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

FY 2024 Public Budget Document
July 1, 2023 – June 30, 2024

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Muscogee County School District
Tentative General Fund Budget and Proposed Budgets - All Funds
July 1, 2023 - June 30, 2024

Description	Total All Funds	General Fund	Other State Grants	Capital Projects	Debt Service	Federal, State & Other Programs	Activity Funds	School Nutrition Program	Library
ANTICIPATED REVENUES									
Local Property Taxes	$ 139,399,495	$ 139,399,495	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	45,568,530	-	-	45,568,530	-	-	-	-	-
Other Local Sources	30,919,935	6,795,000	-	14,373,602	100,000	1,740,324	4,500,000	2,313,000	1,098,009
State	222,789,617	202,395,547	5,376,306	7,753,251	-	5,817,709	-	545,000	901,804
Federal	91,418,568	1,450,000	-	-	-	70,283,033	-	19,685,535	-
Total Anticipated Revenues	$ 530,096,145	$ 350,040,042	$ 5,376,306	$ 67,695,383	$ 100,000	$ 77,841,066	$ 4,500,000	$ 22,543,535	$ 1,999,813
Transfers From Other Funds	29,176,718	-	-	4,841,000	16,068,250	-	-	-	8,267,468
Fund Balance 7/1/2023	216,742,991	61,708,815	-	117,896,159	14,995,925	806,194	3,100,000	12,800,871	5,435,027
Total Funds Available	$ 776,015,854	$ 411,748,857	$ 5,376,306	$ 190,432,542	$ 31,164,175	$ 78,647,260	$ 7,600,000	$ 35,344,406	$ 15,702,308
ANTICIPATED EXPENDITURES									
Instruction	$ 280,060,961	$ 228,090,135	$ 998,878	$ -	$ -	$ 50,971,948	$ -	$ -	$ -
Student Services	26,377,796	11,552,691	24,671	-	-	10,500,434	4,300,000	-	-
Improvement of Instruction	8,683,230	5,571,741	-	-	-	3,081,489	30,000	-	-
Instructional Staff Training	2,499,770	-	-	-	-	2,499,770	-	-	-
Educational Media Services	5,993,810	5,965,018	-	-	-	28,792	-	-	-
Federal Grant Administration	1,177,475	-	-	-	-	1,177,475	-	-	-
General Administration	8,014,303	1,945,192	-	-	-	5,989,111	80,000	-	-
School Administration	23,807,477	22,806,295	28,667	-	-	902,515	70,000	-	-
Business Services	3,829,445	3,826,945	-	-	-	2,500	-	-	-
Facility Maintenance & Operations	38,309,708	34,449,162	2,650,000	-	-	70,978	-	-	1,139,568
Student Transportation	17,464,162	14,668,800	1,674,090	-	-	1,116,272	5,000	-	-
Central Support Services	11,841,116	11,622,566	-	-	-	218,550	-	-	-
Other Support Services	1,321,318	95,000	-	-	-	1,226,318	-	-	-
Community Services	9,218,091	868,029	-	-	-	-	15,000	-	8,335,062
School Nutrition Services	25,154,249	-	-	-	-	318,644	-	24,835,605	-
Capital Projects	76,656,924	-	-	76,656,924	-	-	-	-	-
Debt Service	16,024,697	61,000	-	216,147	15,747,550	-	-	-	-
Total Expenditures	$ 556,434,532	$ 341,522,574	$ 5,376,306	$ 76,873,071	$ 15,747,550	$ 78,104,796	$ 4,500,000	$ 24,835,605	$ 9,474,630
Transfers to Other Funds	29,176,718	8,517,468	-	16,068,250	-	-	-	-	4,591,000
Fund Balance 6/30/2024	$ 190,404,604	$ 61,708,815	$ -	$ 97,491,221	$ 15,416,625	$ 542,464	$ 3,100,000	$ 10,508,801	$ 1,636,678

The Muscogee County Board of Education on June 12, 2023 will hold its first public hearing on the Fiscal Year (FY) 2024 General Fund Budget at 5:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2024 General Fund Budget on June 12, 2023 at 5:00 p.m.

The Muscogee County Board of Education on June 26, 2023 will hold its second public hearing on the FY 2024 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the final adoption of the FY 2024 General Fund Budget on June 26, 2023 at 6:00 p.m.

All meetings will be held at the times referenced in the Board Room on the first floor of 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

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, 2023 through June 30, 2024 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 2024 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 $350 million, which is $40.3 million or 13.02% above FY 2023. This projected increase in Total Revenues is primarily attributed to the State's QBE calculation having no austerity cuts along with an increase of $2,000 in the salary schedule along with funding for increased employer health costs. State Revenues, which continue to represent the dominate funding source for the District at 57.82% of Total General Fund Revenues, are up $25.5 million or 14.44% over FY 2023.

Local Property Tax Revenue, including Title Ad Valorem Tax (TAVT), which accounts for 39.82% of Total General Fund Revenues, is projected at $139.4 million, which is $13.8 million or 10.96% above FY 2023. The preliminary tax digest received for Calendar Year (CY) 2023, FY 2024, reflects a year-over-year increase from CY 2023 of 11.16%. The TAVT is estimated to generate $10.0 million in revenue for FY 2024, which is no change from FY 2023. The final mill levy for CY 2023, FY 2024 is set to be adopted by the Board on June 26, 2023 keeping the millage rate the same as in the prior year.

General Fund Expenditures

The Total General Fund Budget for FY 2024, which includes transfers out to other funds, is approximately $350.0 million, which represents an increase of $31 million or 9.77% above the FY 2023 budget. This balanced budget includes Total Expenditures of $341.5 million. Of this amount, $299.7 million or 87.75% is dedicated to Salaries and Fringe Benefits, and $41.8 million or 12.25% is allocated to Operational Expenditures.

Highlights of the items included in the FY 2024 Budget are as follows:

- Increase in State Health Benefit Plan employer cost for certificated staff from $945 per member per month to $1,580, or 67% increase above FY 2023. Effective January 1, 2024, the rate from the non-certificated staff will increase from $945 to $1,445.
- Increase to the teacher salary and related salary scales of $2,000. Increase to other salary scales of 3%. In addition to these increases, eligible employees will receive step increases depending on the salary scale and longevity.
- Move to outsourcing substitutes

- Additional funding was allocated for the various supplements (athletic, music, academic) paid to teachers
- Added an additional nine English to Speakers of Other Languages (ESOL)
- Additional funding for the move to a semi-monthly payroll for non-exempt employees
- Added Grades 8 and 11 added to Lighthouse Virtual Academy
- Changes to district positions include adding:
    - Two additional full-time police officers for the Division of Executive
    - Director of Leadership Development and Professional Learning for the Division of Teaching and Learning
    - Behavior Analyst and LEA Facilitator-Behavior Support for the Division of Student Services
    - Camera Technician for the Division of Facilities and Operations
- Increases in operation expenditures related to inflation to include repairs and maintenance; custodial contract; and general and property insurance

Transfers Out

Transfers Out to Other Funds for FY 2024 include transfers out to the Chattahoochee Public Libraries and the Capital Project Fund totaling $8,267,468 and $250,000 respectively. Total transfers out are up $829,908 or 10.8% from FY 2023.

Fund Balance

FY 2023 is projected to have a Fund Balance of $61.7 million, which is a decrease of $2.9 million over FY 2022. There is no projected change in fund balance for FY 2024, having a projected total of $61.7 million.

The year-over-year changes in the General Fund Budget, which compares FY 2023 Adopted to FY 2024 Proposed are as follows:

	FY 2023	FY 2024	Dollar Change	Percent Change
Revenues	$ 309,717,781	$ 350,040,042	$ 40,322,261	13.02%
Expenditures	311,211,932	341,522,574	30,310,642	9.74%
Transfers to Other Funds	7,687,560	8,517,468	829,908	10.80%
Total Expenditures and Transfers out	318,899,492	350,040,042	31,140,550	9.77%
Change in Fund Balance	(9,181,711)	-	9,181,711	-100.00%

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	12/31/2024	18	Insurance Agent
Laurie McRae, Vice-Chair	01/01/2017	12/31/2024	6	Attorney
Naomi Buckner	01/01/2003	12/31/2026	20	Educator
Mark Cantrell	01/01/2011	12/31/2026	12	Business
Kia Chambers	01/01/2015	12/31/2026	8	Realtor
Nickie Tillery	06/30/2021	12/31/2026	2	Entrepreneur
Vanessa Jackson	01/01/2017	12/31/2024	6	Business
Margot Schley	01/01/2023	12/31/2026	.5	Educator
Vacant				

School Board Members

Contact Information



Patricia Hugley-Green

Board Chair
District 1
Term Ends: 2024
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706-748-2002 Fax
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Laurie C. McRae

Board Vice Chair
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Kia Chambers

Representative
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Nickie Tillery

Representative
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Vanessa K. Jackson

Representative
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Naomi Buckner

Representative
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Mark Cantrell

Representative
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District 7
Vacant



Margot Schley

Representative
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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.

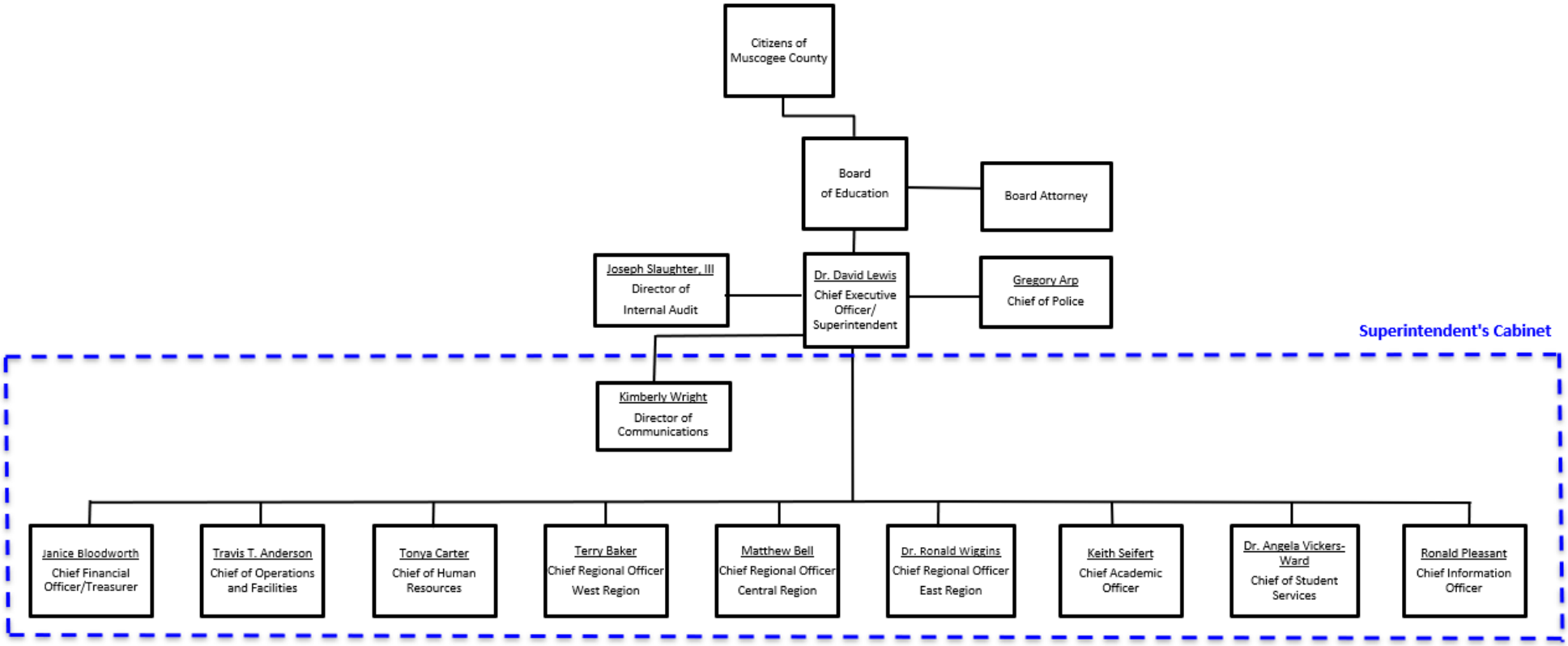
While at Frostproof High School, Dr. Lewis was the recipient of numerous local and state awards to include: School-to-Work Administrator of the Year, Florida Music Educators' Association Administrator of the year, Polk County Outstanding High School Principal, Frostproof Chamber of Commerce's Man of 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, David F. Lewis was appointed to the position of Superintendent of Education for the Muscogee County School District in Columbus, Georgia, which serves 29,000 students by 5,000 employees. Since assuming the role of Superintendent of Education, Muscogee County has improved on all performance metrics to include Georgia's College and Career Readiness Performance Index, SAT, ACT, Advanced Placement and graduation rates, all of which reached all-time high marks.

MUSCOGEE COUNTY SCHOOL DISTRICT
Organizational Chart
July 1, 2023



Administrative Staff
As of July 1, 2023

EXECUTIVE ADMINISTRATION

Dr. David Lewis	Superintendent of Education
Gregory Arp	Chief of Police
Kimberly Wright	Director - Communications
Joseph Slaughter, III	Director - Internal Audit
Sarah Sillitto	Senior Director - Regulatory Compliance

TECHNOLOGY and INFORMATION SERVICES

Ronald Pleasant	Chief Information Officer
Michael Barden	Executive 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
Christine Hull	Executive Director - K-12 Curriculum
Herbert Sanders	Director - J.R.O.T.C.
Dr. Jennifer Aguirre	Director - Gifted Education
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	Chief Financial Officer/Treasurer
Brandi Hoskin	Director - Accounting
Edwin Joseph	Senior Director - Purchasing, Supply and Property Management

HUMAN RESOURCES

Tonya Carter	Chief Human Resources Officer
Brenda Reed	Director - Human Resources
Chad Kirchen	Director - Risk Management

Administrative Staff
As of July 1, 2023

STUDENT SERVICES	
Dr. Angela Vickers-Ward	Chief Student Services Officer
Dr. Cincrystal Poythress	Executive Director - Programs for Exceptional Children
Jeffrey Battles	Director - System-Wide Athletics
Dr. Kenya Gilmore	Director - Prevention and Intervention Practices
Vacant	Director - Student Services
Dr. Trikella Nelson	Director - Guidance
LaChrista Thornton	Director - Woodall Center
BUSINESS AFFAIRS	
Travis T. Anderson	Chief Operations and Facilities Officer
Vacant	Director - Construction
Godfrey Jackson	Director - Transportation
James Odom, Jr.	Senior Director - Plant Services
Kelli McKenzie	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 2023 include:

Initiatives:

- P3-2025 Initiative functions as a seamless learning continuum focused on solid Tier I instruction with supports for struggling learners from Pre-K to 3rd grade by aligning and integrating a comprehensive educational approach to student learning throughout our district by establishing consistent, developmentally appropriate instructional practices and proven interventions essential for literacy and mathematics proficiency.

- As a result of foundational efforts prior to the COVID-19 Pandemic, the MCSD is continuing to redesign system and practices to improve student outcomes as outlined in the Columbus 2025 initiative. Toward this end, the District is collaborating with a national network of student-centric, future-driven school districts to reimagine learning in order to prepare students for their future and not our past.

- Continuing the Personalized Learning initiative begun in 2019 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 students.

- The MCSD believes that all students should have opportunities to engage in multiple learning experiences throughout the year to address unfinished learning and other associated impacts of the Covid-19 Pandemic. The Summer Learning Experience developed in 2021 and will be continued through 2024 to provide an engaging, data-driven, stakeholder-informed summer program that supports the academic, social and emotional needs of students.

- Continued to integrate Multi-Tiered System of Supports (MTSS) framework and Positive Behavior Intervention Strategies (PBIS) with the school-wide, multi-level intervention and prevention system to maximize student achievement and reduce behavioral problems.

- Coordinated YouScience with all students in grades 6-12. YouScience is a performance measure of aptitudes to uncover students' natural talents, match them to careers, and give them personalized feedback on how their abilities can be utilized in school, work, and in their daily lives. Upon completion of the YouScience, school counselors in ALL grade levels (pre-K-12) created lessons and activities for one week centered around careers and postsecondary options, creating I LOVE My Future Week.

- Participated in the Dyslexia Pilot Initiative which allows teachers to have a better understanding of the science of reading, and signs of dyslexia and equip them with the skills to screen students for characteristics of dyslexia. This initiative is in response to Senate Bill 48 which the Georgia Legislature signed into law in 2019 to begin with the school year 2024-25.

- Continued 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.

Achievements:

- According to a release from the Georgia Department of Education, the graduation rate for the Muscogee County School District increased by 0.8 percent from the 2022 rate and reached an all-time high of 92.0, which continues to surpass the State rate of 84.1.

- The District's 2022 Scholastic Aptitude Test (SAT) results in the areas of reading and writing exceeded both the state and national averages.

- The percentage of District students scoring a 3, 4, or 5 on Advancement Placement exams continued to increase reaching an all time high of 60.6% and surpassed the national percentage for the first time since inception.

Awards:

- **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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021, we expect to receive the same award for fiscal year ending June 30, 2022.

  This will mark the thirty-six and twenty-ninth 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 ACFR 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.

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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FY 2024
Budget Parameters

With record-breaking years for the Georgia economy, Georgia announced a record number of jobs and investment statewide. Despite national economic headwinds caused by 40-year high inflation, Georgia's economy remains a leader nationwide. As the State looks ahead to the upcoming fiscal year, they expect the state's economy to be well positioned to withstand any further national economic slowing.

Governor's FY 2024 Budget

For FY 2024, the Governor's budget provided funding for the following initiatives *statewide*:

- $846 million to fund the state share of employer increases on certified educators who participate in SHBP
- $303 million adjustment to the state salary schedule for an increase of $2,000
- $127 million for growth and training and experience
- $27 million to fully fund school counselor ratio for all categories of students pursuant to HB 283 (2013 Session)
- $227 million in bonds for construction and renovation projects for local school systems
- $22 million in bonds to replace school buses
- $20 million for the State Commission Charter Schools

Muscogee County School District
FY 2024 Budget Parameters

In the building of the District's FY 2024 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 FY 2024 Budget Parameters:

- Continued effort to provide the programs needed as we strive to become a premier district; which includes differentiated resources for challenged schools
- Continuation of Zero-Based Budgeting Model
- Leverage the use of ESSER funding to address ongoing learning needs and safety precautions
- Mill Levy retained at 23.321 mills
- Include 1.5 mill transfer-out for Chattahoochee Valley Regional Library System and a $250,000 transfer to Capital Project
- Allocate funding for increased cost of the employer portion of the health insurance as approved in the State FY 2024 budget
- Pass along step increases within the current State of Georgia teacher salary schedule and salary scales for non-certified personnel
- Pass along any State adopted salary increases as well as commiserate increases for other employees
- Evaluate athletic, academic, and music supplements for possible increases
- Expanding Virtual Learning Academy from grades 9 -10 to grades 8-11
- Allocate funding for the change from bi-weekly and monthly payrolls for non-exempt employees to semi-monthly payroll

Muscogee County School District
Budget Calendar
Fiscal Year 2024

Date	Person(s) Responsible	Event
January 2023	Division of Financial Services	Communicates FY 2023 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
February 13, 2023	Board of Education	FY 2024 Budget Calendar presented to Board at regular board meeting as information item
February 15, 2023	Division of Financial Services	FY 2024 Budget Development Templates presented to Budget Managers
February 25, 2023	Division of Financial Services	Present Mid-year FY 2023 Budget Update and FY 2024 Preliminary Budget Projections to the Board
Feb 2023	Executive Administration Selected Cabinet Members and Directors	Review Resource Allocation Methodology Plan (RAMP) and preliminary school staffing
Mar 2023	Executive Administration	Develops FY 2024 school staff allocations. Communicates school staff allocations to Principals.
Mar 2023	Budget Managers	FY 2024 Budget Proposals due to Division of Financial Services
Mar 2023	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
Mar 2023	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2024
Mar 2023	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2024, where needed
March 13, 2023	Board of Education	Approves budget parameters
Apr 2023	Superintendent and Cabinet	Review FY 2024 budget proposals
April 2023	Division of Financial Services	Receives FY 2023 Mid-Term and FY 2024 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)

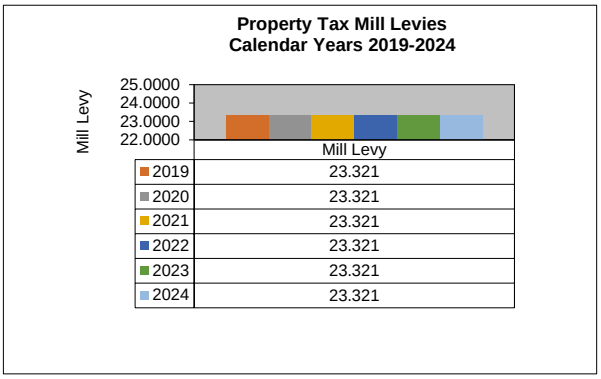
Muscogee County School District
Budget Calendar
Fiscal Year 2024

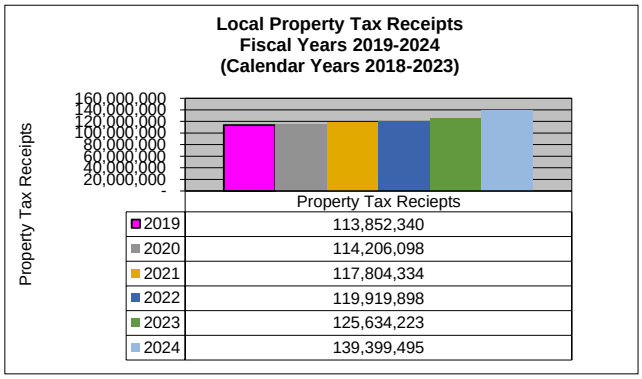
Date	Person(s) Responsible	Event
April/May 2023	Division of Financial Services	Work Session to discuss the budget for the various divisions
May 15, 2023	Superintendent and Division of Financial Services	Update Board on budget process
June 5, 2023	Division of Financial Services and Director of Communications	Current 2023 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.
June 5, 2023	Division of Financial Services and Director of Communications	Advertise Tentative FY 2024 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 2024 Budget Public Hearing scheduled for Monday, June 12th and 2nd FY 2024 Budget Public Hearing scheduled for Monday, June 26th. (1st FY 2024 Tentative Budget advertisement).
June 12, 2023	Board of Education	Called Board Meeting Holds 1st Public Hearing (during A.M.) concerning the setting of mill levy for CY 2023 property tax digest/FY 2024 budget. Holds 2nd Public Hearing (during P.M.) concerning the setting of mill levy for CY 2023 property tax digest/FY 2024 budget. Holds 1st Public Hearing (during P.M.) on FY 2024 General Fund Budget. Board tentatively adopts FY 2024 Mill Levy and tentatively adopts FY 2024 General Fund Budget.

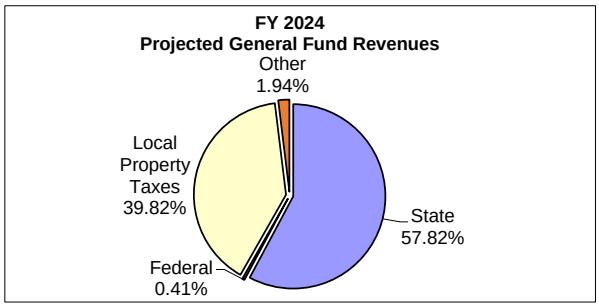
Muscogee County School District
Budget Calendar
Fiscal Year 2024

Date	Person(s) Responsible	Event
June 12, 2023	Division of Financial Services	Advertises Tentative FY 2024 General Fund Budget in local newspaper. Advertisement includes the date and time of final budget adoption of June 27th. (2nd FY 2024 Tentative Budget advertisement).
June 26, 2023	Board of Education	Holds 3rd Public Hearing concerning the setting of mill levy for CY 2023 property tax digest/FY 2024 budget. Holds 2nd Public Hearing on FY 2024 General Fund Budget. Board of Education establishes final mill levy for the school maintenance and operations for CY 2023 property tax digest and FY 2024 budget. Final adoption of FY 2024 General Fund Budget.
June 27, 2023	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 1, 2023	N/A	Fiscal Year 2024 begins
October 2023	Division of Financial Services	Transmits FY 2024 Budget, All Funds, to Ga DOE

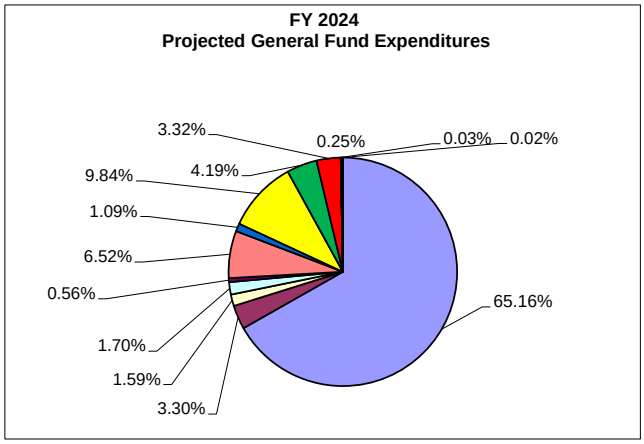
Muscogee County School District
General Fund Operating Budget
FY 2024







State	$ 202,395,547	57.82%
Federal	1,450,000	0.41%
Local Property Taxes	139,399,495	39.82%
Other	6,795,000	1.94%
Total Revenues	$ 350,040,042	100.00%



Instruction	228,090,135	65.16%
Student Services	11,552,691	3.30%
Improvement of Instruction	5,571,741	1.59%
Educational Media Services	5,965,018	1.70%
General Administration	1,945,192	0.56%
School Administration	22,806,295	6.52%
Business Services	3,826,945	1.09%
Facility Maintenance & Operations	34,449,162	9.84%
Student Transportation	14,668,800	4.19%
Central Support Services	11,622,566	3.32%
Other Support Services	95,000	0.03%
Community Services Operations	868,029	0.25%
Other Outlays	61,000	0.02%
Total Expenditures	$ 341,522,574	
Transfers to Other Funds	$ 8,517,468	
Total Expenditures and Transfers to Other Funds	$ 350,040,042	

Fund Balance Usage	$ -
Total Revenues and Fund Balance Usage	$ 350,040,042

Muscogee County Board of Education

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

Laurie McRae, *Vice Chair*
Mark Cantrell
Nickie Tillery
Margot Schley

Dr. David F. Lewis, Superintendent of Education

Muscogee County School District
FY 2024 General Fund - Tentative Budget
July 1, 2023 - June 30, 2024

REVENUES		
Local Property Taxes	$	139,399,495
Other Local Sources		6,650,000
State Revenue		202,395,547
Federal Revenue		1,450,000
Other Revenue		145,000
Total Revenues	$	350,040,042
EXPENDITURES		
Instruction		228,090,135
Student Services		11,552,691
Improvement of Instruction		5,571,741
Educational Media Services		5,965,018
General Administration		1,945,192
School Administration		22,806,295
Business Services		3,826,945
Facility Maintenance & Operations		34,449,162
Student Transportation		14,668,800
Central Support Services		11,622,566
Other Support Services		95,000
Community Services Operations		868,029
Other Outlays		61,000
Total Expenditures	$	341,522,574
Excess (Deficiency) of Revenues Over (Under) Expenditures		8,517,468
OTHER FINANCING SOURCES (USES)		
Transfers Out		(8,517,468)
Total Other Financing Sources (Uses)	$	(8,517,468)
Net Change in Fund Balance		-
FUND BALANCE, Beginning of Fiscal Year		61,708,815
FUND BALANCE, End of Fiscal Year	$	61,708,815

Muscogee County School District
General Fund
Summary of Revenues, Expenditures and Fund Balance
Comparison of FY 2023 Budget to FY 2024 Budget

	Adopted Budget FY 2023	Proposed Budget FY 2024	Dollar Change	Percent Change
Total Beginning Fund Equity	$ 62,625,308	$ 61,708,815	$ (916,493)	-1.46%
Revenues:				
Local Revenue	131,234,223	146,049,495	14,815,272	11.29%
State Revenue	176,863,558	202,395,547	25,531,989	14.44%
Federal Revenue	1,500,000	1,450,000	(50,000)	-3.33%
Other Revenue	120,000	145,000	25,000	20.83%
Total Revenues	309,717,781	350,040,042	40,322,261	13.02%
Total Sources Available	**372,343,089**	**411,748,857**	**39,405,768**	**10.58%**
Expeditures				
Salaries and Fringe Benefits	276,411,298	299,686,308	23,275,010	8.42%
Operations	34,800,634	41,836,266	7,035,632	20.22%
Sub-total Expenditures	311,211,932	341,522,574	30,310,642	9.74%
Transfer of Other Funds	7,687,560	8,517,468	829,908	10.80%
Total Expenditures and Transfers	318,899,492	350,040,042	31,140,550	9.77%
Variances in revenue and expenditures FY 2023	8,265,218	-	8,265,218	100.00%
Total Ending Fund Balance	61,708,815	61,708,815	-	0.00%
Total Expenditures and Ending Fund Balance	**374,299,468**	**411,748,857**	**37,449,389**	**10.01%**
FTE from QBE Allotment Sheet	29,390	29,127	(263)	-0.89%
Expenditures per Student	10,589	11,725	1,136	10.73%

Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS

Final Budget to Actual [1]

FY 2015 - FY 2022

	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
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
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
Sales Taxes	1,100,000	832,929	1,100,000	908,356	1,100,000	941,571	806,572	806,572
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
Investment Income	250,000	850,379	375,000	1,037,908	375,000	219,693	500,000	735,428
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
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
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
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
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
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
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
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
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
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
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
School Nutrition Services	-	-	-	-	-	-	-	-
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
Debt Service								
Principal Retirement	-	-	-	-	-	-	-	45,636
Interest and Fiscal Charges	-	-	-	-	-	-	-	125,863
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
Excess (deficiency) of Revenues over (under) Expenditures	(1,714,607)	14,854,224	1,498,945	18,675,787	(363,879)	9,922,095	(13,331,749)	3,214,659
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	1,838,381	-	-	-	-	-	-
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)
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)
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)
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
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
Fund Balance, Final Budget to Actual, Dollar Change		$ 5,678,968		$ 7,531,589		$ 1,509,862		$ 6,974,965
Fund Balance, Final Budget to Actual, Percent Change		14.10%		14.99%		2.55%		14.22%

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 2015 - FY 2022

	FINAL BUDGET[1] FY 2019	ACTUAL FY 2019	FINAL BUDGET[1] FY 2020	ACTUAL FY 2020	FINAL BUDGET[1] FY 2021	ACTUAL FY 2021	FINAL BUDGET[1] FY 2022	ACTUAL FY 2022
REVENUES								
State Sources	$ 169,345,335	$169,804,262	$ 177,590,790	$175,252,952	$ 174,723,042	$175,877,958	$ 183,527,738	$184,470,298
Property Taxes	109,096,408	113,852,340	110,654,901	114,206,098	111,341,190	117,804,334	116,494,349	119,122,136
Sales Taxes	892,310	892,310	1,177,908	1,177,908	1,790,704	1,790,704	3,122,489	3,122,489
Federal Sources	1,630,000	1,713,729	1,530,000	1,466,122	1,480,000	1,557,031	1,475,000	1,466,124
Investment Income	650,000	2,019,352	750,000	1,100,331	500,000	51,307	500,000	(2,113,014)
Other Revenue	3,600,953	2,618,158	3,434,741	2,249,701	2,070,753	2,616,685	5,759,072	4,028,992
Total Revenues	285,215,006	290,900,151	295,138,340	295,453,112	291,905,689	299,698,019	310,878,648	310,097,025
EXPENDITURES								
Instruction	194,564,880	189,634,950	204,621,164	201,606,431	191,593,142	187,880,663	199,303,792	195,714,915
Student Services	10,606,137	9,905,229	10,323,942	9,803,860	9,642,692	10,669,135	10,286,024	9,562,488
Improvement of Instruction	5,040,780	4,050,415	6,021,771	4,361,795	4,564,905	4,515,944	4,762,006	4,456,313
Educational Media Services	5,033,391	5,232,477	5,313,827	5,464,157	5,276,312	5,098,498	5,594,382	5,093,582
General Administration	2,024,772	1,548,276	1,481,225	1,657,377	1,563,422	1,452,826	1,956,226	1,735,077
School Administration	20,128,359	20,657,367	20,446,775	20,598,106	19,842,889	19,881,805	20,513,233	20,492,069
Business Services	3,656,987	3,674,110	3,667,997	3,739,680	3,574,267	3,892,634	3,780,903	2,639,438
Facility Maintenance & Operations	28,955,172	28,394,573	29,699,941	29,578,700	26,401,716	24,461,462	26,645,411	25,024,935
Student Transportation	14,341,295	15,537,102	13,685,508	14,174,027	13,738,318	12,579,847	16,014,433	15,189,108
School Nutrition Services	-	-	-	-	-	-	-	175,323
Other Support Services[2]	14,074,508	11,486,596	12,671,726	11,556,216	10,832,129	10,017,770	10,870,539	10,445,661
Debt Service								
Principal Retirement		45,062		46,641	49,000	48,276	49,000	49,968
Interest and Fiscal Charges		15,241		13,662	12,000	12,027	12,000	10,335
Total Expenditures	298,426,281	290,181,398	307,933,876	302,600,652	287,090,792	280,510,887	299,787,949	290,589,212
Excess (deficiency) of Revenues over (under) Expenditures	(13,211,275)	718,753	(12,795,536)	(7,147,540)	4,814,897	19,187,132	11,090,699	19,507,813
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	1,032,220	-	-	50,000	96,193	50,000	131,128
Transfers Out	(7,136,541)	(6,336,435)	(7,443,041)	(7,443,041)	(6,115,171)	(6,115,171)	(7,031,157)	(7,031,157)
Total Other Financing Sources (Uses)	(7,136,541)	(5,304,215)	(7,443,041)	(7,443,041)	(6,065,171)	(6,018,978)	(6,981,157)	(6,900,029)
Net Change in Fund Balances	(20,347,816)	(4,585,462)	(20,238,577)	(14,590,581)	(1,250,274)	13,168,154	4,109,542	12,607,784
Fund Balance, Beginning	65,134,774	56,025,413	62,707,639	51,439,951	47,349,463	36,849,370	60,426,172	50,017,524
Fund Balance, Ending	$ 44,786,958	$ 51,439,951	$ 42,469,062	$ 36,849,370	$ 46,099,189	$ 50,017,524	$ 64,535,714	$ 62,625,308
Fund Balance, Final Budget to Actual, Dollar Change		$ 6,652,993		$ (5,619,692)		$ 3,918,335		$ (1,910,406)
Fund Balance, Final Budget to Actual, Percent Change		14.85%		-13.23%		8.50%		-2.96%

General Fund

Revenue Considerations

- Total Revenue
- Local Property Tax Revenue
- State Revenue

Muscogee County School District
Revenue Summary
FY 2024 General Fund Budget
with FY 2023 Comparison

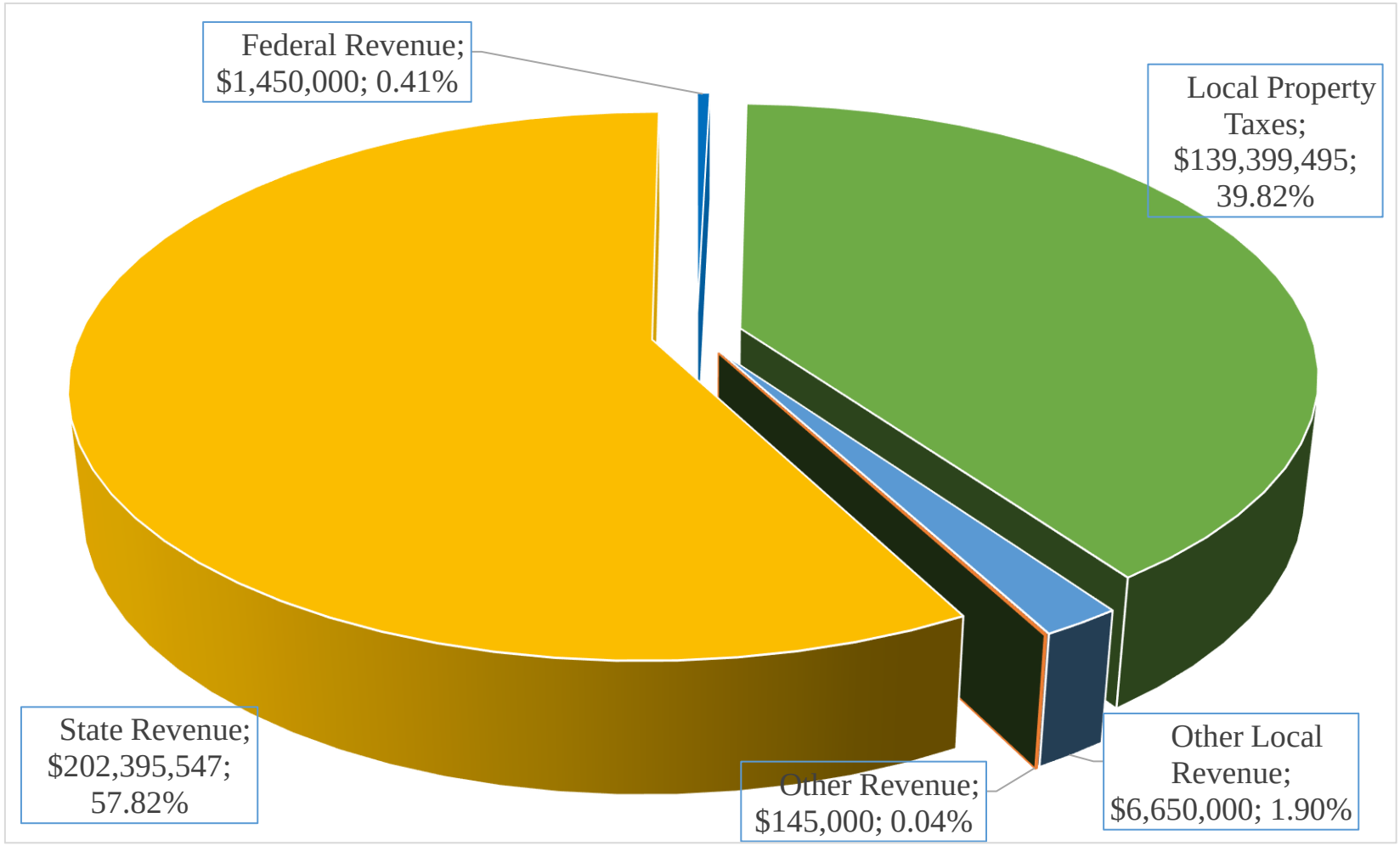
Revenue	FY 2023	FY 2024	Dollar Variance	Pct Variance
SUMMARY OF REVENUE				
Local Revenue	$ 131,234,223	$ 146,049,495	$ 14,815,272	11.29%
State Revenue	176,863,558	202,395,547	25,531,989	14.44%
Federal Revenue	1,500,000	1,450,000	(50,000)	-3.33%
Other Revenue	120,000	145,000	25,000	20.83%
Total Revenue	**$ 309,717,781**	**$ 350,040,042**	**$ 40,322,261**	**13.02%**
Beginning Fund Balance	**$ 62,625,308**	**$ 61,708,815**	**$ (916,493)**	**-1.46%**
TOTAL FUNDS AVAILABLE	**$ 372,343,089**	**$ 411,748,857**	**$ 39,405,768**	**10.58%**

Muscogee County School District
Revenue Summary
FY 2024 General Fund Budget
with FY 2023 Comparison

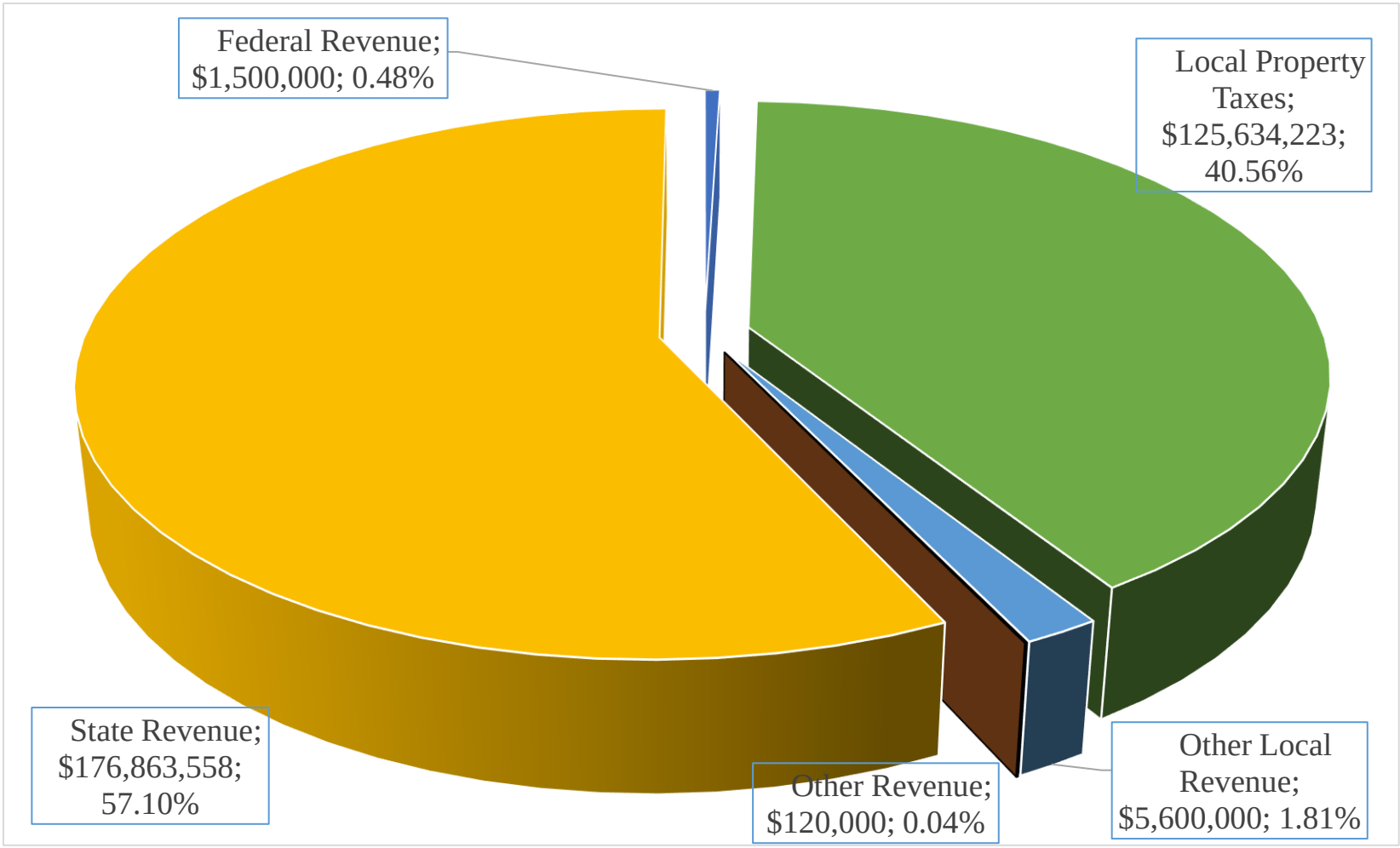
Revenue	FY 2023	FY 2024	Dollar Variance	Pct Variance
Local Revenue				
Local Property Taxes	$ 115,634,223	$ 129,399,495	$ 13,765,272	11.90%
Title Ad Valorem Tax	10,000,000	10,000,000	-	0.00%
Total Property Taxes	$ 125,634,223	$ 139,399,495	$ 13,765,272	10.96%
Interest Income	400,000	900,000	500,000	125.00%
Indirect Charges	5,000,000	5,500,000	500,000	10.00%
Other Local Revenue	200,000	250,000	50,000	25.00%
Total Other Local Sources	$ 5,600,000	$ 6,650,000	$ 1,050,000	18.75%
Total Local Revenue	$ 131,234,223	$ 146,049,495	$ 14,815,272	11.29%
	-			
State Revenue				
Quality Basic Education (QBE)				
QBE Formula Earnings	$ 187,417,080	$ 204,457,511	$ 17,040,431	9.09%
Local Five Mill Share	(29,076,962)	(30,054,523)	(977,561)	3.36%
Pupil Transportation Grant	2,365,053	2,370,332	5,279	0.22%
Equalization Earnings	15,489,119	24,891,837	9,402,718	60.71%
Nursing Services	622,203	680,897	58,694	9.43%
Military Counselor	47,065	49,493	2,428	5.16%
Total State Revenue	$ 176,863,558	$ 202,395,547	$ 25,531,989	14.44%
Federal Revenue				
Impact Aid and Timber	$ 650,000	$ 600,000	$ (50,000)	-7.69%
JROTC Grants	850,000	850,000	-	0.00%
Total Federal Revenue	$ 1,500,000	$ 1,450,000	$ (50,000)	-3.33%
Other Revenue				
Sale of Assets	$ 50,000	$ 75,000	$ 25,000	50.00%
Other	70,000	70,000	-	0.00%
Total Other Revenue	$ 120,000	$ 145,000	$ 25,000	20.83%
Total Revenue - All Sources	**$ 309,717,781**	**$ 350,040,042**	**$ 40,322,261**	**13.02%**

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

Muscogee County School District
General Fund Revenues
FY 2024 General Fund Budget



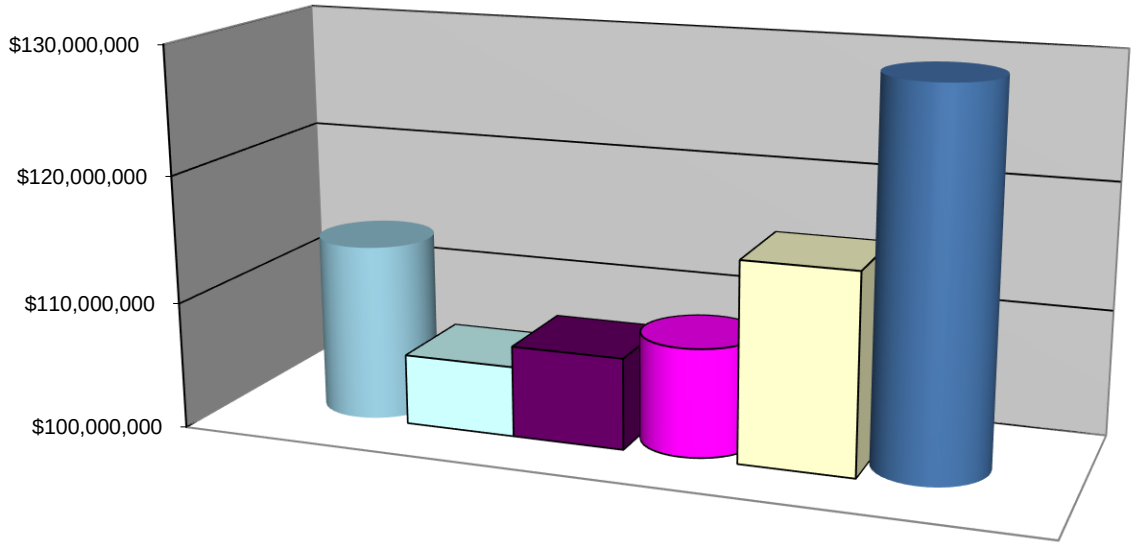
Muscogee County School District
General Fund Revenues
FY 2023 General Fund Budget



PROPERTY TAX

Muscogee County School District

Property Tax Collections
FY 2019 - FY 2024



	Property Tax Collections
2019	$113,852,340
2020	$105,563,260
2021	$107,206,625
2022	$108,507,939
2023	$115,634,223
2024	$129,399,495

Property Tax Collections for fiscal years 2019 - 2022 represent actual collections received.
Fiscal years 2023 and 2024 represent projected amounts. FY 2020-2024 excludes Title Ad Valorem Tax

Muscogee County School District

Local Property Tax Revenues

CY 2018 - 2023, FY 2019- 2024

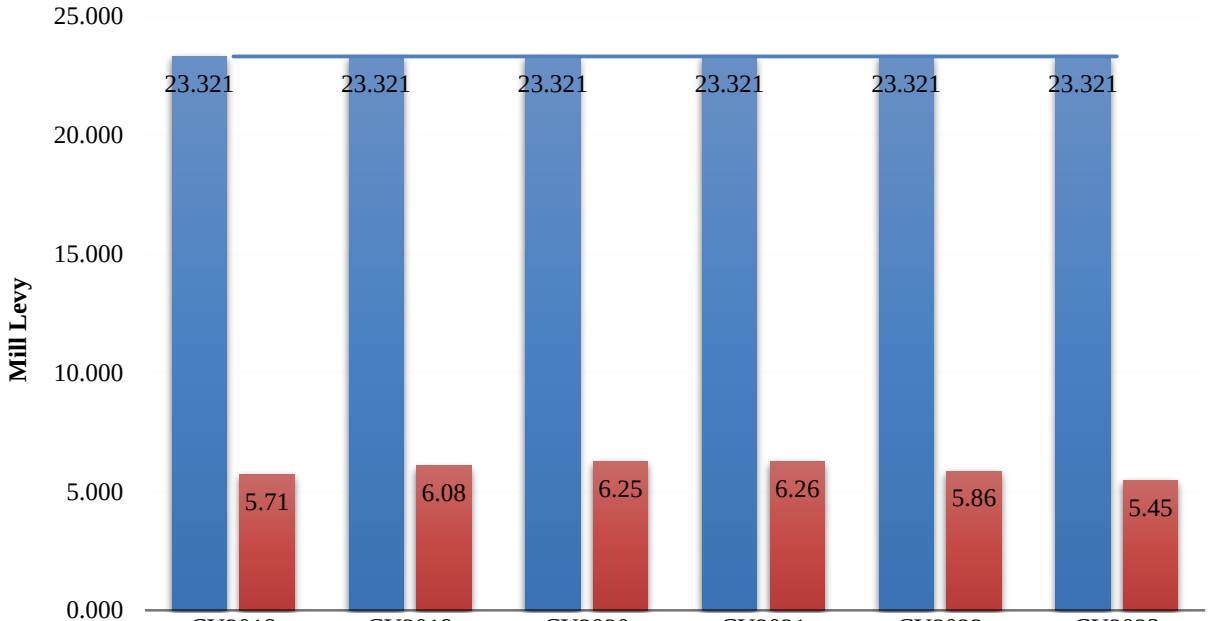
	CY2018 Digest, FY 2019	CY2019 Digest, FY 2020	CY2020 Digest, FY 2021	CY2021 Digest, FY 2022	CY2022 Digest, FY 2023	CY2023 Digest, FY 2024
Net M&O Digest (1)	4,995,773,784	5,096,451,356	4,830,577,396	4,901,756,582	5,297,456,791	6,013,796,757
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Net M&O Digest After Collection Fee	4,870,879,439	4,969,040,072	4,709,812,961	4,779,212,667	5,165,020,371	5,863,451,838
Collection Rate	99.000%	99.000%	98.000%	98.000%	96.000%	94.000%
Net M&O Digest, after collection fee and anticipated collection rate	4,822,170,645	4,919,349,671	4,615,616,702	4,683,628,414	4,958,419,556	5,511,644,728
Year-over-Year Dollar Variance	(74,106,761)	97,179,026	(303,732,969)	68,011,712	274,791,142	553,225,172
Year-over-Year Percent Variance	-1.51%	2.02%	-6.17%	1.47%	5.87%	11.16%
One Mill Value, after 2.5% Collection Fee and Collection Rate %	$ 4,822,171	$ 4,919,350	$ 4,615,617	$ 4,683,628	$ 4,958,420	$ 5,511,645
Net M&O Mill Levy	23.321	23.321	23.321	23.321	23.321	23.321
Anticipated Collections, Current Year Only	$ 112,457,842	$ 114,724,154	$ 107,640,797	$ 109,226,898	$ 115,634,223	$ 129,399,495
Actual Property Tax Revenues, Projected FY 2023 and FY 2024 (Includes Collections for Current and Prior Tax Years) (2)	$ 113,852,340	$ 105,563,260	$ 107,206,625	$ 108,507,939	$ 115,634,223	$ 129,399,495
Year-over-Year Dollar Variance	$ 3,126,787	$ (8,289,080)	$ 1,643,365	$ 1,301,314	$ 7,126,284	$ 13,765,272
Year-over-Year Percent Variance	2.82%	-7.28%	1.56%	1.21%	6.57%	11.90%
Local Five Mill Share						
Local 5 Mill Share	$ 27,555,762	$ 29,911,365	$ 28,830,087	$ 29,306,141	$ 29,076,962	$ 30,054,523
Difference-Actual Mill Levy & 5 Mill Share	$ 86,296,578	$ 75,651,895	$ 78,376,538	$ 79,201,798	$ 86,557,261	$ 99,344,972
Mills Required for 5 Mill Share	5.71	6.08	6.25	6.26	5.86	5.45
Difference Actual Millage and 5 Mill Share	17.61	17.24	17.07	17.06	17.46	17.868
Title Ad Valorem Tax						
Title Ad Valorem Tax-Actual Collections, Projected for FY 2023 and FY 2024	(2)	$ 8,754,088	$ 10,597,709	$ 10,614,808	$ 10,000,000	$ 10,000,000

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

(1) Amounts have not been adjusted to reflect changes that occur after year end and therefore do not agree to 5 year digest schedules

(2) Prior to FY 2020, Title Ad Valorem Tax was included in the Property Tax Digest.

