' Compensation	1,600	2,800	1,200	75%
2400	DTL	SEC	SHW9100240	52900	Other Employee Benefits	1,708	1,217	(491)	-29%
2400	DTL	SEC	SHW9100240	56100	Supplies	6,777	5,283	(1,494)	-22%
2400	DTL	SEC	SHW9100240	51900	Oth Management Personnel	107,329		(107,329)	-100%
2400	DTL	SEC	SPC9100240	51300	Principal	124,267	123,555	(712)	-1%
2400	DTL	SEC	SPC9100240	51310	Assistant Principal	176,158	179,005	2,847	2%
2400	DTL	SEC	SPC9100240	51420	Salary Of Clerical Staff	88,618	83,599	(5,019)	-6%
2400	DTL	SEC	SPC9100240	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
2400	DTL	SEC	SPC9100240	52200	Fica & Medicare	35,366	28,014	(7,352)	-21%
2400	DTL	SEC	SPC9100240	52300	Teachers Retirement System	93,746	72,282	(21,464)	-23%
2400	DTL	SEC	SPC9100240	52500	Unemployment Compensation	800	700	(100)	-13%
2400	DTL	SEC	SPC9100240	52600	Workers' Compensation	1,600	2,800	1,200	75%
2400	DTL	SEC	SPC9100240	52900	Other Employee Benefits	1,696	1,247	(449)	-26%
2400	DTL	SEC	SPC9100240	56100	Supplies	5,829	4,450	(1,379)	-24%
2400	DTL	SEC	SPC9100240	51900	Oth Management Personnel	73,255		(73,255)	-100%
2700	DTL	SEC	SEC1320270	55950	Other Purchased Services	25,000		(25,000)	-100%
2500	FIN	FIS	FIS9100250	51210	Deputy/Assist Superintendent	130,466	123,296	(7,170)	-5%
2500	FIN	FIS	FIS9100250	51420	Salary Of Clerical Staff	308,670	365,810	57,140	19%
2500	FIN	FIS	FIS9100250	51900	Oth Management Personnel	97,004	94,416	(2,588)	-3%
2500	FIN	FIS	FIS9100250	51910	Oth Administrative Personnel	262,143	255,885	(6,258)	-2%
2500	FIN	FIS	FIS9100250	52100	State Health Insurance	136,080	147,420	11,340	8%
2500	FIN	FIS	FIS9100250	52200	Fica & Medicare	56,978	61,505	4,527	8%
2500	FIN	FIS	FIS9100250	52300	Teachers Retirement System	138,904	158,404	19,500	14%
2500	FIN	FIS	FIS9100250	52500	Unemployment Compensation	1,600	2,000	400	25%
2500	FIN	FIS	FIS9100250	52600	Workers' Compensation	3,200	8,000	4,800	150%
2500	FIN	FIS	FIS9100250	52900	Other Employee Benefits	2,938	3,211	273	9%
2500	FIN	FIS	FIS9100250	53000	Purch Professional & Technical	27,610	13,500	(14,110)	-51%
2500	FIN	FIS	FIS9100250	54320	Repair Services - Technology		1,000	1,000	N/A
2500	FIN	FIS	FIS9100250	55950	Other Purchased Services	5,100	13,000	7,900	155%
2500	FIN	FIS	FIS9100250	56100	Supplies	4,920	8,000	3,080	63%
2500	FIN	FIS	FIS9100250	56110	Supplies-Technology	1,296	500	(796)	-61%
2500	FIN	FIS	FIS9100250	56150	Expendable Equipment	4,690	1,000	(3,690)	-79%
2500	FIN	FIS	FIS9100250	56160	Expendable Computer Equipment	1,000	850	(150)	-15%
2500	FIN	FIS	FIS9100250	58100	Dues And Fees	3,000	5,050	2,050	68%
2500	FIN	FIS	FIS9100250	58900	Other Expenditures	12,304	18,000	5,696	46%
2500	FIN	FIS	FIS9100250	51990	Oth Salaries And Compensation	80,292		(80,292)	-100%
2500	FIN	FIS	FIS9100250	54300	Repair And Maintenance Service	1,000		(1,000)	-100%
2500	FIN	FIS	FIS9100250	55320	Communication Web based Subscr	80		(80)	-100%