Muscogee County School District
Comparison of Mill Levy to Mills Required for 5 Mill Share
FY 2019 - FY 2024



Net M&O Mill Levy	23.321	23.321	23.321	23.321	23.321	23.321
Mills Required for 5 Mill Share	5.71	6.08	6.25	6.26	5.86	5.45

The millage rage has remained unchanged since FY 2019 at 23.321 mills. Prior to that, the millage rate was held at 23.37 mills for eighteen consecutive years.

The budget parameters for FY 2024 include maintaining the mill levy at 23.321 mills, as projected above. The District must then levy 5.45 mills to share in the funding of public education, which is 0.45 mills above the 5 mill share requirement.

Muscogee County School District

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

Actual FY 2019 (CY 2018) - FY 2023 (CY 2022), Projected FY 2024 (CY 2023)

	Final FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	Final FY 2020 (CY 2019) Tax Digest	Percent Gross Digest	Final FY 2021 (CY 2020) Tax Digest	Percent Gross Digest	Final FY 2022 (CY 2021) Tax Digest	Percent Gross Digest	Final FY 2023 (CY 2022) Tax Digest	Percent Gross Digest	**Projected FY 2024 (CY 2023) Tax Digest**	**Percent Gross Digest**	**FY24 - FY23 Dollar Variance**	**FY24 - FY23 Percent Variance**
Real & Personal Property	$ 5,933,287,445	93.71%	$ 5,933,338,799	92.52%	$ 6,096,250,629	98.92%	$ 6,148,607,518	99.11%	$ 6,718,521,338	99.33%	$ 7,947,041,846	99.45%	$ 1,228,520,508	18.29%
Motor Vehicle	393,226,883	6.21%	393,226,883	6.13%	59,756,513	0.97%	49,232,230	0.79%	40,011,600	0.59%	38,914,810	0.49%	(1,096,790)	-2.74%
Mobile Home	5,121,213	0.08%	5,121,213	0.08%	4,700,191	0.08%	4,221,032	0.07%	4,253,987	0.06%	4,522,635	0.06%	268,648	6.32%
Timber	77,451	0.00%	77,451	0.00%	-	0.00%	-	0.00%	-	0.00%	11,956	0.00%	11,956	0.00%
Heavy Duty Equipment	49,930	0.00%	35,705	0.00%	1,850,470	0.03%	1,734,920	0.03%	1,245,314	0.02%	442,284	0.01%	(803,030)	-64.48%
Gross Digest	6,331,814,276	100.0%	6,412,907,021	98.7%	6,162,557,803	100.0%	6,203,795,700	100.0%	6,764,032,239	100.0%	7,990,933,531	100.0%	1,226,901,292	18.14%
Exemptions - M&O	(1,336,091,846)		(1,316,506,558)		(1,332,030,825)		(1,302,089,056)		(1,470,387,812)		(1,977,136,774)		(506,748,962)	34.46%
Net M&O Digest	4,995,722,430		5,096,400,463		4,830,526,978		4,901,706,644		5,293,644,427		6,013,796,757		720,152,330	13.60%
Adjusted Net M&O Digest	**$ 4,995,722,430**		**$ 5,096,400,463**		**$ 4,830,526,978**		**$ 4,901,706,644**		**$ 5,293,644,427**		**$ 6,013,796,757**		**$ 720,152,330**	**13.60%**

FY = Fiscal Year
CY = Calendar Year

Note: In relation to FY 2023 (CY 2022), the Net M&O Tax Digest for FY 2024 (CY 2023) is projected to increase by $720.1 million or 13.60%. Real and Personal Property increases by $1.2 billion while motor vehicle decreased by $1.1 million. The decrease in motor vehicle 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.
Exemption amounts are updated annually
Source: Tax Commissioner's Office
District financial records

Muscogee County School District
Five Year Tax Digest and M&O Levy History
2023 Tax Digest & M&O Levy for Fiscal Year 2024

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2024 will be established at a meeting held in the Board Room on the 1st floor of the Board of Education at 2960 Macon Road on June 26, 2023 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 2023 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

School Digest and Levy		2018	2019	2020	2021	2022	2023
VALUE	Real & Personal	$ 5,933,338,799	$ 5,970,887,481	$ 6,096,250,629	$ 6,148,607,518	$ 6,718,521,338	$ 7,947,041,846
	Motor Vehicles	393,226,883	437,021,665	59,756,513	49,232,230	40,011,600	38,914,810
	Mobile Homes	5,121,213	4,884,718	4,700,191	4,221,032	4,253,987	4,522,635
	Timber - 100%	77,451	77,452	-	-	-	11,956
	Heavy Duty Equipment	49,930	35,705	1,850,470	1,734,920	1,245,314	442,284
	Gross Digest	$ 6,331,814,276	$ 6,412,907,021	$ 6,162,557,803	$ 6,203,795,700	$ 6,764,032,239	$ 7,990,933,531
	Less M&O Exemptions	(1,336,091,846)	(1,316,506,558)	(1,332,030,825)	(1,302,089,056)	(1,470,387,812)	(1,977,136,774)
	Net M&O Digest	$ 4,995,722,430	$ 5,096,400,463	$ 4,830,526,978	$ 4,901,706,644	$ 5,293,644,427	$ 6,013,796,757
RATE	MILLAGE RATE (Maintenance & Operation)	23.321	23.321	23.321	23.321	23.321	23.321
TAX	Net Taxes Levied	$ 116,505,243	$ 118,853,155	$ 112,652,720	$ 114,312,701	$ 123,453,082	$ 140,247,754
	Net Taxes $ Increase (Decrease)	$ (1,865,499)	$ 2,347,912	$ (6,200,436)	$ 1,659,981	$ 9,140,381	$ 16,794,672
	Net Taxes % Increase (Decrease)	-1.58%	2.02%	-5.22%	1.47%	8.00%	13.60%

Projected Property Tax Collections for Fiscal Year 2024 at 23.321 Millage Rate

100% Collection - No Fee Deduction		$ 140,247,754
Collection Fee	2.50%	($3,506,194)
100% Collections After Deduction of Collection Fee		$136,741,560
Projected Property Tax Revenue at 94% Collection Rate	94.00%	$ 129,399,495

Property Tax Impact on $125,000 FMV Homestead (19.306 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	$61,500	$61,500	$0
School M&O Millage rate	23.3210	21.0970	2.224
Taxes Due: (Value subject to mill levy x millage rate)	$1,434.24	$1,297.47	$136.78

STATE REVENUE

Muscogee County School District

Quality Basic Education (QBE) Formula Earnings

FY 2024 with FY 2023 Comparison

Revenue	FY 2024 Tentative	FY 2023 Initial	Dollar Variance FY 24 - FY 23	Pct Variance FY 24 - FY 23
FTEs	29,127	29,390	(263)	-0.89%
QBE Formula Earnings	$ 204,457,511	$ 187,417,080	$ 17,040,431	9.09%
Local Fair Share	(30,054,523)	(29,076,962)	(977,561)	3.36%
Total QBE Earnings	174,402,988	158,340,118	16,062,870	10.14%
Categorical Grant				
Transportation	2,370,332	2,365,053	5,279	0.22%
Equalization	24,891,837	15,489,119	9,402,718	60.71%
Nursing	680,897	622,203	58,694	9.43%
Military Counselors	49,493	47,065	2,428	5.16%
Total Categorical Grants	27,992,559	18,523,440	9,463,840	51.09%
Total QBE Funding	$ 202,395,547	$ 176,863,558	$ 25,526,710	14.43%
FY 2023 Mid Term Allotment (1)		$ 182,814,851		

(1) Mid-Term Adjustments included:
Funding for the increase in health insurance rate for certified employees

Muscogee County School District
Components of QBE Funding
Comparison FY 2014-2024

Fiscal Year	Total QBE Earnings	Change (Dollars)	Change (Percent)
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	$ 171,157,381	$ (3,156,585)	-1.8%
2022	$ 170,225,525	$ (931,856)	-0.5%
2023	$ 176,863,558	$ 6,638,033	3.9%
2024	**$ 202,395,547**	**$ 25,531,989**	**14.4%**

Fiscal Year	Local 5 Mill Share	Change (Dollars)	Change (Percent)
2014	$ 25,586,282	$ 2,574,077	11.2%
2015	$ 26,488,303	$ 902,021	3.5%
2016	$ 25,929,065	$ (559,238)	-2.1%
2017	$ 26,372,817	$ 443,752	1.7%
2018	$ 27,169,266	$ 796,449	3.0%
2019	$ 27,555,762	$ 386,496	1.4%
2020	$ 29,911,365	$ 2,355,603	8.5%
2021	$ 29,942,093	$ 30,728	0.1%
2022	$ 29,308,141	$ (633,952)	-2.1%
2023	$ 29,076,962	$ (231,179)	-0.8%
2024	**$ 30,054,523**	**$ 977,561**	**3.36%**

Fiscal Year	Austerity Reductions	Change (Dollars)	Change (Percent)
2014	$ 21,238,578	$ (2,602,057)	-10.9%
2015	$ 14,404,918	$ (6,833,660)	-32.2%
2016	$ 8,749,798	$ (5,655,120)	-39.3%
2017	$ 3,013,669	$ (5,736,129)	-65.6%
2018	$ 2,951,039	$ (62,630)	-2.1%
2019	$ -	$ (2,951,039)	-100.0%
2020	$ -	$ -	0.0%
2021*	$ 16,768,024	$ 16,768,024	100.0%
2022*	$ 6,638,086	$ (10,129,938)	-60.4%
2023	$ -	$ (6,638,086)	-100.0%
2024	**$ -**	**$ -**	**0.0%**

Fiscal Year	Equalization Funding	Change (Dollars)	Change (Percent)
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%
2022	$ 16,955,301	$ 3,004,876	21.5%
2023	$ 15,489,119	$ (1,466,182)	-8.6%
2024	**$ 24,891,837**	**$ 9,402,718**	**60.7%**

*This amount was reduced with the mid-term adjustment to $6,739,835 in FY 2021 and $0 in FY 2022

Muscogee County School District
Components of QBE Funding
Descriptions

State QBE Formula Earnings remain the principal state revenue source for the District at $202,395,547 and represent 57.82% of Total General Fund projected revenues for FY 2024. This is an increase over prior year mainly attributable to the $2,000 increase to the state teacher salary schedule for FY 2024 and the increase in the certified health insurance reimbursement. The Initial Earnings Sheet for FY 2024, which serves as the Official State Quality Basic Education (QBE) Formula Earnings, is included in the Appendix.

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 2024, according to the *preliminary* property tax digest received May 2023, it is projected that the District must levy 5.45 mills to meet this requirement. This is 0.45 mills above the 5 mill share requirement. The District is projected to receive the final property tax digest for calendar year 2023 in late July 2023. The District's required contribution has increased $977,561 over the FY 2023 due to the increase in the total QBE earnings.

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 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 and FY 2022. However, in both years the State reduced the amount with the mid-term adjustment. The amount was reduced by 60% to $6,739,835 for FY 2021 and $0 in FY 2022. The austerity reduction was completely eliminated for FY 2023 and FY 2024.

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 ranking of the district changed in relation to other districts resulting in an increase of $9.4 million over last year.

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 2024 Budget

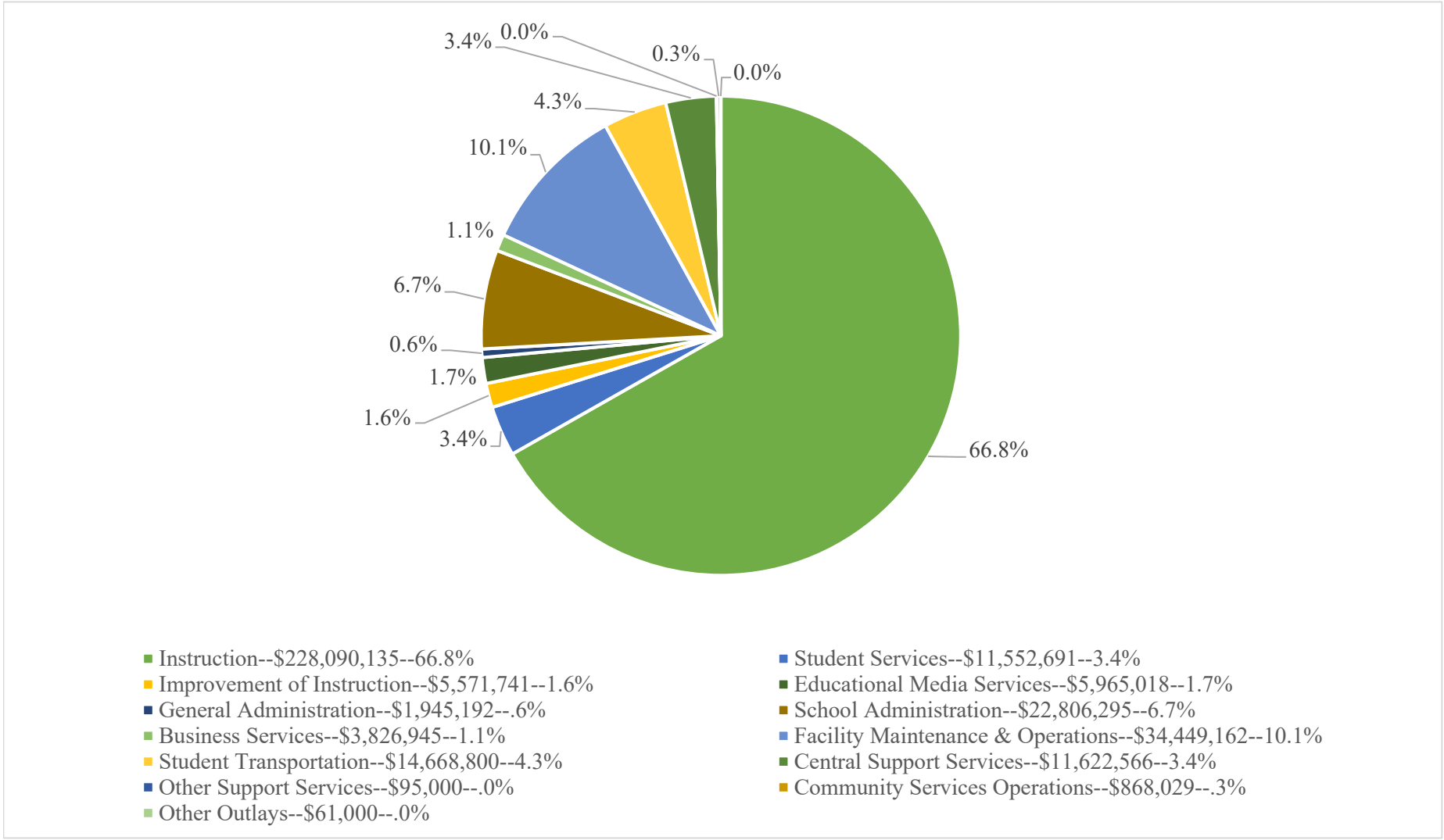
Division	Salaries & Fringe Benefits	Operations	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Total Expenditures
Division of Executive	$ 6,322,200	$ 1,495,669	$ 7,817,869	2.11%	3.58%	2.29%
Division of Facility & Operations	22,820,068	21,130,097	43,950,165	7.61%	50.51%	12.87%
Division of Financial Services	2,178,219	103,100	2,281,319	0.73%	0.25%	0.67%
Division of Human Resources	2,539,519	7,029,589	9,569,108	0.85%	16.80%	2.80%
Division of Information Services	6,437,434	4,987,562	11,424,996	2.15%	11.92%	3.35%
Division of Student Services	62,898,021	2,610,039	65,508,060	20.99%	6.24%	19.18%
Division of Teaching & Learning	196,490,847	4,354,210	200,845,057	65.57%	10.41%	58.81%
System-wide	-	126,000	126,000	0.00%	0.30%	0.04%
Total General Fund	**$ 299,686,308**	**$ 41,836,266**	**$ 341,522,574**	**100.00%**	**100.00%**	**100.00%**
Percent of Total Expenditures	**87.75%**	**12.25%**	**100.00%**			

General Fund Expenditures:

As reflected above, Salaries and Benefit account for 87.75% of the total budgeted General Fund expenditures for FY 2024. Of the Salaries and Benefit expenditures, the Division of Teaching and Learning's expenditures account for 65.57% of the District's total expenditures, which is down from 65.94% last year.

This decrease is the result of the plan to outsource substitutes.

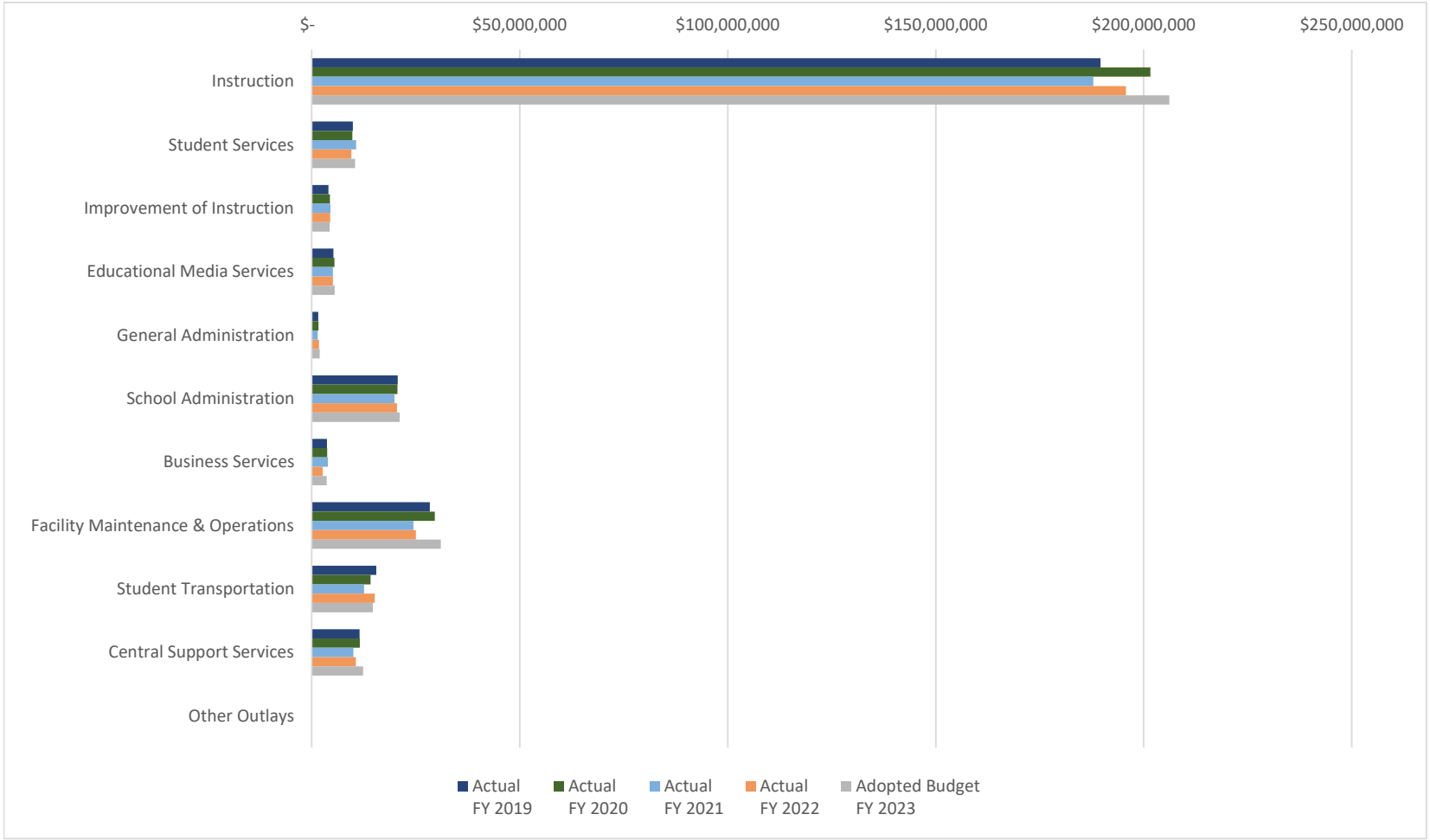
Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2024



Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2024

	Function	Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Total Expenditures
1000	Instruction	$ 145,155,652	$ 74,075,641	$ 219,231,293	$ 8,858,842	$ 228,090,135
2100	Student Services	6,554,225	2,971,847	9,526,072	2,026,619	11,552,691
2210	Improvement of Instruction	2,945,619	1,277,202	4,222,821	1,348,920	5,571,741
2220	Educational Media Services	3,746,884	1,863,731	5,610,615	354,403	5,965,018
2300	General Administration	595,604	257,243	852,847	1,092,345	1,945,192
2400	School Administration	15,298,134	7,336,994	22,635,128	171,167	22,806,295
2500	Business Services	2,314,862	1,118,233	3,433,095	393,850	3,826,945
2600	Facility Maintenance & Operations	10,454,843	3,981,758	14,436,601	20,012,561	34,449,162
2700	Student Transportation	7,962,384	2,842,323	10,804,707	3,864,093	14,668,800
2800	Central Support Services	5,518,801	2,546,299	8,065,100	3,557,466	11,622,566
2900	Other Support Services	-	-	-	95,000	95,000
3300	Community Services Operations	572,394	295,635	868,029	-	868,029
5000	Other Outlays	-	-	-	61,000	61,000
	Total	**$ 201,119,402**	**$ 98,566,906**	**$ 299,686,308**	**$ 41,836,266**	**$ 341,522,574**

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2019 - FY 2023



Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS

Expenditures by Function

FY 2019 - FY 2023

		Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Adopted Budget FY 2023
1000	Instruction	$ 189,634,950	$ 201,606,431	$ 187,880,663	$ 195,714,915	$ 206,127,126
2100	Student Services	9,905,229	9,803,860	10,669,135	9,562,488	10,406,629
2210	Improvement of Instruction	4,050,415	4,361,795	4,515,944	4,456,313	4,328,893
2220	Educational Media Services	5,232,477	5,464,157	5,098,498	5,093,582	5,525,471
2300	General Administration	1,548,276	1,657,377	1,452,826	1,735,077	1,945,180
2400	School Administration	20,657,367	20,598,106	19,881,805	20,492,069	21,175,207
2500	Business Services	3,674,110	3,739,680	3,892,634	2,639,438	3,593,882
2600	Facility Maintenance & Operations	28,394,573	29,578,700	24,461,462	25,024,935	31,015,428
2700	Student Transportation	15,537,102	14,174,027	12,579,847	15,189,108	14,667,410
2800	Central Support Services	11,486,596	11,556,216	10,017,770	10,620,984	12,365,706
5000	Other Outlays	60,302	60,303	60,303	60,303	61,000
	Total	$ 290,181,397	$ 302,600,652	$ 280,510,887	$ 290,589,212	$ 311,211,932

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

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

Muscogee County School District
HISTORICAL TRENDS

Expenditures by Function - Percent of Total Expenditures

FY 2019 - FY 2023

Functions	FY 2019 Actual Percent of Total Expenditures	FY 2020 Actual Percent of Total Expenditures	FY 2021 Actual Percent of Total Expenditures	FY 2022 Actual Percent of Total Expenditures	FY 2023 Budget Percent of Total Expenditures
1000 Instruction	65.35%	66.62%	66.98%	67.35%	66.23%
2100 Student Services	3.41%	3.24%	3.80%	3.29%	3.34%
2210 Improvement of Instruction	1.40%	1.44%	1.61%	1.53%	1.39%
2220 Educational Media Services	1.80%	1.81%	1.82%	1.75%	1.78%
2300 General Administration	0.53%	0.55%	0.52%	0.60%	0.63%
2400 School Administration	7.12%	6.81%	7.09%	7.05%	6.80%
2500 Business Services	1.27%	1.24%	1.39%	0.91%	1.15%
2600 Facility Maintenance & Operations	9.79%	9.77%	8.72%	8.61%	9.97%
2700 Student Transportation	5.35%	4.68%	4.48%	5.23%	4.71%
2800 Central Support Services	3.96%	3.82%	3.57%	3.65%	3.97%
5000 Other Outlays	0.02%	0.02%	0.02%	0.02%	0.02%
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 Annual Comprehensive Financial Report (ACFR)

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 2023 Adopted Budget to FY 2024 Superintendent's Recommended Budget

Function	FY 2023 Total Expenditures	FY 2024 Total Expenditures	Dollar Variance	Percent Variance
Instruction[1]	$ 206,127,126	$ 228,090,135	$ 21,963,009	10.66%
Student Services[2]	10,406,629	22,806,295	12,399,666	119.15%
Improvement of Instruction[3]	4,328,893	34,449,162	30,120,269	695.80%
Educational Media Services[4]	5,525,471	3,826,945	(1,698,526)	-30.74%
General Administration[5]	1,945,180	11,622,566	9,677,386	497.51%
School Administration[6]	21,175,207	5,571,741	(15,603,466)	-73.69%
Business Services[7]	3,593,882	14,668,800	11,074,918	308.16%
Facility Maintenance & Operations[8]	31,015,428	11,552,691	(19,462,737)	-62.75%
Student Transportation[9]	14,667,410	5,965,018	(8,702,392)	-59.33%
Central Support Services[10]	11,453,405	1,945,192	(9,508,213)	-83.02%
Other Support Services[11]	95,000	868,029	773,029	813.71%
Community Services Operations[12]	817,301	95,000	(722,301)	-88.38%
Other Outlays[13]	61,000	61,000	-	N/A
Total	**$ 311,211,932**	**$ 341,522,574**	**$ 30,310,642**	**9.74%**

[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), Legal Fees, External Audit Fees, Travel, Books, Supplies, Equipment, Dues and Fees

[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)` Repairs and Maintenance, Supplies, and Equipment

[13] Principal and Interest Payments

STUDENT ENROLLMENT

Muscogee County School District
School Attendance Zones
2023 - 2024

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	**Downton Elementary Magnet Academy**	Blackmon Rd Middle	Richards Middle
Rothschild Middle	No attendance zone	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 2014 through FY 2023 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

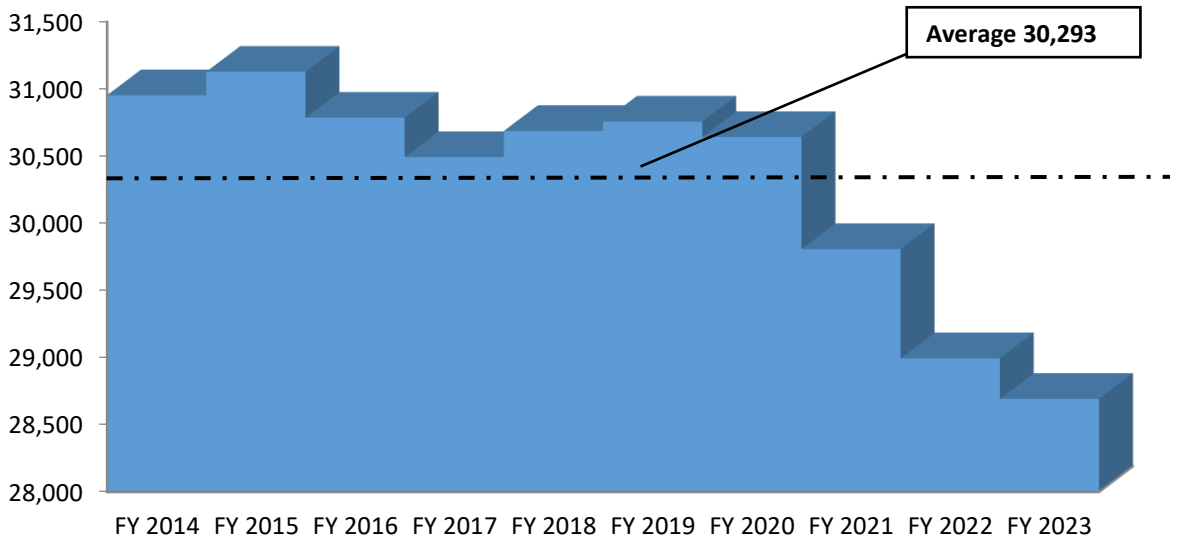
The Quality Basic Education (QBE) Act, which is the current mechanism used by the State of Georgia to provide funding for public education, requires school districts to report student enrollment in terms of FTE students. A funding weight or value is assigned to each instructional program. This value 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.

Muscogee County School District
Student Enrollment

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 58% 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 2014, the District's average student enrollment for grades K-12 is 30,293. 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 2014 through FY 2023, as plotted on the chart on the preceding page are reflected below. In comparison to the prior fiscal year, for FY 2023 the District realized a decrease in enrollment for grades K-12 of 302 students or 1.04 % below FY 2022. This decreased enrollment resulted in a projected decrease in State QBE Earnings for FY 2024.

As reflected, this is the fourth year in a row 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 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%
October 2020, FY 2021	29,806	-835	-2.73%
October 2021, FY 2022	28,994	-812	-2.72%
October 2022, FY 2023	28,692	-302	-1.04%
Average	**30,293**	**-231**	**-0.76%**

*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 2014-FY 2023

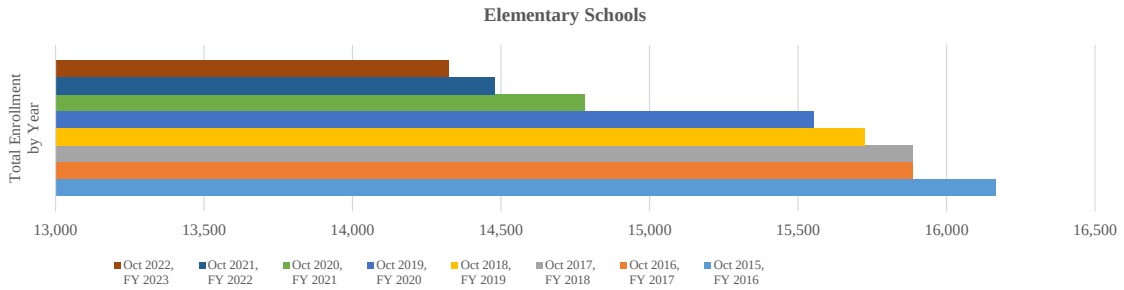
Grade level	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Pre-K	1,176	1,185	1,114	1,099	1,077	1,103	1,092	951	1,091	1,126
K	2,691	2,577	2,493	2,394	2,388	2,379	2,423	2,155	2,181	2,173
1	2,761	2,699	2,546	2,441	2,448	2,392	2,398	2,272	2,193	2,180
2	2,480	2,690	2,604	2,465	2,453	2,392	2,432	2,313	2,227	2,148
3	2,445	2,472	2,668	2,578	2,436	2,501	2,367	2,359	2,245	2,225
4	2,312	2,419	2,402	2,560	2,545	2,418	2,475	2,333	2,264	2,208
5	2,262	2,325	2,341	2,350	2,540	2,541	2,365	2,399	2,279	2,263
6	2,305	2,238	2,226	2,281	2,315	2,538	2,498	2,283	2,304	2,233
7	2,426	2,289	2,202	2,192	2,258	2,338	2,541	2,438	2,256	2,231
8	2,274	2,357	2,246	2,241	2,201	2,278	2,328	2,464	2,294	2,268
9	2,516	2,567	2,649	2,551	2,647	2,586	2,603	2,529	2,822	2,659
10	2,318	2,225	2,270	2,327	2,287	2,315	2,185	2,285	2,174	2,375
11	2,151	2,098	2,055	2,105	2,107	2,025	2,061	1,989	1,907	1,892
12	2,011	2,171	2,083	2,006	2,061	2,053	1,965	1,987	1,848	1,837
Total Pre-K thru Grade 12	**32,128**	**32,312**	**31,899**	**31,590**	**31,763**	**31,859**	**31,733**	**30,757**	**30,085**	**29,818**
Annual Growth	-44	184	-413	-309	173	96	-126	-976	-672	-267
Year-over Year % Change	-0.1%	0.6%	-1.3%	-1.0%	0.5%	0.3%	-0.4%	-3.1%	-2.2%	-0.9%

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 with a overal 10 year decline of 2,310 students. This year-over-year decline for FY 2023 was 267 students or a reduction of .9%. 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.

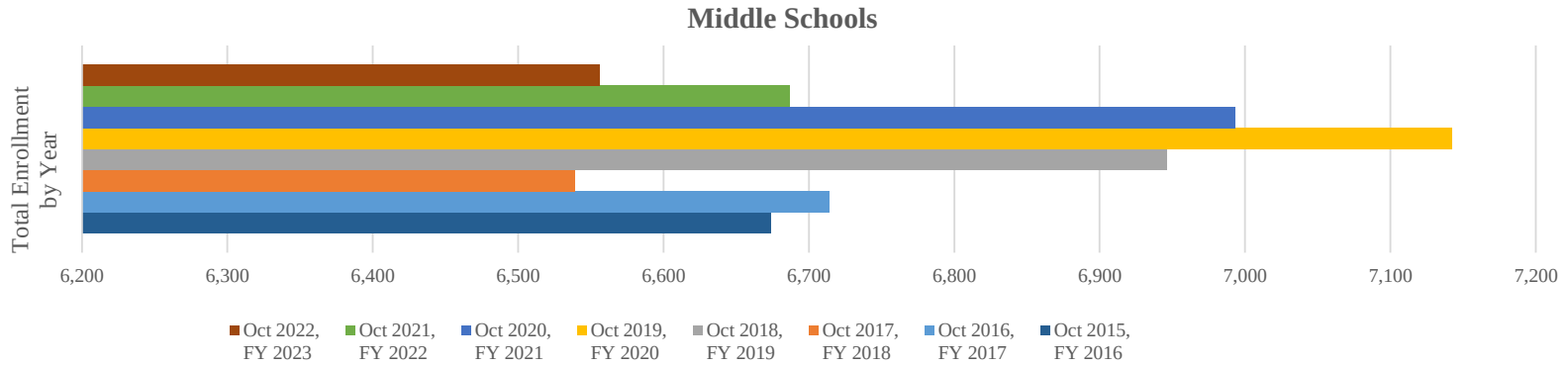
Muscogee County Schools
Enrollment Summary - Elementary Schools

	FTE Enrollment By School							
	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023
Elementary Schools: Grades PreK- 5								
Elem-Allen Elementary School	474	469	432	458	429	461	431	451
Elem-Blanchard Elementary School	493	538	548	568	556	469	427	456
Elem-Brewer Elementary School	514	485	476	517	569	524	535	498
Elem-Britt David Elementary Academy	567	570	563	590	559	578	568	507
Elem-Clubview Elementary School	549	542	501	514	492	601	568	578
Elem-Davis Elementary School	447	416	381	401	354	277	297	321
Elem-Dawson Elementary School	288	269	268	336	345	310	298	309
Elem-Dimon Elementary	489	545	496	458	405	355	360	328
Elem-Dorothy Height Elementary School	712	762	712	498	557	505	536	500
Elem-Double Churches Elementary School	579	566	572	644	623	568	555	473
Elem-Downtown Elementary Magnet Academy	294	330	302	321	306	289	308	325
Elem-Eagle Ridge Academy	756	730	749	701	736	682	655	659
Elem-Forrest Road Elementary School	452	431	448	415	420	382	388	404
Elem-Fox Elementary School	419	358	325	388	338	351	363	343
Elem-Gentian Elementary School	419	413	444	450	494	521	505	471
Elem-Georgetown Elementary School	498	480	513	535	512	443	412	412
Elem-Hannan Elementary	522	501	491	504	475	454	424	384
Elem-Johnson Elementary School	353	350	439	408	404	387	348	325
Elem-Key Elementary School	341	331	373	336	350	304	277	308
Elem-Lonnie Jackson Academy	488	461	489	415	395	404	420	434
Elem-Martin Luther King, Jr. Elementary School	618	541	503	464	489	463	428	456
Elem-Mathews Elementary School	697	700	738	721	756	750	798	755
Elem-Midland Academy	564	577	594	619	625	609	613	663
Elem-North Columbus Elementary	722	681	755	693	700	629	662	745
Elem-Reese Road Leadership Academy	460	481	499	464	462	480	415	387
Elem-Rigdon Road Elementary School	646	656	605	548	499	436	407	403
Elem-River Road Elementary School	437	423	404	444	472	411	401	403
Elem-South Columbus Elementary School	558	554	534	471	425	417	422	359
Elem-St. Marys	406	394	355	494	502	487	455	450
Elem-Waddell Elementary School	525	462	462	463	463	439	440	473
Elem-Wesley Heights Elementary School	401	395	443	493	455	414	401	405
Elem-Wynnton Elementary School	480	476	473	395	385	382	363	338
Total - Elementary Schools	16,168	15,887	15,887	15,726	15,552	14,782	14,480	14,323



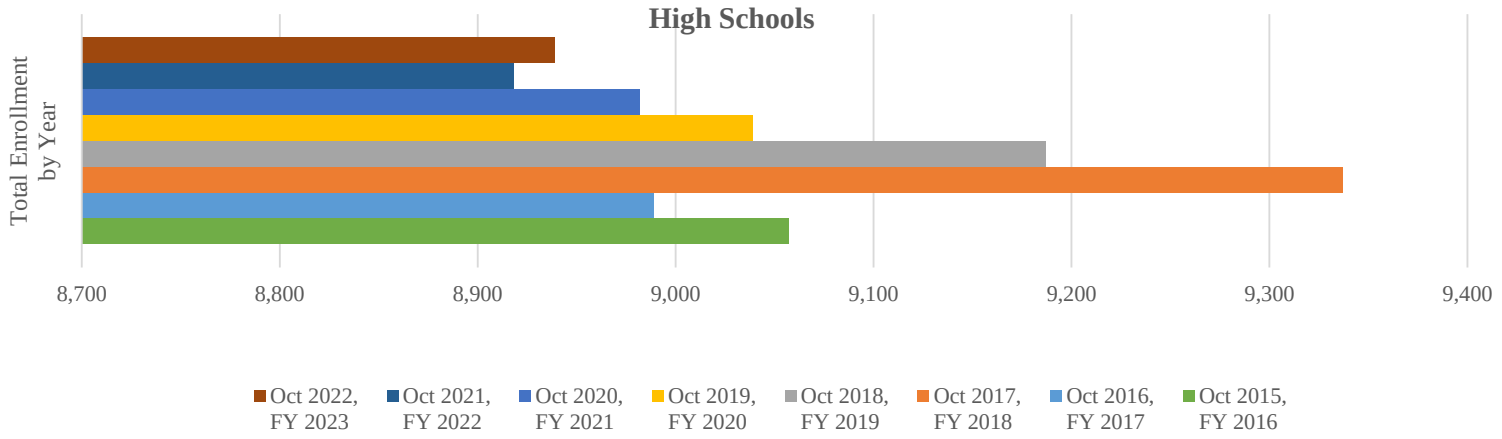
Muscogee County Schools
Enrollment Summary-Middle Schools Grade 6-8

FTE Enrollment By School	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023
Middle-Aaron Cohn Middle School	521	559	567	660	569	498	503	524
Middle-Arnold Middle School	688	673	607	589	597	600	623	645
Middle-Baker Middle School	566	523	503	564	559	577	548	588
Middle-Blackmon Road Middle School	601	660	642	632	668	643	584	566
Middle-Double Churches Middle School	456	456	451	545	539	490	435	413
Middle-East Columbus Magnet Academy	601	549	546	553	555	512	469	473
Middle-Eddy Middle School	414	417	453	449	450	499	483	413
Middle-Fort Middle School	523	566	544	609	664	659	557	511
Middle-Midland Middle School	434	392	413	414	492	475	435	441
Middle-Richards Middle School	701	760	698	782	833	835	798	819
Middle-Rothschild Leadership Academy School	545	523	529	536	579	552	561	515
Middle-Veterans Memorial Middle School	624	636	586	613	637	653	691	648
Total - Middle	6,674	6,714	6,539	6,946	7,142	6,993	6,687	6,556



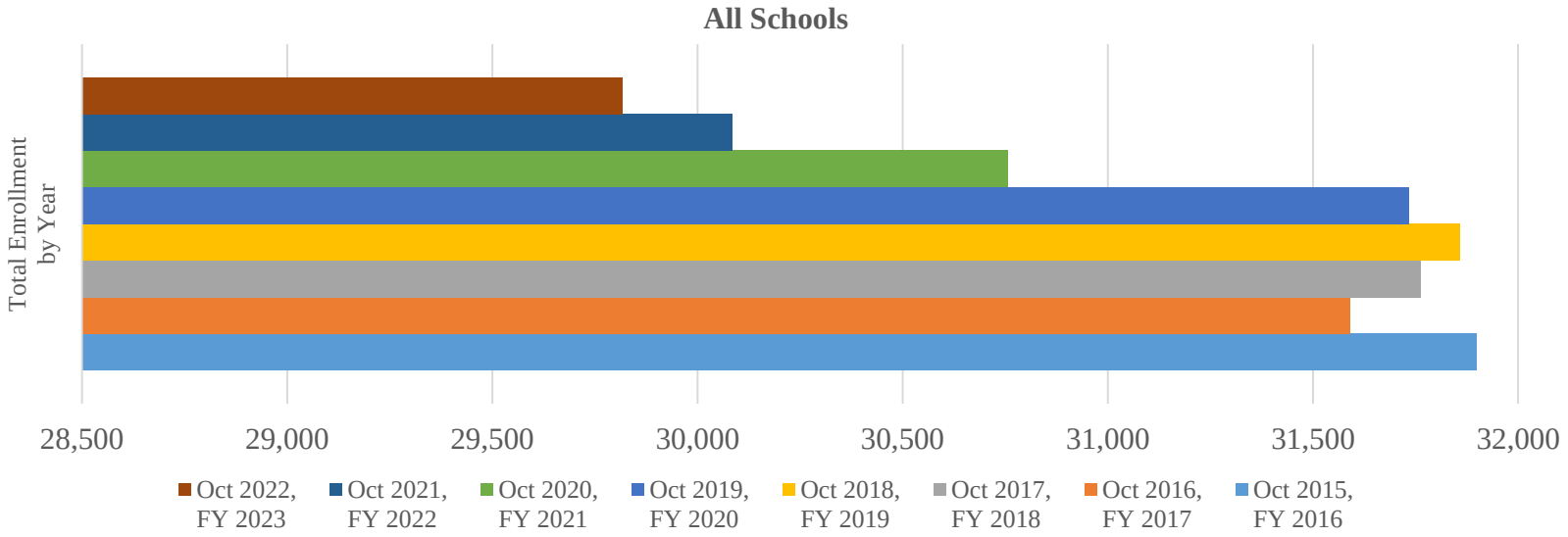
Muscogee County Schools
Enrollment Summary-High Schools

FTE Enrollment By School								
	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023
High Schools: Grades 9-12								
High-Carver High School	1,191	1,138	1,136	956	871	865	865	916
High-Columbus High School	1,269	1,267	1,286	1,275	1,246	1,223	1,171	1,131
High-Early College Academy	169	170	158	124	0	0	0	0
High-Hardaway High School	1,276	1,288	1,273	1,240	1,144	1,161	1,204	1,184
High-Jordan Vocational High School	787	765	766	779	962	897	887	869
High-Kendrick High School	945	896	898	855	831	907	925	876
High-Northside High School	1,357	1,404	1,446	1,495	1,535	1,445	1,425	1,402
High-Rainey-McCuller's School of the Arts	0	0	310	318	375	385	333	384
High-Shaw High School	1,225	1,235	1,251	1,154	1,125	1,164	1,179	1,234
High-Spencer High School	838	826	813	991	950	935	929	943
Total - High Schools	9,057	8,989	9,337	9,187	9,039	8,982	8,918	8,939



Muscogee County Schools
Enrollment Summary - All Schools

FTE Enrollment By School	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023
All Schools								
Elementary Schools	16,168	15,887	15,887	15,726	15,552	14,782	14,480	14,323
Middle Schools	6,674	6,714	6,539	6,946	7,142	6,993	6,687	6,556
High Schools	9,057	8,989	9,337	9,187	9,039	8,982	8,918	8,939
Total - All Schools	31,899	31,590	31,763	31,859	31,733	30,757	30,085	29,818



STAFFING REQUIREMENTS

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2023-2024

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 25 Full-time Equivalent (FTE)	N/A	N/A
Paraprofessional, Kindergarten	1 per kindergarten teacher	N/A	N/A
Teacher, Classroom	Grades 1-3: 1 per 26 FTE Grades 4-5: 1 per 30 FTE	1 per 33 FTE	1 per 35 FTE
Para, Instructional Support	1 per School	N/A	N/A
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)
2023-2024

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)
Media Specialist	1 per school	1 per school	1 per school
Teacher, Career, Technical, and Agricultural Education (CTAE)	N/A	N/A	1 per 28 FTE
Principal	1 per school	1 per school	1 per school
Assistant Principal	School enrollment: 1 - 349 = 0; 350 and above = 1	1 per school	School enrollment :1-1150 = 2 per school Above 1150=3 per school College and Career Academy = 1 per academy
Secretary	1 per school	1 per school	1 per school

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2023-2024

Category	Elementary	Middle	High
Discretionary Administrative Support	1-2 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	1 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	2-3 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)
Guidance/Counselor/Director	1 per school	School enrollment: 1-700 = 1; 701 and over = 2	School enrollment: 1-1399 = 2; 1400 and over = 3
Reserve Officers' Training Corps (ROTC) Instructor	N/A	N/A	Allocated in accordance with provisions of program grant
Paraprofessional, In-School Suspension	N/A	1 per school	1 per school
Magnet Coordinator/International Baccalaureate Coordinator	1 per full-time per 100 % magnet school 100%; 1 per school with International Baccalaureate Program; 1 part time for other magnet programs	1 per full-time per 100 % magnet school 100%; 1 per school with International Baccalaureate Program; 1 part time for other magnet programs	1 per full-time per 100 % magnet school 100%; 1 per school with International Baccalaureate Program; 1 part time for other magnet programs
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.

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2023-2024

Category	Elementary	Middle	High
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.
Teacher, Gifted	1 per 17 FTE (Grades K-5)	1 per 21 FTE (Grades 6-8)	1 per 21 FTE (Grades 9-12)
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)
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
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.		

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2023-2024

Category	Elementary	Middle	High
Custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft., One of which is a lead custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.; One of which is a lead custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.; One of which is a lead custodian
Instructional Supplies, Per Pupil Allocation	Kindergarten: $28.83 per Student Grades 1-3: $28.83 per Student Grades 4-5: $28.83 per Student	Grades 6-8: $23.55 per Student	Grades 9-12: $30.28 per Student
Media Services Supplies, Per Pupil Allocation	Kindergarten: $12.20 per Student Grades 1-3: $12.20 per Student Grades 4-5: $12.20 per Student	Grades 6-8: $10.70 per Student	Grades 9-12: $9.91 per Student
Administrative Supplies, Per Pupil Allocation	Kindergarten: $6.15 per Student Grades 1-3: $6.15 per Student Grades 4-5: $6.15 per Student	Grades 6-8: $5.10 per Student	Grades 9-12: $4.98 per Student
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)
2023-2024

Category	Elementary	Middle	High

Special Education Allocation

Students with Disabilities

Class Group/ Exception Program	Funding Class Size	Maximum Individual 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. Various teacher/paraprofessional models shall be averaged independently.

Note: If students from different exceptionalities programs are within the same segment, 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 have an individual maximum class 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 exceed the individual maximum class size for that exceptionality.

EXCEPTION TO INDIVIDUAL MAXIMUM CLASS SIZE: The individual maximum class size with a paraprofessional 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 to FY 2024 Comparison

		Student FTE					Earned Positions				
Positions	**Earned Positions per FTE**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**Change FY23 to FY24**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**Change FY23 to FY24**
Direct Instruction											
Teachers											
Kindergarten	1:15	2,334	2,019	2,058	2,067	9	155.60	134.60	137.20	137.80	0.60
Kindergarten EIP	1:11	-	68	22	18	(4)	-	6.18	2.00	1.64	(0.36)
Grades 1-3	1:17	6,528	6,225	5,904	5,727	(177)	384.00	366.18	347.29	336.88	(10.41)
Grades 1-3 EIP	1:11	-	103	146	178	32	-	9.36	13.27	16.18	2.91
Grades 4-5	1:23	4,133	3,969	3,819	3,759	(60)	179.70	172.57	166.04	163.43	(2.61)
Grades 4-5 EIP	1:11	-	53	72	90	18	-	4.82	6.55	8.18	1.63
Middle School 6-8	1:20	6,139	5,888	5,624	5,515	(109)	306.95	294.40	281.20	275.75	(5.45)
Grades 9-12	1:23	6,229	6,077	6,084	6,051	(33)	270.83	264.22	264.52	263.09	(1.43)
CTAE	1:20	1,399	1,417	1,374	1,350	(24)	69.95	70.85	68.70	67.50	(1.20)
Special Education		3,072	2,993	2,998	2,972	(26)	562.63	543.09	541.05	535.81	(5.24)
Gifted	1:12	699	738	693	701	8	58.25	61.50	57.75	58.42	0.67
Remedial Education	1:15	-	92	80	123	43	-	6.13	5.33	8.20	2.87
Alternative Education	1:15	344	337	329	322	(7)	22.93	22.47	21.93	21.47	(0.46)
ESOL	1:7	183	174	187	254	67	26.14	24.86	26.71	36.29	9.58
Total Teachers							2,036.98	1,981.23	1,939.54	1,930.64	(8.90)
Kindergarten Paraprofessional	1:18						129.67	115.94	115.56	115.83	0.28
Subject Specialists (Grades 1-8)	1:345						48.69	47.06	45.11	44.27	(0.84)
Counselor	1:450						60.64	58.71	57.11	64.73	7.62
Technical Specialist	1:1100						28.24	27.43	26.72	26.48	(0.24)
Total		31,060	30,153	29,390	29,127	(263)	2,304.22	2,230.37	2,184.04	2,181.95	(2.08)

Muscogee County School District
State Personnel Allocation Formula
FY 2021 to FY 2024 Comparison

Positions	Earned Positions per FTE	Student FTE					Earned Positions				
		FY 2021	FY 2022	FY 2023	FY 2024	Change FY23 to FY24	FY 2021	FY 2022	FY 2023	FY 2024	Change FY23 to FY24
Indirect Cost											
School Based											
Principal	1 per school						53.00	53.00	53.00	53.00	-
Assistant Principal	1:Varies*						49.78	48.48	47.38	46.96	(0.42)
Secretary/Clerk	1:Varies*						62.34	60.47	58.77	58.41	(0.36)
Media Specialist	1:Varies*						53.47	51.75	50.28	49.78	(0.50)
District											
Superintendent	1 per system						1.00	1.00	1.00	1.00	-
Assistant Superintendent	6 per system						6.00	6.00	6.00	6.00	-
Accountant	1 per system						1.00	1.00	1.00	1.00	-
Social Worker	1:2475						12.55	12.18	11.88	11.77	(0.11)
Psychologist	1:2475						12.55	12.18	11.88	11.77	(0.11)
Special Education Leadership	1:200						18.86	18.66	18.45	18.37	(0.08)
Total							**2,574.77**	**2,495.09**	**2,443.68**	**2,440.01**	**(3.66)**

*Media Specialist-Elementary 1:450; Middle1:624; High 1:970
Secretary-Elementary (12 mth) 1:450; Middle 1:624; High 1:485; High (10 mth) 1:485, System 1
Assistant Principal (10 mth) Elementary 0.5:450; Middle1:624; High 1:485

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

SALARIES AND BENEFITS BY DIVISION

Muscogee County School District
General Fund
Salaries and Benefits by Division
FY 2023 - FY 2024

Department	Department	FY 2023 Budgeted Salaries	FY 2023 Budgeted Benefits	FY 2023 Bugeted Total	FY 2024 Budgeted Salaries *	FY 2024 Budgeted Benefits *	FY 2024 Budgeted Total *	FY 2023 to FY 2024 Variance
Division of Executive	DOE	$ 4,213,753	$ 1,676,461	$ 5,890,214	$ 4,524,651	$ 1,797,549	$ 6,322,200	$ 431,986
Division of Facilities and Operations	DFO	15,271,503	5,942,228	21,213,731	16,552,912	6,267,157	22,820,070	1,606,339
Division of Financial Services	FIN	1,362,114	637,070	1,999,183	1,468,007	710,212	2,178,219	179,036
Division of Human Resources	DHR	1,545,631	654,670	2,200,301	1,749,797	789,721	2,539,519	339,217
Division of Information Services	DIS	3,987,251	1,773,791	5,761,042	4,389,695	2,047,738	6,437,432	676,390
Division of Student Services	DSS	39,893,964	17,176,952	57,070,916	41,685,849	21,212,173	62,898,021	5,827,106
Division of Teaching & Learning	DLT	127,990,932	54,284,834	182,275,766	130,748,374	65,742,473	196,490,847	14,215,082
	All Divisions	**$ 194,265,148**	**$ 82,146,006**	**$ 276,411,154**	**$ 201,119,285**	**$ 98,567,023**	**$ 299,686,308**	**$ 23,275,154**

Comments:
* Proposed Budget

Muscogee County School District
EMPLOYER COST OF STAFF BENEFITS
FY 2024

Benefit	Employer Cost	
TEACHER RETIREMENT SYSTEM (TRS)	19.98%	of gross salary
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65%	(Social Security 6.2% and Medicare 1.45%)
BASIC LIFE INSURANCE	0.102	per $1,000 of insurance X 12 months (round salary to next $1,000); maximum coverage $100,000
HEALTH INSURANCE		
Certificated	$1,580.00	per employee per month
Non-Certificated	$945.00	per employee per month-July-December 2023
	$1,445.00	per employee per month-January-June 2024
Chattahoochee Public Library (CPL), All positions	$843.00	per employee per month
WORKERS' COMPENSATION	$500.00	per employee per year
UNEMPLOYMENT	$100.00	per employee per year
LONG TERM DISABILITY	0.00227	of gross salary
SUPPLEMENTAL RETIREMENT (employees in Public School Employees Retirement Plan - PSERS only)	2%	of gross salary
EMPLOYEES' RETIREMENT SYSTEM (ERS)	24.60%-29.35	of gross salary (depending on the plan)

Muscogee County School District
History of Selected Employer Benefits Rates
FY 2019 - FY 2024

Year	SHBP: Certificated	SHBP: Non-Certificated	SHBP: Library	TRS	FICA	ERS	PSERS
2019	$945	$945	$843	20.90%	7.65%	24.66%	2.00%
2020	$945	$945	$843	21.14%	7.65%	24.66%	2.00%
2021	$945	$945	$843	19.06%	7.65%	24.66%	2.00%
2022	$945	$945	$843	19.81%	7.65%	24.66%	2.00%
2023	$945-July-December 2022 $1,580-January-June 2023	$945	$843	19.98%	7.65%	24.66%	2.00%
2024	$1,580	$945-July-December 2023 $1195-January-June 2024	$843-July-December 2023 $1093-January-June 2024	19.98%	7.65%	24.60%-29.35%	2.00%

State Health Benefits Plan (SHBP): From FY 2019-2022, the SHBP monthly rate remained constant at $945 from FY 2019-2022. At the mid-term adjustment for FY 2023, the monthly rate for the certificated employee was increased to $1,580, a 40% increase over the previous rate and remain at this level fo r FY 2024. The non-certificated rate will increase $250 in January 2024 to $1,195 and will increase annually until it matches the certificated rate.

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%, which was the first decrease since FY 2013. For FY 2022, the rate increased to 19. 81% or .75% over FY 2021. For FY 2024, the rate is 19.98%, unchanged from the FY 2023 rate.

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 2019, the employer contribution rate increased to 2%. This change continues through FY 2024.

Employees' Retirement System (ERS): The District has realized a continued increase in the ERS employer rate. However, for 2024 the rate is projected to remain identical to FY 2020 and FY 2021.

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 2019 - 2022 and Projected FY 2023 and FY 2024

State Health Benefit Plan (SHBP)				
Year		Cost of Expenditure	Dollar Change	Percent Change
2019, Actual	$	26,794,142	$ (1,193,802)	-4.27%
2020, Actual	$	29,345,069	$ 2,550,927	9.52%
2021, Actual	$	29,334,429	$ (10,640)	-0.04%
2022, Actual	$	28,379,213	$ (955,216)	-3.26%
2023, Budget	$	29,550,226	$ 1,171,013	4.13%
2024, Budget	$	43,740,922	$ 14,190,696	48.02%
Increased Employer Cost of Benefits, FY 2019 - FY 2024			**$ 15,752,978**	**9.02%**

Teacher Retirement System (TRS)				
Year		Cost of Expenditure	Dollar Change	Percent Change
2019, Actual	$	32,681,348	$ 7,132,354	27.92%
2020, Actual	$	34,304,362	$ 1,623,014	4.97%
2021, Actual	$	30,746,792	$ (3,557,570)	-10.37%
2022, Actual	$	32,431,456	$ 1,684,664	5.48%
2023, Budget	$	35,150,653	$ 2,719,197	8.38%
2024, Budget	$	36,467,399	$ 1,316,746	3.75%
Increased Employer Cost of Benefits, FY 2019 - FY 2024			**$ 10,918,405**	**6.69%**

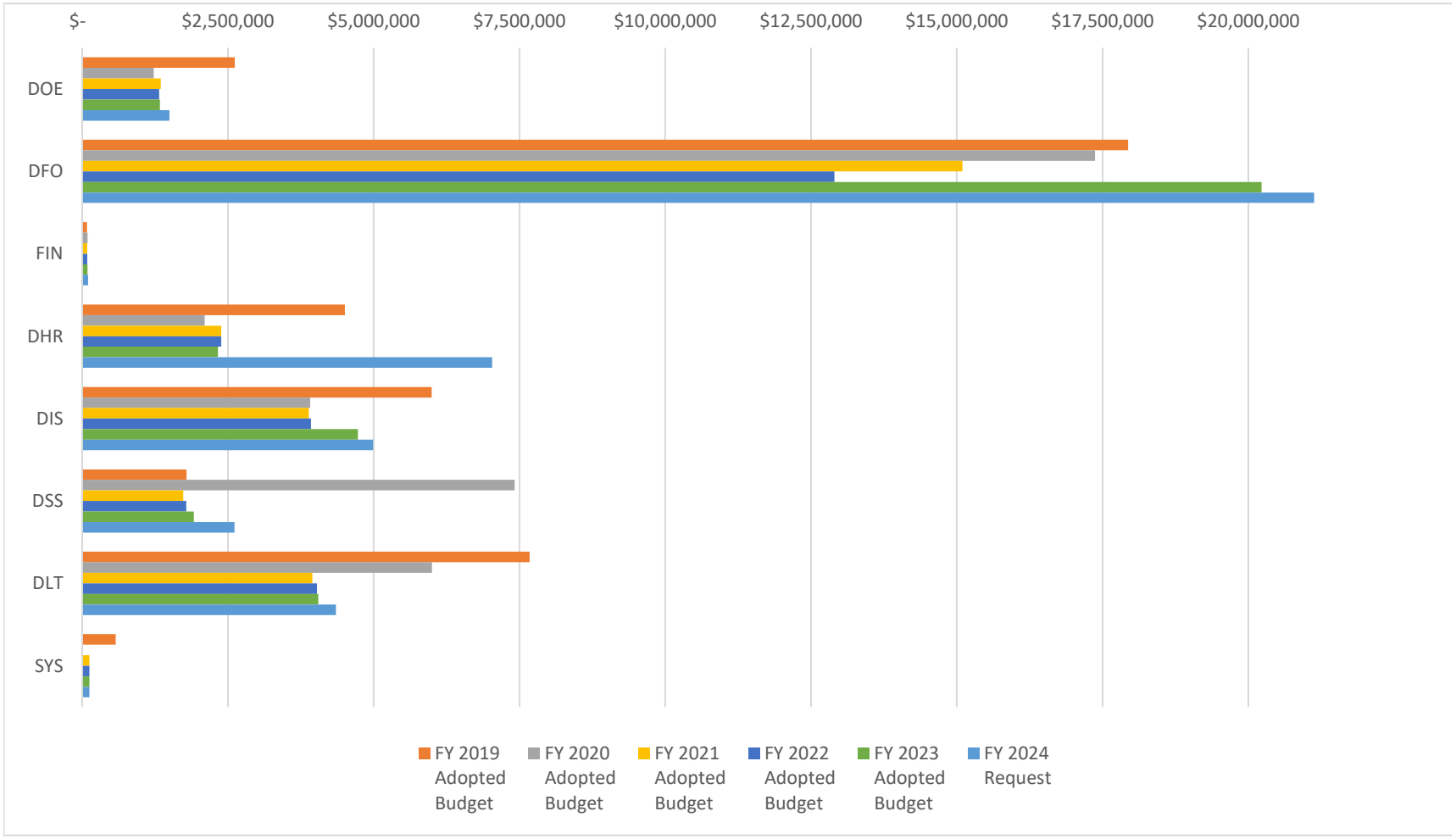
As reflected above, the District has experienced a overall increase in both the State Health Benefit Plan (SHBP) and the Teacher Retirement System (TRS) employer cost. The actual cost incurred is driven by salary and wage increase as well as any mandated employer cost increases. For the most part, school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

For FY 2024, the District is projected to incur SHBP employer cost of 43.7 million, which represents an increase of $14.1 million or 48.02% above FY 2023. The SHBP employer cost increases from FY 2019 through FY 2024 resulted in $15.7 million in additional expenditures for the District. The average increase for this period was 9.02%.

Likewise for the TRS employer cost, for FY 2024, the District is projected to incur total expenditures of 36.5 million, which is an increase of $1,316,746 or 3.75% over FY 2023, which is a result of increases related to raises given to employees. Since FY 2019, the District has incurred $10.9 million in additional TRS employer cost. The average increase for the same period was 6.69%.

OPERATIONAL COSTS

Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2019 - FY 2024



Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2019 - FY 2024

Department	Department	FY 2019 Adopted Budget	FY 2020 Adopted Budget	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Request	FY 2023 to FY 2024 Variance
Division of Executive	DOE	$ 2,616,216	$ 1,227,803	$ 1,349,307	$ 1,320,967	$ 1,331,458	$ 1,495,669	$ 164,211
Division of Facilities and Operations	DFO	17,939,126	17,372,462	15,097,110	12,899,550	20,225,955	21,127,097	901,142
Division of Financial Services	FIN	81,286	91,548	88,100	88,100	93,600	103,100	9,500
Division of Human Resources	DHR	4,503,854	2,101,599	2,382,871	2,382,871	2,329,342	7,029,589	4,700,247
Division of Information Services	DIS	5,995,212	3,911,674	3,888,952	3,926,000	4,729,970	4,987,562	257,592
Division of Student Services	DSS	1,789,334	7,416,576	1,734,207	1,786,757	1,914,580	2,613,039	698,459
Division of Teaching & Learning	DLT	7,674,116	6,000,000	3,945,784	4,025,906	4,049,729	4,354,210	304,481
System-Wide	SYS	574,250	-	126,000	126,000	126,000	126,000	-
	All Divisions	**$ 41,173,394**	**$ 38,121,662**	**$ 28,612,331**	**$ 26,556,151**	**$ 34,800,634**	**$ 41,836,266**	**$ 7,035,632**

Comments:

DOE-2019 Increased expenditures due to start up of police department

DSS-2020 Increased expenditures due to addition of the contract for the behavior support program

DSS-2021 Decreased expenditures due to ESSER* funding being used for the contract for the behavior support program

DLT-2021 Decreased expenditures due to ESSER* and other federal grants being used for textbooks and other supplement instructional programs

DFO-2021 Decreased expenditures due to ESSER* funding being used for custodial and grounds expenditures

DFO-2022 Decreased expenditures due to ESSER* funding being used for utilities

DFO-2023 Increased expenditures due to moving back the budget for utilities from ESSER* funding, along with increases in utilities, fuel, and other maintenance supplies

DIS-2023 Increased expenditures due to the addition of the virtual academy, along with additions to and increases for various software packages

DHR-2024 Increased expenditures due to substitute contract

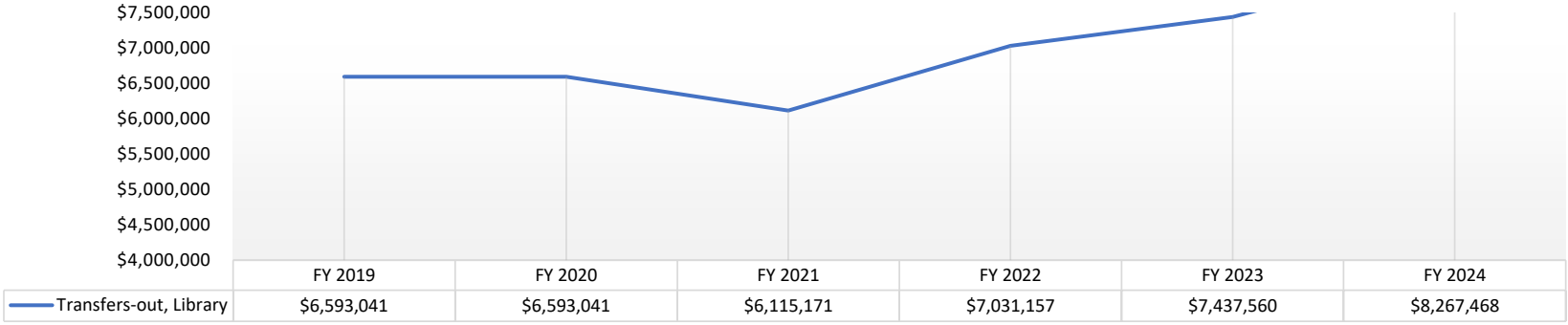
DFO-2024 Increased expenditures due to cleaning service cost increase

DSS-2024 Increased expenditures due to various increases in the athletic department related to officials, trainers, and transpotation.

*ESSER-Elementary and Secondary School Education Relief

TRANSFERS OUT

Muscogee County School District
Transfers-Out to Chattahoochee Valley Libraries (CVL)
Actual FY 2019 - FY 2022, Projected FY 2023 and FY 2024



Year-over-Year Trends				
	Transfers - Out		Year over Year Change	Year over Year Percentage change
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%
FY 2022	$	7,031,157	$ 915,986	14.98%
FY 2023	$	7,437,560	$ 406,403	5.78%
FY 2024	$	8,267,468	$ 829,908	11.16%
Average Change			**$ 187,644**	**3.02%**

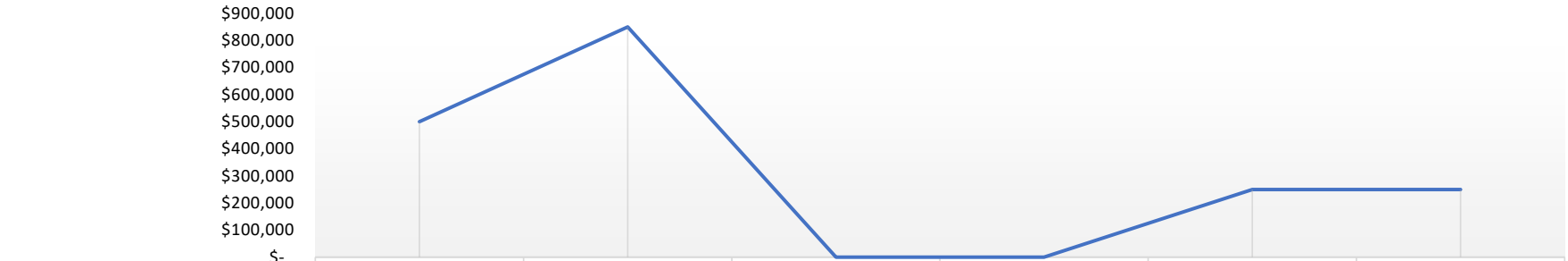
The annual Transfer-Out to the CVL was approved by the Board as a FY 2024 Budget Parameter. Changes in the Net M&O tax digest define the extent of the year-over-year change in the transfer-out amount.

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 for FY 2021, the Library transfer equaled approximately 1.3 mills.. However, for FY 2022, the District transfered the agreed upon rate of 1.5 mills, which resulted in an increase of $915,986 over FY 2021. The District has continued to transfer 1.5 mills for 2023 and 2024 with increase coming from the increase in total digest.

Muscogee County School District
Transfers-Out to Local Capital Projects
Actual FY 2019 - FY 2022, Projected FY 2023 and FY 2024



Year-over-Year Trends			
	Transfers - Out	Year over Year Change	Year over Year Percentage change
FY 2019	$ 500,000	$ -	0.00%
FY 2020	$ 850,000	$ 350,000	70.00%
FY 2021	$ -	$ (850,000)	-100.00%
FY 2022	$ -	$ -	0.00%
FY 2023	$ 250,000	$ 250,000	0.00%
FY 2024	$ 250,000	$ 250,000	100.00%
Average Change		**$ (93,880)**	**2.03%**

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 and FY 2022, no funds will be transferred to capital projects. In FY 2023 and FY 2024, General Fund will transfer $250,000 to the Capital Project Fund to cover the cost of a portion of the debt service payments

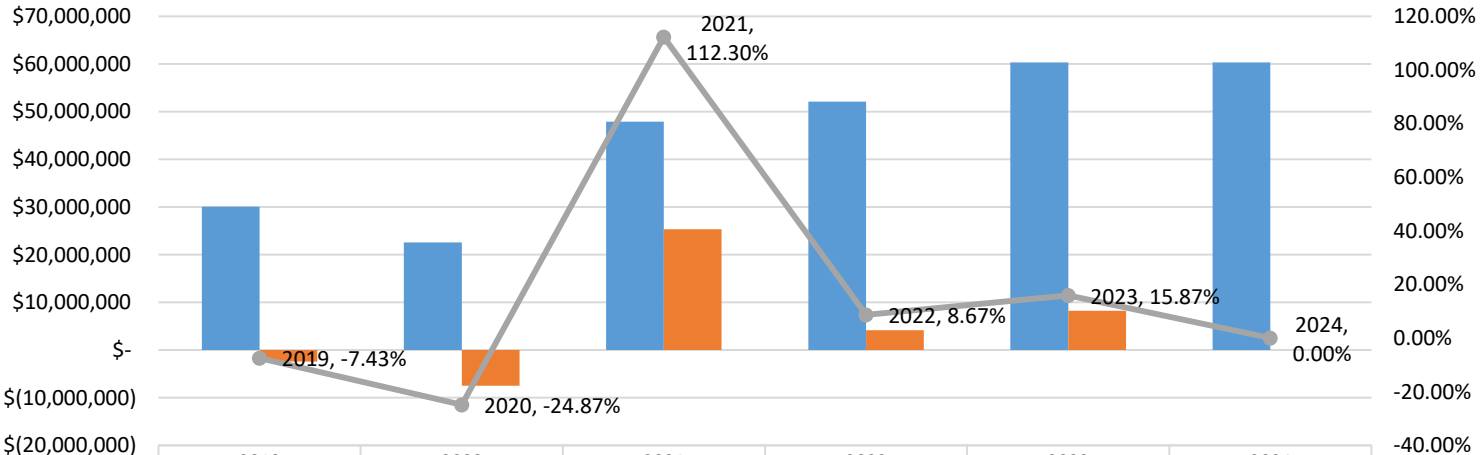
FUND BALANCE

Muscogee County School District
Fund Balance - General Fund

Unassigned or unreserved fund balance represents that portion of the Fund Balance of Total General Fund 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 and 60 days of operational expenditures. Since FY 2021, the District has met these thresholds and anticpates to continue to meet them.

The chart below depicts the Unassigned Fund Balance trends for FY 2019 - 2022, with FY 2023 and FY 2024 reflecting the current projections



	2019	2020	2021	2022	2023	2024
Fund Balance, Unassigned	$30,048,885	$22,576,431	$47,929,548	$52,084,082	$60,349,300	$60,349,300
Change (Dollars)	(2,413,504)	(7,472,454)	25,353,117	4,154,534	8,265,218	-
Change (Percent)	-7.43%	-24.87%	112.30%	8.67%	15.87%	0.00%

MUSCOGEE COUNTY SCHOOL DISTRICT
Relationship Between Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out
Actual FY 2019 - 2022 and Projected FY 2023 and FY 2024

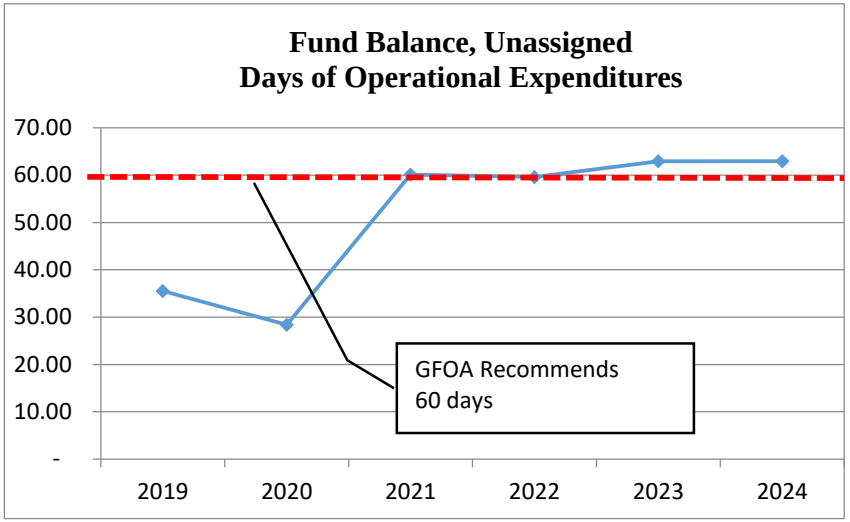
Fiscal	Fund Balance	Assigned to next year's budget	Other Committed, Assigned, Non-spendable	Fund Balance, Unassigned	Change (Dollars)	Change (Percent)	Local Property Tax Revenue	Total Budgeted Operational Expenditures +Transfers Out (Future Year)	Fund Balance as Percent of Property Tax Revenues	Fund Balance, Unassigned Days of Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned Percent of Operational Expenditures + Transfers Out (Future Year)
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	$ 36,849,370	$ 11,685,796	$ 2,587,143	$ 22,576,431	(7,472,454)	-24.87%	$ 114,206,098	$ 290,172,672	19.77%	28.40	7.8%
2021	$ 50,017,524	$ -	$ 2,087,976	$ 47,929,548	25,353,117	112.30%	$ 117,804,334	$ 290,887,363	40.69%	60.14	16.5%
2022	$ 62,625,308	$ 9,181,711	$ 1,359,515	$ 52,084,082	4,154,534	8.67%	$ 119,122,136	$ 318,972,228	43.72%	59.60	16.3%
2023	**$ 61,708,815**	**$ -**	**$ 1,359,515**	**$ 60,349,300**	**8,265,218**	**15.87%**	**$ 125,634,223**	**$ 350,040,042**	**48.04%**	**62.93**	**17.2%**
2024	**$ 61,708,815**	**$ -**	**$ 1,359,515**	**$ 60,349,300**	**-**	**0.00%**	**$ 139,399,495**	**$ 350,042,042**	**43.29%**	**62.93**	**17.2%**

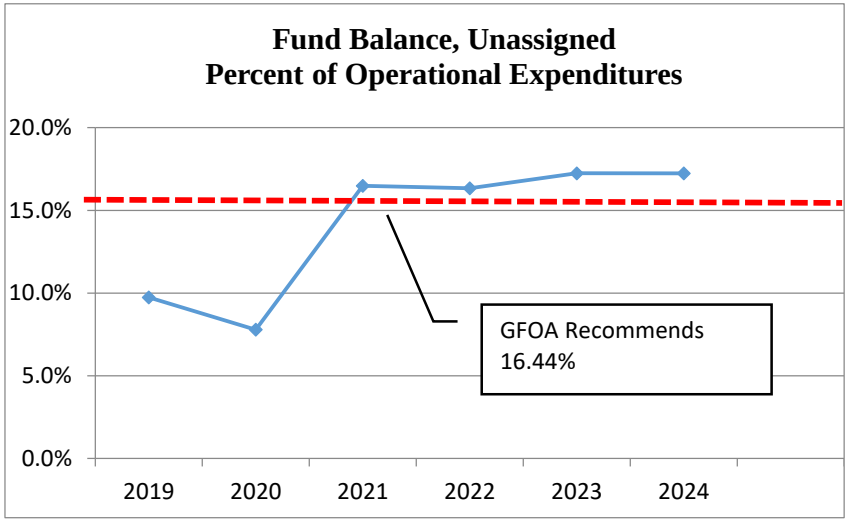
Note:

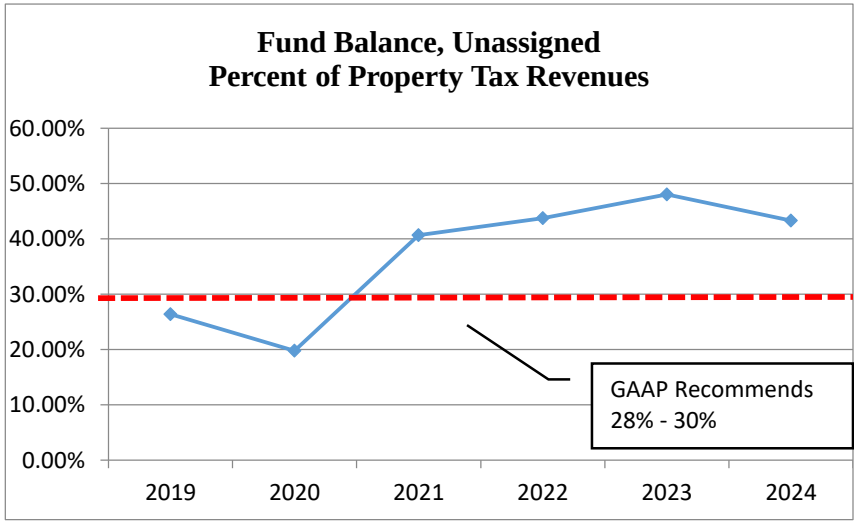
- Fiscal years 2023 and 2024 amounts represent current projection.
- Fund balance as percentage of local property tax revenues recommended at 28% to 30%.
- The Government Finance Officers Association (GFOA) recommends that governments, regardless of size, maintain unrestricted or unassigned budgetary 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: Annual Comprehensive Financial Report (ACFR) and School District Records
GFOA, http://www.gfoa.org.

Muscogee County School District
Fund Balance







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

GAAP = Generally Accepted Accounting Principles

GFOA = Government Finance Officers Association

Appendix

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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 College and Career Academy
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		**LVA**	Lighthouse Virtual Academy
BLN	Blanchard Elementary School		**MAC**	Midland Academy
BRW	Brewer Elementary School		**MDL**	Midland Middle School
CLB	Clubview Elementary School		**MLK**	Martin Luther King, Jr Elementary School
COH	Columbus High School		**MTH**	Mathews Elementary School
CVH	Carver High School		**NCE**	North Columbus Elementary
DCM	Double Churches Middle School		**NOR**	Northside High School
DHE	Dorothy Heights Elementary School		**RCH**	Richards Middle School
DMN	Dimon Elementary		**RES**	Reese Road Leadership Academy
DTN	Downtown Elementary Magnet Academy		**RIG**	Rigdon Road Elementary School
DUB	Double Churches Elementary School		**RIV**	River Road Elementary School
DVS	Davis Elementary School		**RMA**	Rainey-McCullers School of the Arts
DWS	Dawson Elementary School		**RTH**	Rothschild Leadership Academy
ECM	East Columbus Magnet Academy		**SHW**	Shaw High School
EDY	Eddy Middle School		**SOC**	South Columbus Elementary School
ERA	Eagle Ridge Academy		**SPC**	Spencer High School
FOR	Forrest Road Elementary School		**STE**	St Elmo Center for the Gifted
FOX	Fox Elementary School		**STM**	St Mary's Elementary
FRT	Fort Middle School		**VET**	Veterans Memorial Middle School
GEN	Gentian Elementary School		**WAD**	Waddell Elementary School
GRG	Georgetown Elementary School		**WDL**	Woodall Center
HAN	Hannan Elementary		**WES**	Wesley Heights Elementary School
			WYN	Wynnton Elementary School

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

Muscogee County School District
Quality Basis Education Allotment Sheet

OFFICIAL

Georgia State Department Of Education

5/9/2023

Earnings Sheet for FY 2024

School System: 706 - Muscogee County

FY2024 Initial

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $3,022.45

	<----------Earnings ($)---------->						<----------Earned Positions----------> <----------Grades K-12---------->			
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec
Kindergarten Pgm	2,067	13,736,653	161,540	13,898,193	2,042,985	11,855,208	137.80		4.59	1.88
Kindergarten Early Intr Pgm	18	155,428	1,407	156,835	23,054	133,781	1.64		0.04	0.02
Primary Grade(1-3) Pgm	5,727	30,471,349	491,958	30,963,307	4,551,496	26,411,811	336.88	16.60	12.73	5.21
Primary Grd Early Intrv(1-3) Pgm	178	1,415,701	15,291	1,430,992	210,351	1,220,641	16.18	0.52	0.40	0.16
Upper Elementary Grd(4-5) Pgm	3,759	15,267,229	264,708	15,531,937	2,283,139	13,248,798	163.43	10.90	8.35	3.42
UppElem Grd Early Intrv(4-5)	90	715,804	6,338	722,142	106,152	615,990	8.18	0.26	0.20	0.08
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00
Middle School(6-8) Pgm	5,515	25,350,493	388,365	25,738,858	3,783,520	21,955,338	275.75	15.99	12.25	5.01
High School Gen Educ(9-12)	6,051	23,137,105	687,386	23,824,491	3,502,115	20,322,376	263.09		13.45	5.50
CTAE(9-12) PGM	1,350	5,884,399	443,069	6,327,468	930,115	5,397,353	67.50		3.00	1.23
Students with Disab Cat I	896	9,419,500	223,071	9,642,571	1,417,424	8,225,147	112.00		1.99	0.81
Students with Disab Cat II	232	2,988,102	30,474	3,018,576	443,720	2,574,856	35.69		0.52	0.21
Students with Disab Cat III	1,546	25,766,933	315,693	26,082,626	3,834,053	22,248,573	309.20		3.44	1.41
Students with Disab Cat IV	200	5,521,461	84,484	5,605,945	824,054	4,781,891	66.67		0.44	0.18
Students with Disab Cat V	98	1,030,258	41,397	1,071,655	157,529	914,126	12.25		0.22	0.09
Gifted Student Category VI	701	4,972,850	70,731	5,043,581	741,388	4,302,193	58.42		1.56	0.64
Remedial Education Pgm	123	704,344	7,065	711,409	104,575	606,834	8.20		0.27	0.11
Alternate Education Pgm	322	1,843,893	22,675	1,866,568	274,379	1,592,189	21.47		0.72	0.29
Eng.Spkrs.of Other Lang.(ESOL)	254	3,042,428	14,590	3,057,018	449,371	2,607,647	36.29		0.56	0.23
Spec Ed. Itinerant				0	0	0				
Spec Ed. Supplemental Speech				28,710	4,220	24,490				
TOTAL DIRECT INSTRUC.	29,127	171,423,930	3,270,242	174,722,882	25,683,640	149,039,242	1,930.64	44.27	64.73	26.48
INDIRECT COST										
Cent. Admin		4,158,477	0	4,158,477	611,281	3,547,196				
School Admin		10,017,717	203,194	10,220,911	1,502,437	8,718,474				
Facility M & O			8,679,853	8,679,853	1,275,907	7,403,946				
Sub Total (INDIRECT COST)		14,176,194	8,883,047	23,059,241	3,389,625	19,669,616				
MEDIA CENTER PGM.		4,072,470	406,527	4,478,997	658,397	3,820,600				
20 DAYS ADDITIONAL INSTRUCTION		1,368,471		1,368,471	201,160	1,167,311				
STAFF & PROFESSIONAL DEV				808,478	118,843	689,635				
PRINCIPAL STAFF & PROF. DEV				19,442	2,858	16,584				
MIDTERM HOLD HARMLESS										
Health Insurance Incr.(6 MO New Rate).						0				
Charter System Adjustment				0		0				
QBE FORMULA EARNINGS		191,041,065	12,559,816	204,457,511	30,054,523	174,402,988	1,930.64	44.27	64.73	26.48
CATEGORICAL GRANTS										
Pupil Transportation Pgm (Includes 135 Drivers and bus replacement funds of 0)				2,370,332		2,370,332				
Sparsity - Regular				0		0				
Nursing Services				680,897		680,897				
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				207,508,740		177,454,217				
Education Equalization Funding Grant				24,891,837		24,891,837				
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				232,400,577		202,346,054				
Charter Commission Admin - State						0				
Military Counselors						49,493				
Local Charter Supplement						0				
State Commission Charter Supplement				0		0				
TOTAL FUNDING ON THIS ALLOTMENT SHEET				232,400,577		202,395,547				

	Earned Positions									
	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
	1.00	6.00			1.00	1.00	11.77	11.77	18.37	
			53.00	46.96	57.41					
	1.00	6.00	53.00	46.96	58.41	1.00	11.77	11.77	18.37	
										49.78
	1.00	6.00	53.00	46.96	58.41	1.00	11.77	11.77	18.37	49.78

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 $1580.00 for an annual funding amount of $18,960 in QBE under appropriation in FY24(HB 19).
3.Teacher Retirement is funded at 19.98% in QBE in FY 2024 (HB 19).

Total T&E 74,300,569 includes T&E 42,182,329 and HI 32,118,240

Muscogee County School District
FY 2024 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2024

FY2024 Initial

0% Salary
19.98% 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			1.6831			2.0842			1.2997			1.8306			1.0406
DIRECT INSTR. COST:															
Teacher		65.0586%	$3,309.55		71.6421%	$4,513.02		74.3395%	$2,920.19		81.5688%	$4,513.02		68.6235%	$2,158.40
Aides/Parapro	1:18	18.0718%	$919.32	1:18	14.5938%	$919.32									
Subject Specialists							1:345	3.6630%	$143.89	1:345	2.6007%	$143.89	1:345	4.5748%	$143.89
Counselors	1:450	2.1620%	$109.98	1:450	1.7459%	$109.98	1:450	2.7998%	$109.98	1:450	1.9878%	$109.98	1:450	3.4967%	$109.98
Tech. Specialist	1:1100	0.8844%	$44.99	1:1100	0.7142%	$44.99	1:1100	1.1453%	$44.99	1:1100	0.8132%	$44.99	1:1100	1.4304%	$44.99
OPERATIONS COST		1.5363%	$78.15		1.2406%	$78.15		2.1868%	$85.90		1.5526%	$85.90		2.2389%	$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3932%	$20.00	1:2475	0.3175%	$20.00	1:2475	0.5091%	$20.00	1:2475	0.3615%	$20.00	1:2475	0.6359%	$20.00
Social Worker	1:2475	0.3932%	$20.00	1:2475	0.3175%	$20.00	1:2475	0.5091%	$20.00	1:2475	0.3615%	$20.00	1:2475	0.6359%	$20.00
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		1.0810%	$54.99		0.8729%	$54.99		1.3999%	$54.99		0.9939%	$54.99		1.7483%	$54.99
Secretary		0.7572%	$38.52		0.6115%	$38.52		0.9806%	$38.52		0.6962%	$38.52		1.2247%	$38.52
Operations		0.1541%	$7.84		0.1245%	$7.84		0.1996%	$7.84		0.1417%	$7.84		0.2493%	$7.84
FACILITY M & O		5.8580%	$298.00		4.7306%	$298.00		7.5862%	$298.00		5.3861%	$298.00		9.4745%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6542%	$33.28	1:15.70	0.5283%	$33.28	1:15.70	0.8472%	$33.28	1:15.70	0.6015%	$33.28	1:15.70	1.0581%	$33.28
STAFF DEVELOPMENT		0.5331%	$27.12		0.5718%	$36.02		0.6443%	$25.31		0.6702%	$37.08		0.6257%	$19.68
MEDIA															
Personnel		2.1620%	$109.98		1.7459%	$109.98		2.7998%	$109.98		1.9878%	$109.98		3.4967%	$109.98
Materials		0.3010%	$15.31		0.2430%	$15.31		0.3897%	$15.31		0.2767%	$15.31		0.4868%	$15.31
TOTAL PER FTE COST		100.0000%	$5,087.03		100.0000%	$6,299.40		100.0000%	$3,928.18		100.0000%	$5,532.78		100.0000%	$3,145.28

Date: 5/9/2023

Muscogee County School District
FY 2024 Weights for QBE Funding Formula
WEIGHTS FOR FTE FUNDING FORMULA

FY 2024

FY2024 Initial

0% Salary
19.98% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary EI 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			1.8254			1.0336			1.1415			1.0000			1.1789
DIRECT INSTR. COST:															
Teacher		81.7976%	$4,513.02		69.0887%	$2,158.40		71.9412%	$2,482.16		71.4123%	$2,158.40		69.6610%	$2,482.16
Aides/Parapro															
Subject Specialists	1:345	2.6080%	$143.89	1:345	4.6058%	$143.89	1:345	4.1704%	$143.89						
Counselors	1:450	1.9934%	$109.98	1:450	3.5204%	$109.98	1:450	3.1876%	$109.98	1:450	3.6388%	$109.98	1:450	3.0866%	$109.98
Tech. Specialist	1:1100	0.8154%	$44.99	1:1100	1.4401%	$44.99	1:1100	1.3040%	$44.99	1:1100	1.4885%	$44.99	1:1100	1.2626%	$44.99
OPERATIONS COST		1.2763%	$70.42		2.2541%	$70.42		2.0410%	$70.42		3.7585%	$113.60		9.2108%	$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3625%	$20.00	1:2475	0.6402%	$20.00	1:2475	0.5797%	$20.00	1:2475	0.6617%	$20.00	1:2475	0.5613%	$20.00
Social Worker	1:2475	0.3625%	$20.00	1:2475	0.6402%	$20.00	1:2475	0.5797%	$20.00	1:2475	0.6617%	$20.00	1:2475	0.5613%	$20.00
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		0.9967%	$54.99		2.5390%	$79.32		2.2990%	$79.32		3.3761%	$102.04		2.8637%	$102.04
Secretary		0.6982%	$38.52		0.8892%	$27.78		0.8052%	$27.78		1.0839%	$32.76		0.9194%	$32.76
Operations		0.1421%	$7.84		0.1940%	$6.06		0.1756%	$6.06		0.2256%	$6.82		0.1914%	$6.82
FACILITY M & O		5.4012%	$298.00		9.5387%	$298.00		8.6370%	$298.00		9.8596%	$298.00		8.3633%	$298.00
20 Days Addtnl. Instr.	1:15.70	0.6032%	$33.28	1:15.70	1.0653%	$33.28	1:15.70	0.9646%	$33.28	1:15.70	1.1011%	$33.28	1:15.70	0.9340%	$33.28
STAFF DEVELOPMENT		0.6721%	$37.08		0.6283%	$19.63		0.6385%	$22.03		0.6131%	$18.53		0.5871%	$20.92
MEDIA															
Personnel		1.9934%	$109.98		2.5390%	$79.32		2.2990%	$79.32		1.6880%	$51.02		1.4319%	$51.02
Materials		0.2775%	$15.31		0.4171%	$13.03		0.3777%	$13.03		0.4311%	$13.03		0.3657%	$13.03
TOTAL PER FTE COST		100.0000%	$5,517.30		100.0000%	$3,124.10		100.0000%	$3,450.26		100.0000%	$3,022.45		100.0000%	$3,563.20

Date: 5/9/2023

Muscogee County School District
FY 2024 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2024

FY2024 Initial

0% Salary
19.98% 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			2.4651			2.9035			3.6913			5.9696			2.5225
DIRECT INSTR. COST:															
Teacher		83.2871%	$6,205.41		87.0301%	$7,637.42		88.9934%	$9,928.65		91.7136%	$16,547.75		81.3921%	$6,205.41
Aides/Parapro															
Subject Specialists															
Counselors	1:450	1.4761%	$109.98	1:450	1.2532%	$109.98	1:450	0.9858%	$109.98	1:450	0.6095%	$109.98	1:450	1.4425%	$109.98
Tech. Specialist	1:1100	0.6038%	$44.99	1:1100	0.5127%	$44.99	1:1100	0.4033%	$44.99	1:1100	0.2494%	$44.99	1:1100	0.5901%	$44.99
OPERATIONS COST		3.3415%	$248.96		1.4968%	$131.35		1.8303%	$204.20		2.3412%	$422.42		5.5406%	$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2684%	$20.00	1:2475	0.2279%	$20.00	1:2475	0.1793%	$20.00	1:2475	0.1108%	$20.00	1:2475	0.2623%	$20.00
Social Worker	1:2475	0.2684%	$20.00	1:2475	0.2279%	$20.00	1:2475	0.1793%	$20.00	1:2475	0.1108%	$20.00	1:2475	0.2623%	$20.00
Spec Ed Leadership	1:200	3.3215%	$247.47	1:200	2.8200%	$247.47	1:200	2.2181%	$247.47	1:200	1.3716%	$247.47	1:200	3.2459%	$247.47
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		1.0646%	$79.32		0.9039%	$79.32		0.7110%	$79.32		0.4396%	$79.32		1.0404%	$79.32
Secretary		0.3729%	$27.78		0.3166%	$27.78		0.2490%	$27.78		0.1540%	$27.78		0.3644%	$27.78
Operations		0.0813%	$6.06		0.0691%	$6.06		0.0543%	$6.06		0.0336%	$6.06		0.0795%	$6.06
FACILITY M & O		3.9997%	$298.00		3.3958%	$298.00		2.6711%	$298.00		1.6516%	$298.00		3.9087%	$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6752%	$50.31		0.6939%	$60.89		0.6975%	$77.82		0.7024%	$126.73		0.6599%	$50.31
MEDIA															
Personnel		1.0646%	$79.32		0.9039%	$79.32		0.7110%	$79.32		0.4396%	$79.32		1.0404%	$79.32
Materials		0.1749%	$13.03		0.1485%	$13.03		0.1168%	$13.03		0.0722%	$13.03		0.1709%	$13.03
TOTAL PER FTE COST		100.0000%	$7,450.63		100.0000%	$8,775.61		100.0000%	$11,156.62		100.0000%	$18,042.85		100.0000%	$7,624.09

Date: 5/9/2023

Muscogee County School District
FY 2024 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2024

FY2024 Initial

0% Salary
19.98% 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			1.7267			1.3648			1.4969			2.6144
DIRECT INSTR. COST:												
Teacher		79.2698%	$4,136.94		80.2313%	$3,309.55		73.1518%	$3,309.55		89.7478%	$7,091.89
Aides/Parapro												
Subject Specialists												
Counselors	1:450	2.1074%	$109.98	1:450	2.6662%	$109.98	1:450	2.4309%	$109.98	1:450	1.3918%	$109.98
Tech. Specialist	1:1100	0.8621%	$44.99	1:1100	1.0907%	$44.99	1:1100	0.9944%	$44.99	1:1100	0.5693%	$44.99
OPERATIONS COST		1.9334%	$100.90		1.3925%	$57.44		1.5565%	$70.42		0.7269%	$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3832%	$20.00	1:2475	0.4848%	$20.00	1:2475	0.4421%	$20.00	1:2475	0.2531%	$20.00
Social Worker	1:2475	0.3832%	$20.00	1:2475	0.4848%	$20.00	1:2475	0.4421%	$20.00	1:2475	0.2531%	$20.00
Spec Ed Leadership	1:200	4.7419%	$247.47									
Operations		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00		0.0000%	$0.00
SCHOOL ADMIN												
Asst. Principal		1.5199%	$79.32		1.9229%	$79.32		10.9396%	$494.93		1.0038%	$79.32
Secretary		0.5323%	$27.78		0.6735%	$27.78		0.6140%	$27.78		0.3516%	$27.78
Operations		0.1161%	$6.06		0.1469%	$6.06		0.1339%	$6.06		0.0767%	$6.06
FACILITY M & O		5.7101%	$298.00		7.2242%	$298.00		6.5868%	$298.00		3.7712%	$298.00
20 Days Addtnl. Instr.				1:15.70	0.8068%	$33.28						
STAFF DEVELOPMENT		0.6710%	$35.02		0.6366%	$26.26		0.6666%	$30.16		0.6860%	$54.21
MEDIA												
Personnel		1.5199%	$79.32		1.9229%	$79.32		1.7532%	$79.32		1.0038%	$79.32
Materials		0.2497%	$13.03		0.3159%	$13.03		0.2880%	$13.03		0.1649%	$13.03
TOTAL PER FTE COST		100.0000%	$5,218.81		100.0000%	$4,125.01		100.0000%	$4,524.22		100.0000%	$7,902.02

Date: 5/9/2023

Muscogee County School District
FY 2024 Weights for QBE Funding Formula

WEIGHTS FOR SALARY & OPERATIONS

FY 2024

FY2024 Initial

BASE INSTRUCTION SALARY				
(BASE SALARY)		$40,758.67	$40,758.67	$0.00
Retirement	19.98%	$8,143.58		
Health Insurance	0%	$0.00		
Medicare	1.45%	$591.00		
Sick Leave for 8 Days		$150.00		
Total Instructional Sal(10MO.)		$49,643.25		
Teacher Aides		$16,547.75		
ADMIN SALARY (10MO.) excl Sick Leave		$49,493.25		
ADMIN SALARY (12MO.) excl Sick Leave		$59,392		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTES
1 Superintendent	$59,392	
1 Secretary @ $14,449 (12MO.)	$17,336	
1 Accountant @ $21,567 (10MO.)	$25,876	
2 Asst. Superintendent	$118,784	0 - 5,000
4 Asst. Superintendent	$237,568	5,001- 99,999
6 Asst. Superintendent	$356,351	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.)	$24,747	$54.99
Secretary @ $14,449 (12MO.)	$17,336	$38.52
TOTAL SALARIES	$42,083	$93.52
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	$49,493	$79.32
Secretary @ $14,449 (12MO.)	$17,336	$27.78
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.)	$98,987	$51.02
Secretary @ $14,449 (12MO.)	$17,336	$17.87
Secretary @ $12,041 (10MO.)	$14,447	$14.89
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)	$49,493	$494.93
Secretary @ $14,449 (12MO.)	$17,336	$27.78
Operations		
Supplies	$1,319	
Travel	$1,000	
Equipment (Replacement)	$880	
Miscellaneous	$580	
TOTAL OPERATIONS	$3,779	$6.06

Date: 5/9/2023

Muscogee County School District
FY 2024 Direct Instructional Operational Costs

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2024

FY2024 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

Date: 5/9/2023

Muscogee County School District
FY 2024 Salary & Operations Detail for QBE Formula

FY : 2024
Folder Name : FY2024 Initial

SALARY & OPERATION DETAILS

Date 5/9/2023

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		1.6831			2.0842			1.2997			1.8306			1.0406	
	FTE		2,067			18			5,727			178			3,759	
	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	6,840,840	4,466,129	11,306,969	81,234	53,035	134,269	16,723,928	10,918,429	27,642,357	803,318	524,456	1,327,774	8,113,426	5,296,953	13,410,378
	Aides/Parapro	1,900,234		1,900,234	16,548		16,548									
	# Subject Specialists							824,058	537,997	1,362,055	25,612	16,721	42,334	540,883	353,122	894,005
	Counselors	227,329	148,414	375,743	1,980	1,292	3,272	629,855	411,209	1,041,065	19,576	12,781	32,357	413,415	269,903	683,318
	Tech Specialist	92,994	60,713	153,707	810	529	1,339	257,658	168,215	425,873	8,008	5,228	13,236	169,117	110,410	279,528
	SubTotal	9,061,397	4,675,256	13,736,653	100,572	54,856	155,428	18,435,499	12,035,850	30,471,349	856,515	559,186	1,415,701	9,236,840	6,030,388	15,267,229
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	41,340	26,989	68,329	360	235	595	114,540	74,779	189,319	3,560	2,324	5,884	75,180	49,082	124,262
	Social Worker	41,340	26,989	68,329	360	235	595	114,540	74,779	189,319	3,560	2,324	5,884	75,180	49,082	124,262
	Spec Ed Leadership															
	SubTotal	82,680	53,979	136,659	720	470	1,190	229,080	149,558	378,638	7,120	4,648	11,768	150,360	98,164	248,524
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	113,664	74,207	187,872	990	646	1,636	314,928	205,605	520,532	9,788	6,390	16,179	206,707	134,952	341,659
	Secretary	79,621		79,621	693		693	220,604		220,604	6,857		6,857	144,797		144,797
	SubTotal	193,285	74,207	267,492	1,683	646	2,329	535,532	205,605	741,136	16,645	6,390	23,035	351,504	134,952	486,456
	MEDIA															
	Personnel	227,329	148,414	375,743	1,980	1,292	3,272	629,855	411,209	1,041,065	19,576	12,781	32,357	413,415	269,903	683,318
	SubTotal	227,329	148,414	375,743	1,980	1,292	3,272	629,855	411,209	1,041,065	19,576	12,781	32,357	413,415	269,903	683,318
	20 Days Addtnl. Instruct.	68,790	44,910	113,700	599	391	990	190,595	124,432	315,027	5,924	3,867	9,791	125,100	81,673	206,772
	SubTotal	68,790	44,910	113,700	599	391	990	190,595	124,432	315,027	5,924	3,867	9,791	125,100	81,673	206,772
	QBE Earnings SALARY	9,633,481	4,996,767	14,630,247	105,553	57,656	163,209	20,020,561	12,926,653	32,947,214	905,780	586,873	1,492,653	10,277,219	6,615,080	16,892,299
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	161,540		161,540	1,407		1,407	491,958		491,958	15,291		15,291	264,708		264,708
	SubTotal	161,540		161,540	1,407		1,407	491,958		491,958	15,291		15,291	264,708		264,708
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	16,203		16,203	141		141	44,903		44,903	1,396		1,396	29,475		29,475
	FACILITY M & O	615,962		615,962	5,364		5,364	1,706,644		1,706,644	53,044		53,044	1,120,180		1,120,180
	SubTotal	632,166		632,166	5,505		5,505	1,751,547		1,751,547	54,440		54,440	1,149,655		1,149,655
	Media Center Material	31,650		31,650	276		276	87,670		87,670	2,725		2,725	57,555		57,555
	SubTotal	31,650		31,650	276		276	87,670		87,670	2,725		2,725	57,555		57,555
	QBE Earnings OPERATIONS	825,356		825,356	7,187		7,187	2,331,174		2,331,174	72,455		72,455	1,471,918		1,471,918
	STAFF DEVELOPMENT	56,069		56,069	648		648	144,939		144,939	6,600		6,600	73,988		73,988
	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	10,514,906	4,996,767	15,511,672	113,389	57,656	171,045	22,496,674	12,926,653	35,423,327	984,835	586,873	1,571,708	11,823,125	6,615,080	18,438,205