2500	FIN	PUR	PUR9100250	51420	Salary Of Clerical Staff	122,997	131,300	8,303	7%
2500	FIN	PUR	PUR9100250	51900	Oth Management Personnel	83,000	85,903	2,903	3%
2500	FIN	PUR	PUR9100250	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2500	FIN	PUR	PUR9100250	52200	Fica & Medicare	15,759	16,096	337	2%
2500	FIN	PUR	PUR9100250	52300	Teachers Retirement System	43,548	42,643	(905)	-2%
2500	FIN	PUR	PUR9100250	52500	Unemployment Compensation	500	500	-	0%
2500	FIN	PUR	PUR9100250	52600	Workers' Compensation	1,000	2,000	1,000	100%
2500	FIN	PUR	PUR9100250	52900	Other Employee Benefits	814	794	(20)	-2%
2500	FIN	PUR	PUR9100250	54300	Repair And Maintenance Service		150	150	N/A
2500	FIN	PUR	PUR9100250	55320	Communication Web based Subscr		300	300	N/A
2500	FIN	PUR	PUR9100250	55800	Travel - Employees	1,000	1,000	-	0%
2500	FIN	PUR	PUR9100250	56100	Supplies	3,000	3,250	250	8%
2500	FIN	PUR	PUR9100250	56110	Supplies-Technology	1,500	1,500	-	0%
2500	FIN	PUR	PUR9100250	56150	Expendable Equipment	2,500	1,500	(1,000)	-40%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2020 and FY 2021

Function	Division	Dept	Key	Object	Object Description	FY 2020 Adopted Budget	FY 2021 Tentative Budget	Dollar Variance	Percentage Difference
2500	FIN	PUR	PUR9100250	56160	Expendable Computer Equipment	500	500	-	0%
2500	FIN	PUR	PUR9100250	58100	Dues And Fees	1,000	1,000	-	0%
2500	FIN	PUR	PUR9100250	55950	Other Purchased Services	500		(500)	-100%
2500	FIN	PUR	PUR9100250	56120	Computer Software	548		(548)	-100%
2500	FIN	WHS	WHS9100250	51420	Salary Of Clerical Staff	32,247	31,306	(941)	-3%
2500	FIN	WHS	WHS9100250	51810	Maint/Trans Mech/Security/Whse	150,736	147,621	(3,115)	-2%
2500	FIN	WHS	WHS9100250	51910	Oth Administrative Personnel	36,414	35,390	(1,024)	-3%
2500	FIN	WHS	WHS9100250	52100	State Health Insurance	68,040	68,040	-	0%
2500	FIN	WHS	WHS9100250	52200	Fica & Medicare	16,784	15,575	(1,209)	-7%
2500	FIN	WHS	WHS9100250	52300	Teachers Retirement System	14,515	13,087	(1,428)	-10%
2500	FIN	WHS	WHS9100250	52500	Unemployment Compensation	700	700	-	0%
2500	FIN	WHS	WHS9100250	52600	Workers' Compensation	1,400	2,800	1,400	100%
2500	FIN	WHS	WHS9100250	52900	Other Employee Benefits	1,143	1,065	(78)	-7%
2500	FIN	WHS	WHS9100250	54300	Repair And Maintenance Service	8,000	6,000	(2,000)	-25%
2500	FIN	WHS	WHS9100250	54440	Other Rentals	4,000	4,000	-	0%
2500	FIN	WHS	WHS9100250	55950	Other Purchased Services	500	500	-	0%
2500	FIN	WHS	WHS9100250	56100	Supplies	4,000	4,000	-	0%
2500	FIN	WHS	WHS9100250	56150	Expendable Equipment	500	1,000	500	100%
2500	FIN	WHS	WHS9100250	56200	Energy	3,000	2,500	(500)	-17%
2900	SYS	SYS	SYS9100290	53000	Purch Professional & Technical		65,000	65,000	N/A
5000	SYS	SYS	SYS9100501	58300	Interest		12,000	12,000	N/A
5000	SYS	SYS	SYS9100501	88310	Redemption of Principal		49,000	49,000	N/A