* 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
FY 2024 Salary & Operations Detail for QBE Formula

FY : 2024
Folder Name : FY2024 Initial

SALARY & OPERATION DETAILS

Date 5/9/2023

706 - Muscogee County

	CATEGORY	Upper Elementary EI 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		1.8254			1.0336			1.1415			1			1.1789	
	FTE		90			0			5,515			6,051			1,350	
	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	406,172	265,174	671,346	0	0	0	13,689,112	8,937,111	22,626,223	13,060,478	8,526,699	21,587,177	3,350,916	2,187,688	5,538,604
	Aides/Parapro															
	# Subject Specialists	12,950	8,455	21,405	0	0	0	793,553	518,081	1,311,635						
	Counselors	9,898	6,462	16,360	0	0	0	606,540	395,987	1,002,527	665,489	434,473	1,099,962	148,473	96,932	245,405
	Tech Specialist	4,049	2,644	6,693	0	0	0	248,120	161,988	410,108	272,234	177,732	449,966	60,736	39,653	100,389
	SubTotal	433,069	282,735	715,804				15,337,325	10,013,167	25,350,493	13,998,202	9,138,904	23,137,105	3,560,126	2,324,273	5,884,399
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	1,800	1,175	2,975	0	0	0	110,300	72,011	182,311	121,020	79,009	200,029	27,000	17,627	44,627
	Social Worker	1,800	1,175	2,975	0	0	0	110,300	72,011	182,311	121,020	79,009	200,029	27,000	17,627	44,627
	Spec Ed Leadership															
	SubTotal	3,600	2,350	5,950				220,600	144,022	364,622	242,040	158,019	400,059	54,000	35,255	89,255
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	4,949	3,231	8,180	0	0	0	437,450	285,595	723,044	617,444	403,106	1,020,550	137,754	89,934	227,688
	Secretary	3,467		3,467	0		0	153,207		153,207	198,231		198,231	44,226		44,226
	SubTotal	8,416	3,231	11,647				590,656	285,595	876,251	815,675	403,106	1,218,781	181,980	89,934	271,914
	MEDIA															
	Personnel	9,898	6,462	16,360	0	0	0	437,450	285,595	723,044	308,722	201,553	510,275	68,877	44,967	113,844
	SubTotal	9,898	6,462	16,360				437,450	285,595	723,044	308,722	201,553	510,275	68,877	44,967	113,844
	20 Days Addtnl. Instruct.	2,995	1,955	4,951	0	0	0	183,539	119,826	303,365	201,377	131,472	332,849	44,928	29,332	74,260
	SubTotal	2,995	1,955	4,951				183,539	119,826	303,365	201,377	131,472	332,849	44,928	29,332	74,260
	QBE Earnings SALARY	457,978	296,734	754,712				16,769,571	10,848,204	27,617,775	15,566,016	10,033,053	25,599,069	3,909,910	2,523,761	6,433,672
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	6,338		6,338	0		0	388,365		388,365	687,386		687,386	443,069		443,069
	SubTotal	6,338		6,338	0		0	388,365		388,365	687,386		687,386	443,069		443,069
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	706		706	0		0	33,413		33,413	41,260		41,260	9,207		9,207
	FACILITY M & O	26,820		26,820	0		0	1,643,464		1,643,464	1,803,207		1,803,207	402,301		402,301
	SubTotal	27,526		27,526	0		0	1,676,878		1,676,878	1,844,467		1,844,467	411,508		411,508
	Media Center Material	1,378		1,378	0		0	71,869		71,869	78,843		78,843	17,591		17,591
	SubTotal	1,378		1,378	0		0	71,869		71,869	78,843		78,843	17,591		17,591
	QBE Earnings OPERATIONS	35,241		35,241				2,137,112		2,137,112	2,610,696		2,610,696	872,169		872,169
	STAFF DEVELOPMENT	3,337		3,337	0		0	121,457		121,457	112,131		112,131	28,249		28,249
	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	496,557	296,734	793,290				19,028,140	10,848,204	29,876,344	18,288,843	10,033,053	28,321,896	4,810,328	2,523,761	7,334,089

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

Muscogee County School District
FY 2024 Salary & Operations Detail for QBE Formula

FY : 2024
Folder Name : FY2024 Initial

SALARY & OPERATION DETAILS

Date 5/9/2023

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		2.4651			2.9035			3.6913			5.9696			2.5225	
	FTE		896			232			1,546			200			98	
	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	5,560,047	3,629,947	9,189,995	1,771,881	1,156,795	2,928,677	15,349,693	10,021,242	25,370,935	3,309,550	2,160,682	5,470,232	608,130	397,026	1,005,156
	Aides/Parapro															
	# Subject Specialists															
	Counselors	98,542	64,334	162,877	25,515	16,658	42,173	170,029	111,006	281,035	21,996	14,360	36,356	10,778	7,037	17,815
	Tech Specialist	40,311	26,318	66,629	10,438	6,814	17,252	69,555	45,410	114,964	8,998	5,874	14,872	4,409	2,878	7,288
	SubTotal	5,698,900	3,720,599	9,419,500	1,807,834	1,180,268	2,988,102	15,589,277	10,177,657	25,766,933	3,340,544	2,180,917	5,521,461	623,317	406,941	1,030,258
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	17,920	11,699	29,619	4,640	3,029	7,669	30,920	20,187	51,107	4,000	2,611	6,611	1,960	1,280	3,240
	Social Worker	17,920	11,699	29,619	4,640	3,029	7,669	30,920	20,187	51,107	4,000	2,611	6,611	1,960	1,280	3,240
	Spec Ed Leadership	221,733	144,761	366,494	57,413	37,483	94,896	382,589	249,778	632,366	49,494	32,313	81,807	24,252	15,833	40,085
	SubTotal	257,573	168,160	425,733	66,693	43,541	110,234	444,429	290,151	734,579	57,494	37,536	95,030	28,172	18,392	46,565
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	71,071	46,399	117,470	18,402	12,014	30,416	122,629	80,060	202,688	15,864	10,357	26,221	7,773	5,075	12,848
	Secretary	24,891		24,891	6,445		6,445	42,948		42,948	5,556		5,556	2,722		2,722
	SubTotal	95,962	46,399	142,361	24,847	12,014	36,861	165,577	80,060	245,636	21,420	10,357	31,777	10,496	5,075	15,571
	MEDIA															
	Personnel	71,071	46,399	117,470	18,402	12,014	30,416	122,629	80,060	202,688	15,864	10,357	26,221	7,773	5,075	12,848
	SubTotal	71,071	46,399	117,470	18,402	12,014	30,416	122,629	80,060	202,688	15,864	10,357	26,221	7,773	5,075	12,848
	20 Days Addtnl. Instruct.															
	SubTotal															
	QBE Earnings SALARY	6,123,506	3,981,558	10,105,064	1,917,777	1,247,837	3,165,614	16,321,910	10,627,927	26,949,838	3,435,322	2,239,166	5,674,488	669,758	435,483	1,105,241
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	223,071		223,071	30,474		30,474	315,693		315,693	84,484		84,484	41,397		41,397
	SubTotal	223,071		223,071	30,474		30,474	315,693		315,693	84,484		84,484	41,397		41,397
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	5,427		5,427	1,407		1,407	9,366		9,366	1,212		1,212	594		594
	FACILITY M & O	267,011		267,011	69,136		69,136	460,715		460,715	59,599		59,599	29,204		29,204
	SubTotal	272,438		272,438	70,543		70,543	470,081		470,081	60,812		60,812	29,798		29,798
	Media Center Material	11,676		11,676	3,023		3,023	20,146		20,146	2,605		2,605	1,277		1,277
	SubTotal	11,676		11,676	3,023		3,023	20,146		20,146	2,605		2,605	1,277		1,277
	QBE Earnings OPERATIONS	507,185		507,185	104,041		104,041	805,919		805,919	147,901		147,901	72,472		72,472
	STAFF DEVELOPMENT	45,078		45,078	14,127		14,127	120,314		120,314	25,346		25,346	4,930		4,930
	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	6,675,768	3,981,558	10,657,327	2,035,945	1,247,837	3,283,782	17,248,144	10,627,927	27,876,071	3,608,569	2,239,166	5,847,735	747,161	435,483	1,182,644

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

Muscogee County School District
FY 2024 Salary & Operations Detail for QBE Formula

FY : 2024
Folder Name : FY2024 Initial

SALARY & OPERATION DETAILS

Date 5/9/2023

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		1.7267			1.3648			1.4969			2.6144				
	FTE		701			123			322			254			29,127	
	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	2,899,995	1,893,298	4,793,293	407,075	265,764	672,838	1,065,675	695,740	1,761,415	1,801,340	1,176,028	2,977,368	95,842,811	62,572,194	158,415,005
	Aides/Parapro													1,916,782		1,916,782
	# Subject Specialists													2,197,056	1,434,376	3,631,433
	Counselors	77,096	50,333	127,429	13,528	8,832	22,359	35,414	23,120	58,534	27,935	18,238	46,173	3,203,387	2,091,372	5,294,760
	Tech Specialist	31,538	20,590	52,128	5,534	3,613	9,147	14,487	9,458	23,945	11,427	7,461	18,888	1,310,424	855,527	2,165,950
	SubTotal	3,008,629	1,964,222	4,972,850	426,136	278,208	704,344	1,115,575	728,318	1,843,893	1,840,702	1,201,726	3,042,428	104,470,461	66,953,469	171,423,930
	Indirect Costs-Central Administration															
	Superintendent													59,392	38,775	98,167
	Asst. Superintendent													356,351	232,649	589,000
	(1)Secretary													17,336		17,336
	(1)Accountant													25,876		25,876
	Psychologist	14,020	9,153	23,173	2,460	1,606	4,066	6,440	4,204	10,644	5,080	3,317	8,397	582,540	380,319	962,859
	Social Worker	14,020	9,153	23,173	2,460	1,606	4,066	6,440	4,204	10,644	5,080	3,317	8,397	582,540	380,319	962,859
	Spec Ed Leadership	173,476	113,256	286,733										908,957	593,424	1,502,382
	SubTotal	201,516	131,563	333,079	4,920	3,212	8,132	12,880	8,409	21,289	10,160	6,633	16,793	2,532,992	1,625,485	4,158,477
	Indirect Costs-School Administration															
	Principal													3,147,771	2,055,062	5,202,833
	Asst. Principal	55,603	36,301	91,905	9,756	6,370	16,126	159,367	104,045	263,413	20,147	13,153	33,301	2,324,288	1,517,441	3,841,729
	Secretary	19,474		19,474	3,417		3,417	8,945		8,945	7,056		7,056	973,156		973,156
	SubTotal	75,077	36,301	111,378	13,173	6,370	19,543	168,313	104,045	272,358	27,203	13,153	40,357	6,445,215	3,572,503	10,017,717
	MEDIA															
	Personnel	55,603	36,301	91,905	9,756	6,370	16,126	25,541	16,675	42,216	20,147	13,153	33,301	2,463,889	1,608,581	4,072,470
	SubTotal	55,603	36,301	91,905	9,756	6,370	16,126	25,541	16,675	42,216	20,147	13,153	33,301	2,463,889	1,608,581	4,072,470
	20 Days Addtnl. Instruct.				4,093	2,672	6,766							827,940	540,531	1,368,471
	SubTotal				4,093	2,672	6,766							827,940	540,531	1,368,471
	QBE Earnings SALARY	3,340,826	2,168,387	5,509,213	458,079	296,832	754,911	1,322,309	857,446	2,179,755	1,898,213	1,234,666	3,132,879	116,740,496	74,300,569	191,041,066
	OPERATIONS (%)															
Operation Costs	Direct Instructional Operations Cost	70,731		70,731	7,065		7,065	22,675		22,675	14,590		14,590	3,270,240		3,270,240
	SubTotal	70,731		70,731	7,065		7,065	22,675		22,675	14,590		14,590	3,270,240		3,270,240
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	4,247		4,247	745		745	1,951		1,951	1,539		1,539	203,194		203,194
	FACILITY M & O	208,897		208,897	36,654		36,654	95,956		95,956	75,692		75,692	8,679,853		8,679,853
	SubTotal	213,145		213,145	37,399		37,399	97,907		97,907	77,232		77,232	8,883,046		8,883,046
	Media Center Material	9,135		9,135	1,603		1,603	4,196		4,196	3,310		3,310	406,527		406,527
	SubTotal	9,135		9,135	1,603		1,603	4,196		4,196	3,310		3,310	406,527		406,527
	QBE Earnings OPERATIONS	293,011		293,011	46,067		46,067	124,778		124,778	95,131		95,131	12,559,814		12,559,814
	STAFF DEVELOPMENT	24,555		24,555	3,230		3,230	9,711		9,711	13,769		13,769	808,478		808,478
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	19,442		19,442
	Spec Ed. Itinerant													0		0
	SubTotal													0		0
	Spec Ed. Supplemental Speech													28,710		28,710
	SubTotal													28,710		28,710
	QBE Earnings	3,658,392	2,168,387	5,826,779	507,376	296,832	804,208	1,456,798	857,446	2,314,244	2,007,113	1,234,666	3,241,779	130,156,940	74,300,569	204,457,509

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

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Division/Department/Function/ Key/Object	Sum of FY 2023 Adopted Budget	Sum of FY 2024 Tentative Budget
DFO-Facilities and Operations	41,439,685	43,950,165
DHR-Human Resources	4,529,644	9,569,108
DIS-Information Services	10,491,010	11,424,996
DOE-Executive	7,221,780	7,817,869
DSS-Student Services	58,985,502	65,508,060
DTL-Teaching and Learning	186,325,528	200,845,057
FIN-Financial Services	2,092,783	2,281,319
SYS-System-Wide	126,000	126,000
Grand Total	311,211,932	341,522,574

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	BUS	BUS9100260	51210	Deputy/Assist Superintendent	134,248	144,811	10,563	8%
2600	DFO	BUS	BUS9100260	51420	Salary Of Clerical Staff	41,818	45,464	3,646	9%
2600	DFO	BUS	BUS9100260	52100	State Health Insurance	22,680	25,680	3,000	13%
2600	DFO	BUS	BUS9100260	52200	Fica & Medicare	13,469	14,556	1,087	8%
2600	DFO	BUS	BUS9100260	52300	Teachers Retirement System	35,178	38,017	2,839	8%
2600	DFO	BUS	BUS9100260	52500	Unemployment Compensation	300	200	(100)	-33%
2600	DFO	BUS	BUS9100260	52600	Workers' Compensation	1,200	1,000	(200)	-17%
2600	DFO	BUS	BUS9100260	52900	Other Employee Benefits	528	626	98	19%
2600	DFO	BUS	BUS9100260	55800	Travel - Employees	500	-	(500)	-100%
2600	DFO	BUS	BUS9100260	56100	Supplies	300	300	-	0%
2600	DFO	BUS	BUS9100260	58100	Dues and Fees	1,000	1,000	-	0%
2600	DFO	CON	CON9100262	51420	Salary Of Clerical Staff	30,490	33,145	2,655	9%
2600	DFO	CON	CON9100262	51900	Oth Management Personnel	153,128	149,666	(3,462)	-2%
2600	DFO	CON	CON9100262	52100	State Health Insurance	22,680	25,680	3,000	13%
2600	DFO	CON	CON9100262	52200	Fica & Medicare	14,047	13,985	(62)	0%
2600	DFO	CON	CON9100262	52300	Teachers Retirement System	36,687	36,526	(161)	0%
2600	DFO	CON	CON9100262	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	CON	CON9100262	52600	Workers' Compensation	1,200	1,500	300	25%
2600	DFO	CON	CON9100262	52900	Other Employee Benefits	551	601	50	9%
2600	DFO	CON	CON9100262	53000	Purch Professional & Technical	100,000	25,000	(75,000)	-75%
2600	DFO	CON	CON9100262	54300	Repair And Maintenance Service	750	750	-	0%
2600	DFO	CON	CON9100262	55950	Other Purchased Services	750	750	-	0%
2600	DFO	CON	CON9100262	56100	Supplies	500	500	-	0%
2600	DFO	CON	CON9100262	56200	Energy	2,500	2,500	-	0%
2600	DFO	CON	CON9100262	58100	Dues And Fees	2,000	2,000	-	0%
2500	DFO	PGM	PGM9100250	51420	Salary Of Clerical Staff	98,035	105,575	7,540	8%
2500	DFO	PGM	PGM9100250	51900	Oth Management Personnel	277,087	300,070	22,983	8%
2500	DFO	PGM	PGM9100250	51910	Oth Administrative Personnel	80,335	83,781	3,446	4%
2500	DFO	PGM	PGM9100250	52100	State Health Insurance	102,060	89,880	(12,180)	-12%
2500	DFO	PGM	PGM9100250	52200	Fica & Medicare	34,843	37,441	2,598	7%
2500	DFO	PGM	PGM9100250	52300	Teachers Retirement System	85,930	92,279	6,349	7%
2500	DFO	PGM	PGM9100250	52500	Unemployment Compensation	1,400	1,400	-	0%
2500	DFO	PGM	PGM9100250	52600	Workers' Compensation	5,600	7,000	1,400	25%
2500	DFO	PGM	PGM9100250	52900	Other Employee Benefits	1,366	1,610	244	18%
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	108,000	81,000	(27,000)	-25%
2500	DFO	PGM	PGM9100250	55300	Communication	85,000	60,000	(25,000)	-29%
2500	DFO	PGM	PGM9100250	55800	Travel - Employees	-	500	500	N/A
2500	DFO	PGM	PGM9100250	55950	Other Purchased Services	-	1,000	1,000	N/A
2500	DFO	PGM	PGM9100250	56100	Supplies	25,000	20,000	(5,000)	-20%
2500	DFO	PGM	PGM9100250	56110	Supplies-Technology	1,000	5,000	4,000	400%
2500	DFO	PGM	PGM9100250	56120	Computer Software	-	1,300	1,300	N/A
2500	DFO	PGM	PGM9100250	56150	Expendable Equipment	-	2,500	2,500	N/A
2500	DFO	PGM	PGM9100250	57300	Purch Eqp Noncom	-	25,000	25,000	N/A
2600	DFO	PGM	PGM9100260	54300	Repair And Maintenance Service	1,000	1,000	-	0%
2600	DFO	PGM	PGM9100260	56100	Supplies	2,000	2,000	-	0%
2600	DFO	PGM	PGM9100260	56200	Energy	7,500	7,500	-	0%
2600	DFO	PLS	ACM9100260	51860	Custodial Personnel	126,233	134,497	8,264	7%
2600	DFO	PLS	ACM9100260	52100	State Health Insurance	34,020	12,840	(21,180)	-62%
2600	DFO	PLS	ACM9100260	52200	Fica & Medicare	9,657	10,289	632	7%
2600	DFO	PLS	ACM9100260	52500	Unemployment Compensation	600	600	-	0%
2600	DFO	PLS	ACM9100260	52600	Workers' Compensation	2,400	3,000	600	25%
2600	DFO	PLS	ACM9100260	52900	Other Employee Benefits	379	442	63	17%
2600	DFO	PLS	ACM9100260	54100	Water, Sewer And Cleaning Svc	9,610	14,033	4,423	46%
2600	DFO	PLS	ACM9100260	56100	Supplies	13,165	13,165	-	0%
2600	DFO	PLS	ACM9100260	56200	Energy	99,571	98,689	(882)	-1%
2600	DFO	PLS	AIM9100260	51860	Custodial Personnel	85,517	47,832	(37,685)	-44%
2600	DFO	PLS	AIM9100260	52100	State Health Insurance	22,680	-	(22,680)	-100%
2600	DFO	PLS	AIM9100260	52200	Fica & Medicare	6,542	3,659	(2,883)	-44%
2600	DFO	PLS	AIM9100260	52500	Unemployment Compensation	400	200	(200)	-50%
2600	DFO	PLS	AIM9100260	52600	Workers' Compensation	1,600	1,000	(600)	-38%
2600	DFO	PLS	AIM9100260	52900	Other Employee Benefits	664	157	(507)	-76%
2600	DFO	PLS	AIM9100260	56100	Supplies	12,804	2,500	(10,304)	-80%
2600	DFO	PLS	ALN9100260	51860	Custodial Personnel	73,425	106,136	32,711	45%
2600	DFO	PLS	ALN9100260	52100	State Health Insurance	22,680	38,520	15,840	70%
2600	DFO	PLS	ALN9100260	52200	Fica & Medicare	5,617	8,119	2,502	45%
2600	DFO	PLS	ALN9100260	52500	Unemployment Compensation	300	400	100	33%
2600	DFO	PLS	ALN9100260	52600	Workers' Compensation	1,200	2,000	800	67%
2600	DFO	PLS	ALN9100260	52900	Other Employee Benefits	781	951	170	22%
2600	DFO	PLS	ALN9100260	54100	Water, Sewer And Cleaning Svc	4,765	7,298	2,533	53%
2600	DFO	PLS	ALN9100260	56100	Supplies	6,483	6,484	1	0%
2600	DFO	PLS	ALN9100260	56200	Energy	72,995	69,682	(3,313)	-5%
2600	DFO	PLS	ARN9100260	51860	Custodial Personnel	93,584	100,857	7,273	8%
2600	DFO	PLS	ARN9100260	52100	State Health Insurance	45,360	38,520	(6,840)	-15%
2600	DFO	PLS	ARN9100260	52200	Fica & Medicare	7,159	7,716	557	8%
2600	DFO	PLS	ARN9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	ARN9100260	52600	Workers' Compensation	1,600	2,000	400	25%
2600	DFO	PLS	ARN9100260	52900	Other Employee Benefits	281	332	51	18%
2600	DFO	PLS	ARN9100260	54100	Water, Sewer And Cleaning Svc	6,453	6,552	99	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	ARN9100260	56100	Supplies	10,028	10,028	-	0%
2600	DFO	PLS	ARN9100260	56200	Energy	87,879	86,233	(1,646)	-2%
2600	DFO	PLS	BAK9100260	51860	Custodial Personnel	112,189	121,396	9,207	8%
2600	DFO	PLS	BAK9100260	52100	State Health Insurance	34,020	51,360	17,340	51%
2600	DFO	PLS	BAK9100260	52200	Fica & Medicare	8,582	9,287	705	8%
2600	DFO	PLS	BAK9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	BAK9100260	52600	Workers' Compensation	2,000	2,500	500	25%
2600	DFO	PLS	BAK9100260	52900	Other Employee Benefits	337	399	62	18%
2600	DFO	PLS	BAK9100260	54100	Water, Sewer And Cleaning Svc	5,618	8,116	2,498	44%
2600	DFO	PLS	BAK9100260	56100	Supplies	12,554	12,454	(100)	-1%
2600	DFO	PLS	BAK9100260	56200	Energy	115,836	132,468	16,632	14%
2600	DFO	PLS	BDV9100260	54100	Water, Sewer And Cleaning Svc	79,077	144,851	65,774	83%
2600	DFO	PLS	BDV9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BDV9100260	56200	Energy	65,701	65,453	(248)	0%
2600	DFO	PLS	BLK9100260	51860	Custodial Personnel	109,719	117,549	7,830	7%
2600	DFO	PLS	BLK9100260	52100	State Health Insurance	45,360	25,680	(19,680)	-43%
2600	DFO	PLS	BLK9100260	52200	Fica & Medicare	8,394	8,992	598	7%
2600	DFO	PLS	BLK9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	BLK9100260	52600	Workers' Compensation	2,000	2,500	500	25%
2600	DFO	PLS	BLK9100260	52900	Other Employee Benefits	329	387	58	18%
2600	DFO	PLS	BLK9100260	54100	Water, Sewer And Cleaning Svc	9,346	19,768	10,422	112%
2600	DFO	PLS	BLK9100260	56100	Supplies	11,836	11,836	-	0%
2600	DFO	PLS	BLK9100260	56200	Energy	91,097	87,431	(3,666)	-4%
2600	DFO	PLS	BLN9100260	54100	Water, Sewer And Cleaning Svc	83,619	151,441	67,822	81%
2600	DFO	PLS	BLN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BLN9100260	56200	Energy	78,908	75,020	(3,888)	-5%
2600	DFO	PLS	BRW9100260	54100	Water, Sewer And Cleaning Svc	93,024	168,023	74,999	81%
2600	DFO	PLS	BRW9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BRW9100260	56200	Energy	69,769	70,059	290	0%
2600	DFO	PLS	CLB9100260	54100	Water, Sewer And Cleaning Svc	91,846	165,676	73,830	80%
2600	DFO	PLS	CLB9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	CLB9100260	56200	Energy	77,715	75,817	(1,898)	-2%
2600	DFO	PLS	COH9100260	51810	Maint/Trans Mech/Security/Whse	-	27,549	27,549	N/A
2600	DFO	PLS	COH9100260	51860	Custodial Personnel	165,515	174,827	9,312	6%
2600	DFO	PLS	COH9100260	51900	Other Management Personnel	34,382	-	(34,382)	-100%
2600	DFO	PLS	COH9100260	52100	State Health Insurance	79,380	89,880	10,500	13%
2600	DFO	PLS	COH9100260	52200	Fica & Medicare	15,292	15,482	190	1%
2600	DFO	PLS	COH9100260	52500	Unemployment Compensation	800	800	-	0%
2600	DFO	PLS	COH9100260	52600	Workers' Compensation	3,200	4,000	800	25%
2600	DFO	PLS	COH9100260	52900	Other Employee Benefits	1,102	1,206	104	9%
2600	DFO	PLS	COH9100260	54100	Water, Sewer And Cleaning Svc	21,077	24,473	3,396	16%
2600	DFO	PLS	COH9100260	56100	Supplies	17,804	17,804	-	0%
2600	DFO	PLS	COH9100260	56200	Energy	248,037	218,577	(29,460)	-12%
2600	DFO	PLS	CVH9100260	51810	Maint/Trans Mech/Security/Whse	-	42,873	42,873	N/A
2600	DFO	PLS	CVH9100260	51860	Custodial Personnel	301,230	306,097	4,867	2%
2600	DFO	PLS	CVH9100260	52100	State Health Insurance	113,400	141,240	27,840	25%
2600	DFO	PLS	CVH9100260	52200	Fica & Medicare	23,044	26,696	3,652	16%
2600	DFO	PLS	CVH9100260	52500	Unemployment Compensation	1,300	1,400	100	8%
2600	DFO	PLS	CVH9100260	52600	Workers' Compensation	5,200	7,000	1,800	35%
2600	DFO	PLS	CVH9100260	52900	Other Employee Benefits	1,702	2,006	304	18%
2600	DFO	PLS	CVH9100260	54100	Water, Sewer And Cleaning Svc	23,179	30,473	7,294	31%
2600	DFO	PLS	CVH9100260	56100	Supplies	30,037	21,037	(9,000)	-30%
2600	DFO	PLS	CVH9100260	56200	Energy	207,003	233,448	26,445	13%
2600	DFO	PLS	DCM9100260	51860	Custodial Personnel	105,357	113,467	8,110	8%
2600	DFO	PLS	DCM9100260	52100	State Health Insurance	34,020	25,680	(8,340)	-25%
2600	DFO	PLS	DCM9100260	52200	Fica & Medicare	8,060	8,680	620	8%
2600	DFO	PLS	DCM9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	DCM9100260	52600	Workers' Compensation	2,000	2,500	500	25%
2600	DFO	PLS	DCM9100260	52900	Other Employee Benefits	723	373	(350)	-48%
2600	DFO	PLS	DCM9100260	54100	Water, Sewer And Cleaning Svc	4,910	6,901	1,991	41%
2600	DFO	PLS	DCM9100260	56100	Supplies	11,484	11,220	(264)	-2%
2600	DFO	PLS	DCM9100260	56200	Energy	151,745	178,874	27,129	18%
2600	DFO	PLS	DHE9100260	54100	Water, Sewer And Cleaning Svc	118,158	203,773	85,615	72%
2600	DFO	PLS	DHE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DHE9100260	56200	Energy	105,936	131,807	25,871	24%
2600	DFO	PLS	DMN9100260	54100	Water, Sewer And Cleaning Svc	76,406	139,029	62,623	82%
2600	DFO	PLS	DMN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DMN9100260	56200	Energy	72,829	69,640	(3,189)	-4%
2600	DFO	PLS	DTN9100260	51860	Custodial Personnel	90,835	98,741	7,906	9%
2600	DFO	PLS	DTN9100260	52100	State Health Insurance	11,340	12,840	1,500	13%
2600	DFO	PLS	DTN9100260	52200	Fica & Medicare	6,949	7,554	605	9%
2600	DFO	PLS	DTN9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	DTN9100260	52600	Workers' Compensation	1,600	2,000	400	25%
2600	DFO	PLS	DTN9100260	52900	Other Employee Benefits	273	325	52	19%
2600	DFO	PLS	DTN9100260	54100	Water, Sewer And Cleaning Svc	10,805	12,669	1,864	17%
2600	DFO	PLS	DTN9100260	56100	Supplies	8,460	8,460	-	0%
2600	DFO	PLS	DTN9100260	56200	Energy	78,360	74,374	(3,986)	-5%
2600	DFO	PLS	DUB9100260	51860	Custodial Personnel	69,660	75,167	5,507	8%
2600	DFO	PLS	DUB9100260	52100	State Health Insurance	34,020	38,520	4,500	13%
2600	DFO	PLS	DUB9100260	52200	Fica & Medicare	5,329	5,750	421	8%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	DUB9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	DUB9100260	52600	Workers' Compensation	1,200	1,500	300	25%
2600	DFO	PLS	DUB9100260	52900	Other Employee Benefits	209	247	38	18%
2600	DFO	PLS	DUB9100260	54100	Water, Sewer And Cleaning Svc	89,296	5,103	(84,193)	-94%
2600	DFO	PLS	DUB9100260	56100	Supplies	2,500	8,238	5,738	230%
2600	DFO	PLS	DUB9100260	56200	Energy	4,282	5,147	865	20%
2600	DFO	PLS	DVS9100260	51860	Custodial Personnel	45,318	76,257	30,939	68%
2600	DFO	PLS	DVS9100260	52100	State Health Insurance	11,340	25,680	14,340	126%
2600	DFO	PLS	DVS9100260	52200	Fica & Medicare	3,467	5,834	2,367	68%
2600	DFO	PLS	DVS9100260	52500	Unemployment Compensation	200	300	100	50%
2600	DFO	PLS	DVS9100260	52600	Workers' Compensation	800	1,500	700	88%
2600	DFO	PLS	DVS9100260	52900	Other Employee Benefits	136	251	115	85%
2600	DFO	PLS	DVS9100260	54100	Water, Sewer And Cleaning Svc	6,296	5,681	(615)	-10%
2600	DFO	PLS	DVS9100260	56100	Supplies	7,288	7,288	-	0%
2600	DFO	PLS	DVS9100260	56200	Energy	71,590	75,960	4,370	6%
2600	DFO	PLS	DWS9100260	54100	Water, Sewer And Cleaning Svc	68,810	125,713	56,903	83%
2600	DFO	PLS	DWS9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DWS9100260	56200	Energy	64,318	61,757	(2,561)	-4%
2600	DFO	PLS	ECM9100260	51860	Custodial Personnel	90,477	92,671	2,194	2%
2600	DFO	PLS	ECM9100260	52100	State Health Insurance	22,680	38,520	15,840	70%
2600	DFO	PLS	ECM9100260	52200	Fica & Medicare	6,921	7,089	168	2%
2600	DFO	PLS	ECM9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	ECM9100260	52600	Workers' Compensation	1,600	2,000	400	25%
2600	DFO	PLS	ECM9100260	52900	Other Employee Benefits	271	305	34	13%
2600	DFO	PLS	ECM9100260	54100	Water, Sewer And Cleaning Svc	4,794	8,736	3,942	82%
2600	DFO	PLS	ECM9100260	56100	Supplies	10,402	10,402	-	0%
2600	DFO	PLS	ECM9100260	56200	Energy	337,291	376,414	39,123	12%
2600	DFO	PLS	EDY9100260	51860	Custodial Personnel	88,823	91,282	2,459	3%
2600	DFO	PLS	EDY9100260	52100	State Health Insurance	11,340	25,680	14,340	126%
2600	DFO	PLS	EDY9100260	52200	Fica & Medicare	6,795	6,983	188	3%
2600	DFO	PLS	EDY9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	EDY9100260	52600	Workers' Compensation	1,600	2,000	400	25%
2600	DFO	PLS	EDY9100260	52900	Other Employee Benefits	674	300	(374)	-55%
2600	DFO	PLS	EDY9100260	54100	Water, Sewer And Cleaning Svc	5,808	14,419	8,611	148%
2600	DFO	PLS	EDY9100260	56100	Supplies	9,048	9,048	-	0%
2600	DFO	PLS	EDY9100260	56200	Energy	80,895	78,734	(2,161)	-3%
2600	DFO	PLS	ERA9100260	54100	Water, Sewer And Cleaning Svc	115,319	205,415	90,096	78%
2600	DFO	PLS	ERA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	ERA9100260	56200	Energy	2,541	3,182	641	25%
2600	DFO	PLS	FOR9100260	54100	Water, Sewer And Cleaning Svc	64,178	118,447	54,269	85%
2600	DFO	PLS	FOR9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOR9100260	56200	Energy	67,729	64,665	(3,064)	-5%
2600	DFO	PLS	FOX9100260	54100	Water, Sewer And Cleaning Svc	85,064	152,967	67,903	80%
2600	DFO	PLS	FOX9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOX9100260	56200	Energy	113,818	107,355	(6,463)	-6%
2600	DFO	PLS	FRT9100260	51860	Custodial Personnel	106,413	114,834	8,421	8%
2600	DFO	PLS	FRT9100260	52200	Fica & Medicare	8,141	8,785	644	8%
2600	DFO	PLS	FRT9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	FRT9100260	52600	Workers' Compensation	2,000	2,500	500	25%
2600	DFO	PLS	FRT9100260	52900	Other Employee Benefits	808	903	95	12%
2600	DFO	PLS	FRT9100260	54100	Water, Sewer And Cleaning Svc	7,991	13,392	5,401	68%
2600	DFO	PLS	FRT9100260	56100	Supplies	12,768	12,768	-	0%
2600	DFO	PLS	FRT9100260	56200	Energy	106,349	109,040	2,691	3%
2600	DFO	PLS	GEN9100260	51860	Custodial Personnel	73,525	100,258	26,733	36%
2600	DFO	PLS	GEN9100260	52100	State Health Insurance	34,020	25,680	(8,340)	-25%
2600	DFO	PLS	GEN9100260	52200	Fica & Medicare	5,625	7,670	2,045	36%
2600	DFO	PLS	GEN9100260	52500	Unemployment Compensation	300	400	100	33%
2600	DFO	PLS	GEN9100260	52600	Workers' Compensation	1,200	2,000	800	67%
2600	DFO	PLS	GEN9100260	52900	Other Employee Benefits	221	330	109	49%
2600	DFO	PLS	GEN9100260	54100	Water, Sewer And Cleaning Svc	7,693	5,924	(1,769)	-23%
2600	DFO	PLS	GEN9100260	56100	Supplies	6,269	6,269	-	0%
2600	DFO	PLS	GEN9100260	56200	Energy	75,752	73,487	(2,265)	-3%
2600	DFO	PLS	GRG9100260	54100	Water, Sewer And Cleaning Svc	82,405	148,743	66,338	81%
2600	DFO	PLS	GRG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	GRG9100260	56200	Energy	11,376	8,631	(2,745)	-24%
2600	DFO	PLS	HAN9100260	54100	Water, Sewer And Cleaning Svc	91,838	163,067	71,229	78%
2600	DFO	PLS	HAN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	HAN9100260	56200	Energy	83,201	68,899	(14,302)	-17%
2600	DFO	PLS	HAR9100260	51810	Maint/Trans Mech/Security/Whse	-	43,365	43,365	N/A
2600	DFO	PLS	HAR9100260	51860	Custodial Personnel	212,905	197,781	(15,124)	-7%
2600	DFO	PLS	HAR9100260	52100	State Health Insurance	68,040	89,880	21,840	32%
2600	DFO	PLS	HAR9100260	52200	Fica & Medicare	16,287	18,448	2,161	13%
2600	DFO	PLS	HAR9100260	52500	Unemployment Compensation	900	900	-	0%
2600	DFO	PLS	HAR9100260	52600	Workers' Compensation	3,600	4,500	900	25%
2600	DFO	PLS	HAR9100260	52900	Other Employee Benefits	639	793	154	24%
2600	DFO	PLS	HAR9100260	54100	Water, Sewer And Cleaning Svc	18,419	18,796	377	2%
2600	DFO	PLS	HAR9100260	56100	Supplies	18,960	18,960	-	0%
2600	DFO	PLS	HAR9100260	56200	Energy	193,066	178,268	(14,798)	-8%
2600	DFO	PLS	JNS9100260	54100	Water, Sewer And Cleaning Svc	83,279	149,143	65,864	79%
2600	DFO	PLS	JNS9100260	56100	Supplies	2,500	2,500	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2023 and FY 2024

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2600	DFO	PLS	JNS9100260	56200	Energy	90,467	78,880	(11,587)	-13%
2600	DFO	PLS	JOR9100260	51810	Maint/Trans Mech/Security/Whse	-	42,339	42,339	N/A
2600	DFO	PLS	JOR9100260	51860	Custodial Personnel	250,096	227,596	(22,500)	-9%
2600	DFO	PLS	JOR9100260	52100	State Health Insurance	56,700	25,680	(31,020)	-55%
2600	DFO	PLS	JOR9100260	52200	Fica & Medicare	19,132	20,650	1,518	8%
2600	DFO	PLS	JOR9100260	52500	Unemployment Compensation	1,100	1,100	-	0%
2600	DFO	PLS	JOR9100260	52600	Workers' Compensation	4,400	5,500	1,100	25%
2600	DFO	PLS	JOR9100260	52900	Other Employee Benefits	1,157	888	(269)	-23%
2600	DFO	PLS	JOR9100260	54100	Water, Sewer And Cleaning Svc	19,380	24,826	5,446	28%
2600	DFO	PLS	JOR9100260	56100	Supplies	23,282	23,282	-	0%
2600	DFO	PLS	JOR9100260	56200	Energy	248,279	231,905	(16,374)	-7%
2600	DFO	PLS	KEN9100260	51810	Maint/Trans Mech/Security/Whse	34,382	27,549	(6,833)	-20%
2600	DFO	PLS	KEN9100260	51860	Custodial Personnel	190,236	205,988	15,752	8%
2600	DFO	PLS	KEN9100260	52100	State Health Insurance	45,360	38,520	(6,840)	-15%
2600	DFO	PLS	KEN9100260	52200	Fica & Medicare	17,183	17,866	683	4%
2600	DFO	PLS	KEN9100260	52500	Unemployment Compensation	1,000	1,000	-	0%
2600	DFO	PLS	KEN9100260	52600	Workers' Compensation	4,000	5,000	1,000	25%
2600	DFO	PLS	KEN9100260	52900	Other Employee Benefits	674	768	94	14%
2600	DFO	PLS	KEN9100260	54100	Water, Sewer And Cleaning Svc	28,451	24,010	(4,441)	-16%
2600	DFO	PLS	KEN9100260	56100	Supplies	20,400	20,400	-	0%
2600	DFO	PLS	KEN9100260	56200	Energy	19,100	11,406	(7,694)	-40%
2600	DFO	PLS	KEY9100260	51860	Custodial Personnel	68,226	74,184	5,958	9%
2600	DFO	PLS	KEY9100260	52100	State Health Insurance	34,020	38,520	4,500	13%
2600	DFO	PLS	KEY9100260	52200	Fica & Medicare	5,219	5,675	456	9%
2600	DFO	PLS	KEY9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	KEY9100260	52600	Workers' Compensation	1,200	1,500	300	25%
2600	DFO	PLS	KEY9100260	52900	Other Employee Benefits	205	244	39	19%
2600	DFO	PLS	KEY9100260	54100	Water, Sewer And Cleaning Svc	9,955	4,417	(5,538)	-56%
2600	DFO	PLS	KEY9100260	56100	Supplies	5,944	5,944	-	0%
2600	DFO	PLS	KEY9100260	56200	Energy	61,385	63,773	2,388	4%
2600	DFO	PLS	KIN9100260	54100	Water, Sewer And Cleaning Svc	2,027	921	(1,106)	-55%
2600	DFO	PLS	KIN9100260	56100	Supplies	8,000	8,000	-	0%
2600	DFO	PLS	KIN9100260	56200	Energy	11,480	10,811	(669)	-6%
2600	DFO	PLS	LJA9100260	54100	Water, Sewer And Cleaning Svc	70,038	129,274	59,236	85%
2600	DFO	PLS	LJA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	LJA9100260	56200	Energy	146,861	142,468	(4,393)	-3%
2600	DFO	PLS	MAC9100260	54100	Water, Sewer And Cleaning Svc	100,468	178,712	78,244	78%
2600	DFO	PLS	MAC9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MAC9100260	56200	Energy	4,457	4,515	58	1%
2600	DFO	PLS	MAR9100260	54100	Water, Sewer And Cleaning Svc	5,752	5,941	189	3%
2600	DFO	PLS	MAR9100260	56200	Energy	103,889	97,886	(6,003)	-6%
2600	DFO	PLS	MDL9100260	51860	Custodial Personnel	106,233	113,573	7,340	7%
2600	DFO	PLS	MDL9100260	52100	State Health Insurance	11,340	-	(11,340)	-100%
2600	DFO	PLS	MDL9100260	52200	Fica & Medicare	8,127	8,688	561	7%
2600	DFO	PLS	MDL9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	MDL9100260	52600	Workers' Compensation	2,000	2,500	500	25%
2600	DFO	PLS	MDL9100260	52900	Other Employee Benefits	319	374	55	17%
2600	DFO	PLS	MDL9100260	54100	Water, Sewer And Cleaning Svc	5,646	5,409	(237)	-4%
2600	DFO	PLS	MDL9100260	56100	Supplies	12,878	12,878	-	0%
2600	DFO	PLS	MDL9100260	56200	Energy	173,359	193,483	20,124	12%
2600	DFO	PLS	MLK9100260	54100	Water, Sewer And Cleaning Svc	84,742	151,750	67,008	79%
2600	DFO	PLS	MLK9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MLK9100260	56200	Energy	78,355	72,249	(6,106)	-8%
2600	DFO	PLS	MTH9100260	51860	Custodial Personnel	73,525	99,395	25,870	35%
2600	DFO	PLS	MTH9100260	52100	State Health Insurance	34,020	25,680	(8,340)	-25%
2600	DFO	PLS	MTH9100260	52200	Fica & Medicare	5,625	7,604	1,979	35%
2600	DFO	PLS	MTH9100260	52500	Unemployment Compensation	300	400	100	33%
2600	DFO	PLS	MTH9100260	52600	Workers' Compensation	1,200	2,000	800	67%
2600	DFO	PLS	MTH9100260	52900	Other Employee Benefits	221	327	106	48%
2600	DFO	PLS	MTH9100260	54100	Water, Sewer And Cleaning Svc	7,522	7,508	(14)	0%
2600	DFO	PLS	MTH9100260	56100	Supplies	7,844	7,844	-	0%
2600	DFO	PLS	MTH9100260	56200	Energy	61,711	58,743	(2,968)	-5%
2600	DFO	PLS	NCE9100260	54100	Water, Sewer And Cleaning Svc	107,011	194,712	87,701	82%
2600	DFO	PLS	NCE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	NCE9100260	56200	Energy	153,989	209,081	55,092	36%
2600	DFO	PLS	NOR9100260	51810	Maint/Trans Mech/Security/Whse	-	42,339	42,339	N/A
2600	DFO	PLS	NOR9100260	51860	Custodial Personnel	263,980	247,853	(16,127)	-6%
2600	DFO	PLS	NOR9100260	52100	State Health Insurance	22,680	-	(22,680)	-100%
2600	DFO	PLS	NOR9100260	52200	Fica & Medicare	20,194	22,200	2,006	10%
2600	DFO	PLS	NOR9100260	52500	Unemployment Compensation	1,100	1,200	100	9%
2600	DFO	PLS	NOR9100260	52600	Workers' Compensation	4,400	6,000	1,600	36%
2600	DFO	PLS	NOR9100260	52900	Other Employee Benefits	1,139	955	(184)	-16%
2600	DFO	PLS	NOR9100260	54100	Water, Sewer And Cleaning Svc	17,693	19,875	2,182	12%
2600	DFO	PLS	NOR9100260	56100	Supplies	26,970	26,396	(574)	-2%
2600	DFO	PLS	NOR9100260	56200	Energy	221,942	276,914	54,972	25%
2600	DFO	PLS	OSS9100260	54100	Water, Sewer And Cleaning Svc	10,000	26,380	16,380	164%
2600	DFO	PLS	OSS9100260	56100	Supplies	8,000	8,000	-	0%
2600	DFO	PLS	OSS9100260	56200	Energy	15,000	69,570	54,570	364%
2600	DFO	PLS	PLS9100260	51420	Salary Of Clerical Staff	55,123	59,616	4,493	8%
2600	DFO	PLS	PLS9100260	51860	Custodial Personnel	66,632	71,277	4,645	7%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	PLS9100260	51900	Oth Management Personnel	147,764	174,929	27,165	18%
2600	DFO	PLS	PLS9100260	51910	Oth Administrative Personnel	35,796	38,428	2,632	7%
2600	DFO	PLS	PLS9100260	52100	State Health Insurance	68,040	89,880	21,840	32%
2600	DFO	PLS	PLS9100260	52200	Fica & Medicare	23,357	26,335	2,978	13%
2600	DFO	PLS	PLS9100260	52300	Teachers Retirement System	47,689	54,540	6,851	14%
2600	DFO	PLS	PLS9100260	52500	Unemployment Compensation	800	800	-	0%
2600	DFO	PLS	PLS9100260	52600	Workers' Compensation	3,200	4,000	800	25%
2600	DFO	PLS	PLS9100260	52900	Other Employee Benefits	916	1,133	217	24%
2600	DFO	PLS	PLS9100260	54100	Water, Sewer And Cleaning Svc	100,000	50,000	(50,000)	-50%
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)	-100%
2600	DFO	PLS	PLS9100260	54440	Other Rentals	45,150	46,000	850	2%
2600	DFO	PLS	PLS9100260	54900	Other Purch Prop Services	100,000	-	(100,000)	-100%
2600	DFO	PLS	PLS9100260	55950	Other Purchased Services	717,600	717,600	-	0%
2600	DFO	PLS	PLS9100260	56100	Supplies	175,000	175,000	-	0%
2600	DFO	PLS	PLS9100260	56150	Expendable Equipment	30,000	-	(30,000)	-100%
2600	DFO	PLS	PLS9100260	56200	Energy	160,000	142,000	(18,000)	-11%
2600	DFO	PLS	PLS9100260	58100	Dues And Fees	3,500	3,500	-	0%
2600	DFO	PLS	PLS9100261	51810	Maint/Trans Mech/Security/Whse	-	2,529,457	2,529,457	N/A
2600	DFO	PLS	PLS9100261	51860	Custodial Personnel	52,469	56,338	3,869	7%
2600	DFO	PLS	PLS9100261	51900	Oth Management Personnel	2,588,883	406,533	(2,182,350)	-84%
2600	DFO	PLS	PLS9100261	52100	State Health Insurance	601,020	680,520	79,500	13%
2600	DFO	PLS	PLS9100261	52200	Fica & Medicare	202,063	228,913	26,850	13%
2600	DFO	PLS	PLS9100261	52300	Teachers Retirement System	118,923	134,684	15,761	13%
2600	DFO	PLS	PLS9100261	52500	Unemployment Compensation	7,200	7,700	500	7%
2600	DFO	PLS	PLS9100261	52600	Workers' Compensation	28,800	38,500	9,700	34%
2600	DFO	PLS	PLS9100261	52900	Other Employee Benefits	12,910	15,222	2,312	18%
2600	DFO	PLS	PLS9100261	53000	Purch Professional & Technical	200,000	200,000	-	0%
2600	DFO	PLS	PLS9100261	53320	Drug & Alcohol Testing, Finger	1,000	500	(500)	-50%
2600	DFO	PLS	PLS9100261	54100	Water, Sewer And Cleaning Svc	1,050,000	1,000,000	(50,000)	-5%
2600	DFO	PLS	PLS9100261	54300	Repair And Maintenance Service	1,240,000	1,735,000	495,000	40%
2600	DFO	PLS	PLS9100261	54420	Rental Of Equipment Or Vehicle	15,000	15,000	-	0%
2600	DFO	PLS	PLS9100261	54900	Other Purch Prop Services	430,000	-	(430,000)	-100%
2600	DFO	PLS	PLS9100261	55320	Communication Web based Subscr	37,000	40,500	3,500	9%
2600	DFO	PLS	PLS9100261	56100	Supplies	596,000	698,500	102,500	17%
2600	DFO	PLS	PLS9100261	56120	Computer Software	2,000	-	(2,000)	-100%
2600	DFO	PLS	PLS9100261	56150	Expendable Equipment	15,000	123,500	108,500	723%
2600	DFO	PLS	PLS9100261	56200	Energy	160,000	160,000	-	0%
2600	DFO	PLS	PLS9100261	57300	Purch Eqp Noncom	-	40,000	40,000	N/A
2600	DFO	PLS	PLS9100263	54300	Repair And Maintenance Service	510,000	675,000	165,000	32%
2600	DFO	PLS	PLS9100263	56100	Supplies	30,000	30,000	-	0%
2600	DFO	PLS	PLS9100264	51810	Maint/Trans Mech/Security/Whse	-	202,718	202,718	N/A
2600	DFO	PLS	PLS9100264	51900	Oth Management Personnel	296,210	-	(296,210)	-100%
2600	DFO	PLS	PLS9100264	52100	State Health Insurance	79,380	64,200	(15,180)	-19%
2600	DFO	PLS	PLS9100264	52200	Fica & Medicare	22,660	15,508	(7,152)	-32%
2600	DFO	PLS	PLS9100264	52300	Teachers Retirement System	15,805	16,970	1,165	7%
2600	DFO	PLS	PLS9100264	52500	Unemployment Compensation	1,000	600	(400)	-40%
2600	DFO	PLS	PLS9100264	52600	Workers' Compensation	4,000	3,000	(1,000)	-25%
2600	DFO	PLS	PLS9100264	52900	Other Employee Benefits	1,428	667	(761)	-53%
2600	DFO	PLS	PLS9100264	53000	Purch Professional & Technical	50,000	30,000	(20,000)	-40%
2600	DFO	PLS	PLS9100264	54100	Water, Sewer And Cleaning Svc	465,000	500,000	35,000	8%
2600	DFO	PLS	PLS9100264	54300	Repair And Maintenance Service	15,000	690,000	675,000	4500%
2600	DFO	PLS	PLS9100264	54420	Rental Of Equipment Or Vehicle	40,000	-	(40,000)	-100%
2600	DFO	PLS	PLS9100264	54900	Other Purch Prop Services	360,000	-	(360,000)	-100%
2600	DFO	PLS	PLS9100264	56100	Supplies	323,500	225,000	(98,500)	-30%
2600	DFO	PLS	PLS9100264	56150	Expendable Equipment	93,500	-	(93,500)	-100%
2600	DFO	PLS	PLS9100264	56200	Energy	-	20,000	20,000	N/A
2600	DFO	PLS	PLS9100265	55320	Communication Web based Subscr	30,000	-	(30,000)	-100%
2600	DFO	PLS	PLS9100265	56200	Energy	35,000	32,000	(3,000)	-9%
2600	DFO	PLS	RCH9100260	51860	Custodial Personnel	106,034	114,813	8,779	8%
2600	DFO	PLS	RCH9100260	52100	State Health Insurance	11,340	12,840	1,500	13%
2600	DFO	PLS	RCH9100260	52200	Fica & Medicare	8,112	8,783	671	8%
2600	DFO	PLS	RCH9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	RCH9100260	52600	Workers' Compensation	2,000	2,500	500	25%
2600	DFO	PLS	RCH9100260	52900	Other Employee Benefits	318	378	60	19%
2600	DFO	PLS	RCH9100260	54100	Water, Sewer And Cleaning Svc	12,747	18,115	5,368	42%
2600	DFO	PLS	RCH9100260	56100	Supplies	13,002	13,002	-	0%
2600	DFO	PLS	RCH9100260	56200	Energy	139,173	124,518	(14,655)	-11%
2600	DFO	PLS	RES9100260	51860	Custodial Personnel	69,381	80,275	10,894	16%
2600	DFO	PLS	RES9100260	52100	State Health Insurance	22,680	25,680	3,000	13%
2600	DFO	PLS	RES9100260	52200	Fica & Medicare	5,308	6,141	833	16%
2600	DFO	PLS	RES9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	RES9100260	52600	Workers' Compensation	1,200	1,500	300	25%
2600	DFO	PLS	RES9100260	52900	Other Employee Benefits	615	264	(351)	-57%
2600	DFO	PLS	RES9100260	54100	Water, Sewer And Cleaning Svc	3,837	4,152	315	8%
2600	DFO	PLS	RES9100260	56100	Supplies	6,609	6,609	-	0%
2600	DFO	PLS	RES9100260	56200	Energy	65,650	64,358	(1,292)	-2%
2600	DFO	PLS	RIG9100260	54100	Water, Sewer And Cleaning Svc	106,985	188,152	81,167	76%
2600	DFO	PLS	RIG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	RIG9100260	56200	Energy	104,447	99,552	(4,895)	-5%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	RIV9100260	51860	Custodial Personnel	65,517	70,957	5,440	8%
2600	DFO	PLS	RIV9100260	52100	State Health Insurance	22,680	12,840	(9,840)	-43%
2600	DFO	PLS	RIV9100260	52200	Fica & Medicare	5,012	5,428	416	8%
2600	DFO	PLS	RIV9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	RIV9100260	52600	Workers' Compensation	1,200	1,500	300	25%
2600	DFO	PLS	RIV9100260	52900	Other Employee Benefits	197	233	36	18%
2600	DFO	PLS	RIV9100260	54100	Water, Sewer And Cleaning Svc	5,352	5,136	(216)	-4%
2600	DFO	PLS	RIV9100260	56100	Supplies	6,511	6,511	-	0%
2600	DFO	PLS	RIV9100260	56200	Energy	70,879	65,901	(4,978)	-7%
2600	DFO	PLS	RMA9100260	51810	Maint/Trans Mech/Security/Whse	-	42,339	42,339	N/A
2600	DFO	PLS	RMA9100260	51860	Custodial Personnel	126,073	87,991	(38,082)	-30%
2600	DFO	PLS	RMA9100260	51900	Other Management Personnel	34,382	-	(34,382)	-100%
2600	DFO	PLS	RMA9100260	52100	State Health Insurance	11,340	-	(11,340)	-100%
2600	DFO	PLS	RMA9100260	52200	Fica & Medicare	12,275	9,970	(2,305)	-19%
2600	DFO	PLS	RMA9100260	52500	Unemployment Compensation	700	500	(200)	-29%
2600	DFO	PLS	RMA9100260	52600	Workers' Compensation	2,800	2,500	(300)	-11%
2600	DFO	PLS	RMA9100260	52900	Other Employee Benefits	888	429	(459)	-52%
2600	DFO	PLS	RMA9100260	54100	Water, Sewer And Cleaning Svc	8,443	4,649	(3,794)	-45%
2600	DFO	PLS	RMA9100260	56100	Supplies	13,613	13,613	-	0%
2600	DFO	PLS	RMA9100260	56200	Energy	153,303	206,352	53,049	35%
2600	DFO	PLS	RTH9100260	51860	Custodial Personnel	92,668	99,874	7,206	8%
2600	DFO	PLS	RTH9100260	52100	State Health Insurance	34,020	51,360	17,340	51%
2600	DFO	PLS	RTH9100260	52200	Fica & Medicare	7,089	7,640	551	8%
2600	DFO	PLS	RTH9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	RTH9100260	52600	Workers' Compensation	1,600	2,000	400	25%
2600	DFO	PLS	RTH9100260	52900	Other Employee Benefits	278	329	51	18%
2600	DFO	PLS	RTH9100260	54100	Water, Sewer And Cleaning Svc	4,033	5,478	1,445	36%
2600	DFO	PLS	RTH9100260	56100	Supplies	10,626	10,626	-	0%
2600	DFO	PLS	RTH9100260	56200	Energy	1,539	1,632	93	6%
2600	DFO	PLS	SHW9100260	51810	Maint/Trans Mech/Security/Whse	-	42,339	42,339	N/A
2600	DFO	PLS	SHW9100260	51860	Custodial Personnel	233,721	211,994	(21,727)	-9%
2600	DFO	PLS	SHW9100260	52100	State Health Insurance	79,380	64,200	(15,180)	-19%
2600	DFO	PLS	SHW9100260	52200	Fica & Medicare	17,880	19,456	1,576	9%
2600	DFO	PLS	SHW9100260	52500	Unemployment Compensation	1,000	1,000	-	0%
2600	DFO	PLS	SHW9100260	52600	Workers' Compensation	4,000	5,000	1,000	25%
2600	DFO	PLS	SHW9100260	52900	Other Employee Benefits	1,204	1,377	173	14%
2600	DFO	PLS	SHW9100260	54100	Water, Sewer And Cleaning Svc	23,162	27,969	4,807	21%
2600	DFO	PLS	SHW9100260	56100	Supplies	20,547	20,547	-	0%
2600	DFO	PLS	SHW9100260	56200	Energy	372,037	380,463	8,426	2%
2600	DFO	PLS	SOC9100260	51860	Custodial Personnel	67,051	71,790	4,739	7%
2600	DFO	PLS	SOC9100260	52100	State Health Insurance	11,340	25,680	14,340	126%
2600	DFO	PLS	SOC9100260	52200	Fica & Medicare	5,129	5,492	363	7%
2600	DFO	PLS	SOC9100260	52300	Teachers Retirement System	4,016	-	(4,016)	-100%
2600	DFO	PLS	SOC9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	SOC9100260	52600	Workers' Compensation	1,200	1,500	300	25%
2600	DFO	PLS	SOC9100260	52900	Other Employee Benefits	201	236	35	17%
2600	DFO	PLS	SOC9100260	54100	Water, Sewer And Cleaning Svc	8,767	8,203	(564)	-6%
2600	DFO	PLS	SOC9100260	56100	Supplies	7,074	7,074	-	0%
2600	DFO	PLS	SOC9100260	56200	Energy	83,253	62,966	(20,287)	-24%
2600	DFO	PLS	SPC9100260	51810	Maint/Trans Mech/Security/Whse	34,382	27,549	(6,833)	-20%
2600	DFO	PLS	SPC9100260	51860	Custodial Personnel	237,327	253,050	15,723	7%
2600	DFO	PLS	SPC9100260	52100	State Health Insurance	90,720	102,720	12,000	13%
2600	DFO	PLS	SPC9100260	52200	Fica & Medicare	20,786	21,466	680	3%
2600	DFO	PLS	SPC9100260	52500	Unemployment Compensation	1,100	1,100	-	0%
2600	DFO	PLS	SPC9100260	52600	Workers' Compensation	4,400	5,500	1,100	25%
2600	DFO	PLS	SPC9100260	52900	Other Employee Benefits	2,269	2,497	228	10%
2600	DFO	PLS	SPC9100260	54100	Water, Sewer And Cleaning Svc	36,674	47,794	11,120	30%
2600	DFO	PLS	SPC9100260	56100	Supplies	24,069	24,069	-	0%
2600	DFO	PLS	SPC9100260	56200	Energy	285,991	237,122	(48,869)	-17%
2600	DFO	PLS	STE9100260	51860	Custodial Personnel	47,848	52,234	4,386	9%
2600	DFO	PLS	STE9100260	52100	State Health Insurance	22,680	25,680	3,000	13%
2600	DFO	PLS	STE9100260	52200	Fica & Medicare	3,660	3,996	336	9%
2600	DFO	PLS	STE9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	STE9100260	52600	Workers' Compensation	800	1,000	200	25%
2600	DFO	PLS	STE9100260	52900	Other Employee Benefits	628	692	64	10%
2600	DFO	PLS	STE9100260	54100	Water, Sewer And Cleaning Svc	32,551	111,371	78,820	242%
2600	DFO	PLS	STE9100260	56100	Supplies	2,500	3,021	521	21%
2600	DFO	PLS	STE9100260	56200	Energy	43,204	41,530	(1,674)	-4%
2600	DFO	PLS	STM9100260	54100	Water, Sewer And Cleaning Svc	60,774	3,997	(56,777)	-93%
2600	DFO	PLS	STM9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	STM9100260	56200	Energy	67,418	63,471	(3,947)	-6%
2600	DFO	PLS	VET9100260	51860	Custodial Personnel	107,986	109,299	1,313	1%
2600	DFO	PLS	VET9100260	52100	State Health Insurance	11,340	12,840	1,500	13%
2600	DFO	PLS	VET9100260	52200	Fica & Medicare	8,261	8,361	100	1%
2600	DFO	PLS	VET9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	VET9100260	52600	Workers' Compensation	2,000	2,500	500	25%
2600	DFO	PLS	VET9100260	52900	Other Employee Benefits	324	360	36	11%
2600	DFO	PLS	VET9100260	54100	Water, Sewer And Cleaning Svc	12,824	12,152	(672)	-5%
2600	DFO	PLS	VET9100260	56100	Supplies	11,591	11,591	-	0%
2600	DFO	PLS	VET9100260	56200	Energy	2,478	-	(2,478)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	WAD9100260	54100	Water, Sewer And Cleaning Svc	81,170	137,478	56,308	69%
2600	DFO	PLS	WAD9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WAD9100260	56200	Energy	68,457	67,354	(1,103)	-2%
2600	DFO	PLS	WDL9100260	51860	Custodial Personnel	23,924	31,004	7,080	30%
2600	DFO	PLS	WDL9100260	52100	State Health Insurance	11,340	12,840	1,500	13%
2600	DFO	PLS	WDL9100260	52200	Fica & Medicare	1,830	2,372	542	30%
2600	DFO	PLS	WDL9100260	52500	Unemployment Compensation	100	100	-	0%
2600	DFO	PLS	WDL9100260	52600	Workers' Compensation	400	500	100	25%
2600	DFO	PLS	WDL9100260	52900	Other Employee Benefits	72	102	30	42%
2600	DFO	PLS	WDL9100260	56100	Supplies	-	3,000	3,000	N/A
2600	DFO	PLS	WES9100260	54100	Water, Sewer And Cleaning Svc	65,686	121,503	55,817	85%
2600	DFO	PLS	WES9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WES9100260	56200	Energy	70,216	60,523	(9,693)	-14%
2600	DFO	PLS	WYN9100260	54100	Water, Sewer And Cleaning Svc	83,296	145,400	62,104	75%
2600	DFO	PLS	WYN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WYN9100260	56200	Energy	68,877	65,256	(3,621)	-5%
2500	DFO	REC	REC9100250	51420	Salary Of Clerical Staff	110,746	114,989	4,243	4%
2500	DFO	REC	REC9100250	52100	State Health Insurance	11,340	25,680	14,340	126%
2500	DFO	REC	REC9100250	52200	Fica & Medicare	8,472	8,797	325	4%
2500	DFO	REC	REC9100250	52300	Teachers Retirement System	22,127	22,975	848	4%
2500	DFO	REC	REC9100250	52500	Unemployment Compensation	400	400	-	0%
2500	DFO	REC	REC9100250	52600	Workers' Compensation	1,600	2,000	400	25%
2500	DFO	REC	REC9100250	52900	Other Employee Benefits	332	378	46	14%
2500	DFO	REC	REC9100250	54320	Repair Services - Technology	2,000	-	(2,000)	-100%
2500	DFO	REC	REC9100250	54900	Other Purch Prop Services	7,000	-	(7,000)	-100%
2500	DFO	REC	REC9100250	55800	Travel - Employees	500	-	(500)	-100%
2500	DFO	REC	REC9100250	55950	Other Purchased Services	-	4,000	4,000	N/A
2500	DFO	REC	REC9100250	56100	Supplies	6,000	4,000	(2,000)	-33%
2500	DFO	REC	REC9100250	58100	Dues And Fees	50	150	100	200%
2600	DFO	REC	REC9100260	54300	Repair And Maintenance Service	500	500	-	0%
2600	DFO	REC	REC9100260	56200	Energy	2,200	2,200	-	0%
2600	DFO	TRN	TRN1320260	54100	Water, Sewer And Cleaning Svc	2,000	-	(2,000)	-100%
2600	DFO	TRN	TRN1320260	56200	Energy	45,000	-	(45,000)	-100%
2600	DFO	TRN	TRN9100260	54100	Water, Sewer And Cleaning Svc	-	2,000	2,000	N/A
2600	DFO	TRN	TRN9100260	56200	Energy	-	45,000	45,000	N/A
2700	DFO	TRN	TRN1320270	51420	Salary Of Clerical Staff	395,747	431,273	35,526	9%
2700	DFO	TRN	TRN1320270	51900	Oth Management Personnel	92,023	98,101	6,078	7%
2700	DFO	TRN	TRN1320270	51910	Oth Administrative Personnel	359,240	366,675	7,435	2%
2700	DFO	TRN	TRN1320270	52100	State Health Insurance	158,760	154,080	(4,680)	-3%
2700	DFO	TRN	TRN1320270	52200	Fica & Medicare	64,796	68,548	3,752	6%
2700	DFO	TRN	TRN1320270	52300	Teachers Retirement System	166,719	176,231	9,512	6%
2700	DFO	TRN	TRN1320270	52500	Unemployment Compensation	2,000	2,100	100	5%
2700	DFO	TRN	TRN1320270	52600	Workers' Compensation	8,000	10,500	2,500	31%
2700	DFO	TRN	TRN1320270	52900	Other Employee Benefits	3,730	4,315	585	16%
2700	DFO	TRN	TRN1320270	53320	Drug & Alcohol Testing, Finger	20,200	20,000	(200)	-1%
2700	DFO	TRN	TRN1320270	53340	Bus Driver Physicals	60,000	35,000	(25,000)	-42%
2700	DFO	TRN	TRN1320270	54440	Other Rentals	10,000	6,000	(4,000)	-40%
2700	DFO	TRN	TRN1320270	55300	Communication	60,000	60,000	-	0%
2700	DFO	TRN	TRN1320270	55320	Communication Web based Subscr	138,000	141,980	3,980	3%
2700	DFO	TRN	TRN1320270	55800	Travel - Employees	3,000	12,000	9,000	300%
2700	DFO	TRN	TRN1320270	55950	Other Purchased Services	2,000	-	(2,000)	-100%
2700	DFO	TRN	TRN1320270	56100	Supplies	14,000	12,000	(2,000)	-14%
2700	DFO	TRN	TRN1320270	56110	Supplies-Technology	10,000	10,000	-	0%
2700	DFO	TRN	TRN1320270	58100	Dues And Fees	40,000	40,000	-	0%
2700	DFO	TRN	TRN1320272	51800	Bus Drivers	3,732,408	4,173,025	440,617	12%
2700	DFO	TRN	TRN1320272	51810	Maint/Trans Mech/Security/Whse	154,953	188,770	33,817	22%
2700	DFO	TRN	TRN1320272	52100	State Health Insurance	952,560	885,960	(66,600)	-7%
2700	DFO	TRN	TRN1320272	52200	Fica & Medicare	297,383	333,677	36,294	12%
2700	DFO	TRN	TRN1320272	52500	Unemployment Compensation	17,900	19,100	1,200	7%
2700	DFO	TRN	TRN1320272	52600	Workers' Compensation	71,600	95,500	23,900	33%
2700	DFO	TRN	TRN1320272	52900	Other Employee Benefits	30,023	22,774	(7,249)	-24%
2700	DFO	TRN	TRN1320274	51800	Bus Drivers	1,222,299	1,248,641	26,342	2%
2700	DFO	TRN	TRN1320274	51810	Maint/Trans Mech/Security/Whse	191,601	190,904	(697)	0%
2700	DFO	TRN	TRN1320274	52100	State Health Insurance	521,640	616,320	94,680	18%
2700	DFO	TRN	TRN1320274	52200	Fica & Medicare	108,163	110,125	1,962	2%
2700	DFO	TRN	TRN1320274	52500	Unemployment Compensation	7,500	7,500	-	0%
2700	DFO	TRN	TRN1320274	52600	Workers' Compensation	30,000	37,500	7,500	25%
2700	DFO	TRN	TRN1320274	52900	Other Employee Benefits	7,505	8,063	558	7%
2700	DFO	TRN	TRN1320275	51810	Maint/Trans Mech/Security/Whse	531,426	559,254	27,828	5%
2700	DFO	TRN	TRN1320275	51910	Oth Administrative Personnel	102,241	108,534	6,293	6%
2700	DFO	TRN	TRN1320275	52100	State Health Insurance	102,060	102,720	660	1%
2700	DFO	TRN	TRN1320275	52200	Fica & Medicare	48,476	51,086	2,610	5%
2700	DFO	TRN	TRN1320275	52300	Teachers Retirement System	20,428	21,685	1,257	6%
2700	DFO	TRN	TRN1320275	52500	Unemployment Compensation	1,500	1,500	-	0%
2700	DFO	TRN	TRN1320275	52600	Workers' Compensation	6,000	7,500	1,500	25%
2700	DFO	TRN	TRN1320275	52900	Other Employee Benefits	3,519	3,944	425	12%
2700	DFO	TRN	TRN1320275	54300	Repair And Maintenance Service	412,000	412,000	-	0%
2700	DFO	TRN	TRN1320275	56100	Supplies	780,000	870,000	90,000	12%
2700	DFO	TRN	TRN1320275	56200	Energy	2,400,751	1,458,000	(942,751)	-39%
2700	DFO	TRN	TRN9100270	51900	Oth Management Personnel	102,720	111,178	8,458	8%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2700	DFO	TRN	TRN9100270	52100	State Health Insurance	22,680	25,680	3,000	13%
2700	DFO	TRN	TRN9100270	52200	Fica & Medicare	7,858	8,505	647	8%
2700	DFO	TRN	TRN9100270	52300	Teachers Retirement System	20,523	22,213	1,690	8%
2700	DFO	TRN	TRN9100270	52500	Unemployment Compensation	300	300	-	0%
2700	DFO	TRN	TRN9100270	52600	Workers' Compensation	1,200	1,500	300	25%
2700	DFO	TRN	TRN9100270	52900	Other Employee Benefits	308	366	58	19%
1000	DHR	HRS	HRS1041100	53210	Contracted Services - Teachers	-	1,100,000	1,100,000	N/A
1000	DHR	HRS	HRS1051100	53210	Contracted Services - Teachers	-	1,850,000	1,850,000	N/A
1000	DHR	HRS	HRS1081100	53210	Contracted Services - Teachers	-	1,250,000	1,250,000	N/A
2800	DHR	HRS	HRS9100280	51210	Deputy/Assist Superintendent	134,402	149,177	14,775	11%
2800	DHR	HRS	HRS9100280	51420	Salary Of Clerical Staff	629,894	695,510	65,616	10%
2800	DHR	HRS	HRS9100280	51900	Oth Management Personnel	734,322	722,198	(12,124)	-2%
2800	DHR	HRS	HRS9100280	51910	Oth Administrative Personnel	47,014	107,913	60,899	130%
2800	DHR	HRS	HRS9100280	51990	Oth Salaries And Compensation	-	75,000	75,000	N/A
2800	DHR	HRS	HRS9100280	52100	State Health Insurance	249,480	295,320	45,840	18%
2800	DHR	HRS	HRS9100280	52200	Fica & Medicare	118,241	133,859	15,618	13%
2800	DHR	HRS	HRS9100280	52300	Teachers Retirement System	266,312	335,666	69,354	26%
2800	DHR	HRS	HRS9100280	52500	Unemployment Compensation	3,200	3,100	(100)	-3%
2800	DHR	HRS	HRS9100280	52600	Workers' Compensation	12,800	15,500	2,700	21%
2800	DHR	HRS	HRS9100280	52900	Other Employee Benefits	4,637	6,276	1,639	35%
2800	DHR	HRS	HRS9100280	53000	Purch Professional & Technical	16,000	50,204	34,204	214%
2800	DHR	HRS	HRS9100280	53100	Contracted Service - Admin	5,000	-	(5,000)	-100%
2800	DHR	HRS	HRS9100280	53320	Drug & Alcohol Testing, Finger	100,000	100,000	-	0%
2800	DHR	HRS	HRS9100280	54410	Rental Of Land Or Buildings	550	550	-	0%
2800	DHR	HRS	HRS9100280	55300	Communication	4,400	4,400	-	0%
2800	DHR	HRS	HRS9100280	55320	Communication Web based Subscr	150,000	160,000	10,000	7%
2800	DHR	HRS	HRS9100280	55800	Travel - Employees	3,000	3,000	-	0%
2800	DHR	HRS	HRS9100280	55950	Other Purchased Services	5,000	11,800	6,800	136%
2800	DHR	HRS	HRS9100280	56100	Supplies	9,500	13,000	3,500	37%
2800	DHR	HRS	HRS9100280	56110	Supplies-Technology	2,450	2,450	-	0%
2800	DHR	HRS	HRS9100280	56150	Expendable Equipment	-	3,000	3,000	N/A
2800	DHR	HRS	HRS9100280	56160	Expendable Computer Equipment	500	5,000	4,500	900%
2800	DHR	HRS	HRS9100280	56420	Books And Periodicals	650	650	-	0%
2800	DHR	HRS	HRS9100280	58100	Dues And Fees	3,000	3,000	-	0%
2300	DHR	PRM	PRM9100230	55200	Insurance (Other Than Emp Bene	359,413	390,000	30,587	9%
2600	DHR	PRM	PRM9100260	55200	Insurance (Other Than Emp Bene	968,896	1,323,922	355,026	37%
2600	DHR	PRM	PRM9100260	56200	Energy	1,500	1,500	-	0%
2700	DHR	PRM	PRM9100270	55200	Insurance (Other Than Emp Bene	659,483	687,113	27,630	4%
2800	DHR	PRM	PRM9100280	55320	Communication Web based Subscr	9,000	39,000	30,000	333%
2800	DHR	PRM	PRM9100280	56150	Expendable Equipment	23,000	23,000	-	0%
2800	DHR	PRM	PRM9100280	58100	Dues And Fees	8,000	8,000	-	0%
2210	DIS	ENT	ENT9100220	54320	Repair Services - Technology	10,000	10,000	-	0%
2210	DIS	ENT	ENT9100220	55300	Communication	13,000	13,000	-	0%
2210	DIS	ENT	ENT9100220	55320	Communication Web based Subscr	697,000	854,800	157,800	23%
2210	DIS	ENT	ENT9100220	55800	Travel - Employees	1,400	1,400	-	0%
2210	DIS	ENT	ENT9100220	56110	Supplies-Technology	3,200	3,000	(200)	-6%
2210	DIS	ENT	ENT9100220	56160	Expendable Computer Equipment	600	600	-	0%
2800	DIS	ENT	ENT9100280	51420	Salary Of Clerical Staff	31,565	34,320	2,755	9%
2800	DIS	ENT	ENT9100280	51900	Oth Management Personnel	113,850	207,966	94,116	83%
2800	DIS	ENT	ENT9100280	51910	Oth Administrative Personnel	1,760,225	1,781,615	21,390	1%
2800	DIS	ENT	ENT9100280	52100	State Health Insurance	283,500	308,160	24,660	9%
2800	DIS	ENT	ENT9100280	52200	Fica & Medicare	145,781	154,828	9,047	6%
2800	DIS	ENT	ENT9100280	52300	Teachers Retirement System	380,747	404,375	23,628	6%
2800	DIS	ENT	ENT9100280	52500	Unemployment Compensation	2,800	2,800	-	0%
2800	DIS	ENT	ENT9100280	52600	Workers' Compensation	11,200	14,000	2,800	25%
2800	DIS	ENT	ENT9100280	52900	Other Employee Benefits	5,717	6,659	942	16%
2800	DIS	ENT	ENT9100280	53000	Purch Professional & Technical	124,200	137,100	12,900	10%
2800	DIS	ENT	ENT9100280	54320	Repair Services - Technology	456,450	542,550	86,100	19%
2800	DIS	ENT	ENT9100280	55320	Communication Web based Subscr	191,850	190,250	(1,600)	-1%
2800	DIS	ENT	ENT9100280	56100	Supplies	1,100	1,100	-	0%
2800	DIS	ENT	ENT9100280	56110	Supplies-Technology	1,600	2,000	400	25%
2800	DIS	ENT	ENT9100280	56120	Computer Software	1,100	1,100	-	0%
2800	DIS	ENT	ENT9100280	56150	Expendable Equipment	600	1,000	400	67%
2800	DIS	ENT	ENT9100280	56160	Expendable Computer Equipment	1,100	2,000	900	82%
2800	DIS	ENT	ENT9100280	58100	Dues And Fees	300	300	-	0%
2600	DIS	INF	INF9100261	54100	Water, Sewer And Cleaning Svc	40,408	40,408	-	0%
2600	DIS	INF	INF9100261	54300	Repair And Maintenance Service	1,000	1,000	-	0%
2600	DIS	INF	INF9100261	56100	Supplies	5,000	5,000	-	0%
2600	DIS	INF	INF9100261	56150	Expendable Equipment	500	500	-	0%
2600	DIS	INF	INF9100261	56200	Energy	110,000	110,000	-	0%
2800	DIS	INF	INF9100282	51210	Deputy/Assist Superintendent	138,137	146,281	8,144	6%
2800	DIS	INF	INF9100282	51420	Salary Of Clerical Staff	41,299	44,908	3,609	9%
2800	DIS	INF	INF9100282	51990	Oth Salaries And Compensation	31,500	31,500	-	0%
2800	DIS	INF	INF9100282	52100	State Health Insurance	22,680	25,680	3,000	13%
2800	DIS	INF	INF9100282	52200	Fica & Medicare	16,137	17,036	899	6%
2800	DIS	INF	INF9100282	52300	Teachers Retirement System	35,851	38,200	2,349	7%
2800	DIS	INF	INF9100282	52500	Unemployment Compensation	200	200	-	0%
2800	DIS	INF	INF9100282	52600	Workers' Compensation	800	1,000	200	25%
2800	DIS	INF	INF9100282	52900	Other Employee Benefits	538	629	91	17%
2800	DIS	INF	INF9100282	54300	Repair And Maintenance Service	503,000	532,000	29,000	6%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2800	DIS	INF	INF9100282	55300	Communication	1,026,500	1,007,652	(18,848)	-2%
2800	DIS	INF	INF9100282	55320	Communication Web based Subscr	170,000	165,700	(4,300)	-3%
2800	DIS	INF	INF9100282	56110	Supplies-Technology	3,000	3,000	-	0%
2800	DIS	INF	INF9100282	56150	Expendable Equipment	3,000	3,000	-	0%
2800	DIS	INF	INF9100282	58100	Dues And Fees	2,500	8,300	5,800	232%
1000	DIS	LVA	LVA1041100	51100	Teachers	-	139,700	139,700	N/A
1000	DIS	LVA	LVA1041100	52100	State Health Insurance	-	37,920	37,920	N/A
1000	DIS	LVA	LVA1041100	52200	Fica & Medicare	-	10,687	10,687	N/A
1000	DIS	LVA	LVA1041100	52300	Teachers Retirement System	-	27,912	27,912	N/A
1000	DIS	LVA	LVA1041100	52500	Unemployment Compensation	-	200	200	N/A
1000	DIS	LVA	LVA1041100	52600	Workers' Compensation	-	1,000	1,000	N/A
1000	DIS	LVA	LVA1041100	52900	Other Employee Benefits	-	460	460	N/A
1000	DIS	LVA	LVA1041100	53210	Contracted Services - Teachers	460,000	460,000	-	0%
1000	DIS	LVA	LVA1041100	55320	Communication Web based Subscr	33,925	33,050	(875)	-3%
1000	DIS	LVA	LVA1041100	55800	Travel - Employees	5,000	-	(5,000)	-100%
1000	DIS	LVA	LVA1041100	56100	Supplies	2,000	2,000	-	0%
1000	DIS	LVA	LVA1041100	56110	Supplies-Technology	4,000	7,500	3,500	88%
1000	DIS	LVA	LVA1041100	56150	Expendable Equipment	500	2,000	1,500	300%
1000	DIS	LVA	LVA1041100	56160	Expendable Computer Equipment	1,500	1,500	-	0%
1000	DIS	LVA	LVA1041100	56400	Digital Textbooks	-	3,500	3,500	N/A
1000	DIS	LVA	LVA1041100	56421	Audio Visual Materials	-	10,000	10,000	N/A
1000	DIS	LVA	LVA1041100	58100	Dues And Fees	-	1,000	1,000	N/A
1000	DIS	LVA	LVA9100100	51910	Oth Administrative Personnel	-	70,216	70,216	N/A
1000	DIS	LVA	LVA9100100	52100	State Health Insurance	-	18,960	18,960	N/A
1000	DIS	LVA	LVA9100100	52200	Fica & Medicare	-	5,371	5,371	N/A
1000	DIS	LVA	LVA9100100	52300	Teachers Retirement System	-	14,029	14,029	N/A
1000	DIS	LVA	LVA9100100	52500	Unemployment Compensation	-	100	100	N/A
1000	DIS	LVA	LVA9100100	52600	Workers' Compensation	-	500	500	N/A
1000	DIS	LVA	LVA9100100	52900	Other Employee Benefits	-	231	231	N/A
2210	DIS	LVA	LVA9100220	53000	Purch Professional & Technical	8,000	1,500	(6,500)	-81%
2210	DIS	LVA	LVA9100220	55320	Communication Web based Subscr	2,000	1,000	(1,000)	-50%
2210	DIS	LVA	LVA9100220	56100	Supplies	5,000	5,000	-	0%
2210	DIS	LVA	LVA9100220	56110	Supplies-Technology	500	250	(250)	-50%
2210	DIS	LVA	LVA9100220	56150	Expendable Equipment	3,800	500	(3,300)	-87%
2210	DIS	LVA	LVA9100220	56420	Books And Periodicals	850	100	(750)	-88%
2210	DIS	LVA	LVA9100220	58100	Dues and Fees	2,500	1,000	(1,500)	-60%
2400	DIS	LVA	LVA9100240	51100	Teachers	-	32,331	32,331	N/A
2400	DIS	LVA	LVA9100240	51420	Salary Of Clerical Staff	35,750	33,887	(1,863)	-5%
2400	DIS	LVA	LVA9100240	51900	Oth Management Personnel	164,382	103,676	(60,706)	-37%
2400	DIS	LVA	LVA9100240	52100	State Health Insurance	34,020	25,680	(8,340)	-25%
2400	DIS	LVA	LVA9100240	52200	Fica & Medicare	15,310	12,997	(2,313)	-15%
2400	DIS	LVA	LVA9100240	52300	Teachers Retirement System	39,987	27,485	(12,502)	-31%
2400	DIS	LVA	LVA9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DIS	LVA	LVA9100240	52600	Workers' Compensation	1,200	1,500	300	25%
2400	DIS	LVA	LVA9100240	52900	Other Employee Benefits	600	559	(41)	-7%
1000	DIS	TLS	TLS9100100	51900	Oth Management Personnel	676,237	712,122	35,885	5%
1000	DIS	TLS	TLS9100100	52100	State Health Insurance	79,380	120,480	41,100	52%
1000	DIS	TLS	TLS9100100	52200	Fica & Medicare	51,732	54,477	2,745	5%
1000	DIS	TLS	TLS9100100	52300	Teachers Retirement System	135,112	142,282	7,170	5%
1000	DIS	TLS	TLS9100100	52500	Unemployment Compensation	800	800	-	0%
1000	DIS	TLS	TLS9100100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DIS	TLS	TLS9100100	52900	Other Employee Benefits	2,029	2,343	314	15%
1000	DIS	TLS	TLS9100100	53000	Purch Professional & Technical	7,500	5,000	(2,500)	-33%
1000	DIS	TLS	TLS9100100	54320	Repair Services - Technology	37,500	20,000	(17,500)	-47%
1000	DIS	TLS	TLS9100100	55320	Communication Web based Subscr	507,138	549,952	42,814	8%
1000	DIS	TLS	TLS9100100	55800	Travel - Employees	12,000	7,200	(4,800)	-40%
1000	DIS	TLS	TLS9100100	56100	Supplies	2,000	2,000	-	0%
1000	DIS	TLS	TLS9100100	56110	Supplies-Technology	5,500	5,500	-	0%
1000	DIS	TLS	TLS9100100	56420	Books And Periodicals	100	100	-	0%
2210	DIS	TLS	TLS9100220	53000	Purch Professional & Technical	6,000	-	(6,000)	-100%
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	56150	Expendable Equipment	-	2,500	2,500	N/A
2210	DIS	TLS	TLS9100220	56160	Expendable Computer Equipment	-	2,500	2,500	N/A
2800	DIS	TLS	TLS9100280	51420	Salary Of Clerical Staff	37,094	35,617	(1,477)	-4%
2800	DIS	TLS	TLS9100280	51910	Oth Administrative Personnel	957,211	1,015,557	58,346	6%
2800	DIS	TLS	TLS9100280	52100	State Health Insurance	215,460	256,800	41,340	19%
2800	DIS	TLS	TLS9100280	52200	Fica & Medicare	76,064	80,415	4,351	6%
2800	DIS	TLS	TLS9100280	52300	Teachers Retirement System	198,662	210,025	11,363	6%
2800	DIS	TLS	TLS9100280	52500	Unemployment Compensation	2,200	2,200	-	0%
2800	DIS	TLS	TLS9100280	52600	Workers' Compensation	8,800	11,000	2,200	25%
2800	DIS	TLS	TLS9100280	52900	Other Employee Benefits	2,983	3,458	475	16%
2800	DIS	TLS	TLS9100280	53000	Purch Professional & Technical	57,649	60,050	2,401	4%
2800	DIS	TLS	TLS9100280	55800	Travel - Employees	25,000	20,000	(5,000)	-20%
2800	DIS	TLS	TLS9100280	55950	Other Purchased Services	5,000	5,000	-	0%
2800	DIS	TLS	TLS9100280	56100	Supplies	7,500	2,500	(5,000)	-67%
2800	DIS	TLS	TLS9100280	56110	Supplies-Technology	54,000	54,000	-	0%
2800	DIS	TLS	TLS9100280	56120	Computer Software	1,000	1,000	-	0%
2800	DIS	TLS	TLS9100280	56150	Expendable Equipment	5,000	4,000	(1,000)	-20%
2800	DIS	TLS	TLS9100280	56160	Expendable Computer Equipment	82,000	62,500	(19,500)	-24%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2800	DIS	TLS	TLS9100280	56420	Books And Periodicals	250	250	-	0%
2800	DIS	TLS	TLS9100280	58100	Dues And Fees	13,850	13,850	-	0%
2500	DOE	AUD	AUD9100250	51420	Salary Of Clerical Staff	80,725	86,374	5,649	7%
2500	DOE	AUD	AUD9100250	51900	Oth Management Personnel	150,899	156,066	5,167	3%
2500	DOE	AUD	AUD9100250	52100	State Health Insurance	34,020	51,360	17,340	51%
2500	DOE	AUD	AUD9100250	52200	Fica & Medicare	17,719	18,547	828	5%
2500	DOE	AUD	AUD9100250	52300	Teachers Retirement System	43,066	45,131	2,065	5%
2500	DOE	AUD	AUD9100250	52500	Unemployment Compensation	500	400	(100)	-20%
2500	DOE	AUD	AUD9100250	52600	Workers' Compensation	2,000	2,000	-	0%
2500	DOE	AUD	AUD9100250	52900	Other Employee Benefits	647	743	96	15%
2500	DOE	AUD	AUD9100250	54300	Repair And Maintenance Service	1,500	1,500	-	0%
2500	DOE	AUD	AUD9100250	55800	Travel - Employees	500	900	400	80%
2500	DOE	AUD	AUD9100250	56100	Supplies	1,250	1,500	250	20%
2500	DOE	AUD	AUD9100250	56150	Expendable Equipment	200	400	200	100%
2500	DOE	AUD	AUD9100250	56200	Energy	200	-	(200)	-100%
2500	DOE	AUD	AUD9100250	58100	Dues And Fees	1,150	500	(650)	-57%
2800	DOE	COM	COM9100280	51900	Oth Management Personnel	145,942	150,236	4,294	3%
2800	DOE	COM	COM9100280	52100	State Health Insurance	22,680	25,680	3,000	13%
2800	DOE	COM	COM9100280	52200	Fica & Medicare	11,165	11,493	328	3%
2800	DOE	COM	COM9100280	52300	Teachers Retirement System	28,584	30,017	1,433	5%
2800	DOE	COM	COM9100280	52500	Unemployment Compensation	300	200	(100)	-33%
2800	DOE	COM	COM9100280	52600	Workers' Compensation	1,200	1,000	(200)	-17%
2800	DOE	COM	COM9100280	52900	Other Employee Benefits	438	494	56	13%
2800	DOE	COM	COM9100280	53000	Purch Professional & Technical	-	5,000	5,000	N/A
2800	DOE	COM	COM9100280	55320	Communication Web based Subscr	14,725	15,000	275	2%
2800	DOE	COM	COM9100280	55800	Travel - Employees	500	500	-	0%
2800	DOE	COM	COM9100280	55950	Other Purchased Services	400	8,500	8,100	2025%
2800	DOE	COM	COM9100280	56100	Supplies	1,000	1,000	-	0%
2800	DOE	COM	COM9100280	56110	Supplies-Technology	-	100	100	N/A
2800	DOE	COM	COM9100280	56150	Expendable Equipment	2,000	2,000	-	0%
2800	DOE	COM	COM9100280	56420	Books And Periodicals	100	100	-	0%
2800	DOE	COM	COM9100280	58100	Dues And Fees	2,010	2,010	-	0%
2210	DOE	DEP	DEP9100220	51210	Deputy/Assist Superintendent	418,322	440,521	22,199	5%
2210	DOE	DEP	DEP9100220	52100	State Health Insurance	34,020	56,880	22,860	67%
2210	DOE	DEP	DEP9100220	52200	Fica & Medicare	32,002	33,700	1,698	5%
2210	DOE	DEP	DEP9100220	52300	Teachers Retirement System	83,581	88,016	4,435	5%
2210	DOE	DEP	DEP9100220	52500	Unemployment Compensation	600	300	(300)	-50%
2210	DOE	DEP	DEP9100220	52600	Workers' Compensation	2,400	1,500	(900)	-38%
2210	DOE	DEP	DEP9100220	52900	Other Employee Benefits	1,255	1,449	194	15%
2300	DOE	DEP	DEP9100230	51420	Salary Of Clerical Staff	43,949	47,174	3,225	7%
2300	DOE	DEP	DEP9100230	52100	State Health Insurance	11,340	12,840	1,500	13%
2300	DOE	DEP	DEP9100230	52200	Fica & Medicare	3,362	3,609	247	7%
2300	DOE	DEP	DEP9100230	52300	Teachers Retirement System	8,781	9,425	644	7%
2300	DOE	DEP	DEP9100230	52500	Unemployment Compensation	100	100	-	0%
2300	DOE	DEP	DEP9100230	52600	Workers' Compensation	400	500	100	25%
2300	DOE	DEP	DEP9100230	52900	Other Employee Benefits	132	155	23	17%
2300	DOE	DEP	DEP9100230	55320	Communication Web based Subscr	300	300	-	0%
2300	DOE	DEP	DEP9100230	55800	Travel - Employees	375	375	-	0%
2300	DOE	DEP	DEP9100230	56100	Supplies	2,000	2,000	-	0%
2300	DOE	DEP	DEP9100230	56110	Supplies-Technology	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	56420	Books And Periodicals	500	500	-	0%
2300	DOE	DEP	DEP9100230	58100	Dues And Fees	200	200	-	0%
2300	DOE	EXE	BOE9100230	51110	Sal - School Board Members Sal	108,000	111,240	3,240	3%
2300	DOE	EXE	BOE9100230	52100	State Health Insurance	56,700	51,360	(5,340)	-9%
2300	DOE	EXE	BOE9100230	52200	Fica & Medicare	8,262	9,600	1,338	16%
2300	DOE	EXE	BOE9100230	52500	Unemployment Compensation	900	900	-	0%
2300	DOE	EXE	BOE9100230	52600	Workers' Compensation	3,600	4,500	900	25%
2300	DOE	EXE	BOE9100230	52900	Other Employee Benefits	324	366	42	13%
2300	DOE	EXE	BOE9100230	53000	Purch Professional & Technical	100,000	100,000	-	0%
2300	DOE	EXE	BOE9100230	53400	Purchased Legal Services	500,000	500,000	-	0%
2300	DOE	EXE	BOE9100230	55850	Travel - School Board Members	4,000	10,000	6,000	150%
2300	DOE	EXE	BOE9100230	55950	Other Purchased Services	200	500	300	150%
2300	DOE	EXE	BOE9100230	56100	Supplies	2,500	2,500	-	0%
2300	DOE	EXE	BOE9100230	58100	Dues And Fees	32,000	32,000	-	0%
2300	DOE	EXE	EXE9100230	51200	Superintendent, Resa Director	214,751	220,841	6,090	3%
2300	DOE	EXE	EXE9100230	51420	Salary Of Clerical Staff	84,772	43,260	(41,512)	-49%
2300	DOE	EXE	EXE9100230	51900	Other Management Personnel	28,231	-	(28,231)	-100%
2300	DOE	EXE	EXE9100230	52100	State Health Insurance	5,557	12,840	7,283	131%
2300	DOE	EXE	EXE9100230	52200	Fica & Medicare	25,073	20,204	(4,869)	-19%
2300	DOE	EXE	EXE9100230	52300	Teachers Retirement System	65,485	52,767	(12,718)	-19%
2300	DOE	EXE	EXE9100230	52500	Unemployment Compensation	400	100	(300)	-75%
2300	DOE	EXE	EXE9100230	52600	Workers' Compensation	1,600	1,500	(100)	-6%
2300	DOE	EXE	EXE9100230	52900	Other Employee Benefits	5,194	5,195	1	0%
2300	DOE	EXE	EXE9100230	53100	Contracted Service - Admin	8,970	10,000	1,030	11%
2300	DOE	EXE	EXE9100230	55320	Communication Web based Subscr	13,000	13,000	-	0%
2300	DOE	EXE	EXE9100230	55800	Travel - Employees	1,000	4,000	3,000	300%
2300	DOE	EXE	EXE9100230	56100	Supplies	1,000	2,500	1,500	150%
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%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2300	DOE	EXE	EXE9100231	51420	Salary Of Clerical Staff	33,600	36,524	2,924	9%
2300	DOE	EXE	EXE9100231	51900	Other Management Personnel	118,561	136,565	18,004	15%
2300	DOE	EXE	EXE9100231	52100	State Health Insurance	22,680	25,680	3,000	13%
2300	DOE	EXE	EXE9100231	52200	Fica & Medicare	11,640	12,136	496	4%
2300	DOE	EXE	EXE9100231	52300	Teachers Retirement System	30,402	31,697	1,295	4%
2300	DOE	EXE	EXE9100231	52500	Unemployment Compensation	200	200	-	0%
2300	DOE	EXE	EXE9100231	52600	Workers' Compensation	800	1,000	200	25%
2300	DOE	EXE	EXE9100231	52900	Other Employee Benefits	456	569	113	25%
2300	DOE	EXE	EXE9100231	53000	Purch Professional & Technical	960	960	-	0%
2300	DOE	EXE	EXE9100231	55800	Travel - Employees	2,850	2,850	-	0%
2300	DOE	EXE	EXE9100231	56100	Supplies	2,185	2,185	-	0%
2300	DOE	EXE	EXE9100231	56420	Books And Periodicals	1,075	1,075	-	0%
2300	DOE	EXE	EXE9100231	58100	Dues And Fees	2,400	2,400	-	0%
2600	DOE	EXE	EXE9100260	51860	Custodial Personnel	27,322	29,334	2,012	7%
2600	DOE	EXE	EXE9100260	52200	Fica & Medicare	2,090	2,244	154	7%
2600	DOE	EXE	EXE9100260	52500	Unemployment Compensation	100	100	-	0%
2600	DOE	EXE	EXE9100260	52600	Workers' Compensation	400	500	100	25%
2600	DOE	EXE	EXE9100260	52900	Other Employee Benefits	82	97	15	18%
2600	DOE	EXE	EXE9100260	54100	Water, Sewer And Cleaning Svc	83,632	90,000	6,368	8%
2600	DOE	EXE	EXE9100260	55300	Communication	1,522	1,500	(22)	-1%
2600	DOE	EXE	EXE9100260	56100	Supplies	2,500	800	(1,700)	-68%
2600	DOE	EXE	EXE9100260	56150	Expendable Equipment	800	2,500	1,700	213%
2600	DOE	EXE	EXE9100260	56200	Energy	124,000	130,200	6,200	5%
2600	DOE	EXE	EXE9100260	58900	Other Expenditures	-	900	900	N/A
2900	DOE	EXE	EXE9100290	53000	Purch Professional & Technical	30,000	30,000	-	0%
2600	DOE	MSM	MSM9100260	51810	Maint/Trans Mech/Security/Whse	-	26,447	26,447	N/A
2600	DOE	MSM	MSM9100260	51860	Custodial Personnel	100,178	67,749	(32,429)	-32%
2600	DOE	MSM	MSM9100260	52100	State Health Insurance	11,340	38,520	27,180	240%
2600	DOE	MSM	MSM9100260	52200	Fica & Medicare	7,664	7,206	(458)	-6%
2600	DOE	MSM	MSM9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DOE	MSM	MSM9100260	52600	Workers' Compensation	1,600	2,000	400	25%
2600	DOE	MSM	MSM9100260	52900	Other Employee Benefits	301	310	9	3%
2600	DOE	MSM	MSM9100260	54100	Water, Sewer And Cleaning Svc	17,000	17,850	850	5%
2600	DOE	MSM	MSM9100260	54300	Repair And Maintenance Service	45,000	82,610	37,610	84%
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	215	215	-	0%
2600	DOE	MSM	MSM9100260	56100	Supplies	15,000	15,000	-	0%
2600	DOE	MSM	MSM9100260	56110	Supplies-Technology	1,400	1,400	-	0%
2600	DOE	MSM	MSM9100260	56120	Computer Software	1,025	1,025	-	0%
2600	DOE	MSM	MSM9100260	56150	Expendable Equipment	2,000	1,000	(1,000)	-50%
2600	DOE	MSM	MSM9100260	56200	Energy	115,000	120,750	5,750	5%
2600	DOE	MSM	MSM9100260	57300	Purch Eqp Noncom	8,000	-	(8,000)	-100%
3300	DOE	MSM	MSM9100390	51420	Salary Of Clerical Staff	117,143	121,488	4,345	4%
3300	DOE	MSM	MSM9100390	51900	Oth Management Personnel	366,906	378,447	11,541	3%
3300	DOE	MSM	MSM9100390	51910	Oth Administrative Personnel	70,349	72,459	2,110	3%
3300	DOE	MSM	MSM9100390	52100	State Health Insurance	102,060	128,400	26,340	26%
3300	DOE	MSM	MSM9100390	52200	Fica & Medicare	42,411	43,788	1,377	3%
3300	DOE	MSM	MSM9100390	52300	Teachers Retirement System	110,769	114,364	3,595	3%
3300	DOE	MSM	MSM9100390	52500	Unemployment Compensation	1,200	1,200	-	0%
3300	DOE	MSM	MSM9100390	52600	Workers' Compensation	4,800	6,000	1,200	25%
3300	DOE	MSM	MSM9100390	52900	Other Employee Benefits	1,663	1,883	220	13%
2800	DOE	PMO	PMO9100280	51910	Oth Administrative Personnel	50,561	54,925	4,364	9%
2800	DOE	PMO	PMO9100280	52100	State Health Insurance	11,340	12,840	1,500	13%
2800	DOE	PMO	PMO9100280	52200	Fica & Medicare	3,868	4,202	334	9%
2800	DOE	PMO	PMO9100280	52300	Teachers Retirement System	10,102	10,974	872	9%
2800	DOE	PMO	PMO9100280	52500	Unemployment Compensation	100	100	-	0%
2800	DOE	PMO	PMO9100280	52600	Workers' Compensation	400	500	100	25%
2800	DOE	PMO	PMO9100280	52900	Other Employee Benefits	152	181	29	19%
2800	DOE	PMO	PMO9100280	55320	Communication Web based Subscr	700	700	-	0%
2800	DOE	PMO	PMO9100280	55800	Travel - Employees	250	250	-	0%
2800	DOE	PMO	PMO9100280	56100	Supplies	150	150	-	0%
2800	DOE	PMO	PMO9100280	56110	Supplies-Technology	200	200	-	0%
2800	DOE	PMO	PMO9100280	56150	Expendable Equipment	100	100	-	0%
2800	DOE	PMO	PMO9100280	56160	Expendable Computer Equipment	400	400	-	0%
2800	DOE	PMO	PMO9100280	56420	Books And Periodicals	200	200	-	0%
2800	DOE	PMO	PMO9100280	58100	Dues And Fees	1,000	1,000	-	0%
2600	DOE	SCR	SCR9100260	51420	Salary Of Clerical Staff	92,097	70,823	(21,274)	-23%
2600	DOE	SCR	SCR9100260	51810	Maint/Trans Mech/Security/Whse	87,528	441,348	353,820	404%
2600	DOE	SCR	SCR9100260	51900	Oth Management Personnel	1,426,079	1,347,000	(79,079)	-6%
2600	DOE	SCR	SCR9100260	52100	State Health Insurance	283,500	282,480	(1,020)	0%
2600	DOE	SCR	SCR9100260	52200	Fica & Medicare	122,836	142,227	19,391	16%
2600	DOE	SCR	SCR9100260	52300	Teachers Retirement System	320,820	301,301	(19,519)	-6%
2600	DOE	SCR	SCR9100260	52500	Unemployment Compensation	3,400	3,400	-	0%
2600	DOE	SCR	SCR9100260	52600	Workers' Compensation	13,600	17,000	3,400	25%
2600	DOE	SCR	SCR9100260	52900	Other Employee Benefits	5,657	5,949	292	5%
2600	DOE	SCR	SCR9100260	53000	Purch Professional & Technical	20,000	20,000	-	0%
2600	DOE	SCR	SCR9100260	54300	Repair And Maintenance Service	11,250	15,000	3,750	33%
2600	DOE	SCR	SCR9100260	55300	Communication	3,000	3,000	-	0%
2600	DOE	SCR	SCR9100260	55320	Communication Web based Subscr	26,000	39,000	13,000	50%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2600	DOE	SCR	SCR9100260	55800	Travel - Employees	5,000	16,000		0%
2600	DOE	SCR	SCR9100260	55950	Other Purchased Services	11,000	11,000	-	0%
2600	DOE	SCR	SCR9100260	56100	Supplies	19,000	60,000	41,000	216%
2600	DOE	SCR	SCR9100260	56110	Supplies-Technology	3,500	5,000	1,500	43%
2600	DOE	SCR	SCR9100260	56150	Expendable Equipment	6,000	28,000	22,000	367%
2600	DOE	SCR	SCR9100260	56160	Expendable Computer Equipment	500	1,000	500	100%
2600	DOE	SCR	SCR9100260	56200	Energy	40,000	40,000	-	0%
2600	DOE	SCR	SCR9100260	56420	Books And Periodicals	4,000	8,000	4,000	100%
2600	DOE	SCR	SCR9100260	58100	Dues And Fees	3,500	5,000	1,500	43%
2700	DOE	SCR	SCR1320270	51810	Maint/Trans Mech/Security/Whse	447,921	486,029	38,108	9%
2700	DOE	SCR	SCR1320270	52200	Fica & Medicare	34,266	37,181	2,915	9%
2700	DOE	SCR	SCR1320270	52300	Teachers Retirement System	-	5,850	5,850	N/A
2700	DOE	SCR	SCR1320270	55800	Travel - Employees	8,000	-		0%
1000	DSS	ALT	AIM5071100	51100	Teachers	613,307	722,931	109,624	18%
1000	DSS	ALT	AIM5071100	51180	Art,Music,Pe	52,639	56,004	3,365	6%
1000	DSS	ALT	AIM5071100	51400	Aides And Paraprofessionals	40,276	21,731	(18,545)	-46%
1000	DSS	ALT	AIM5071100	51730	Secondary Counselor	220,501	233,892	13,391	6%
1000	DSS	ALT	AIM5071100	52100	State Health Insurance	124,740	246,480	121,740	98%
1000	DSS	ALT	AIM5071100	52200	Fica & Medicare	70,894	79,144	8,250	12%
1000	DSS	ALT	AIM5071100	52300	Teachers Retirement System	185,159	206,704	21,545	12%
1000	DSS	ALT	AIM5071100	52500	Unemployment Compensation	1,700	1,700	-	0%
1000	DSS	ALT	AIM5071100	52600	Workers' Compensation	6,800	8,500	1,700	25%
1000	DSS	ALT	AIM5071100	52900	Other Employee Benefits	2,780	3,404	624	22%
1000	DSS	ALT	AIM5071100	54300	Repair And Maintenance Service	2,000	2,000	-	0%
1000	DSS	ALT	AIM5071100	55320	Communication Web based Subscr	13,700	14,088	388	3%
1000	DSS	ALT	AIM5071100	56100	Supplies	3,000	3,000	-	0%
1000	DSS	ALT	AIM5071100	56420	Books And Periodicals	500	500	-	0%
1000	DSS	ALT	AIM5071100	58100	Dues And Fees	500	112	(388)	-78%
2100	DSS	ALT	AIM9100210	53000	Purch Professional & Technical	450,000	-	(450,000)	-100%
2400	DSS	ALT	AIM9100240	51300	Principal	117,428	131,267	13,839	12%
2400	DSS	ALT	AIM9100240	51310	Assistant Principal	82,480	84,480	2,000	2%
2400	DSS	ALT	AIM9100240	51420	Salary Of Clerical Staff	49,718	53,708	3,990	8%
2400	DSS	ALT	AIM9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DSS	ALT	AIM9100240	52200	Fica & Medicare	19,096	20,613	1,517	8%
2400	DSS	ALT	AIM9100240	52300	Teachers Retirement System	49,875	53,837	3,962	8%
2400	DSS	ALT	AIM9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DSS	ALT	AIM9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DSS	ALT	AIM9100240	52900	Other Employee Benefits	749	887	138	18%
2400	DSS	ALT	AIM9100240	55950	Other Purchased Services	500	500	-	0%
2400	DSS	ALT	AIM9100240	56100	Supplies	400	400	-	0%
2400	DSS	ALT	AIM9100240	56110	Supplies-Technology	200	200	-	0%
2400	DSS	ALT	AIM9100240	56150	Expendable Equipment	1,500	1,500	-	0%
2400	DSS	ALT	AIM9100240	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2400	DSS	ALT	AIM9100240	58100	Dues And Fees	300	300	-	0%
2100	DSS	ATH	ATH9100210	51103	Athletic Supplement	16,000	16,000	-	0%
2100	DSS	ATH	ATH9100210	51420	Salary Of Clerical Staff	34,445	37,430	2,985	9%
2100	DSS	ATH	ATH9100210	51900	Oth Management Personnel	98,232	101,179	2,947	3%
2100	DSS	ATH	ATH9100210	52100	State Health Insurance	11,340	12,840	1,500	13%
2100	DSS	ATH	ATH9100210	52200	Fica & Medicare	11,374	11,828	454	4%
2100	DSS	ATH	ATH9100210	52300	Teachers Retirement System	29,706	30,891	1,185	4%
2100	DSS	ATH	ATH9100210	52500	Unemployment Compensation	200	200	-	0%
2100	DSS	ATH	ATH9100210	52600	Workers' Compensation	800	1,000	200	25%
2100	DSS	ATH	ATH9100210	52900	Other Employee Benefits	398	456	58	15%
2100	DSS	ATH	ATH9100210	53000	Purch Professional & Technical	268,750	534,500	265,750	99%
2100	DSS	ATH	ATH9100210	54100	Water, Sewer And Cleaning Svc	5,000	5,000	-	0%
2100	DSS	ATH	ATH9100210	54410	Rental Of Land Or Buildings	14,000	18,000	4,000	29%
2100	DSS	ATH	ATH9100210	54900	Other Purch Prop Services	5,000	-	(5,000)	-100%
2100	DSS	ATH	ATH9100210	55800	Travel - Employees	3,800	3,700		0%
2100	DSS	ATH	ATH9100210	55950	Other Purchased Services	310,000	600,000	290,000	94%
2100	DSS	ATH	ATH9100210	56100	Supplies	9,500	14,000	4,500	47%
2100	DSS	ATH	ATH9100210	56110	Supplies-Technology	150	600	450	300%
2100	DSS	ATH	ATH9100210	56120	Computer Software	300	300	-	0%
2100	DSS	ATH	ATH9100210	56150	Expendable Equipment	19,500	19,500	-	0%
2100	DSS	ATH	ATH9100210	56420	Books And Periodicals	750	750	-	0%
2100	DSS	ATH	ATH9100210	58100	Dues And Fees	12,500	12,500	-	0%
2600	DSS	ATH	ATH9100260	56200	Energy	7,000	10,000	3,000	43%
1000	DSS	ATT	ATT9100100	51100	Teachers	206,893	-	(206,893)	-100%
1000	DSS	ATT	ATT9100100	52200	Fica & Medicare	15,827	-	(15,827)	-100%
1000	DSS	ATT	ATT9100100	53000	Purch Professional & Technical	1,800	-	(1,800)	-100%
1000	DSS	ATT	ATT9100100	55800	Travel - Employees	6,000	-		0%
1000	DSS	ATT	ATT9100100	55950	Other Purchased Services	400	-	(400)	-100%
1000	DSS	ATT	ATT9100100	56100	Supplies	550	-	(550)	-100%
2100	DSS	GUD	ATT9100210	51420	Salary Of Clerical Staff	47,217	49,246	2,029	4%
2100	DSS	GUD	ATT9100210	51760	School Social Worker	528,881	645,604	116,723	22%
2100	DSS	GUD	ATT9100210	52100	State Health Insurance	90,720	196,320	105,600	116%
2100	DSS	GUD	ATT9100210	52200	Fica & Medicare	44,071	53,156	9,085	21%
2100	DSS	GUD	ATT9100210	52300	Teachers Retirement System	115,104	138,831	23,727	21%
2100	DSS	GUD	ATT9100210	52500	Unemployment Compensation	1,000	1,100	100	10%
2100	DSS	GUD	ATT9100210	52600	Workers' Compensation	4,000	5,500	1,500	38%
2100	DSS	GUD	ATT9100210	52900	Other Employee Benefits	1,728	2,286	558	32%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	GUD	ATT9100210	55800	Travel - Employees	4,000	-		0%
2100	DSS	GUD	ATT9100210	56100	Supplies	2,000	-	(2,000)	-100%
2100	DSS	GUD	ATT9100210	58100	Dues And Fees	1,500	-	(1,500)	-100%
2100	DSS	GUD	GUD9100210	51420	Salary Of Clerical Staff	27,953	28,807	854	3%
2100	DSS	GUD	GUD9100210	51900	Oth Management Personnel	97,326	100,246	2,920	3%
2100	DSS	GUD	GUD9100210	52100	State Health Insurance	11,340	18,960	7,620	67%
2100	DSS	GUD	GUD9100210	52200	Fica & Medicare	9,584	9,873	289	3%
2100	DSS	GUD	GUD9100210	52300	Teachers Retirement System	25,031	25,785	754	3%
2100	DSS	GUD	GUD9100210	52500	Unemployment Compensation	200	100	(100)	-50%
2100	DSS	GUD	GUD9100210	52600	Workers' Compensation	800	500	(300)	-38%
2100	DSS	GUD	GUD9100210	52900	Other Employee Benefits	376	330	(46)	-12%
2100	DSS	GUD	GUD9100210	53000	Purch Professional & Technical	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	55320	Communication Web based Subscr	180	250	70	39%
2100	DSS	GUD	GUD9100210	55800	Travel - Employees	2,000	6,000		0%
2100	DSS	GUD	GUD9100210	55950	Other Purchased Services	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	56100	Supplies	1,000	6,000	5,000	500%
2100	DSS	GUD	GUD9100210	56420	Books And Periodicals	1,000	-	(1,000)	-100%
2100	DSS	GUD	GUD9100210	58100	Dues And Fees	2,500	5,000	2,500	100%
2100	DSS	PBS	PBS9100210	55320	Communication Web based Subscr	500	500	-	0%
2100	DSS	PBS	PBS9100210	55800	Travel - Employees	1,000	1,000	-	0%
2100	DSS	PBS	PBS9100210	55950	Other Purchased Services	-	1,000	1,000	N/A
2100	DSS	PBS	PBS9100210	56100	Supplies	3,500	3,500	-	0%
2100	DSS	PBS	PBS9100210	56160	Expendable Computer Equipment	1,000	2,000	1,000	100%
2100	DSS	PBS	PBS9100210	56420	Books And Periodicals	1,000	1,000	-	0%
2100	DSS	PBS	PBS9100210	58100	Dues And Fees	950	950	-	0%
2100	DSS	REG	REG9100210	51420	Salary Of Clerical Staff	137,729	117,205	(20,524)	-15%
2100	DSS	REG	REG9100210	52100	State Health Insurance	22,680	38,520	15,840	70%
2100	DSS	REG	REG9100210	52200	Fica & Medicare	10,536	8,966	(1,570)	-15%
2100	DSS	REG	REG9100210	52300	Teachers Retirement System	14,187	15,406	1,219	9%
2100	DSS	REG	REG9100210	52500	Unemployment Compensation	300	-	(300)	-100%
2100	DSS	REG	REG9100210	52600	Workers' Compensation	1,200	-	(1,200)	-100%
2100	DSS	REG	REG9100210	52900	Other Employee Benefits	213	-	(213)	-100%
2100	DSS	REG	REG9100210	55320	Communication Web based Subscr	37,500	37,500	-	0%
2100	DSS	REG	REG9100210	55800	Travel - Employees	1,000	1,000		0%
2100	DSS	REG	REG9100210	56100	Supplies	4,500	4,500	-	0%
2100	DSS	REG	REG9100210	56150	Expendable Equipment	100	100	-	0%
2100	DSS	REG	REG9100210	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2100	DSS	REG	REG9100210	58100	Dues And Fees	300	600	300	100%
1000	DSS	SPD	ACM2031100	51100	Teachers	66,407	-	(66,407)	-100%
1000	DSS	SPD	ACM2031100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	ACM2031100	52200	Fica & Medicare	5,080	-	(5,080)	-100%
1000	DSS	SPD	ACM2031100	52300	Teachers Retirement System	13,268	-	(13,268)	-100%
1000	DSS	SPD	ACM2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	ACM2031100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	ACM2031100	52900	Other Employee Benefits	422	-	(422)	-100%
1000	DSS	SPD	ACM2041100	51100	Teachers	332,901	294,322	(38,579)	-12%
1000	DSS	SPD	ACM2041100	52100	State Health Insurance	45,360	75,859	30,499	67%
1000	DSS	SPD	ACM2041100	52200	Fica & Medicare	25,467	22,516	(2,951)	-12%
1000	DSS	SPD	ACM2041100	52300	Teachers Retirement System	66,514	57,007	(9,507)	-14%
1000	DSS	SPD	ACM2041100	52500	Unemployment Compensation	600	500	(100)	-17%
1000	DSS	SPD	ACM2041100	52600	Workers' Compensation	2,400	2,500	100	4%
1000	DSS	SPD	ACM2041100	52900	Other Employee Benefits	2,102	971	(1,131)	-54%
1000	DSS	SPD	AIM2051100	51100	Teachers	160,510	164,510	4,000	2%
1000	DSS	SPD	AIM2051100	52100	State Health Insurance	22,680	37,938	15,258	67%
1000	DSS	SPD	AIM2051100	52200	Fica & Medicare	12,279	12,585	306	2%
1000	DSS	SPD	AIM2051100	52300	Teachers Retirement System	32,070	32,150	80	0%
1000	DSS	SPD	AIM2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	AIM2051100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	AIM2051100	52900	Other Employee Benefits	1,025	542	(483)	-47%
1000	DSS	SPD	AIM2061100	51400	Aides And Paraprofessionals	-	20,794	20,794	N/A
1000	DSS	SPD	AIM2061100	52200	Fica & Medicare	-	1,591	1,591	N/A
1000	DSS	SPD	AIM2061100	52300	Teachers Retirement System	-	4,155	4,155	N/A
1000	DSS	SPD	AIM2061100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	AIM2061100	52600	Workers' Compensation	-	500	500	N/A
1000	DSS	SPD	AIM2061100	52900	Other Employee Benefits	-	68	68	N/A
1000	DSS	SPD	ALN2021100	51100	Teachers	44,397	53,146	8,749	20%
1000	DSS	SPD	ALN2021100	52100	State Health Insurance	11,340	18,970	7,630	67%
1000	DSS	SPD	ALN2021100	52200	Fica & Medicare	3,396	4,066	670	20%
1000	DSS	SPD	ALN2021100	52300	Teachers Retirement System	8,871	10,259	1,388	16%
1000	DSS	SPD	ALN2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	ALN2021100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	ALN2021100	52900	Other Employee Benefits	278	175	(103)	-37%
1000	DSS	SPD	ALN2041100	51100	Teachers	216,002	148,823	(67,179)	-31%
1000	DSS	SPD	ALN2041100	52100	State Health Insurance	34,020	23	(33,997)	-100%
1000	DSS	SPD	ALN2041100	52200	Fica & Medicare	16,524	11,385	(5,139)	-31%
1000	DSS	SPD	ALN2041100	52300	Teachers Retirement System	43,157	29,016	(14,141)	-33%
1000	DSS	SPD	ALN2041100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	ALN2041100	52600	Workers' Compensation	1,600	1,500	(100)	-6%
1000	DSS	SPD	ALN2041100	52900	Other Employee Benefits	1,353	491	(862)	-64%
1000	DSS	SPD	ALN2061100	51400	Aides And Paraprofessionals	-	44,355	44,355	N/A

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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	ALN2061100	52100	State Health Insurance	-	12,840	12,840	N/A
1000	DSS	SPD	ALN2061100	52200	Fica & Medicare	-	3,393	3,393	N/A
1000	DSS	SPD	ALN2061100	52300	Teachers Retirement System	-	8,862	8,862	N/A
1000	DSS	SPD	ALN2061100	52500	Unemployment Compensation	-	200	200	N/A
1000	DSS	SPD	ALN2061100	52600	Workers' Compensation	-	1,000	1,000	N/A
1000	DSS	SPD	ALN2061100	52900	Other Employee Benefits	-	146	146	N/A
1000	DSS	SPD	ARN2021100	51100	Teachers	86,397	91,705	5,308	6%
1000	DSS	SPD	ARN2021100	52100	State Health Insurance	22,680	37,954	15,274	67%
1000	DSS	SPD	ARN2021100	52200	Fica & Medicare	6,609	7,015	406	6%
1000	DSS	SPD	ARN2021100	52300	Teachers Retirement System	17,262	17,603	341	2%
1000	DSS	SPD	ARN2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	ARN2021100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	ARN2021100	52900	Other Employee Benefits	540	303	(237)	-44%
1000	DSS	SPD	ARN2041100	51100	Teachers	429,463	313,381	(116,082)	-27%
1000	DSS	SPD	ARN2041100	52100	State Health Insurance	68,040	94,892	26,852	39%
1000	DSS	SPD	ARN2041100	52200	Fica & Medicare	32,854	23,974	(8,880)	-27%
1000	DSS	SPD	ARN2041100	52300	Teachers Retirement System	85,807	60,815	(24,992)	-29%
1000	DSS	SPD	ARN2041100	52500	Unemployment Compensation	700	500	(200)	-29%
1000	DSS	SPD	ARN2041100	52600	Workers' Compensation	2,800	2,500	(300)	-11%
1000	DSS	SPD	ARN2041100	52900	Other Employee Benefits	2,711	1,034	(1,677)	-62%
1000	DSS	SPD	ARN2061100	51400	Aides And Paraprofessionals	41,648	41,072	(576)	-1%
1000	DSS	SPD	ARN2061100	52100	State Health Insurance	11,340	12,840	1,500	13%
1000	DSS	SPD	ARN2061100	52200	Fica & Medicare	3,186	3,142	(44)	-1%
1000	DSS	SPD	ARN2061100	52300	Teachers Retirement System	8,321	8,206	(115)	-1%
1000	DSS	SPD	ARN2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	ARN2061100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	ARN2061100	52900	Other Employee Benefits	125	135	10	8%
1000	DSS	SPD	BAK2041100	51100	Teachers	557,572	469,760	(87,812)	-16%
1000	DSS	SPD	BAK2041100	52100	State Health Insurance	45,360	113,982	68,622	151%
1000	DSS	SPD	BAK2041100	52200	Fica & Medicare	42,654	35,937	(6,717)	-16%
1000	DSS	SPD	BAK2041100	52300	Teachers Retirement System	111,403	81,841	(29,562)	-27%
1000	DSS	SPD	BAK2041100	52500	Unemployment Compensation	1,000	800	(200)	-20%
1000	DSS	SPD	BAK2041100	52600	Workers' Compensation	4,000	4,000	-	0%
1000	DSS	SPD	BAK2041100	52900	Other Employee Benefits	3,511	1,550	(1,961)	-56%
1000	DSS	SPD	BAK2051100	51100	Teachers	173,329	194,916	21,587	12%
1000	DSS	SPD	BAK2051100	52100	State Health Insurance	22,680	56,957	34,277	151%
1000	DSS	SPD	BAK2051100	52200	Fica & Medicare	13,260	14,911	1,651	12%
1000	DSS	SPD	BAK2051100	52300	Teachers Retirement System	34,631	37,865	3,234	9%
1000	DSS	SPD	BAK2051100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	BAK2051100	52600	Workers' Compensation	1,200	1,500	300	25%
1000	DSS	SPD	BAK2051100	52900	Other Employee Benefits	1,096	643	(453)	-41%
1000	DSS	SPD	BAK2061100	51400	Aides And Paraprofessionals	-	20,536	20,536	N/A
1000	DSS	SPD	BAK2061100	52100	State Health Insurance	-	12,840	12,840	N/A
1000	DSS	SPD	BAK2061100	52200	Fica & Medicare	-	1,571	1,571	N/A
1000	DSS	SPD	BAK2061100	52300	Teachers Retirement System	-	4,103	4,103	N/A
1000	DSS	SPD	BAK2061100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	BAK2061100	52600	Workers' Compensation	-	500	500	N/A
1000	DSS	SPD	BAK2061100	52900	Other Employee Benefits	-	68	68	N/A
1000	DSS	SPD	BDV2041100	51100	Teachers	141,593	145,593	4,000	3%
1000	DSS	SPD	BDV2041100	51400	Aides And Paraprofessionals	91,519	66,812	(24,707)	-27%
1000	DSS	SPD	BDV2041100	52100	State Health Insurance	34,020	50,827	16,807	49%
1000	DSS	SPD	BDV2041100	52200	Fica & Medicare	17,833	16,249	(1,584)	-9%
1000	DSS	SPD	BDV2041100	52300	Teachers Retirement System	46,576	41,180	(5,396)	-12%
1000	DSS	SPD	BDV2041100	52500	Unemployment Compensation	600	500	(100)	-17%
1000	DSS	SPD	BDV2041100	52600	Workers' Compensation	2,400	2,500	100	4%
1000	DSS	SPD	BDV2041100	52900	Other Employee Benefits	1,156	701	(455)	-39%
1000	DSS	SPD	BLK2021100	51100	Teachers	98,351	167,705	69,354	71%
1000	DSS	SPD	BLK2021100	52100	State Health Insurance	-	38,079	38,079	N/A
1000	DSS	SPD	BLK2021100	52200	Fica & Medicare	7,524	12,829	5,305	71%
1000	DSS	SPD	BLK2021100	52300	Teachers Retirement System	19,651	32,159	12,508	64%
1000	DSS	SPD	BLK2021100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	BLK2021100	52600	Workers' Compensation	800	1,500	700	88%
1000	DSS	SPD	BLK2021100	52900	Other Employee Benefits	608	554	(54)	-9%
1000	DSS	SPD	BLK2031100	51100	Teachers	42,000	53,146	11,146	27%
1000	DSS	SPD	BLK2031100	52100	State Health Insurance	11,340	19,013	7,673	68%
1000	DSS	SPD	BLK2031100	52200	Fica & Medicare	3,213	4,066	853	27%
1000	DSS	SPD	BLK2031100	52300	Teachers Retirement System	8,392	10,259	1,867	22%
1000	DSS	SPD	BLK2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	BLK2031100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	BLK2031100	52900	Other Employee Benefits	262	175	(87)	-33%
1000	DSS	SPD	BLK2041100	51100	Teachers	553,371	646,046	92,675	17%
1000	DSS	SPD	BLK2041100	52100	State Health Insurance	79,380	152,214	72,834	92%
1000	DSS	SPD	BLK2041100	52200	Fica & Medicare	42,333	49,423	7,090	17%
1000	DSS	SPD	BLK2041100	52300	Teachers Retirement System	110,564	116,727	6,163	6%
1000	DSS	SPD	BLK2041100	52500	Unemployment Compensation	900	1,100	200	22%
1000	DSS	SPD	BLK2041100	52600	Workers' Compensation	3,600	5,500	1,900	53%
1000	DSS	SPD	BLK2041100	52900	Other Employee Benefits	3,477	2,132	(1,345)	-39%
1000	DSS	SPD	BLK2061100	51100	Teachers	-	118,816	118,816	N/A
1000	DSS	SPD	BLK2061100	51400	Aides And Paraprofessionals	137,675	107,775	(29,900)	-22%
1000	DSS	SPD	BLK2061100	52100	State Health Insurance	45,360	44,721	(639)	-1%

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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	BLK2061100	52200	Fica & Medicare	10,532	17,334	6,802	65%
1000	DSS	SPD	BLK2061100	52300	Teachers Retirement System	27,507	44,554	17,047	62%
1000	DSS	SPD	BLK2061100	52500	Unemployment Compensation	600	700	100	17%
1000	DSS	SPD	BLK2061100	52600	Workers' Compensation	2,400	3,500	1,100	46%
1000	DSS	SPD	BLK2061100	52900	Other Employee Benefits	413	747	334	81%
1000	DSS	SPD	BLN2021100	51100	Teachers	93,146	55,227	(37,919)	-41%
1000	DSS	SPD	BLN2021100	52100	State Health Insurance	11,340	64	(11,276)	-99%
1000	DSS	SPD	BLN2021100	52200	Fica & Medicare	7,126	4,225	(2,901)	-41%
1000	DSS	SPD	BLN2021100	52300	Teachers Retirement System	18,611	10,675	(7,936)	-43%
1000	DSS	SPD	BLN2021100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	BLN2021100	52600	Workers' Compensation	800	500	(300)	-38%
1000	DSS	SPD	BLN2021100	52900	Other Employee Benefits	584	182	(402)	-69%
1000	DSS	SPD	BLN2041100	51100	Teachers	156,967	160,376	3,409	2%
1000	DSS	SPD	BLN2041100	51400	Aides And Paraprofessionals	-	44,634	44,634	N/A
1000	DSS	SPD	BLN2041100	52100	State Health Insurance	34,020	82,748	48,728	143%
1000	DSS	SPD	BLN2041100	52200	Fica & Medicare	12,008	15,683	3,675	31%
1000	DSS	SPD	BLN2041100	52300	Teachers Retirement System	31,362	31,221	(141)	0%
1000	DSS	SPD	BLN2041100	52500	Unemployment Compensation	300	500	200	67%
1000	DSS	SPD	BLN2041100	52600	Workers' Compensation	1,200	2,500	1,300	108%
1000	DSS	SPD	BLN2041100	52900	Other Employee Benefits	969	676	(293)	-30%
1000	DSS	SPD	BLN2051100	51100	Teachers	126,726	128,726	2,000	2%
1000	DSS	SPD	BLN2051100	52100	State Health Insurance	22,680	38,043	15,363	68%
1000	DSS	SPD	BLN2051100	52200	Fica & Medicare	9,695	9,848	153	2%
1000	DSS	SPD	BLN2051100	52300	Teachers Retirement System	25,320	25,000	(320)	-1%
1000	DSS	SPD	BLN2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	BLN2051100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	BLN2051100	52900	Other Employee Benefits	804	425	(379)	-47%
1000	DSS	SPD	BRW2041100	51100	Teachers	219,106	230,995	11,889	5%
1000	DSS	SPD	BRW2041100	52100	State Health Insurance	45,360	76,111	30,751	68%
1000	DSS	SPD	BRW2041100	52200	Fica & Medicare	16,762	17,671	909	5%
1000	DSS	SPD	BRW2041100	52300	Teachers Retirement System	43,777	44,714	937	2%
1000	DSS	SPD	BRW2041100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	BRW2041100	52600	Workers' Compensation	1,600	2,000	400	25%
1000	DSS	SPD	BRW2041100	52900	Other Employee Benefits	1,383	762	(621)	-45%
1000	DSS	SPD	BRW2051100	51100	Teachers	64,613	68,407	3,794	6%
1000	DSS	SPD	BRW2051100	52100	State Health Insurance	11,340	19,029	7,689	68%
1000	DSS	SPD	BRW2051100	52200	Fica & Medicare	4,943	5,233	290	6%
1000	DSS	SPD	BRW2051100	52300	Teachers Retirement System	12,910	13,308	398	3%
1000	DSS	SPD	BRW2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	BRW2051100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	BRW2051100	52900	Other Employee Benefits	410	226	(184)	-45%
1000	DSS	SPD	CLB2021100	51100	Teachers	143,609	147,609	4,000	3%
1000	DSS	SPD	CLB2021100	52100	State Health Insurance	22,680	38,065	15,385	68%
1000	DSS	SPD	CLB2021100	52200	Fica & Medicare	10,986	11,292	306	3%
1000	DSS	SPD	CLB2021100	52300	Teachers Retirement System	28,693	28,773	80	0%
1000	DSS	SPD	CLB2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	CLB2021100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	CLB2021100	52900	Other Employee Benefits	914	487	(427)	-47%
1000	DSS	SPD	CLB2041100	51100	Teachers	185,387	194,411	9,024	5%
1000	DSS	SPD	CLB2041100	52100	State Health Insurance	11,340	19,185	7,845	69%
1000	DSS	SPD	CLB2041100	52200	Fica & Medicare	14,182	14,872	690	5%
1000	DSS	SPD	CLB2041100	52300	Teachers Retirement System	37,040	37,764	724	2%
1000	DSS	SPD	CLB2041100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	CLB2041100	52600	Workers' Compensation	1,200	1,500	300	25%
1000	DSS	SPD	CLB2041100	52900	Other Employee Benefits	1,175	641	(534)	-45%
1000	DSS	SPD	COH2041100	51100	Teachers	147,372	151,372	4,000	3%
1000	DSS	SPD	COH2041100	52100	State Health Insurance	11,340	19,115	7,775	69%
1000	DSS	SPD	COH2041100	52200	Fica & Medicare	11,274	11,580	306	3%
1000	DSS	SPD	COH2041100	52300	Teachers Retirement System	29,445	28,985	(460)	-2%
1000	DSS	SPD	COH2041100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	COH2041100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	COH2041100	52900	Other Employee Benefits	919	500	(419)	-46%
1000	DSS	SPD	COH2061100	51400	Aides And Paraprofessionals	22,709	-	(22,709)	-100%
1000	DSS	SPD	COH2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	COH2061100	52200	Fica & Medicare	1,737	-	(1,737)	-100%
1000	DSS	SPD	COH2061100	52300	Teachers Retirement System	4,537	-	(4,537)	-100%
1000	DSS	SPD	COH2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	COH2061100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	COH2061100	52900	Other Employee Benefits	68	-	(68)	-100%
1000	DSS	SPD	CVH2021100	51100	Teachers	72,186	212,947	140,761	195%
1000	DSS	SPD	CVH2021100	52100	State Health Insurance	11,340	38,255	26,915	237%
1000	DSS	SPD	CVH2021100	52200	Fica & Medicare	5,522	16,290	10,768	195%
1000	DSS	SPD	CVH2021100	52300	Teachers Retirement System	14,423	40,569	26,146	181%
1000	DSS	SPD	CVH2021100	52500	Unemployment Compensation	100	300	200	200%
1000	DSS	SPD	CVH2021100	52600	Workers' Compensation	400	1,500	1,100	275%
1000	DSS	SPD	CVH2021100	52900	Other Employee Benefits	460	703	243	53%
1000	DSS	SPD	CVH2031100	51100	Teachers	72,186	74,186	2,000	3%
1000	DSS	SPD	CVH2031100	52100	State Health Insurance	-	88	88	N/A
1000	DSS	SPD	CVH2031100	52200	Fica & Medicare	5,522	5,675	153	3%
1000	DSS	SPD	CVH2031100	52300	Teachers Retirement System	14,423	14,463	40	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	CVH2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	CVH2031100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	CVH2031100	52900	Other Employee Benefits	460	245	(215)	-47%
1000	DSS	SPD	CVH2041100	51100	Teachers	646,615	608,810	(37,805)	-6%
1000	DSS	SPD	CVH2041100	52100	State Health Insurance	113,400	152,772	39,372	35%
1000	DSS	SPD	CVH2041100	52200	Fica & Medicare	49,466	46,574	(2,892)	-6%
1000	DSS	SPD	CVH2041100	52300	Teachers Retirement System	129,194	116,785	(12,409)	-10%
1000	DSS	SPD	CVH2041100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DSS	SPD	CVH2041100	52600	Workers' Compensation	4,800	5,500	700	15%
1000	DSS	SPD	CVH2041100	52900	Other Employee Benefits	4,187	2,010	(2,177)	-52%
1000	DSS	SPD	CVH2051100	51100	Teachers	119,583	51,397	(68,186)	-57%
1000	DSS	SPD	CVH2051100	52100	State Health Insurance	22,680	19,126	(3,554)	-16%
1000	DSS	SPD	CVH2051100	52200	Fica & Medicare	9,148	3,932	(5,216)	-57%
1000	DSS	SPD	CVH2051100	52300	Teachers Retirement System	23,893	9,010	(14,883)	-62%
1000	DSS	SPD	CVH2051100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	CVH2051100	52600	Workers' Compensation	800	500	(300)	-38%
1000	DSS	SPD	CVH2051100	52900	Other Employee Benefits	737	171	(566)	-77%
1000	DSS	SPD	CVH2061100	51400	Aides And Paraprofessionals	115,373	84,494	(30,879)	-27%
1000	DSS	SPD	CVH2061100	52100	State Health Insurance	11,340	12,840	1,500	13%
1000	DSS	SPD	CVH2061100	52200	Fica & Medicare	8,826	6,464	(2,362)	-27%
1000	DSS	SPD	CVH2061100	52300	Teachers Retirement System	18,943	12,727	(6,216)	-33%
1000	DSS	SPD	CVH2061100	52500	Unemployment Compensation	500	400	(100)	-20%
1000	DSS	SPD	CVH2061100	52600	Workers' Compensation	2,000	2,000	-	0%
1000	DSS	SPD	CVH2061100	52900	Other Employee Benefits	346	278	(68)	-20%
1000	DSS	SPD	DCM2021100	51100	Teachers	164,854	47,705	(117,149)	-71%
1000	DSS	SPD	DCM2021100	52100	State Health Insurance	-	19,069	19,069	N/A
1000	DSS	SPD	DCM2021100	52200	Fica & Medicare	12,611	3,649	(8,962)	-71%
1000	DSS	SPD	DCM2021100	52300	Teachers Retirement System	32,938	9,172	(23,766)	-72%
1000	DSS	SPD	DCM2021100	52500	Unemployment Compensation	300	100	(200)	-67%
1000	DSS	SPD	DCM2021100	52600	Workers' Compensation	1,200	500	(700)	-58%
1000	DSS	SPD	DCM2021100	52900	Other Employee Benefits	1,040	157	(883)	-85%
1000	DSS	SPD	DCM2041100	51100	Teachers	413,789	455,406	41,617	10%
1000	DSS	SPD	DCM2041100	52100	State Health Insurance	45,360	114,587	69,227	153%
1000	DSS	SPD	DCM2041100	52200	Fica & Medicare	31,655	34,839	3,184	10%
1000	DSS	SPD	DCM2041100	52300	Teachers Retirement System	82,675	86,764	4,089	5%
1000	DSS	SPD	DCM2041100	52500	Unemployment Compensation	800	800	-	0%
1000	DSS	SPD	DCM2041100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DSS	SPD	DCM2041100	52900	Other Employee Benefits	2,556	1,504	(1,052)	-41%
1000	DSS	SPD	DCM2051100	51100	Teachers	64,613	306,072	241,459	374%
1000	DSS	SPD	DCM2051100	52100	State Health Insurance	11,340	95,326	83,986	741%
1000	DSS	SPD	DCM2051100	52200	Fica & Medicare	4,943	23,415	18,472	374%
1000	DSS	SPD	DCM2051100	52300	Teachers Retirement System	12,910	59,355	46,445	360%
1000	DSS	SPD	DCM2051100	52500	Unemployment Compensation	100	500	400	400%
1000	DSS	SPD	DCM2051100	52600	Workers' Compensation	400	2,500	2,100	525%
1000	DSS	SPD	DCM2051100	52900	Other Employee Benefits	410	1,010	600	146%
1000	DSS	SPD	DCM2061100	51400	Aides And Paraprofessionals	195,548	136,470	(59,078)	-30%
1000	DSS	SPD	DCM2061100	52100	State Health Insurance	102,060	51,360	(50,700)	-50%
1000	DSS	SPD	DCM2061100	52200	Fica & Medicare	14,959	10,440	(4,519)	-30%
1000	DSS	SPD	DCM2061100	52300	Teachers Retirement System	39,070	27,267	(11,803)	-30%
1000	DSS	SPD	DCM2061100	52500	Unemployment Compensation	900	600	(300)	-33%
1000	DSS	SPD	DCM2061100	52600	Workers' Compensation	3,600	3,000	(600)	-17%
1000	DSS	SPD	DCM2061100	52900	Other Employee Benefits	587	449	(138)	-24%
1000	DSS	SPD	DHE2041100	51100	Teachers	568,304	394,976	(173,328)	-30%
1000	DSS	SPD	DHE2041100	52100	State Health Insurance	56,700	114,329	57,629	102%
1000	DSS	SPD	DHE2041100	52200	Fica & Medicare	43,475	30,216	(13,259)	-30%
1000	DSS	SPD	DHE2041100	52300	Teachers Retirement System	113,547	77,118	(36,429)	-32%
1000	DSS	SPD	DHE2041100	52500	Unemployment Compensation	1,000	700	(300)	-30%
1000	DSS	SPD	DHE2041100	52600	Workers' Compensation	4,000	3,500	(500)	-13%
1000	DSS	SPD	DHE2041100	52900	Other Employee Benefits	3,596	1,302	(2,294)	-64%
1000	DSS	SPD	DHE2061100	51400	Aides And Paraprofessionals	21,341	44,077	22,736	107%
1000	DSS	SPD	DHE2061100	52100	State Health Insurance	11,340	12,840	1,500	13%
1000	DSS	SPD	DHE2061100	52200	Fica & Medicare	1,633	3,372	1,739	106%
1000	DSS	SPD	DHE2061100	52300	Teachers Retirement System	4,264	8,806	4,542	107%
1000	DSS	SPD	DHE2061100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	DHE2061100	52600	Workers' Compensation	400	1,000	600	150%
1000	DSS	SPD	DHE2061100	52900	Other Employee Benefits	64	145	81	127%
1000	DSS	SPD	DMN2023100	51100	Teachers	-	47,705	47,705	N/A
1000	DSS	SPD	DMN2023100	52100	State Health Insurance	-	19,078	19,078	N/A
1000	DSS	SPD	DMN2023100	52200	Fica & Medicare	-	3,649	3,649	N/A
1000	DSS	SPD	DMN2023100	52300	Teachers Retirement System	-	9,172	9,172	N/A
1000	DSS	SPD	DMN2023100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	DMN2023100	52600	Workers' Compensation	-	500	500	N/A
1000	DSS	SPD	DMN2023100	52900	Other Employee Benefits	-	157	157	N/A
1000	DSS	SPD	DMN2031100	51100	Teachers	64,613	68,407	3,794	6%
1000	DSS	SPD	DMN2031100	52100	State Health Insurance	11,340	19,077	7,737	68%
1000	DSS	SPD	DMN2031100	52200	Fica & Medicare	4,943	5,233	290	6%
1000	DSS	SPD	DMN2031100	52300	Teachers Retirement System	12,910	13,308	398	3%
1000	DSS	SPD	DMN2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DMN2031100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	DMN2031100	52900	Other Employee Benefits	410	226	(184)	-45%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	DMN2041100	51100	Teachers	61,427	-	(61,427)	-100%
1000	DSS	SPD	DMN2041100	52200	Fica & Medicare	4,699	-	(4,699)	-100%
1000	DSS	SPD	DMN2041100	52300	Teachers Retirement System	12,273	-	(12,273)	-100%
1000	DSS	SPD	DMN2041100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DMN2041100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	DMN2041100	52900	Other Employee Benefits	389	-	(389)	-100%
1000	DSS	SPD	DMN2061100	51400	Aides And Paraprofessionals	20,566	20,123	(443)	-2%
1000	DSS	SPD	DMN2061100	52100	State Health Insurance	11,340	12,840	1,500	13%
1000	DSS	SPD	DMN2061100	52200	Fica & Medicare	1,573	1,539	(34)	-2%
1000	DSS	SPD	DMN2061100	52300	Teachers Retirement System	4,109	4,021	(88)	-2%
1000	DSS	SPD	DMN2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DMN2061100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	DMN2061100	52900	Other Employee Benefits	62	66	4	6%
1000	DSS	SPD	DTN2041100	51100	Teachers	399,909	339,621	(60,288)	-15%
1000	DSS	SPD	DTN2041100	51400	Aides And Paraprofessionals	-	20,886	20,886	N/A
1000	DSS	SPD	DTN2041100	52100	State Health Insurance	56,700	108,128	51,428	91%
1000	DSS	SPD	DTN2041100	52200	Fica & Medicare	30,593	27,579	(3,014)	-10%
1000	DSS	SPD	DTN2041100	52300	Teachers Retirement System	79,902	70,051	(9,851)	-12%
1000	DSS	SPD	DTN2041100	52500	Unemployment Compensation	600	600	-	0%
1000	DSS	SPD	DTN2041100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DSS	SPD	DTN2041100	52900	Other Employee Benefits	2,535	1,189	(1,346)	-53%
1000	DSS	SPD	DTN2051100	51100	Teachers	42,000	193,872	151,872	362%
1000	DSS	SPD	DTN2051100	52100	State Health Insurance	-	38,293	38,293	N/A
1000	DSS	SPD	DTN2051100	52200	Fica & Medicare	3,213	14,831	11,618	362%
1000	DSS	SPD	DTN2051100	52300	Teachers Retirement System	8,392	37,387	28,995	346%
1000	DSS	SPD	DTN2051100	52500	Unemployment Compensation	100	300	200	200%
1000	DSS	SPD	DTN2051100	52600	Workers' Compensation	400	1,500	1,100	275%
1000	DSS	SPD	DTN2051100	52900	Other Employee Benefits	262	640	378	144%
1000	DSS	SPD	DTN2061100	51400	Aides And Paraprofessionals	162,898	134,754	(28,144)	-17%
1000	DSS	SPD	DTN2061100	52100	State Health Insurance	45,360	38,520	(6,840)	-15%
1000	DSS	SPD	DTN2061100	52200	Fica & Medicare	12,462	10,309	(2,153)	-17%
1000	DSS	SPD	DTN2061100	52300	Teachers Retirement System	32,547	26,924	(5,623)	-17%
1000	DSS	SPD	DTN2061100	52500	Unemployment Compensation	700	600	(100)	-14%
1000	DSS	SPD	DTN2061100	52600	Workers' Compensation	2,800	3,000	200	7%
1000	DSS	SPD	DTN2061100	52900	Other Employee Benefits	489	443	(46)	-9%
1000	DSS	SPD	DUB2031100	51100	Teachers	30,951	-	(30,951)	-100%
1000	DSS	SPD	DUB2031100	52100	State Health Insurance	6,237	-	(6,237)	-100%
1000	DSS	SPD	DUB2031100	52200	Fica & Medicare	2,368	-	(2,368)	-100%
1000	DSS	SPD	DUB2031100	52300	Teachers Retirement System	6,184	-	(6,184)	-100%
1000	DSS	SPD	DUB2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DUB2031100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	DUB2031100	52900	Other Employee Benefits	190	-	(190)	-100%
1000	DSS	SPD	DUB2041100	51100	Teachers	302,658	211,968	(90,690)	-30%
1000	DSS	SPD	DUB2041100	52100	State Health Insurance	45,360	57,265	11,905	26%
1000	DSS	SPD	DUB2041100	52200	Fica & Medicare	23,153	16,216	(6,937)	-30%
1000	DSS	SPD	DUB2041100	52300	Teachers Retirement System	60,471	41,272	(19,199)	-32%
1000	DSS	SPD	DUB2041100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	DUB2041100	52600	Workers' Compensation	1,600	1,500	(100)	-6%
1000	DSS	SPD	DUB2041100	52900	Other Employee Benefits	1,930	699	(1,231)	-64%
1000	DSS	SPD	DUB2051100	51100	Teachers	-	120,583	120,583	N/A
1000	DSS	SPD	DUB2051100	52100	State Health Insurance	-	38,180	38,180	N/A
1000	DSS	SPD	DUB2051100	52200	Fica & Medicare	-	9,225	9,225	N/A
1000	DSS	SPD	DUB2051100	52300	Teachers Retirement System	-	23,373	23,373	N/A
1000	DSS	SPD	DUB2051100	52500	Unemployment Compensation	-	200	200	N/A
1000	DSS	SPD	DUB2051100	52600	Workers' Compensation	-	1,000	1,000	N/A
1000	DSS	SPD	DUB2051100	52900	Other Employee Benefits	-	398	398	N/A
1000	DSS	SPD	DUB2061100	51400	Aides And Paraprofessionals	41,906	42,667	761	2%
1000	DSS	SPD	DUB2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	DUB2061100	52200	Fica & Medicare	3,206	3,264	58	2%
1000	DSS	SPD	DUB2061100	52300	Teachers Retirement System	8,373	8,525	152	2%
1000	DSS	SPD	DUB2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DUB2061100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	DUB2061100	52900	Other Employee Benefits	126	140	14	11%
1000	DSS	SPD	DVS2021100	51100	Teachers	102,293	134,130	31,837	31%
1000	DSS	SPD	DVS2021100	52100	State Health Insurance	11,340	38,186	26,846	237%
1000	DSS	SPD	DVS2021100	52200	Fica & Medicare	7,825	10,261	2,436	31%
1000	DSS	SPD	DVS2021100	52300	Teachers Retirement System	20,438	26,080	5,642	28%
1000	DSS	SPD	DVS2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DVS2021100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	DVS2021100	52900	Other Employee Benefits	644	442	(202)	-31%
1000	DSS	SPD	DVS2041100	51100	Teachers	47,513	56,540	9,027	19%
1000	DSS	SPD	DVS2041100	52100	State Health Insurance	11,340	19,093	7,753	68%
1000	DSS	SPD	DVS2041100	52200	Fica & Medicare	3,635	4,325	690	19%
1000	DSS	SPD	DVS2041100	52300	Teachers Retirement System	9,493	10,937	1,444	15%
1000	DSS	SPD	DVS2041100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DVS2041100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	DVS2041100	52900	Other Employee Benefits	298	187	(111)	-37%
1000	DSS	SPD	DVS2061100	51400	Aides And Paraprofessionals	21,341	20,886	(455)	-2%
1000	DSS	SPD	DVS2061100	52100	State Health Insurance	11,340	12,840	1,500	13%
1000	DSS	SPD	DVS2061100	52200	Fica & Medicare	1,633	1,598	(35)	-2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	DVS2061100	52300	Teachers Retirement System	4,264	4,173	(91)	-2%
1000	DSS	SPD	DVS2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DVS2061100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	DVS2061100	52900	Other Employee Benefits	64	69	5	8%
1000	DSS	SPD	DWS2041100	51100	Teachers	376,295	383,858	7,563	2%
1000	DSS	SPD	DWS2041100	52100	State Health Insurance	68,040	95,625	27,585	41%
1000	DSS	SPD	DWS2041100	52200	Fica & Medicare	28,787	29,365	578	2%
1000	DSS	SPD	DWS2041100	52300	Teachers Retirement System	75,184	73,998	(1,186)	-2%
1000	DSS	SPD	DWS2041100	52500	Unemployment Compensation	600	600	-	0%
1000	DSS	SPD	DWS2041100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DSS	SPD	DWS2041100	52900	Other Employee Benefits	2,366	1,267	(1,099)	-46%
1000	DSS	SPD	DWS2061100	51400	Aides And Paraprofessionals	93,845	66,533	(27,312)	-29%
1000	DSS	SPD	DWS2061100	52100	State Health Insurance	22,680	25,680	3,000	13%
1000	DSS	SPD	DWS2061100	52200	Fica & Medicare	7,179	5,090	(2,089)	-29%
1000	DSS	SPD	DWS2061100	52300	Teachers Retirement System	18,750	13,293	(5,457)	-29%
1000	DSS	SPD	DWS2061100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	DWS2061100	52600	Workers' Compensation	1,600	1,500	(100)	-6%
1000	DSS	SPD	DWS2061100	52900	Other Employee Benefits	282	219	(63)	-22%
1000	DSS	SPD	ECM2021100	51100	Teachers	88,675	44,000	(44,675)	-50%
1000	DSS	SPD	ECM2021100	52100	State Health Insurance	11,340	19,106	7,766	68%
1000	DSS	SPD	ECM2021100	52200	Fica & Medicare	6,784	3,366	(3,418)	-50%
1000	DSS	SPD	ECM2021100	52300	Teachers Retirement System	17,717	8,432	(9,285)	-52%
1000	DSS	SPD	ECM2021100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	ECM2021100	52600	Workers' Compensation	800	500	(300)	-38%
1000	DSS	SPD	ECM2021100	52900	Other Employee Benefits	555	145	(410)	-74%
1000	DSS	SPD	ECM2041100	51100	Teachers	354,093	411,782	57,689	16%
1000	DSS	SPD	ECM2041100	52100	State Health Insurance	34,020	95,953	61,933	182%
1000	DSS	SPD	ECM2041100	52200	Fica & Medicare	27,088	31,501	4,413	16%
1000	DSS	SPD	ECM2041100	52300	Teachers Retirement System	70,748	79,397	8,649	12%
1000	DSS	SPD	ECM2041100	52500	Unemployment Compensation	700	800	100	14%
1000	DSS	SPD	ECM2041100	52600	Workers' Compensation	2,800	4,000	1,200	43%
1000	DSS	SPD	ECM2041100	52900	Other Employee Benefits	2,228	1,359	(869)	-39%
1000	DSS	SPD	ECM2061100	51400	Aides And Paraprofessionals	41,390	41,072	(318)	-1%
1000	DSS	SPD	ECM2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	ECM2061100	52200	Fica & Medicare	3,166	3,142	(24)	-1%
1000	DSS	SPD	ECM2061100	52300	Teachers Retirement System	8,270	8,206	(64)	-1%
1000	DSS	SPD	ECM2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	ECM2061100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	ECM2061100	52900	Other Employee Benefits	124	135	11	9%
1000	DSS	SPD	EDY2041100	51100	Teachers	471,634	475,601	3,967	1%
1000	DSS	SPD	EDY2041100	52100	State Health Insurance	34,020	77,060	43,040	127%
1000	DSS	SPD	EDY2041100	52200	Fica & Medicare	36,080	36,383	303	1%
1000	DSS	SPD	EDY2041100	52300	Teachers Retirement System	94,232	71,015	(23,217)	-25%
1000	DSS	SPD	EDY2041100	52500	Unemployment Compensation	900	800	(100)	-11%
1000	DSS	SPD	EDY2041100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DSS	SPD	EDY2041100	52900	Other Employee Benefits	2,961	1,569	(1,392)	-47%
1000	DSS	SPD	EDY2061100	51400	Aides And Paraprofessionals	-	45,409	45,409	N/A
1000	DSS	SPD	EDY2061100	52100	State Health Insurance	-	25,680	25,680	N/A
1000	DSS	SPD	EDY2061100	52200	Fica & Medicare	-	3,474	3,474	N/A
1000	DSS	SPD	EDY2061100	52300	Teachers Retirement System	-	9,073	9,073	N/A
1000	DSS	SPD	EDY2061100	52500	Unemployment Compensation	-	200	200	N/A
1000	DSS	SPD	EDY2061100	52600	Workers' Compensation	-	1,000	1,000	N/A
1000	DSS	SPD	EDY2061100	52900	Other Employee Benefits	-	149	149	N/A
1000	DSS	SPD	ERA2021100	51100	Teachers	107,132	225,404	118,272	110%
1000	DSS	SPD	ERA2021100	52100	State Health Insurance	22,680	57,544	34,864	154%
1000	DSS	SPD	ERA2021100	52200	Fica & Medicare	8,196	17,243	9,047	110%
1000	DSS	SPD	ERA2021100	52300	Teachers Retirement System	21,405	43,597	22,192	104%
1000	DSS	SPD	ERA2021100	52500	Unemployment Compensation	200	400	200	100%
1000	DSS	SPD	ERA2021100	52600	Workers' Compensation	800	2,000	1,200	150%
1000	DSS	SPD	ERA2021100	52900	Other Employee Benefits	676	744	68	10%
1000	DSS	SPD	ERA2041100	51100	Teachers	263,438	283,459	20,021	8%
1000	DSS	SPD	ERA2041100	52100	State Health Insurance	45,360	95,609	50,249	111%
1000	DSS	SPD	ERA2041100	52200	Fica & Medicare	20,153	21,685	1,532	8%
1000	DSS	SPD	ERA2041100	52300	Teachers Retirement System	52,635	54,567	1,932	4%
1000	DSS	SPD	ERA2041100	52500	Unemployment Compensation	400	500	100	25%
1000	DSS	SPD	ERA2041100	52600	Workers' Compensation	1,600	2,500	900	56%
1000	DSS	SPD	ERA2041100	52900	Other Employee Benefits	1,663	936	(727)	-44%
1000	DSS	SPD	ERA2051100	51100	Teachers	117,035	168,740	51,705	44%
1000	DSS	SPD	ERA2051100	52100	State Health Insurance	11,340	38,400	27,060	239%
1000	DSS	SPD	ERA2051100	52200	Fica & Medicare	8,953	12,909	3,956	44%
1000	DSS	SPD	ERA2051100	52300	Teachers Retirement System	23,384	32,096	8,712	37%
1000	DSS	SPD	ERA2051100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	ERA2051100	52600	Workers' Compensation	800	1,500	700	88%
1000	DSS	SPD	ERA2051100	52900	Other Employee Benefits	721	557	(164)	-23%
1000	DSS	SPD	ERA2061100	51400	Aides And Paraprofessionals	-	23,308	23,308	N/A
1000	DSS	SPD	ERA2061100	52100	State Health Insurance	-	12,840	12,840	N/A
1000	DSS	SPD	ERA2061100	52200	Fica & Medicare	-	1,783	1,783	N/A
1000	DSS	SPD	ERA2061100	52300	Teachers Retirement System	-	4,657	4,657	N/A
1000	DSS	SPD	ERA2061100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	ERA2061100	52600	Workers' Compensation	-	500	500	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	ERA2061100	52900	Other Employee Benefits	-	77	77	N/A
1000	DSS	SPD	FOR2021100	51100	Teachers	-	74,186	74,186	N/A
1000	DSS	SPD	FOR2021100	52100	State Health Insurance	-	170	170	N/A
1000	DSS	SPD	FOR2021100	52200	Fica & Medicare	-	5,675	5,675	N/A
1000	DSS	SPD	FOR2021100	52300	Teachers Retirement System	-	14,463	14,463	N/A
1000	DSS	SPD	FOR2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	FOR2021100	52600	Workers' Compensation	-	500	500	N/A
1000	DSS	SPD	FOR2021100	52900	Other Employee Benefits	-	245	245	N/A
1000	DSS	SPD	FOR2041100	51100	Teachers	163,097	141,052	(22,045)	-14%
1000	DSS	SPD	FOR2041100	52100	State Health Insurance	34,020	38,436	4,416	13%
1000	DSS	SPD	FOR2041100	52200	Fica & Medicare	12,477	10,790	(1,687)	-14%
1000	DSS	SPD	FOR2041100	52300	Teachers Retirement System	32,587	27,103	(5,484)	-17%
1000	DSS	SPD	FOR2041100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	FOR2041100	52600	Workers' Compensation	1,200	1,500	300	25%
1000	DSS	SPD	FOR2041100	52900	Other Employee Benefits	1,029	466	(563)	-55%
1000	DSS	SPD	FOX2021100	51100	Teachers	64,613	58,336	(6,277)	-10%
1000	DSS	SPD	FOX2021100	52100	State Health Insurance	11,340	19,137	7,797	69%
1000	DSS	SPD	FOX2021100	52200	Fica & Medicare	4,943	4,463	(480)	-10%
1000	DSS	SPD	FOX2021100	52300	Teachers Retirement System	12,910	11,296	(1,614)	-13%
1000	DSS	SPD	FOX2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	FOX2021100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	FOX2021100	52900	Other Employee Benefits	410	192	(218)	-53%
1000	DSS	SPD	FOX2041100	51100	Teachers	209,301	251,304	42,003	20%
1000	DSS	SPD	FOX2041100	52100	State Health Insurance	22,680	57,585	34,905	154%
1000	DSS	SPD	FOX2041100	52200	Fica & Medicare	16,012	19,225	3,213	20%
1000	DSS	SPD	FOX2041100	52300	Teachers Retirement System	41,818	48,772	6,954	17%
1000	DSS	SPD	FOX2041100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	FOX2041100	52600	Workers' Compensation	1,600	2,000	400	25%
1000	DSS	SPD	FOX2041100	52900	Other Employee Benefits	1,319	829	(490)	-37%
1000	DSS	SPD	FRT2041100	51100	Teachers	518,075	563,204	45,129	9%
1000	DSS	SPD	FRT2041100	52100	State Health Insurance	90,720	153,515	62,795	69%
1000	DSS	SPD	FRT2041100	52200	Fica & Medicare	39,633	43,085	3,452	9%
1000	DSS	SPD	FRT2041100	52300	Teachers Retirement System	103,511	104,823	1,312	1%
1000	DSS	SPD	FRT2041100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DSS	SPD	FRT2041100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DSS	SPD	FRT2041100	52900	Other Employee Benefits	3,253	1,859	(1,394)	-43%
1000	DSS	SPD	FRT2061100	51400	Aides And Paraprofessionals	46,238	64,565	18,327	40%
1000	DSS	SPD	FRT2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	FRT2061100	52200	Fica & Medicare	3,537	4,939	1,402	40%
1000	DSS	SPD	FRT2061100	52300	Teachers Retirement System	9,238	12,900	3,662	40%
1000	DSS	SPD	FRT2061100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	FRT2061100	52600	Workers' Compensation	800	1,500	700	88%
1000	DSS	SPD	FRT2061100	52900	Other Employee Benefits	139	212	73	53%
1000	DSS	SPD	GEN2021100	51100	Teachers	364,866	569,766	204,900	56%
1000	DSS	SPD	GEN2021100	52100	State Health Insurance	34,020	115,523	81,503	240%
1000	DSS	SPD	GEN2021100	52200	Fica & Medicare	27,912	43,587	15,675	56%
1000	DSS	SPD	GEN2021100	52300	Teachers Retirement System	72,900	110,603	37,703	52%
1000	DSS	SPD	GEN2021100	52500	Unemployment Compensation	700	1,000	300	43%
1000	DSS	SPD	GEN2021100	52600	Workers' Compensation	2,800	5,000	2,200	79%
1000	DSS	SPD	GEN2021100	52900	Other Employee Benefits	2,057	1,879	(178)	-9%
1000	DSS	SPD	GEN2041100	51100	Teachers	803,566	267,267	(536,299)	-67%
1000	DSS	SPD	GEN2041100	52100	State Health Insurance	113,400	87,267	(26,133)	-23%
1000	DSS	SPD	GEN2041100	52200	Fica & Medicare	61,473	20,446	(41,027)	-67%
1000	DSS	SPD	GEN2041100	52300	Teachers Retirement System	141,505	49,624	(91,881)	-65%
1000	DSS	SPD	GEN2041100	52500	Unemployment Compensation	1,300	500	(800)	-62%
1000	DSS	SPD	GEN2041100	52600	Workers' Compensation	5,200	2,500	(2,700)	-52%
1000	DSS	SPD	GEN2041100	52900	Other Employee Benefits	4,374	885	(3,489)	-80%
1000	DSS	SPD	GEN2051100	51100	Teachers	80,255	82,255	2,000	2%
1000	DSS	SPD	GEN2051100	52100	State Health Insurance	11,340	19,152	7,812	69%
1000	DSS	SPD	GEN2051100	52200	Fica & Medicare	6,140	6,293	153	2%
1000	DSS	SPD	GEN2051100	52300	Teachers Retirement System	16,035	16,075	40	0%
1000	DSS	SPD	GEN2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	GEN2051100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	GEN2051100	52900	Other Employee Benefits	513	271	(242)	-47%
1000	DSS	SPD	GEN2061100	51400	Aides And Paraprofessionals	93,252	46,029	(47,223)	-51%
1000	DSS	SPD	GEN2061100	52100	State Health Insurance	22,680	12,840	(9,840)	-43%
1000	DSS	SPD	GEN2061100	52200	Fica & Medicare	7,134	3,521	(3,613)	-51%
1000	DSS	SPD	GEN2061100	52300	Teachers Retirement System	18,632	9,197	(9,435)	-51%
1000	DSS	SPD	GEN2061100	52500	Unemployment Compensation	400	200	(200)	-50%
1000	DSS	SPD	GEN2061100	52600	Workers' Compensation	1,600	1,000	(600)	-38%
1000	DSS	SPD	GEN2061100	52900	Other Employee Benefits	280	151	(129)	-46%
1000	DSS	SPD	GRG2021100	51100	Teachers	45,705	58,639	12,934	28%
1000	DSS	SPD	GRG2021100	52100	State Health Insurance	11,340	19,375	8,035	71%
1000	DSS	SPD	GRG2021100	52200	Fica & Medicare	3,496	4,486	990	28%
1000	DSS	SPD	GRG2021100	52300	Teachers Retirement System	9,132	10,997	1,865	20%
1000	DSS	SPD	GRG2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	GRG2021100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	GRG2021100	52900	Other Employee Benefits	286	194	(92)	-32%
1000	DSS	SPD	GRG2041100	51100	Teachers	176,795	179,401	2,606	1%
1000	DSS	SPD	GRG2041100	52100	State Health Insurance	34,020	57,500	23,480	69%

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1000	DSS	SPD	GRG2041100	52200	Fica & Medicare	13,525	13,724	199	1%
1000	DSS	SPD	GRG2041100	52300	Teachers Retirement System	35,324	34,765	(559)	-2%
1000	DSS	SPD	GRG2041100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	GRG2041100	52600	Workers' Compensation	1,200	1,500	300	25%
1000	DSS	SPD	GRG2041100	52900	Other Employee Benefits	1,119	592	(527)	-47%
1000	DSS	SPD	GRG2061100	51400	Aides And Paraprofessionals	41,906	39,996	(1,910)	-5%
1000	DSS	SPD	GRG2061100	52100	State Health Insurance	22,680	25,680	3,000	13%
1000	DSS	SPD	GRG2061100	52200	Fica & Medicare	3,206	3,060	(146)	-5%
1000	DSS	SPD	GRG2061100	52300	Teachers Retirement System	8,373	7,991	(382)	-5%
1000	DSS	SPD	GRG2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	GRG2061100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	GRG2061100	52900	Other Employee Benefits	126	132	6	5%
1000	DSS	SPD	HAN2021100	51100	Teachers	-	120,190	120,190	N/A
1000	DSS	SPD	HAN2021100	52100	State Health Insurance	-	38,353	38,353	N/A
1000	DSS	SPD	HAN2021100	52200	Fica & Medicare	-	9,195	9,195	N/A
1000	DSS	SPD	HAN2021100	52300	Teachers Retirement System	-	23,295	23,295	N/A
1000	DSS	SPD	HAN2021100	52500	Unemployment Compensation	-	200	200	N/A
1000	DSS	SPD	HAN2021100	52600	Workers' Compensation	-	1,000	1,000	N/A
1000	DSS	SPD	HAN2021100	52900	Other Employee Benefits	-	396	396	N/A
1000	DSS	SPD	HAN2031100	51400	Aides And Paraprofessionals	22,952	45,764	22,812	99%
1000	DSS	SPD	HAN2031100	52100	State Health Insurance	11,340	12,840	1,500	13%
1000	DSS	SPD	HAN2031100	52200	Fica & Medicare	1,756	3,501	1,745	99%
1000	DSS	SPD	HAN2031100	52300	Teachers Retirement System	4,586	9,144	4,558	99%
1000	DSS	SPD	HAN2031100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	HAN2031100	52600	Workers' Compensation	400	1,000	600	150%
1000	DSS	SPD	HAN2031100	52900	Other Employee Benefits	69	151	82	119%
1000	DSS	SPD	HAN2041100	51100	Teachers	422,996	344,410	(78,586)	-19%
1000	DSS	SPD	HAN2041100	51400	Aides And Paraprofessionals	22,952	22,457	(495)	-2%
1000	DSS	SPD	HAN2041100	52100	State Health Insurance	102,060	127,886	25,826	25%
1000	DSS	SPD	HAN2041100	52200	Fica & Medicare	34,115	28,065	(6,050)	-18%
1000	DSS	SPD	HAN2041100	52300	Teachers Retirement System	89,100	70,063	(19,037)	-21%
1000	DSS	SPD	HAN2041100	52500	Unemployment Compensation	900	700	(200)	-22%
1000	DSS	SPD	HAN2041100	52600	Workers' Compensation	3,600	3,500	(100)	-3%
1000	DSS	SPD	HAN2041100	52900	Other Employee Benefits	2,695	1,212	(1,483)	-55%
1000	DSS	SPD	HAN2061100	51100	Teachers	87,000	94,705	7,705	9%
1000	DSS	SPD	HAN2061100	51400	Aides And Paraprofessionals	23,818	23,308	(510)	-2%
1000	DSS	SPD	HAN2061100	52100	State Health Insurance	-	426	426	N/A
1000	DSS	SPD	HAN2061100	52200	Fica & Medicare	8,478	9,028	550	6%
1000	DSS	SPD	HAN2061100	52300	Teachers Retirement System	22,142	22,320	178	1%
1000	DSS	SPD	HAN2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	HAN2061100	52600	Workers' Compensation	1,200	1,500	300	25%
1000	DSS	SPD	HAN2061100	52900	Other Employee Benefits	595	390	(205)	-34%
1000	DSS	SPD	HAR2041100	51100	Teachers	760,503	785,066	24,563	3%
1000	DSS	SPD	HAR2041100	52100	State Health Insurance	113,400	173,834	60,434	53%
1000	DSS	SPD	HAR2041100	52200	Fica & Medicare	58,178	60,058	1,880	3%
1000	DSS	SPD	HAR2041100	52300	Teachers Retirement System	151,948	141,880	(10,068)	-7%
1000	DSS	SPD	HAR2041100	52500	Unemployment Compensation	1,300	1,400	100	8%
1000	DSS	SPD	HAR2041100	52600	Workers' Compensation	5,200	7,000	1,800	35%
1000	DSS	SPD	HAR2041100	52900	Other Employee Benefits	4,782	2,591	(2,191)	-46%
1000	DSS	SPD	HAR2051100	51100	Teachers	199,924	127,815	(72,109)	-36%
1000	DSS	SPD	HAR2051100	52100	State Health Insurance	34,020	38,368	4,348	13%
1000	DSS	SPD	HAR2051100	52200	Fica & Medicare	15,294	9,778	(5,516)	-36%
1000	DSS	SPD	HAR2051100	52300	Teachers Retirement System	39,945	24,818	(15,127)	-38%
1000	DSS	SPD	HAR2051100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	HAR2051100	52600	Workers' Compensation	1,200	1,000	(200)	-17%
1000	DSS	SPD	HAR2051100	52900	Other Employee Benefits	1,270	422	(848)	-67%
1000	DSS	SPD	HAR2061100	51400	Aides And Paraprofessionals	64,630	67,462	2,832	4%
1000	DSS	SPD	HAR2061100	52100	State Health Insurance	22,680	25,680	3,000	13%
1000	DSS	SPD	HAR2061100	52200	Fica & Medicare	4,944	5,161	217	4%
1000	DSS	SPD	HAR2061100	52300	Teachers Retirement System	12,913	13,479	566	4%
1000	DSS	SPD	HAR2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	HAR2061100	52600	Workers' Compensation	1,200	1,500	300	25%
1000	DSS	SPD	HAR2061100	52900	Other Employee Benefits	194	222	28	14%
1000	DSS	SPD	JNS2041100	51100	Teachers	730,704	750,663	19,959	3%
1000	DSS	SPD	JNS2041100	52100	State Health Insurance	124,740	211,485	86,745	70%
1000	DSS	SPD	JNS2041100	52200	Fica & Medicare	55,899	57,426	1,527	3%
1000	DSS	SPD	JNS2041100	52300	Teachers Retirement System	145,995	144,048	(1,947)	-1%
1000	DSS	SPD	JNS2041100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DSS	SPD	JNS2041100	52600	Workers' Compensation	4,800	6,000	1,200	25%
1000	DSS	SPD	JNS2041100	52900	Other Employee Benefits	4,580	2,478	(2,102)	-46%
1000	DSS	SPD	JNS2051100	51100	Teachers	62,927	110,427	47,500	75%
1000	DSS	SPD	JNS2051100	52100	State Health Insurance	-	19,444	19,444	N/A
1000	DSS	SPD	JNS2051100	52200	Fica & Medicare	4,814	8,448	3,634	75%
1000	DSS	SPD	JNS2051100	52300	Teachers Retirement System	12,573	20,805	8,232	65%
1000	DSS	SPD	JNS2051100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	JNS2051100	52600	Workers' Compensation	400	1,000	600	150%
1000	DSS	SPD	JNS2051100	52900	Other Employee Benefits	389	365	(24)	-6%
1000	DSS	SPD	JNS2061100	51400	Aides And Paraprofessionals	90,729	225,769	135,040	149%
1000	DSS	SPD	JNS2061100	52100	State Health Insurance	11,340	38,520	27,180	240%
1000	DSS	SPD	JNS2061100	52200	Fica & Medicare	6,941	17,271	10,330	149%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	JNS2061100	52300	Teachers Retirement System	18,128	45,109	26,981	149%
1000	DSS	SPD	JNS2061100	52500	Unemployment Compensation	400	1,000	600	150%
1000	DSS	SPD	JNS2061100	52600	Workers' Compensation	1,600	5,000	3,400	213%
1000	DSS	SPD	JNS2061100	52900	Other Employee Benefits	272	743	471	173%
1000	DSS	SPD	JOR2021100	51100	Teachers	101,844	58,004	(43,840)	-43%
1000	DSS	SPD	JOR2021100	52100	State Health Insurance	22,680	19,227	(3,453)	-15%
1000	DSS	SPD	JOR2021100	52200	Fica & Medicare	7,791	4,437	(3,354)	-43%
1000	DSS	SPD	JOR2021100	52300	Teachers Retirement System	20,348	11,230	(9,118)	-45%
1000	DSS	SPD	JOR2021100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	JOR2021100	52600	Workers' Compensation	800	500	(300)	-38%
1000	DSS	SPD	JOR2021100	52900	Other Employee Benefits	631	191	(440)	-70%
1000	DSS	SPD	JOR2031100	51100	Teachers	122,401	181,060	58,659	48%
1000	DSS	SPD	JOR2031100	52100	State Health Insurance	22,680	57,692	35,012	154%
1000	DSS	SPD	JOR2031100	52200	Fica & Medicare	9,364	13,851	4,487	48%
1000	DSS	SPD	JOR2031100	52300	Teachers Retirement System	24,456	35,097	10,641	44%
1000	DSS	SPD	JOR2031100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	JOR2031100	52600	Workers' Compensation	800	1,500	700	88%
1000	DSS	SPD	JOR2031100	52900	Other Employee Benefits	776	597	(179)	-23%
1000	DSS	SPD	JOR2041100	51100	Teachers	1,108,690	1,097,995	(10,695)	-1%
1000	DSS	SPD	JOR2041100	52100	State Health Insurance	158,760	270,680	111,920	70%
1000	DSS	SPD	JOR2041100	52200	Fica & Medicare	84,815	83,997	(818)	-1%
1000	DSS	SPD	JOR2041100	52300	Teachers Retirement System	221,516	209,489	(12,027)	-5%
1000	DSS	SPD	JOR2041100	52500	Unemployment Compensation	2,000	1,900	(100)	-5%
1000	DSS	SPD	JOR2041100	52600	Workers' Compensation	8,000	9,500	1,500	19%
1000	DSS	SPD	JOR2041100	52900	Other Employee Benefits	6,931	3,627	(3,304)	-48%
1000	DSS	SPD	JOR2051100	51100	Teachers	64,613	68,407	3,794	6%
1000	DSS	SPD	JOR2051100	52100	State Health Insurance	11,340	19,222	7,882	70%
1000	DSS	SPD	JOR2051100	52200	Fica & Medicare	4,943	5,233	290	6%
1000	DSS	SPD	JOR2051100	52300	Teachers Retirement System	12,910	13,308	398	3%
1000	DSS	SPD	JOR2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	JOR2051100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	JOR2051100	52900	Other Employee Benefits	410	226	(184)	-45%
1000	DSS	SPD	JOR2061100	51400	Aides And Paraprofessionals	68,278	135,773	67,495	99%
1000	DSS	SPD	JOR2061100	52100	State Health Insurance	11,340	25,680	14,340	126%
1000	DSS	SPD	JOR2061100	52200	Fica & Medicare	5,223	10,387	5,164	99%
1000	DSS	SPD	JOR2061100	52300	Teachers Retirement System	13,642	27,127	13,485	99%
1000	DSS	SPD	JOR2061100	52500	Unemployment Compensation	300	600	300	100%
1000	DSS	SPD	JOR2061100	52600	Workers' Compensation	1,200	3,000	1,800	150%
1000	DSS	SPD	JOR2061100	52900	Other Employee Benefits	205	447	242	118%
1000	DSS	SPD	KEN2021100	51100	Teachers	146,662	44,000	(102,662)	-70%
1000	DSS	SPD	KEN2021100	52100	State Health Insurance	11,340	19,248	7,908	70%
1000	DSS	SPD	KEN2021100	52200	Fica & Medicare	11,220	3,366	(7,854)	-70%
1000	DSS	SPD	KEN2021100	52300	Teachers Retirement System	29,303	8,432	(20,871)	-71%
1000	DSS	SPD	KEN2021100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	KEN2021100	52600	Workers' Compensation	800	500	(300)	-38%
1000	DSS	SPD	KEN2021100	52900	Other Employee Benefits	935	145	(790)	-84%
1000	DSS	SPD	KEN2031100	51100	Teachers	66,407	-	(66,407)	-100%
1000	DSS	SPD	KEN2031100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	KEN2031100	52200	Fica & Medicare	5,080	-	(5,080)	-100%
1000	DSS	SPD	KEN2031100	52300	Teachers Retirement System	13,268	-	(13,268)	-100%
1000	DSS	SPD	KEN2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	KEN2031100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	KEN2031100	52900	Other Employee Benefits	422	-	(422)	-100%
1000	DSS	SPD	KEN2041100	51100	Teachers	821,902	797,362	(24,540)	-3%
1000	DSS	SPD	KEN2041100	52100	State Health Insurance	136,080	212,840	76,760	56%
1000	DSS	SPD	KEN2041100	52200	Fica & Medicare	62,876	60,998	(1,878)	-3%
1000	DSS	SPD	KEN2041100	52300	Teachers Retirement System	164,216	153,109	(11,107)	-7%
1000	DSS	SPD	KEN2041100	52500	Unemployment Compensation	1,600	1,400	(200)	-13%
1000	DSS	SPD	KEN2041100	52600	Workers' Compensation	6,400	7,000	600	9%
1000	DSS	SPD	KEN2041100	52900	Other Employee Benefits	5,154	2,632	(2,522)	-49%
1000	DSS	SPD	KEN2051100	51100	Teachers	42,000	-	(42,000)	-100%
1000	DSS	SPD	KEN2051100	52200	Fica & Medicare	3,213	-	(3,213)	-100%
1000	DSS	SPD	KEN2051100	52300	Teachers Retirement System	8,392	-	(8,392)	-100%
1000	DSS	SPD	KEN2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	KEN2051100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	KEN2051100	52900	Other Employee Benefits	262	-	(262)	-100%
1000	DSS	SPD	KEN2061100	51100	Teachers	-	61,408	61,408	N/A
1000	DSS	SPD	KEN2061100	51400	Aides And Paraprofessionals	92,477	69,085	(23,392)	-25%
1000	DSS	SPD	KEN2061100	52100	State Health Insurance	45,360	58,069	12,709	28%
1000	DSS	SPD	KEN2061100	52200	Fica & Medicare	7,074	9,983	2,909	41%
1000	DSS	SPD	KEN2061100	52300	Teachers Retirement System	18,477	25,353	6,876	37%
1000	DSS	SPD	KEN2061100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	KEN2061100	52600	Workers' Compensation	1,600	2,000	400	25%
1000	DSS	SPD	KEN2061100	52900	Other Employee Benefits	277	430	153	55%
1000	DSS	SPD	KEY2021100	51100	Teachers	-	246,765	246,765	N/A
1000	DSS	SPD	KEY2021100	52100	State Health Insurance	-	888	888	N/A
1000	DSS	SPD	KEY2021100	52200	Fica & Medicare	-	18,878	18,878	N/A
1000	DSS	SPD	KEY2021100	52300	Teachers Retirement System	-	48,225	48,225	N/A
1000	DSS	SPD	KEY2021100	52500	Unemployment Compensation	-	300	300	N/A
1000	DSS	SPD	KEY2021100	52600	Workers' Compensation	-	1,500	1,500	N/A

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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	KEY2021100	52900	Other Employee Benefits	-	813	813	N/A
1000	DSS	SPD	KEY2041100	51100	Teachers	174,784	128,604	(46,180)	-26%
1000	DSS	SPD	KEY2041100	52100	State Health Insurance	34,020	38,515	4,495	13%
1000	DSS	SPD	KEY2041100	52200	Fica & Medicare	13,371	9,838	(3,533)	-26%
1000	DSS	SPD	KEY2041100	52300	Teachers Retirement System	34,922	24,976	(9,946)	-28%
1000	DSS	SPD	KEY2041100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	KEY2041100	52600	Workers' Compensation	1,200	1,000	(200)	-17%
1000	DSS	SPD	KEY2041100	52900	Other Employee Benefits	1,106	424	(682)	-62%
1000	DSS	SPD	LJA2021100	51100	Teachers	144,372	349,890	205,518	142%
1000	DSS	SPD	LJA2021100	52100	State Health Insurance	-	20,457	20,457	N/A
1000	DSS	SPD	LJA2021100	52200	Fica & Medicare	11,044	26,767	15,723	142%
1000	DSS	SPD	LJA2021100	52300	Teachers Retirement System	28,846	68,110	39,264	136%
1000	DSS	SPD	LJA2021100	52500	Unemployment Compensation	200	500	300	150%
1000	DSS	SPD	LJA2021100	52600	Workers' Compensation	800	2,500	1,700	213%
1000	DSS	SPD	LJA2021100	52900	Other Employee Benefits	919	1,154	235	26%
1000	DSS	SPD	LJA2041100	51100	Teachers	72,186	2,000	(70,186)	-97%
1000	DSS	SPD	LJA2041100	52100	State Health Insurance	11,340	300	(11,040)	-97%
1000	DSS	SPD	LJA2041100	52200	Fica & Medicare	5,522	153	(5,369)	-97%
1000	DSS	SPD	LJA2041100	52300	Teachers Retirement System	14,423	40	(14,383)	-100%
1000	DSS	SPD	LJA2041100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	LJA2041100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	LJA2041100	52900	Other Employee Benefits	460	7	(453)	-98%
1000	DSS	SPD	MAC2041100	51100	Teachers	199,735	154,551	(45,184)	-23%
1000	DSS	SPD	MAC2041100	52100	State Health Insurance	22,680	38,833	16,153	71%
1000	DSS	SPD	MAC2041100	52200	Fica & Medicare	15,280	11,823	(3,457)	-23%
1000	DSS	SPD	MAC2041100	52300	Teachers Retirement System	39,907	29,800	(10,107)	-25%
1000	DSS	SPD	MAC2041100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	MAC2041100	52600	Workers' Compensation	1,600	1,500	(100)	-6%
1000	DSS	SPD	MAC2041100	52900	Other Employee Benefits	1,256	510	(746)	-59%
1000	DSS	SPD	MAC2051100	51100	Teachers	58,829	110,342	51,513	88%
1000	DSS	SPD	MAC2051100	52100	State Health Insurance	-	19,567	19,567	N/A
1000	DSS	SPD	MAC2051100	52200	Fica & Medicare	4,500	8,441	3,941	88%
1000	DSS	SPD	MAC2051100	52300	Teachers Retirement System	11,754	21,327	9,573	81%
1000	DSS	SPD	MAC2051100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	MAC2051100	52600	Workers' Compensation	400	1,000	600	150%
1000	DSS	SPD	MAC2051100	52900	Other Employee Benefits	372	364	(8)	-2%
1000	DSS	SPD	MDL2041100	51100	Teachers	676,531	629,035	(47,496)	-7%
1000	DSS	SPD	MDL2041100	52100	State Health Insurance	113,400	193,034	79,634	70%
1000	DSS	SPD	MDL2041100	52200	Fica & Medicare	51,755	48,121	(3,634)	-7%
1000	DSS	SPD	MDL2041100	52300	Teachers Retirement System	135,171	120,916	(14,255)	-11%
1000	DSS	SPD	MDL2041100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DSS	SPD	MDL2041100	52600	Workers' Compensation	4,800	5,500	700	15%
1000	DSS	SPD	MDL2041100	52900	Other Employee Benefits	4,245	2,076	(2,169)	-51%
1000	DSS	SPD	MDL2061100	51400	Aides And Paraprofessionals	68,567	-	(68,567)	-100%
1000	DSS	SPD	MDL2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	MDL2061100	52200	Fica & Medicare	5,245	-	(5,245)	-100%
1000	DSS	SPD	MDL2061100	52300	Teachers Retirement System	13,700	-	(13,700)	-100%
1000	DSS	SPD	MDL2061100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DSS	SPD	MDL2061100	52600	Workers' Compensation	1,200	-	(1,200)	-100%
1000	DSS	SPD	MDL2061100	52900	Other Employee Benefits	206	-	(206)	-100%
1000	DSS	SPD	MLK2041100	51100	Teachers	213,586	275,295	61,709	29%
1000	DSS	SPD	MLK2041100	52100	State Health Insurance	45,360	96,405	51,045	113%
1000	DSS	SPD	MLK2041100	52200	Fica & Medicare	16,339	21,060	4,721	29%
1000	DSS	SPD	MLK2041100	52300	Teachers Retirement System	42,674	53,206	10,532	25%
1000	DSS	SPD	MLK2041100	52500	Unemployment Compensation	400	500	100	25%
1000	DSS	SPD	MLK2041100	52600	Workers' Compensation	1,600	2,500	900	56%
1000	DSS	SPD	MLK2041100	52900	Other Employee Benefits	1,347	908	(439)	-33%
1000	DSS	SPD	MTH2021100	51100	Teachers	183,960	121,553	(62,407)	-34%
1000	DSS	SPD	MTH2021100	52100	State Health Insurance	34,020	38,572	4,552	13%
1000	DSS	SPD	MTH2021100	52200	Fica & Medicare	14,073	9,299	(4,774)	-34%
1000	DSS	SPD	MTH2021100	52300	Teachers Retirement System	36,755	23,567	(13,188)	-36%
1000	DSS	SPD	MTH2021100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	MTH2021100	52600	Workers' Compensation	1,200	1,000	(200)	-17%
1000	DSS	SPD	MTH2021100	52900	Other Employee Benefits	1,166	401	(765)	-66%
1000	DSS	SPD	MTH2041100	51100	Teachers	93,218	156,708	63,490	68%
1000	DSS	SPD	MTH2041100	52100	State Health Insurance	11,340	57,858	46,518	410%
1000	DSS	SPD	MTH2041100	52200	Fica & Medicare	7,131	11,988	4,857	68%
1000	DSS	SPD	MTH2041100	52300	Teachers Retirement System	18,625	30,231	11,606	62%
1000	DSS	SPD	MTH2041100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	MTH2041100	52600	Workers' Compensation	800	1,500	700	88%
1000	DSS	SPD	MTH2041100	52900	Other Employee Benefits	584	517	(67)	-11%
1000	DSS	SPD	NCE2041100	51100	Teachers	461,578	1,173,071	711,493	154%
1000	DSS	SPD	NCE2041100	52100	State Health Insurance	79,380	269,114	189,734	239%
1000	DSS	SPD	NCE2041100	52200	Fica & Medicare	35,311	89,740	54,429	154%
1000	DSS	SPD	NCE2041100	52300	Teachers Retirement System	92,223	213,579	121,356	132%
1000	DSS	SPD	NCE2041100	52500	Unemployment Compensation	800	1,700	900	113%
1000	DSS	SPD	NCE2041100	52600	Workers' Compensation	3,200	8,500	5,300	166%
1000	DSS	SPD	NCE2041100	52900	Other Employee Benefits	2,889	3,866	977	34%
1000	DSS	SPD	NCE2061100	51400	Aides And Paraprofessionals	69,093	23,014	(46,079)	-67%
1000	DSS	SPD	NCE2061100	52200	Fica & Medicare	5,286	1,761	(3,525)	-67%

MUSCOGEE COUNTY SCHOOL DISTRICT
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1000	DSS	SPD	NCE2061100	52300	Teachers Retirement System	9,103	-	(9,103)	-100%
1000	DSS	SPD	NCE2061100	52500	Unemployment Compensation	300	100	(200)	-67%
1000	DSS	SPD	NCE2061100	52600	Workers' Compensation	1,200	500	(700)	-58%
1000	DSS	SPD	NCE2061100	52900	Other Employee Benefits	207	76	(131)	-63%
1000	DSS	SPD	NOR2021100	51100	Teachers	51,146	55,227	4,081	8%
1000	DSS	SPD	NOR2021100	52100	State Health Insurance	11,340	19,317	7,977	70%
1000	DSS	SPD	NOR2021100	52200	Fica & Medicare	3,913	4,225	312	8%
1000	DSS	SPD	NOR2021100	52300	Teachers Retirement System	10,219	10,675	456	4%
1000	DSS	SPD	NOR2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	NOR2021100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	NOR2021100	52900	Other Employee Benefits	322	182	(140)	-43%
1000	DSS	SPD	NOR2031100	51400	Aides And Paraprofessionals	21,873	22,113	240	1%
1000	DSS	SPD	NOR2031100	52200	Fica & Medicare	1,673	1,692	19	1%
1000	DSS	SPD	NOR2031100	52300	Teachers Retirement System	4,370	4,418	48	1%
1000	DSS	SPD	NOR2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	NOR2031100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	NOR2031100	52900	Other Employee Benefits	66	73	7	11%
1000	DSS	SPD	NOR2041100	51100	Teachers	735,981	901,850	165,869	23%
1000	DSS	SPD	NOR2041100	52100	State Health Insurance	136,080	213,476	77,396	57%
1000	DSS	SPD	NOR2041100	52200	Fica & Medicare	56,303	68,992	12,689	23%
1000	DSS	SPD	NOR2041100	52300	Teachers Retirement System	147,049	161,113	14,064	10%
1000	DSS	SPD	NOR2041100	52500	Unemployment Compensation	1,200	1,500	300	25%
1000	DSS	SPD	NOR2041100	52600	Workers' Compensation	4,800	7,500	2,700	56%
1000	DSS	SPD	NOR2041100	52900	Other Employee Benefits	4,644	2,975	(1,669)	-36%
1000	DSS	SPD	NOR2051100	51100	Teachers	164,255	258,233	93,978	57%
1000	DSS	SPD	NOR2051100	52100	State Health Insurance	22,680	77,578	54,898	242%
1000	DSS	SPD	NOR2051100	52200	Fica & Medicare	12,566	19,755	7,189	57%
1000	DSS	SPD	NOR2051100	52300	Teachers Retirement System	32,818	48,988	16,170	49%
1000	DSS	SPD	NOR2051100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	NOR2051100	52600	Workers' Compensation	1,200	2,000	800	67%
1000	DSS	SPD	NOR2051100	52900	Other Employee Benefits	1,037	853	(184)	-18%
1000	DSS	SPD	NOR2061100	51400	Aides And Paraprofessionals	231,517	234,402	2,885	1%
1000	DSS	SPD	NOR2061100	52100	State Health Insurance	79,380	102,720	23,340	29%
1000	DSS	SPD	NOR2061100	52200	Fica & Medicare	17,711	17,932	221	1%
1000	DSS	SPD	NOR2061100	52300	Teachers Retirement System	37,051	41,961	4,910	13%
1000	DSS	SPD	NOR2061100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DSS	SPD	NOR2061100	52600	Workers' Compensation	3,600	5,000	1,400	39%
1000	DSS	SPD	NOR2061100	52900	Other Employee Benefits	629	771	142	23%
1000	DSS	SPD	RCH2041100	51100	Teachers	467,846	406,254	(61,592)	-13%
1000	DSS	SPD	RCH2041100	52100	State Health Insurance	79,380	116,684	37,304	47%
1000	DSS	SPD	RCH2041100	52200	Fica & Medicare	35,790	31,078	(4,712)	-13%
1000	DSS	SPD	RCH2041100	52300	Teachers Retirement System	93,476	78,292	(15,184)	-16%
1000	DSS	SPD	RCH2041100	52500	Unemployment Compensation	900	800	(100)	-11%
1000	DSS	SPD	RCH2041100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DSS	SPD	RCH2041100	52900	Other Employee Benefits	2,946	1,341	(1,605)	-54%
1000	DSS	SPD	RCH2061100	51400	Aides And Paraprofessionals	22,435	22,401	(34)	0%
1000	DSS	SPD	RCH2061100	52200	Fica & Medicare	1,716	1,714	(2)	0%
1000	DSS	SPD	RCH2061100	52300	Teachers Retirement System	4,483	4,476	(7)	0%
1000	DSS	SPD	RCH2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RCH2061100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	RCH2061100	52900	Other Employee Benefits	67	74	7	10%
1000	DSS	SPD	RES2041100	51100	Teachers	281,433	316,755	35,322	13%
1000	DSS	SPD	RES2041100	52100	State Health Insurance	45,360	78,072	32,712	72%
1000	DSS	SPD	RES2041100	52200	Fica & Medicare	21,530	24,232	2,702	13%
1000	DSS	SPD	RES2041100	52300	Teachers Retirement System	56,230	61,130	4,900	9%
1000	DSS	SPD	RES2041100	52500	Unemployment Compensation	500	600	100	20%
1000	DSS	SPD	RES2041100	52600	Workers' Compensation	2,000	3,000	1,000	50%
1000	DSS	SPD	RES2041100	52900	Other Employee Benefits	1,778	1,045	(733)	-41%
1000	DSS	SPD	RIG2021100	51100	Teachers	42,000	44,000	2,000	5%
1000	DSS	SPD	RIG2021100	52100	State Health Insurance	11,340	19,340	8,000	71%
1000	DSS	SPD	RIG2021100	52200	Fica & Medicare	3,213	3,366	153	5%
1000	DSS	SPD	RIG2021100	52300	Teachers Retirement System	8,392	8,432	40	0%
1000	DSS	SPD	RIG2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RIG2021100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	RIG2021100	52900	Other Employee Benefits	262	145	(117)	-45%
1000	DSS	SPD	RIG2041100	51100	Teachers	258,331	498,830	240,499	93%
1000	DSS	SPD	RIG2041100	52100	State Health Insurance	34,020	59,517	25,497	75%
1000	DSS	SPD	RIG2041100	52200	Fica & Medicare	19,762	38,160	18,398	93%
1000	DSS	SPD	RIG2041100	52300	Teachers Retirement System	51,615	96,070	44,455	86%
1000	DSS	SPD	RIG2041100	52500	Unemployment Compensation	400	700	300	75%
1000	DSS	SPD	RIG2041100	52600	Workers' Compensation	1,600	3,500	1,900	119%
1000	DSS	SPD	RIG2041100	52900	Other Employee Benefits	1,630	1,646	16	1%
1000	DSS	SPD	RIG2061100	51400	Aides And Paraprofessionals	45,098	42,565	(2,533)	-6%
1000	DSS	SPD	RIG2061100	52100	State Health Insurance	-	12,840	12,840	N/A
1000	DSS	SPD	RIG2061100	52200	Fica & Medicare	3,450	3,256	(194)	-6%
1000	DSS	SPD	RIG2061100	52300	Teachers Retirement System	9,011	8,504	(507)	-6%
1000	DSS	SPD	RIG2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	RIG2061100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	RIG2061100	52900	Other Employee Benefits	135	140	5	4%
1000	DSS	SPD	RIV2021100	51100	Teachers	69,966	73,793	3,827	5%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	RIV2021100	52100	State Health Insurance	11,340	19,342	8,002	71%
1000	DSS	SPD	RIV2021100	52200	Fica & Medicare	5,352	5,645	293	5%
1000	DSS	SPD	RIV2021100	52300	Teachers Retirement System	13,979	14,384	405	3%
1000	DSS	SPD	RIV2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RIV2021100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	RIV2021100	52900	Other Employee Benefits	445	243	(202)	-45%
1000	DSS	SPD	RIV2041100	51100	Teachers	174,000	182,081	8,081	5%
1000	DSS	SPD	RIV2041100	52100	State Health Insurance	34,020	58,028	24,008	71%
1000	DSS	SPD	RIV2041100	52200	Fica & Medicare	13,311	13,929	618	5%
1000	DSS	SPD	RIV2041100	52300	Teachers Retirement System	34,765	35,301	536	2%
1000	DSS	SPD	RIV2041100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	RIV2041100	52600	Workers' Compensation	1,200	1,500	300	25%
1000	DSS	SPD	RIV2041100	52900	Other Employee Benefits	1,100	601	(499)	-45%
1000	DSS	SPD	RIV2061100	51400	Aides And Paraprofessionals	24,472	23,645	(827)	-3%
1000	DSS	SPD	RIV2061100	52200	Fica & Medicare	1,872	1,809	(63)	-3%
1000	DSS	SPD	RIV2061100	52300	Teachers Retirement System	4,890	4,724	(166)	-3%
1000	DSS	SPD	RIV2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RIV2061100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	RIV2061100	52900	Other Employee Benefits	73	78	5	7%
1000	DSS	SPD	RMA2021100	51100	Teachers	-	60,829	60,829	N/A
1000	DSS	SPD	RMA2021100	52100	State Health Insurance	-	19,345	19,345	N/A
1000	DSS	SPD	RMA2021100	52200	Fica & Medicare	-	4,653	4,653	N/A
1000	DSS	SPD	RMA2021100	52300	Teachers Retirement System	-	11,794	11,794	N/A
1000	DSS	SPD	RMA2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	RMA2021100	52600	Workers' Compensation	-	500	500	N/A
1000	DSS	SPD	RMA2021100	52900	Other Employee Benefits	-	201	201	N/A
1000	DSS	SPD	RMA2041100	51100	Teachers	195,125	121,891	(73,234)	-38%
1000	DSS	SPD	RMA2041100	52100	State Health Insurance	34,020	19,733	(14,287)	-42%
1000	DSS	SPD	RMA2041100	52200	Fica & Medicare	14,927	9,325	(5,602)	-38%
1000	DSS	SPD	RMA2041100	52300	Teachers Retirement System	38,986	23,635	(15,351)	-39%
1000	DSS	SPD	RMA2041100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	RMA2041100	52600	Workers' Compensation	1,200	1,000	(200)	-17%
1000	DSS	SPD	RMA2041100	52900	Other Employee Benefits	1,239	402	(837)	-68%
1000	DSS	SPD	RTH2021100	51100	Teachers	61,427	108,997	47,570	77%
1000	DSS	SPD	RTH2021100	52100	State Health Insurance	11,340	19,740	8,400	74%
1000	DSS	SPD	RTH2021100	52200	Fica & Medicare	4,699	8,338	3,639	77%
1000	DSS	SPD	RTH2021100	52300	Teachers Retirement System	12,273	21,058	8,785	72%
1000	DSS	SPD	RTH2021100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	RTH2021100	52600	Workers' Compensation	400	1,000	600	150%
1000	DSS	SPD	RTH2021100	52900	Other Employee Benefits	389	360	(29)	-7%
1000	DSS	SPD	RTH2041100	51100	Teachers	583,024	559,413	(23,611)	-4%
1000	DSS	SPD	RTH2041100	52100	State Health Insurance	79,380	155,223	75,843	96%
1000	DSS	SPD	RTH2041100	52200	Fica & Medicare	44,601	42,795	(1,806)	-4%
1000	DSS	SPD	RTH2041100	52300	Teachers Retirement System	116,488	93,841	(22,647)	-19%
1000	DSS	SPD	RTH2041100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DSS	SPD	RTH2041100	52600	Workers' Compensation	4,000	4,500	500	13%
1000	DSS	SPD	RTH2041100	52900	Other Employee Benefits	3,678	1,846	(1,832)	-50%
1000	DSS	SPD	RTH2061100	51400	Aides And Paraprofessionals	70,324	43,498	(26,826)	-38%
1000	DSS	SPD	RTH2061100	52100	State Health Insurance	11,340	12,840	1,500	13%
1000	DSS	SPD	RTH2061100	52200	Fica & Medicare	5,380	3,328	(2,052)	-38%
1000	DSS	SPD	RTH2061100	52300	Teachers Retirement System	14,051	8,691	(5,360)	-38%
1000	DSS	SPD	RTH2061100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	RTH2061100	52600	Workers' Compensation	1,200	1,000	(200)	-17%
1000	DSS	SPD	RTH2061100	52900	Other Employee Benefits	211	143	(68)	-32%
1000	DSS	SPD	SHW2031100	51100	Teachers	155,569	237,966	82,397	53%
1000	DSS	SPD	SHW2031100	52100	State Health Insurance	34,020	19,777	(14,243)	-42%
1000	DSS	SPD	SHW2031100	52200	Fica & Medicare	11,901	18,204	6,303	53%
1000	DSS	SPD	SHW2031100	52300	Teachers Retirement System	31,083	46,826	15,743	51%
1000	DSS	SPD	SHW2031100	52500	Unemployment Compensation	300	500	200	67%
1000	DSS	SPD	SHW2031100	52600	Workers' Compensation	1,200	2,500	1,300	108%
1000	DSS	SPD	SHW2031100	52900	Other Employee Benefits	980	784	(196)	-20%
1000	DSS	SPD	SHW2041100	51100	Teachers	668,175	696,086	27,911	4%
1000	DSS	SPD	SHW2041100	51450	Interpreter	-	48,673	48,673	N/A
1000	DSS	SPD	SHW2041100	52100	State Health Insurance	113,400	250,956	137,556	121%
1000	DSS	SPD	SHW2041100	52200	Fica & Medicare	51,115	56,974	5,859	11%
1000	DSS	SPD	SHW2041100	52300	Teachers Retirement System	133,501	144,577	11,076	8%
1000	DSS	SPD	SHW2041100	52500	Unemployment Compensation	1,200	1,300	100	8%
1000	DSS	SPD	SHW2041100	52600	Workers' Compensation	4,800	6,500	1,700	35%
1000	DSS	SPD	SHW2041100	52900	Other Employee Benefits	4,180	2,456	(1,724)	-41%
1000	DSS	SPD	SHW2051100	51100	Teachers	236,914	128,666	(108,248)	-46%
1000	DSS	SPD	SHW2051100	52100	State Health Insurance	45,360	38,732	(6,628)	-15%
1000	DSS	SPD	SHW2051100	52200	Fica & Medicare	18,124	9,843	(8,281)	-46%
1000	DSS	SPD	SHW2051100	52300	Teachers Retirement System	47,335	24,988	(22,347)	-47%
1000	DSS	SPD	SHW2051100	52500	Unemployment Compensation	400	200	(200)	-50%
1000	DSS	SPD	SHW2051100	52600	Workers' Compensation	1,600	1,000	(600)	-38%
1000	DSS	SPD	SHW2051100	52900	Other Employee Benefits	1,499	424	(1,075)	-72%
1000	DSS	SPD	SHW2061100	51100	Teachers	42,000	-	(42,000)	-100%
1000	DSS	SPD	SHW2061100	51400	Aides And Paraprofessionals	83,800	43,165	(40,635)	-48%
1000	DSS	SPD	SHW2061100	51450	Interpreter	-	71,793	71,793	N/A
1000	DSS	SPD	SHW2061100	52100	State Health Insurance	11,340	44,640	33,300	294%

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	SHW2061100	52200	Fica & Medicare	9,624	8,794	(830)	-9%
1000	DSS	SPD	SHW2061100	52300	Teachers Retirement System	25,135	22,969	(2,166)	-9%
1000	DSS	SPD	SHW2061100	52500	Unemployment Compensation	500	300	(200)	-40%
1000	DSS	SPD	SHW2061100	52600	Workers' Compensation	2,000	1,500	(500)	-25%
1000	DSS	SPD	SHW2061100	52900	Other Employee Benefits	513	378	(135)	-26%
1000	DSS	SPD	SOC2021100	51100	Teachers	46,675	94,262	47,587	102%
1000	DSS	SPD	SOC2021100	52100	State Health Insurance	-	19,797	19,797	N/A
1000	DSS	SPD	SOC2021100	52200	Fica & Medicare	3,571	7,211	3,640	102%
1000	DSS	SPD	SOC2021100	52300	Teachers Retirement System	9,326	18,114	8,788	94%
1000	DSS	SPD	SOC2021100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	SOC2021100	52600	Workers' Compensation	400	1,000	600	150%
1000	DSS	SPD	SOC2021100	52900	Other Employee Benefits	293	311	18	6%
1000	DSS	SPD	SOC2041100	51100	Teachers	461,273	153,770	(307,503)	-67%
1000	DSS	SPD	SOC2041100	52100	State Health Insurance	79,380	38,757	(40,623)	-51%
1000	DSS	SPD	SOC2041100	52200	Fica & Medicare	35,287	11,763	(23,524)	-67%
1000	DSS	SPD	SOC2041100	52300	Teachers Retirement System	92,162	30,004	(62,158)	-67%
1000	DSS	SPD	SOC2041100	52500	Unemployment Compensation	800	200	(600)	-75%
1000	DSS	SPD	SOC2041100	52600	Workers' Compensation	3,200	1,000	(2,200)	-69%
1000	DSS	SPD	SOC2041100	52900	Other Employee Benefits	2,917	507	(2,410)	-83%
1000	DSS	SPD	SOC2051100	51100	Teachers	72,186	74,186	2,000	3%
1000	DSS	SPD	SOC2051100	52100	State Health Insurance	11,340	19,375	8,035	71%
1000	DSS	SPD	SOC2051100	52200	Fica & Medicare	5,522	5,675	153	3%
1000	DSS	SPD	SOC2051100	52300	Teachers Retirement System	14,423	14,463	40	0%
1000	DSS	SPD	SOC2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SOC2051100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	SOC2051100	52900	Other Employee Benefits	460	245	(215)	-47%
1000	DSS	SPD	SPC2021100	51100	Teachers	54,639	58,004	3,365	6%
1000	DSS	SPD	SPC2021100	52100	State Health Insurance	11,340	19,384	8,044	71%
1000	DSS	SPD	SPC2021100	52200	Fica & Medicare	4,180	4,437	257	6%
1000	DSS	SPD	SPC2021100	52300	Teachers Retirement System	10,917	40	(10,877)	-100%
1000	DSS	SPD	SPC2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SPC2021100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	SPC2021100	52900	Other Employee Benefits	345	191	(154)	-45%
1000	DSS	SPD	SPC2041100	51100	Teachers	626,404	711,843	85,439	14%
1000	DSS	SPD	SPC2041100	52100	State Health Insurance	90,720	194,745	104,025	115%
1000	DSS	SPD	SPC2041100	52200	Fica & Medicare	47,920	54,456	6,536	14%
1000	DSS	SPD	SPC2041100	52300	Teachers Retirement System	125,156	127,152	1,996	2%
1000	DSS	SPD	SPC2041100	52500	Unemployment Compensation	1,000	1,200	200	20%
1000	DSS	SPD	SPC2041100	52600	Workers' Compensation	4,000	6,000	2,000	50%
1000	DSS	SPD	SPC2041100	52900	Other Employee Benefits	3,952	2,349	(1,603)	-41%
1000	DSS	SPD	SPC2051100	51100	Teachers	144,293	63,800	(80,493)	-56%
1000	DSS	SPD	SPC2051100	52100	State Health Insurance	22,680	19,383	(3,297)	-15%
1000	DSS	SPD	SPC2051100	52200	Fica & Medicare	11,038	4,881	(6,157)	-56%
1000	DSS	SPD	SPC2051100	52300	Teachers Retirement System	28,830	12,388	(16,442)	-57%
1000	DSS	SPD	SPC2051100	52500	Unemployment Compensation	300	100	(200)	-67%
1000	DSS	SPD	SPC2051100	52600	Workers' Compensation	1,200	500	(700)	-58%
1000	DSS	SPD	SPC2051100	52900	Other Employee Benefits	906	210	(696)	-77%
1000	DSS	SPD	SPC2061100	51400	Aides And Paraprofessionals	21,189	-	(21,189)	-100%
1000	DSS	SPD	SPC2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	SPC2061100	52200	Fica & Medicare	1,621	-	(1,621)	-100%
1000	DSS	SPD	SPC2061100	52300	Teachers Retirement System	4,234	-	(4,234)	-100%
1000	DSS	SPD	SPC2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SPC2061100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	SPC2061100	52900	Other Employee Benefits	64	-	(64)	-100%
1000	DSS	SPD	SPD2021100	56100	Supplies	20,688	9,894	(10,794)	-52%
1000	DSS	SPD	SPD2031100	56100	Supplies	8,000	11,413	3,413	43%
1000	DSS	SPD	SPD2041100	51100	Teachers	1,057,521	1,344,207	286,686	27%
1000	DSS	SPD	SPD2041100	51101	Academic Supplement	25,000	25,000	-	0%
1000	DSS	SPD	SPD2041100	51400	Aides And Paraprofessionals	258,399	298,292	39,893	15%
1000	DSS	SPD	SPD2041100	51450	Interpreter	107,942	26,428	(81,514)	-76%
1000	DSS	SPD	SPD2041100	51640	Phy/Occup/Mobility Therapist	2,153,138	2,213,966	60,828	3%
1000	DSS	SPD	SPD2041100	52100	State Health Insurance	476,280	626,880	150,600	32%
1000	DSS	SPD	SPD2041100	52200	Fica & Medicare	275,553	298,954	23,401	8%
1000	DSS	SPD	SPD2041100	52300	Teachers Retirement System	719,680	767,281	47,601	7%
1000	DSS	SPD	SPD2041100	52500	Unemployment Compensation	5,900	6,300	400	7%
1000	DSS	SPD	SPD2041100	52600	Workers' Compensation	23,600	31,500	7,900	33%
1000	DSS	SPD	SPD2041100	52900	Other Employee Benefits	11,245	24,274	13,029	116%
1000	DSS	SPD	SPD2041100	53000	Purch Professional & Technical	141,840	237,840	96,000	68%
1000	DSS	SPD	SPD2041100	55320	Communication Web based Subscr	126,050	11,436	(114,614)	-91%
1000	DSS	SPD	SPD2041100	55800	Travel - Employees	20,000	20,000		0%
1000	DSS	SPD	SPD2041100	56100	Supplies	111,550	197,735	86,185	77%
1000	DSS	SPD	SPD2041100	56110	Supplies-Technology	-	6,860	6,860	N/A
1000	DSS	SPD	SPD2041100	56150	Expendable Equipment	1,420	1,422	2	0%
1000	DSS	SPD	SPD2041100	58100	Dues And Fees	2,000	2,000	-	0%
1000	DSS	SPD	SPD2061100	51100	Teachers	126,726	132,522	5,796	5%
1000	DSS	SPD	SPD2061100	51450	Interpreter	64,497	-	(64,497)	-100%
1000	DSS	SPD	SPD2061100	52100	State Health Insurance	22,680	19,833	(2,847)	-13%
1000	DSS	SPD	SPD2061100	52200	Fica & Medicare	14,629	10,138	(4,491)	-31%
1000	DSS	SPD	SPD2061100	52300	Teachers Retirement System	38,206	25,759	(12,447)	-33%
1000	DSS	SPD	SPD2061100	52500	Unemployment Compensation	300	200	(100)	-33%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	SPD2061100	52600	Workers' Compensation	1,200	1,000	(200)	-17%
1000	DSS	SPD	SPD2061100	52900	Other Employee Benefits	1,203	437	(766)	-64%
1000	DSS	SPD	SPD2081100	51100	Teachers	171,897	88,000	(83,897)	-49%
1000	DSS	SPD	SPD2081100	52100	State Health Insurance	22,680	15	(22,665)	-100%
1000	DSS	SPD	SPD2081100	52200	Fica & Medicare	13,150	6,732	(6,418)	-49%
1000	DSS	SPD	SPD2081100	52300	Teachers Retirement System	34,345	16,863	(17,482)	-51%
1000	DSS	SPD	SPD2081100	52500	Unemployment Compensation	400	200	(200)	-50%
1000	DSS	SPD	SPD2081100	52600	Workers' Compensation	1,600	1,000	(600)	-38%
1000	DSS	SPD	SPD2081100	52900	Other Employee Benefits	1,064	291	(773)	-73%
1000	DSS	SPD	STM2041100	51100	Teachers	129,705	90,397	(39,308)	-30%
1000	DSS	SPD	STM2041100	52100	State Health Insurance	11,340	38,797	27,457	242%
1000	DSS	SPD	STM2041100	52200	Fica & Medicare	9,922	6,915	(3,007)	-30%
1000	DSS	SPD	STM2041100	52300	Teachers Retirement System	25,915	17,342	(8,573)	-33%
1000	DSS	SPD	STM2041100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	STM2041100	52600	Workers' Compensation	1,200	1,000	(200)	-17%
1000	DSS	SPD	STM2041100	52900	Other Employee Benefits	810	298	(512)	-63%
1000	DSS	SPD	VET2041100	51100	Teachers	622,867	698,311	75,444	12%
1000	DSS	SPD	VET2041100	52100	State Health Insurance	68,040	119,096	51,056	75%
1000	DSS	SPD	VET2041100	52200	Fica & Medicare	47,649	53,421	5,772	12%
1000	DSS	SPD	VET2041100	52300	Teachers Retirement System	124,449	134,128	9,679	8%
1000	DSS	SPD	VET2041100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DSS	SPD	VET2041100	52600	Workers' Compensation	4,400	6,000	1,600	36%
1000	DSS	SPD	VET2041100	52900	Other Employee Benefits	3,906	2,305	(1,601)	-41%
1000	DSS	SPD	VET2061100	51400	Aides And Paraprofessionals	135,189	133,164	(2,025)	-1%
1000	DSS	SPD	VET2061100	52100	State Health Insurance	22,680	12,840	(9,840)	-43%
1000	DSS	SPD	VET2061100	52200	Fica & Medicare	10,342	10,187	(155)	-1%
1000	DSS	SPD	VET2061100	52300	Teachers Retirement System	27,011	26,606	(405)	-1%
1000	DSS	SPD	VET2061100	52500	Unemployment Compensation	600	600	-	0%
1000	DSS	SPD	VET2061100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DSS	SPD	VET2061100	52900	Other Employee Benefits	406	438	32	8%
1000	DSS	SPD	WAD2041100	51100	Teachers	233,122	245,969	12,847	6%
1000	DSS	SPD	WAD2041100	52100	State Health Insurance	34,020	77,650	43,630	128%
1000	DSS	SPD	WAD2041100	52200	Fica & Medicare	17,834	18,817	983	6%
1000	DSS	SPD	WAD2041100	52300	Teachers Retirement System	46,578	47,706	1,128	2%
1000	DSS	SPD	WAD2041100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	WAD2041100	52600	Workers' Compensation	1,600	2,000	400	25%
1000	DSS	SPD	WAD2041100	52900	Other Employee Benefits	1,475	811	(664)	-45%
1000	DSS	SPD	WAD2061100	51400	Aides And Paraprofessionals	17,485	-	(17,485)	-100%
1000	DSS	SPD	WAD2061100	52200	Fica & Medicare	1,338	-	(1,338)	-100%
1000	DSS	SPD	WAD2061100	52300	Teachers Retirement System	3,493	-	(3,493)	-100%
1000	DSS	SPD	WAD2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	WAD2061100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	WAD2061100	52900	Other Employee Benefits	52	-	(52)	-100%
1000	DSS	SPD	WDL2021100	51100	Teachers	73,293	82,255	8,962	12%
1000	DSS	SPD	WDL2021100	51400	Aides And Paraprofessionals	37,650	44,528	6,878	18%
1000	DSS	SPD	WDL2021100	52100	State Health Insurance	11,340	13,114	1,774	16%
1000	DSS	SPD	WDL2021100	52200	Fica & Medicare	8,487	9,698	1,211	14%
1000	DSS	SPD	WDL2021100	52300	Teachers Retirement System	22,166	8,937	(13,229)	-60%
1000	DSS	SPD	WDL2021100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	WDL2021100	52600	Workers' Compensation	1,200	1,500	300	25%
1000	DSS	SPD	WDL2021100	52900	Other Employee Benefits	570	417	(153)	-27%
1000	DSS	SPD	WDL2061100	51100	Teachers	52,646	44,000	(8,646)	-16%
1000	DSS	SPD	WDL2061100	52100	State Health Insurance	11,340	19,315	7,975	70%
1000	DSS	SPD	WDL2061100	52200	Fica & Medicare	4,027	3,366	(661)	-16%
1000	DSS	SPD	WDL2061100	52300	Teachers Retirement System	10,519	8,432	(2,087)	-20%
1000	DSS	SPD	WDL2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	WDL2061100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	WDL2061100	52900	Other Employee Benefits	322	145	(177)	-55%
1000	DSS	SPD	WDL2061100	53000	Purch Professional & Technical	110,000	110,000	-	0%
1000	DSS	SPD	WDL2061100	55800	Travel - Employees	1,000	1,000		0%
1000	DSS	SPD	WES2021100	51100	Teachers	42,000	44,000	2,000	5%
1000	DSS	SPD	WES2021100	52100	State Health Insurance	-	457	457	N/A
1000	DSS	SPD	WES2021100	52200	Fica & Medicare	3,213	3,366	153	5%
1000	DSS	SPD	WES2021100	52300	Teachers Retirement System	8,392	8,432	40	0%
1000	DSS	SPD	WES2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	WES2021100	52600	Workers' Compensation	400	500	100	25%
1000	DSS	SPD	WES2021100	52900	Other Employee Benefits	262	145	(117)	-45%
1000	DSS	SPD	WES2041100	51100	Teachers	114,654	119,967	5,313	5%
1000	DSS	SPD	WES2041100	52100	State Health Insurance	22,680	38,831	16,151	71%
1000	DSS	SPD	WES2041100	52200	Fica & Medicare	8,771	9,177	406	5%
1000	DSS	SPD	WES2041100	52300	Teachers Retirement System	22,908	23,250	342	1%
1000	DSS	SPD	WES2041100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	WES2041100	52600	Workers' Compensation	800	1,000	200	25%
1000	DSS	SPD	WES2041100	52900	Other Employee Benefits	725	396	(329)	-45%
1000	DSS	SPD	WYN2041100	51100	Teachers	274,842	284,064	9,222	3%
1000	DSS	SPD	WYN2041100	52100	State Health Insurance	45,360	77,678	32,318	71%
1000	DSS	SPD	WYN2041100	52200	Fica & Medicare	21,025	21,731	706	3%
1000	DSS	SPD	WYN2041100	52300	Teachers Retirement System	54,913	55,317	404	1%
1000	DSS	SPD	WYN2041100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	WYN2041100	52600	Workers' Compensation	1,600	2,000	400	25%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	WYN2041100	52900	Other Employee Benefits	1,748	937	(811)	-46%
2100	DSS	SPD	SPD2081210	51100	Teachers	-	80,811	80,811	N/A
2100	DSS	SPD	SPD2081210	51420	Salary Of Clerical Staff	33,600	35,617	2,017	6%
2100	DSS	SPD	SPD2081210	51640	Phy/Occup/Mobility Therapist	1,102,990	1,146,614	43,624	4%
2100	DSS	SPD	SPD2081210	51710	Teacher Support Specialist	70,321	68,026	(2,295)	-3%
2100	DSS	SPD	SPD2081210	51740	School Psychologist	1,057,232	1,028,616	(28,616)	-3%
2100	DSS	SPD	SPD2081210	51900	Oth Management Personnel	1,113,067	1,230,400	117,333	11%
2100	DSS	SPD	SPD2081210	51910	Oth Administrative Personnel	277,209	100,848	(176,361)	-64%
2100	DSS	SPD	SPD2081210	52100	State Health Insurance	337,932	598,008	260,076	77%
2100	DSS	SPD	SPD2081210	52200	Fica & Medicare	279,563	282,356	2,793	1%
2100	DSS	SPD	SPD2081210	52300	Teachers Retirement System	715,606	717,032	1,426	0%
2100	DSS	SPD	SPD2081210	52500	Unemployment Compensation	4,500	4,800	300	7%
2100	DSS	SPD	SPD2081210	52600	Workers' Compensation	18,000	24,000	6,000	33%
2100	DSS	SPD	SPD2081210	52900	Other Employee Benefits	10,231	12,143	1,912	19%
2100	DSS	SPD	SPD2081210	53000	Purch Professional & Technical	2,370	20,184	17,814	752%
2100	DSS	SPD	SPD2081210	54300	Repair And Maintenance Service	2,800	6,066	3,266	117%
2100	DSS	SPD	SPD2081210	55320	Communication Web based Subscr	5,260	4,430	(830)	-16%
2100	DSS	SPD	SPD2081210	55800	Travel - Employees	7,340	7,336		0%
2100	DSS	SPD	SPD2081210	56100	Supplies	31,420	51,215	19,795	63%
2100	DSS	SPD	SPD2081210	56110	Supplies-Technology	4,560	23,469	18,909	415%
2100	DSS	SPD	SPD2081210	56150	Expendable Equipment	-	2,055	2,055	N/A
2100	DSS	SPD	SPD2081210	56160	Expendable Computer Equipment	15,200	18,375	3,175	21%
2100	DSS	SPD	SPD2081210	58100	Dues And Fees	8,540	8,539	(1)	0%
2210	DSS	SPD	SPD2081220	53000	Purch Professional & Technical	8,000	12,000	4,000	50%
2210	DSS	SPD	SPD2081220	55320	Communication Web based Subscr	-	6,420	6,420	N/A
2210	DSS	SPD	SPD2081220	56100	Supplies	10,000	-	(10,000)	-100%
1000	DSS	SSA	HHB9100100	51100	Teachers	-	212,773	212,773	N/A
1000	DSS	SSA	HHB9100100	52200	Fica & Medicare	-	16,277	16,277	N/A
1000	DSS	SSA	HHB9100100	52500	Unemployment Compensation	-	600	600	N/A
1000	DSS	SSA	HHB9100100	52600	Workers' Compensation	-	3,000	3,000	N/A
1000	DSS	SSA	HHB9100100	52900	Other Employee Benefits	-	700	700	N/A
1000	DSS	SSA	HHB9100100	53000	Purch Professional & Technical	-	1,800	1,800	N/A
1000	DSS	SSA	HHB9100100	55800	Travel - Employees	-	8,000	8,000	N/A
1000	DSS	SSA	HHB9100100	55950	Other Purchased Services	-	400	400	N/A
1000	DSS	SSA	HHB9100100	56100	Supplies	-	600	600	N/A
2100	DSS	SSA	HTH9100210	51630	School Nurse/Specl Ed Nurse Lp	731,609	747,449	15,840	2%
2100	DSS	SSA	HTH9100210	51900	Oth Management Personnel	458,916	232,709	(226,207)	-49%
2100	DSS	SSA	HTH9100210	52100	State Health Insurance	147,420	197,520	50,100	34%
2100	DSS	SSA	HTH9100210	52200	Fica & Medicare	91,075	74,982	(16,093)	-18%
2100	DSS	SSA	HTH9100210	52300	Teachers Retirement System	147,906	137,532	(10,374)	-7%
2100	DSS	SSA	HTH9100210	52500	Unemployment Compensation	1,700	1,700	-	0%
2100	DSS	SSA	HTH9100210	52600	Workers' Compensation	6,800	8,500	1,700	25%
2100	DSS	SSA	HTH9100210	52900	Other Employee Benefits	2,195	2,459	264	12%
2100	DSS	SSA	HTH9100210	53000	Purch Professional & Technical	2,500	2,500	-	0%
2100	DSS	SSA	HTH9100210	55800	Travel - Employees	4,500	4,500		0%
2100	DSS	SSA	HTH9100210	55950	Other Purchased Services	250	250	-	0%
2100	DSS	SSA	HTH9100210	56100	Supplies	7,000	6,000	(1,000)	-14%
2100	DSS	SSA	HTH9100210	58100	Dues And Fees	300	300	-	0%
2100	DSS	SSA	SSA9100210	51210	Deputy/Assist Superintendent	136,495	143,504	7,009	5%
2100	DSS	SSA	SSA9100210	51420	Salary Of Clerical Staff	125,222	135,816	10,594	8%
2100	DSS	SSA	SSA9100210	51900	Oth Management Personnel	260,708	283,242	22,534	9%
2100	DSS	SSA	SSA9100210	51910	Oth Administrative Personnel	110,359	115,126	4,767	4%
2100	DSS	SSA	SSA9100210	52100	State Health Insurance	68,040	96,000	27,960	41%
2100	DSS	SSA	SSA9100210	52200	Fica & Medicare	48,408	51,843	3,435	7%
2100	DSS	SSA	SSA9100210	52300	Teachers Retirement System	121,946	135,402	13,456	11%
2100	DSS	SSA	SSA9100210	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
2100	DSS	SSA	SSA9100210	52600	Workers' Compensation	4,400	5,000	600	14%
2100	DSS	SSA	SSA9100210	52900	Other Employee Benefits	1,898	2,230	332	17%
2100	DSS	SSA	SSA9100210	53000	Purch Professional & Technical	14,860	465,000	450,140	3029%
2100	DSS	SSA	SSA9100210	54420	Rental Of Equipment Or Vehicle	5,252	5,900	648	12%
2100	DSS	SSA	SSA9100210	55320	Communication Web based Subscr	200	200	-	0%
2100	DSS	SSA	SSA9100210	55800	Travel - Employees	200	200		0%
2100	DSS	SSA	SSA9100210	56100	Supplies	19,000	14,000	(5,000)	-26%
2100	DSS	SSA	SSA9100210	56110	Supplies-Technology	200	200	-	0%
2100	DSS	SSA	SSA9100210	56150	Expendable Equipment	150	150	-	0%
2100	DSS	SSA	SSA9100210	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2100	DSS	SSA	SSA9100210	56420	Books And Periodicals	2,000	2,000	-	0%
2100	DSS	SSA	SSA9100210	58100	Dues And Fees	4,000	3,000	(1,000)	-25%
2100	DSS	WDL	WDL2081210	51760	School Social Worker	85,975	109,730	23,755	28%
2100	DSS	WDL	WDL2081210	52100	State Health Insurance	11,340	18,960	7,620	67%
2100	DSS	WDL	WDL2081210	52200	Fica & Medicare	6,577	8,394	1,817	28%
2100	DSS	WDL	WDL2081210	52300	Teachers Retirement System	17,178	17,577	399	2%
2100	DSS	WDL	WDL2081210	52500	Unemployment Compensation	100	200	100	100%
2100	DSS	WDL	WDL2081210	52600	Workers' Compensation	400	1,000	600	150%
2100	DSS	WDL	WDL2081210	52900	Other Employee Benefits	258	361	103	40%
2210	DTL	ACD	ACD9100220	51210	Deputy/Assist Superintendent	141,017	149,161	8,144	6%
2210	DTL	ACD	ACD9100220	51420	Salary Of Clerical Staff	74,592	79,351	4,759	6%
2210	DTL	ACD	ACD9100220	51900	Oth Management Personnel	302,753	402,975	100,222	33%
2210	DTL	ACD	ACD9100220	52100	State Health Insurance	56,700	89,280	32,580	57%
2210	DTL	ACD	ACD9100220	52200	Fica & Medicare	39,655	48,309	8,654	22%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2210	DTL	ACD	ACD9100220	52300	Teachers Retirement System	103,569	117,087	13,518	13%
2210	DTL	ACD	ACD9100220	52500	Unemployment Compensation	700	700	-	0%
2210	DTL	ACD	ACD9100220	52600	Workers' Compensation	2,800	3,500	700	25%
2210	DTL	ACD	ACD9100220	52900	Other Employee Benefits	1,555	2,078	523	34%
2210	DTL	ACD	ACD9100220	53000	Purch Professional & Technical	64,100	64,100	-	0%
2210	DTL	ACD	ACD9100220	56100	Supplies	1,200	1,200	-	0%
1000	DTL	ART	ART1021100	55320	Communication Web based Subscr	-	200	200	N/A
1000	DTL	ART	ART1021100	56100	Supplies	1,500	15,000	13,500	900%
1000	DTL	ART	ART1021100	56150	Expendable Equipment	5,000	5,000	-	0%
1000	DTL	ART	ART1021101	53000	Purch Professional & Technical	-	1,400	1,400	N/A
1000	DTL	ART	ART1021101	53100	Contracted Service - Admin	1,400	-	(1,400)	-100%
1000	DTL	ART	ART1021101	56100	Supplies	2,000	2,250	250	13%
1000	DTL	ART	ART1021101	56150	Expendable Equipment	10,000	10,000	-	0%
1000	DTL	ART	ART1041100	51102	Music Supplement	49,000	75,000	26,000	53%
1000	DTL	ART	ART1041100	52200	Fica & Medicare	3,749	5,738	1,989	53%
1000	DTL	ART	ART1041100	52300	Teachers Retirement System	9,790	14,985	5,195	53%
1000	DTL	ART	ART1041100	55320	Communication Web based Subscr	-	100	100	N/A
1000	DTL	ART	ART1041100	56100	Supplies	4,500	4,500	-	0%
1000	DTL	ART	ART1041100	56150	Expendable Equipment	7,500	30,000	22,500	300%
1000	DTL	ART	ART1041100	58100	Dues And Fees	-	4,000	4,000	N/A
1000	DTL	ART	ART1041101	55320	Communication Web based Subscr	-	5,000	5,000	N/A
1000	DTL	ART	ART1041101	55950	Other Purchased Services	-	12,500	12,500	N/A
1000	DTL	ART	ART1041101	56100	Supplies	6,000	6,000	-	0%
1000	DTL	ART	ART1041101	56150	Expendable Equipment	58,030	60,000	1,970	3%
1000	DTL	ART	ART1041101	57300	Purch Eqp Noncom	21,000	22,000	1,000	5%
1000	DTL	ART	ART1041101	58100	Dues And Fees	-	4,500	4,500	N/A
1000	DTL	ART	ART1081100	51102	Music Supplement	46,000	75,000	29,000	63%
1000	DTL	ART	ART1081100	52200	Fica & Medicare	3,519	5,738	2,219	63%
1000	DTL	ART	ART1081100	52300	Teachers Retirement System	9,191	14,985	5,794	63%
1000	DTL	ART	ART1081100	55320	Communication Web based Subscr	-	100	100	N/A
1000	DTL	ART	ART1081100	56100	Supplies	3,000	5,000	2,000	67%
1000	DTL	ART	ART1081100	56150	Expendable Equipment	7,500	6,000	(1,500)	-20%
1000	DTL	ART	ART1081100	58100	Dues And Fees	-	5,000	5,000	N/A
1000	DTL	ART	ART1081101	55950	Other Purchased Services	-	12,500	12,500	N/A
1000	DTL	ART	ART1081101	56100	Supplies	5,000	5,000	-	0%
1000	DTL	ART	ART1081101	56150	Expendable Equipment	29,726	30,000	274	1%
1000	DTL	ART	ART1081101	58100	Dues And Fees	1,350	2,000	650	48%
1000	DTL	ART	ART1083100	55800	Travel - Employees	2,500	2,500		0%
1000	DTL	ART	ART1083101	55800	Travel - Employees	25,500	20,000		0%
2210	DTL	ART	ART9100220	55800	Travel - Employees	1,500	1,500	-	0%
2210	DTL	ART	ART9100220	55950	Other Purchased Services	-	2,500	2,500	N/A
2210	DTL	ART	ART9100221	55800	Travel - Employees	2,000	2,000	-	0%
2210	DTL	ART	ART9100221	56100	Supplies	500	500	-	0%
2210	DTL	ART	ART9100221	58100	Dues And Fees	704	800	96	14%
2600	DTL	ART	ART9100260	54300	Repair And Maintenance Service	15,000	-	(15,000)	-100%
2600	DTL	ART	ART9100261	53000	Purch Professional & Technical	13,500	13,500	-	0%
2600	DTL	ART	ART9100261	54300	Repair And Maintenance Service	10,000	10,000	-	0%
2600	DTL	ART	ART9100261	56100	Supplies	7,500	5,000	(2,500)	-33%
1000	DTL	CAR	AIM3011100	51100	Teachers	115,472	84,835	(30,637)	-27%
1000	DTL	CAR	AIM3011100	52100	State Health Insurance	-	18,960	18,960	N/A
1000	DTL	CAR	AIM3011100	52200	Fica & Medicare	8,834	6,496	(2,338)	-26%
1000	DTL	CAR	AIM3011100	52300	Teachers Retirement System	23,071	16,968	(6,103)	-26%
1000	DTL	CAR	AIM3011100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	CAR	AIM3011100	52600	Workers' Compensation	800	1,000	200	25%
1000	DTL	CAR	AIM3011100	52900	Other Employee Benefits	347	279	(68)	-20%
1000	DTL	CAR	AIM3011100	55320	Communication Web based Subscr	200	200	-	0%
1000	DTL	CAR	AIM3011100	56100	Supplies	600	900	300	50%
1000	DTL	CAR	AIM3011100	56110	Supplies-Technology	400	-	(400)	-100%
1000	DTL	CAR	CAR3011100	53000	Purch Professional & Technical	-	10,000	10,000	N/A
1000	DTL	CAR	CAR3011100	54300	Repair And Maintenance Service	4,000	5,000	1,000	25%
1000	DTL	CAR	CAR3011100	54320	Repair Services - Technology	1,000	1,000	-	0%
1000	DTL	CAR	CAR3011100	54420	Rental Of Equipment Or Vehicle	800	500	(300)	-38%
1000	DTL	CAR	CAR3011100	55320	Communication Web based Subscr	26,000	30,000	4,000	15%
1000	DTL	CAR	CAR3011100	55800	Travel - Employees	5,000	4,000	(1,000)	-20%
1000	DTL	CAR	CAR3011100	55950	Other Purchased Services	30,000	150	(29,850)	-100%
1000	DTL	CAR	CAR3011100	56100	Supplies	10,000	9,400	(600)	-6%
1000	DTL	CAR	CAR3011100	56110	Supplies-Technology	4,635	2,850	(1,785)	-39%
1000	DTL	CAR	CAR3011100	56150	Expendable Equipment	30,000	22,405	(7,595)	-25%
1000	DTL	CAR	CAR3011100	56160	Expendable Computer Equipment	2,800	11,650	8,850	316%
1000	DTL	CAR	CAR3011100	56400	Digital Textbooks	-	5,000	5,000	N/A
1000	DTL	CAR	CAR3011100	56410	Textbooks	20,000	35,700	15,700	79%
1000	DTL	CAR	CAR3011100	56420	Books And Periodicals	1,000	-	(1,000)	-100%
1000	DTL	CAR	CAR3011100	58100	Dues And Fees	1,000	15,000	14,000	1400%
1000	DTL	CAR	COH3011100	56150	Expendable Equipment	1,000	1,000	-	0%
1000	DTL	CAR	CVH3011100	51100	Teachers	471,087	432,233	(38,854)	-8%
1000	DTL	CAR	CVH3011100	52100	State Health Insurance	90,720	132,720	42,000	46%
1000	DTL	CAR	CVH3011100	52200	Fica & Medicare	36,038	33,066	(2,972)	-8%
1000	DTL	CAR	CVH3011100	52300	Teachers Retirement System	94,123	86,360	(7,763)	-8%
1000	DTL	CAR	CVH3011100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	CAR	CVH3011100	52600	Workers' Compensation	3,600	4,500	900	25%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	CAR	CVH3011100	52900	Other Employee Benefits	1,413	1,422	9	1%
1000	DTL	CAR	CVH3011100	55320	Communication Web based Subscr	27,500	23,944	(3,556)	-13%
1000	DTL	CAR	CVH3011100	55950	Other Purchased Services	1,500	1,000	(500)	-33%
1000	DTL	CAR	CVH3011100	56100	Supplies	15,000	21,000	6,000	40%
1000	DTL	CAR	CVH3011100	56110	Supplies-Technology	6,000	5,700	(300)	-5%
1000	DTL	CAR	CVH3011100	56150	Expendable Equipment	5,000	7,500	2,500	50%
1000	DTL	CAR	CVH3011100	56160	Expendable Computer Equipment	-	5,000	5,000	N/A
1000	DTL	CAR	CVH3011100	56300	Purchased Food	3,000	-	(3,000)	-100%
1000	DTL	CAR	CVH3011100	56420	Books And Periodicals	1,000	1,700	700	70%
1000	DTL	CAR	HAR3011100	51100	Teachers	415,648	516,652	101,004	24%
1000	DTL	CAR	HAR3011100	52100	State Health Insurance	79,380	113,760	34,380	43%
1000	DTL	CAR	HAR3011100	52200	Fica & Medicare	31,797	39,524	7,727	24%
1000	DTL	CAR	HAR3011100	52300	Teachers Retirement System	83,046	103,227	20,181	24%
1000	DTL	CAR	HAR3011100	52500	Unemployment Compensation	700	800	100	14%
1000	DTL	CAR	HAR3011100	52600	Workers' Compensation	2,800	4,000	1,200	43%
1000	DTL	CAR	HAR3011100	52900	Other Employee Benefits	1,247	1,700	453	36%
1000	DTL	CAR	HAR3011100	55320	Communication Web based Subscr	12,850	10,000	(2,850)	-22%
1000	DTL	CAR	HAR3011100	55950	Other Purchased Services	200	1,000	800	400%
1000	DTL	CAR	HAR3011100	56100	Supplies	18,000	20,300	2,300	13%
1000	DTL	CAR	HAR3011100	56110	Supplies-Technology	700	4,350	3,650	521%
1000	DTL	CAR	HAR3011100	56150	Expendable Equipment	15,000	12,540	(2,460)	-16%
1000	DTL	CAR	HAR3011100	56300	Purchased Food	300	-	(300)	-100%
1000	DTL	CAR	HAR3011100	56420	Books And Periodicals	500	260	(240)	-48%
1000	DTL	CAR	JOR3011100	51100	Teachers	589,092	744,622	155,530	26%
1000	DTL	CAR	JOR3011100	52100	State Health Insurance	102,060	189,600	87,540	86%
1000	DTL	CAR	JOR3011100	52200	Fica & Medicare	45,066	56,964	11,898	26%
1000	DTL	CAR	JOR3011100	52300	Teachers Retirement System	117,701	148,775	31,074	26%
1000	DTL	CAR	JOR3011100	52500	Unemployment Compensation	1,000	1,200	200	20%
1000	DTL	CAR	JOR3011100	52600	Workers' Compensation	4,000	6,000	2,000	50%
1000	DTL	CAR	JOR3011100	52900	Other Employee Benefits	1,767	2,450	683	39%
1000	DTL	CAR	JOR3011100	55320	Communication Web based Subscr	15,000	36,000	21,000	140%
1000	DTL	CAR	JOR3011100	55950	Other Purchased Services	200	-	(200)	-100%
1000	DTL	CAR	JOR3011100	56100	Supplies	20,000	31,500	11,500	58%
1000	DTL	CAR	JOR3011100	56110	Supplies-Technology	5,000	6,600	1,600	32%
1000	DTL	CAR	JOR3011100	56150	Expendable Equipment	8,500	5,000	(3,500)	-41%
1000	DTL	CAR	JOR3011100	56160	Expendable Computer Equipment	2,500	3,000	500	20%
1000	DTL	CAR	JOR3011100	56200	Energy	-	1,000	1,000	N/A
1000	DTL	CAR	JOR3011100	56300	Purchased Food	6,000	-	(6,000)	-100%
1000	DTL	CAR	JOR3011100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	CAR	KEN3011100	51100	Teachers	355,251	451,993	96,742	27%
1000	DTL	CAR	KEN3011100	52100	State Health Insurance	79,380	151,680	72,300	91%
1000	DTL	CAR	KEN3011100	52200	Fica & Medicare	27,177	34,577	7,400	27%
1000	DTL	CAR	KEN3011100	52300	Teachers Retirement System	70,979	90,308	19,329	27%
1000	DTL	CAR	KEN3011100	52500	Unemployment Compensation	700	800	100	14%
1000	DTL	CAR	KEN3011100	52600	Workers' Compensation	2,800	4,000	1,200	43%
1000	DTL	CAR	KEN3011100	52900	Other Employee Benefits	1,066	1,487	421	39%
1000	DTL	CAR	KEN3011100	55320	Communication Web based Subscr	12,500	8,000	(4,500)	-36%
1000	DTL	CAR	KEN3011100	55950	Other Purchased Services	200	-	(200)	-100%
1000	DTL	CAR	KEN3011100	56100	Supplies	11,000	13,120	2,120	19%
1000	DTL	CAR	KEN3011100	56110	Supplies-Technology	2,000	9,750	7,750	388%
1000	DTL	CAR	KEN3011100	56150	Expendable Equipment	12,000	5,510	(6,490)	-54%
1000	DTL	CAR	KEN3011100	56160	Expendable Computer Equipment	3,075	2,000	(1,075)	-35%
1000	DTL	CAR	KEN3011100	56420	Books And Periodicals	500	-	(500)	-100%
1000	DTL	CAR	NOR3011100	51100	Teachers	574,303	586,341	12,038	2%
1000	DTL	CAR	NOR3011100	52100	State Health Insurance	68,040	113,760	45,720	67%
1000	DTL	CAR	NOR3011100	52200	Fica & Medicare	43,934	44,855	921	2%
1000	DTL	CAR	NOR3011100	52300	Teachers Retirement System	114,746	117,151	2,405	2%
1000	DTL	CAR	NOR3011100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	CAR	NOR3011100	52600	Workers' Compensation	3,600	4,500	900	25%
1000	DTL	CAR	NOR3011100	52900	Other Employee Benefits	1,755	1,929	174	10%
1000	DTL	CAR	NOR3011100	55320	Communication Web based Subscr	19,000	16,150	(2,850)	-15%
1000	DTL	CAR	NOR3011100	56100	Supplies	24,700	27,200	2,500	10%
1000	DTL	CAR	NOR3011100	56110	Supplies-Technology	2,500	1,500	(1,000)	-40%
1000	DTL	CAR	NOR3011100	56150	Expendable Equipment	16,000	8,600	(7,400)	-46%
1000	DTL	CAR	NOR3011100	56160	Expendable Computer Equipment	-	5,300	5,300	N/A
1000	DTL	CAR	NOR3011100	56300	Purchased Food	4,000	-	(4,000)	-100%
1000	DTL	CAR	NOR3011100	56420	Books And Periodicals	1,500	600	(900)	-60%
1000	DTL	CAR	SHW3011100	51100	Teachers	476,984	465,960	(11,024)	-2%
1000	DTL	CAR	SHW3011100	52100	State Health Insurance	79,380	151,680	72,300	91%
1000	DTL	CAR	SHW3011100	52200	Fica & Medicare	36,489	35,646	(843)	-2%
1000	DTL	CAR	SHW3011100	52300	Teachers Retirement System	95,301	93,099	(2,202)	-2%
1000	DTL	CAR	SHW3011100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	CAR	SHW3011100	52600	Workers' Compensation	3,600	4,500	900	25%
1000	DTL	CAR	SHW3011100	52900	Other Employee Benefits	1,431	1,533	102	7%
1000	DTL	CAR	SHW3011100	55320	Communication Web based Subscr	23,700	18,250	(5,450)	-23%
1000	DTL	CAR	SHW3011100	56100	Supplies	18,000	21,000	3,000	17%
1000	DTL	CAR	SHW3011100	56110	Supplies-Technology	5,800	4,700	(1,100)	-19%
1000	DTL	CAR	SHW3011100	56150	Expendable Equipment	-	5,000	5,000	N/A
1000	DTL	CAR	SHW3011100	56160	Expendable Computer Equipment	-	1,000	1,000	N/A
1000	DTL	CAR	SHW3011100	56300	Purchased Food	200	-	(200)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	CAR	SHW3011100	56420	Books And Periodicals	430	500	70	16%
1000	DTL	CAR	SPC3011100	51100	Teachers	300,866	319,147	18,281	6%
1000	DTL	CAR	SPC3011100	52100	State Health Insurance	56,700	56,880	180	0%
1000	DTL	CAR	SPC3011100	52200	Fica & Medicare	23,016	24,415	1,399	6%
1000	DTL	CAR	SPC3011100	52300	Teachers Retirement System	60,113	63,766	3,653	6%
1000	DTL	CAR	SPC3011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	CAR	SPC3011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	CAR	SPC3011100	52900	Other Employee Benefits	903	1,050	147	16%
1000	DTL	CAR	SPC3011100	55320	Communication Web based Subscr	25,000	20,000	(5,000)	-20%
1000	DTL	CAR	SPC3011100	55950	Other Purchased Services	650	1,000	350	54%
1000	DTL	CAR	SPC3011100	56100	Supplies	12,000	12,000	-	0%
1000	DTL	CAR	SPC3011100	56110	Supplies-Technology	5,000	3,600	(1,400)	-28%
1000	DTL	CAR	SPC3011100	56150	Expendable Equipment	5,000	4,000	(1,000)	-20%
2210	DTL	CAR	CAR9100220	51420	Salary Of Clerical Staff	105,979	113,912	7,933	7%
2210	DTL	CAR	CAR9100220	51900	Oth Management Personnel	99,174	107,823	8,649	9%
2210	DTL	CAR	CAR9100220	51910	Oth Administrative Personnel	261,588	285,664	24,076	9%
2210	DTL	CAR	CAR9100220	52100	State Health Insurance	68,040	64,200	(3,840)	-6%
2210	DTL	CAR	CAR9100220	52200	Fica & Medicare	35,706	38,816	3,110	9%
2210	DTL	CAR	CAR9100220	52300	Teachers Retirement System	93,255	101,378	8,123	9%
2210	DTL	CAR	CAR9100220	52500	Unemployment Compensation	600	600	-	0%
2210	DTL	CAR	CAR9100220	52600	Workers' Compensation	2,400	3,000	600	25%
2210	DTL	CAR	CAR9100220	52900	Other Employee Benefits	1,400	1,669	269	19%
2210	DTL	CAR	CAR9100220	53000	Purch Professional & Technical	2,500	3,500	1,000	40%
2210	DTL	CAR	CAR9100220	54410	Rental Of Land Or Buildings	8,000	10,000	2,000	25%
2210	DTL	CAR	CAR9100220	55800	Travel - Employees	5,000	5,000	-	0%
2210	DTL	CAR	CAR9100220	55950	Other Purchased Services	500	-	(500)	-100%
2210	DTL	CAR	CAR9100220	56100	Supplies	750	750	-	0%
2210	DTL	CAR	CAR9100220	56110	Supplies-Technology	500	500	-	0%
2210	DTL	CAR	CAR9100220	58100	Dues And Fees	2,000	2,000	-	0%
1000	DTL	ELM	ALN1011100	51100	Teachers	257,387	258,872	1,485	1%
1000	DTL	ELM	ALN1011100	51400	Aides And Paraprofessionals	73,046	75,281	2,235	3%
1000	DTL	ELM	ALN1011100	52100	State Health Insurance	68,040	114,360	46,320	68%
1000	DTL	ELM	ALN1011100	52200	Fica & Medicare	25,278	25,563	285	1%
1000	DTL	ELM	ALN1011100	52300	Teachers Retirement System	66,020	66,764	744	1%
1000	DTL	ELM	ALN1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	ALN1011100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	ALN1011100	52900	Other Employee Benefits	991	1,099	108	11%
1000	DTL	ELM	ALN1011100	56100	Supplies	2,224	2,076	(148)	-7%
1000	DTL	ELM	ALN1021100	51100	Teachers	657,191	636,550	(20,641)	-3%
1000	DTL	ELM	ALN1021100	51400	Aides And Paraprofessionals	55,418	57,360	1,942	4%
1000	DTL	ELM	ALN1021100	52100	State Health Insurance	90,720	139,440	48,720	54%
1000	DTL	ELM	ALN1021100	52200	Fica & Medicare	54,515	53,084	(1,431)	-3%
1000	DTL	ELM	ALN1021100	52300	Teachers Retirement System	142,379	138,643	(3,736)	-3%
1000	DTL	ELM	ALN1021100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	ALN1021100	52600	Workers' Compensation	5,600	7,000	1,400	25%
1000	DTL	ELM	ALN1021100	52900	Other Employee Benefits	2,138	2,283	145	7%
1000	DTL	ELM	ALN1021100	56100	Supplies	5,959	5,997	38	1%
1000	DTL	ELM	ALN1051100	51100	Teachers	374,929	415,002	40,073	11%
1000	DTL	ELM	ALN1051100	51180	Art,Music,Pe	152,422	158,207	5,785	4%
1000	DTL	ELM	ALN1051100	51720	Elementary Counselor	49,146	51,146	2,000	4%
1000	DTL	ELM	ALN1051100	52100	State Health Insurance	85,050	180,120	95,070	112%
1000	DTL	ELM	ALN1051100	52200	Fica & Medicare	44,102	47,763	3,661	8%
1000	DTL	ELM	ALN1051100	52300	Teachers Retirement System	115,184	124,746	9,562	8%
1000	DTL	ELM	ALN1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	ALN1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	ALN1051100	52900	Other Employee Benefits	1,729	2,054	325	19%
1000	DTL	ELM	ALN1051100	56100	Supplies	2,828	3,777	949	34%
1000	DTL	ELM	BDV1011100	51100	Teachers	250,515	265,484	14,969	6%
1000	DTL	ELM	BDV1011100	51400	Aides And Paraprofessionals	72,461	75,369	2,908	4%
1000	DTL	ELM	BDV1011100	52100	State Health Insurance	79,380	108,240	28,860	36%
1000	DTL	ELM	BDV1011100	52200	Fica & Medicare	24,708	26,075	1,367	6%
1000	DTL	ELM	BDV1011100	52300	Teachers Retirement System	64,531	68,102	3,571	6%
1000	DTL	ELM	BDV1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	BDV1011100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	BDV1011100	52900	Other Employee Benefits	969	1,121	152	16%
1000	DTL	ELM	BDV1011100	56100	Supplies	2,389	1,932	(457)	-19%
1000	DTL	ELM	BDV1021100	51100	Teachers	787,546	820,859	33,313	4%
1000	DTL	ELM	BDV1021100	51400	Aides And Paraprofessionals	37,976	39,365	1,389	4%
1000	DTL	ELM	BDV1021100	52100	State Health Insurance	102,060	158,400	56,340	55%
1000	DTL	ELM	BDV1021100	52200	Fica & Medicare	63,152	65,807	2,655	4%
1000	DTL	ELM	BDV1021100	52300	Teachers Retirement System	164,939	171,873	6,934	4%
1000	DTL	ELM	BDV1021100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	BDV1021100	52600	Workers' Compensation	5,600	7,000	1,400	25%
1000	DTL	ELM	BDV1021100	52900	Other Employee Benefits	2,477	2,830	353	14%
1000	DTL	ELM	BDV1021100	56100	Supplies	6,783	6,573	(210)	-3%
1000	DTL	ELM	BDV1051100	51100	Teachers	525,843	545,518	19,675	4%
1000	DTL	ELM	BDV1051100	51180	Art,Music,Pe	181,453	200,277	18,824	10%
1000	DTL	ELM	BDV1051100	51720	Elementary Counselor	60,997	64,613	3,616	6%
1000	DTL	ELM	BDV1051100	52100	State Health Insurance	124,740	208,560	83,820	67%
1000	DTL	ELM	BDV1051100	52200	Fica & Medicare	58,774	61,996	3,222	5%

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2023 and FY 2024

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1000	DTL	ELM	BDV1051100	52300	Teachers Retirement System	153,505	161,920	8,415	5%
1000	DTL	ELM	BDV1051100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DTL	ELM	BDV1051100	52600	Workers' Compensation	4,800	6,000	1,200	25%
1000	DTL	ELM	BDV1051100	52900	Other Employee Benefits	2,305	2,666	361	16%
1000	DTL	ELM	BDV1051100	56100	Supplies	4,778	4,296	(482)	-10%
1000	DTL	ELM	BDV9100100	51100	Teachers	156,161	-	(156,161)	-100%
1000	DTL	ELM	BDV9100100	51180	Art,Music,Pe	-	160,161	160,161	N/A
1000	DTL	ELM	BDV9100100	51400	Aides And Paraprofessionals	18,155	-	(18,155)	-100%
1000	DTL	ELM	BDV9100100	52100	State Health Insurance	22,680	37,920	15,240	67%
1000	DTL	ELM	BDV9100100	52200	Fica & Medicare	13,335	12,252	(1,083)	-8%
1000	DTL	ELM	BDV9100100	52300	Teachers Retirement System	34,828	32,000	(2,828)	-8%
1000	DTL	ELM	BDV9100100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DTL	ELM	BDV9100100	52600	Workers' Compensation	1,200	1,000	(200)	-17%
1000	DTL	ELM	BDV9100100	52900	Other Employee Benefits	523	527	4	1%
1000	DTL	ELM	BDV9100100	55320	Communication Web based Subscr	1,100	8,500	7,400	673%
1000	DTL	ELM	BDV9100100	55950	Other Purchased Services	-	600	600	N/A
1000	DTL	ELM	BDV9100100	56100	Supplies	5,000	5,000	-	0%
1000	DTL	ELM	BDV9100100	56110	Supplies-Technology	6,000	3,000	(3,000)	-50%
1000	DTL	ELM	BDV9100100	56150	Expendable Equipment	400	500	100	25%
1000	DTL	ELM	BDV9100100	56160	Expendable Computer Equipment	5,000	2,000	(3,000)	-60%
1000	DTL	ELM	BDV9100100	56420	Books And Periodicals	-	300	300	N/A
1000	DTL	ELM	BLN1011100	51100	Teachers	199,668	137,115	(62,553)	-31%
1000	DTL	ELM	BLN1011100	51400	Aides And Paraprofessionals	57,912	60,207	2,295	4%
1000	DTL	ELM	BLN1011100	52100	State Health Insurance	34,020	57,480	23,460	69%
1000	DTL	ELM	BLN1011100	52200	Fica & Medicare	19,705	15,095	(4,610)	-23%
1000	DTL	ELM	BLN1011100	52300	Teachers Retirement System	51,464	39,425	(12,039)	-23%
1000	DTL	ELM	BLN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	BLN1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	BLN1011100	52900	Other Employee Benefits	773	649	(124)	-16%
1000	DTL	ELM	BLN1011100	56100	Supplies	1,648	1,672	24	1%
1000	DTL	ELM	BLN1021100	51100	Teachers	742,878	748,272	5,394	1%
1000	DTL	ELM	BLN1021100	51400	Aides And Paraprofessionals	52,454	54,292	1,838	4%
1000	DTL	ELM	BLN1021100	52100	State Health Insurance	124,740	196,320	71,580	57%
1000	DTL	ELM	BLN1021100	52200	Fica & Medicare	60,843	61,396	553	1%
1000	DTL	ELM	BLN1021100	52300	Teachers Retirement System	155,414	151,961	(3,453)	-2%
1000	DTL	ELM	BLN1021100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	BLN1021100	52600	Workers' Compensation	5,600	7,000	1,400	25%
1000	DTL	ELM	BLN1021100	52900	Other Employee Benefits	2,386	2,640	254	11%
1000	DTL	ELM	BLN1021100	56100	Supplies	5,053	4,901	(152)	-3%
1000	DTL	ELM	BLN1051100	51100	Teachers	403,998	377,085	(26,913)	-7%
1000	DTL	ELM	BLN1051100	51180	Art,Music,Pe	162,354	171,056	8,702	5%
1000	DTL	ELM	BLN1051100	51720	Elementary Counselor	60,436	64,022	3,586	6%
1000	DTL	ELM	BLN1051100	52100	State Health Insurance	113,400	189,600	76,200	67%
1000	DTL	ELM	BLN1051100	52200	Fica & Medicare	47,949	46,830	(1,119)	-2%
1000	DTL	ELM	BLN1051100	52300	Teachers Retirement System	125,232	122,310	(2,922)	-2%
1000	DTL	ELM	BLN1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	BLN1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	BLN1051100	52900	Other Employee Benefits	1,880	2,014	134	7%
1000	DTL	ELM	BLN1051100	56100	Supplies	3,652	4,238	586	16%
1000	DTL	ELM	BRW1011100	51100	Teachers	204,967	201,740	(3,227)	-2%
1000	DTL	ELM	BRW1011100	51400	Aides And Paraprofessionals	71,492	73,681	2,189	3%
1000	DTL	ELM	BRW1011100	52100	State Health Insurance	11,340	56,880	45,540	402%
1000	DTL	ELM	BRW1011100	52200	Fica & Medicare	21,149	21,070	(79)	0%
1000	DTL	ELM	BRW1011100	52300	Teachers Retirement System	55,237	51,428	(3,809)	-7%
1000	DTL	ELM	BRW1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	BRW1011100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	BRW1011100	52900	Other Employee Benefits	829	906	77	9%
1000	DTL	ELM	BRW1011100	56100	Supplies	2,279	-	(2,279)	-100%
1000	DTL	ELM	BRW1021100	51100	Teachers	585,245	637,361	52,116	9%
1000	DTL	ELM	BRW1021100	51400	Aides And Paraprofessionals	52,668	54,967	2,299	4%
1000	DTL	ELM	BRW1021100	52100	State Health Insurance	136,080	183,480	47,400	35%
1000	DTL	ELM	BRW1021100	52200	Fica & Medicare	48,800	52,963	4,163	9%
1000	DTL	ELM	BRW1021100	52300	Teachers Retirement System	127,455	138,327	10,872	9%
1000	DTL	ELM	BRW1021100	52500	Unemployment Compensation	1,500	1,500	-	0%
1000	DTL	ELM	BRW1021100	52600	Workers' Compensation	6,000	7,500	1,500	25%
1000	DTL	ELM	BRW1021100	52900	Other Employee Benefits	1,914	2,278	364	19%
1000	DTL	ELM	BRW1021100	56100	Supplies	6,645	-	(6,645)	-100%
1000	DTL	ELM	BRW1051100	51100	Teachers	351,090	331,712	(19,378)	-6%
1000	DTL	ELM	BRW1051100	51180	Art,Music,Pe	199,799	205,799	6,000	3%
1000	DTL	ELM	BRW1051100	51720	Elementary Counselor	60,436	51,146	(9,290)	-15%
1000	DTL	ELM	BRW1051100	52100	State Health Insurance	90,720	170,640	79,920	88%
1000	DTL	ELM	BRW1051100	52200	Fica & Medicare	46,766	45,032	(1,734)	-4%
1000	DTL	ELM	BRW1051100	52300	Teachers Retirement System	122,143	117,614	(4,529)	-4%
1000	DTL	ELM	BRW1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	BRW1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	BRW1051100	52900	Other Employee Benefits	1,834	1,937	103	6%
1000	DTL	ELM	BRW1051100	56100	Supplies	3,762	-	(3,762)	-100%
1000	DTL	ELM	BRW8881100	58810	Supplies	-	11,532	11,532	N/A
1000	DTL	ELM	CLB1011100	51100	Teachers	258,854	294,691	35,837	14%
1000	DTL	ELM	CLB1011100	51400	Aides And Paraprofessionals	78,860	77,791	(1,069)	-1%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	CLB1011100	52100	State Health Insurance	90,720	127,200	36,480	40%
1000	DTL	ELM	CLB1011100	52200	Fica & Medicare	25,835	28,495	2,660	10%
1000	DTL	ELM	CLB1011100	52300	Teachers Retirement System	67,475	74,422	6,947	10%
1000	DTL	ELM	CLB1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	CLB1011100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	CLB1011100	52900	Other Employee Benefits	1,013	1,225	212	21%
1000	DTL	ELM	CLB1011100	56100	Supplies	2,279	2,652	373	16%
1000	DTL	ELM	CLB1021100	51100	Teachers	941,284	941,362	78	0%
1000	DTL	ELM	CLB1021100	51400	Aides And Paraprofessionals	53,780	56,112	2,332	4%
1000	DTL	ELM	CLB1021100	52100	State Health Insurance	170,100	291,120	121,020	71%
1000	DTL	ELM	CLB1021100	52200	Fica & Medicare	76,122	76,307	185	0%
1000	DTL	ELM	CLB1021100	52300	Teachers Retirement System	198,814	199,295	481	0%
1000	DTL	ELM	CLB1021100	52500	Unemployment Compensation	1,700	1,700	-	0%
1000	DTL	ELM	CLB1021100	52600	Workers' Compensation	6,800	8,500	1,700	25%
1000	DTL	ELM	CLB1021100	52900	Other Employee Benefits	2,985	3,282	297	10%
1000	DTL	ELM	CLB1021100	56100	Supplies	6,398	6,400	2	0%
1000	DTL	ELM	CLB1051100	51100	Teachers	464,894	516,675	51,781	11%
1000	DTL	ELM	CLB1051100	51180	Art,Music,Pe	172,507	178,507	6,000	3%
1000	DTL	ELM	CLB1051100	51720	Elementary Counselor	66,330	68,330	2,000	3%
1000	DTL	ELM	CLB1051100	52100	State Health Insurance	102,060	170,640	68,580	67%
1000	DTL	ELM	CLB1051100	52200	Fica & Medicare	53,835	58,409	4,574	8%
1000	DTL	ELM	CLB1051100	52300	Teachers Retirement System	140,605	152,550	11,945	8%
1000	DTL	ELM	CLB1051100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DTL	ELM	CLB1051100	52600	Workers' Compensation	4,800	6,000	1,200	25%
1000	DTL	ELM	CLB1051100	52900	Other Employee Benefits	2,111	2,512	401	19%
1000	DTL	ELM	CLB1051100	56100	Supplies	3,625	4,325	700	19%
1000	DTL	ELM	CLB9100100	51100	Teachers	78,255	59,902	(18,353)	-23%
1000	DTL	ELM	CLB9100100	51180	Art,Music,Pe	56,829	60,293	3,464	6%
1000	DTL	ELM	CLB9100100	52100	State Health Insurance	22,680	37,920	15,240	67%
1000	DTL	ELM	CLB9100100	52200	Fica & Medicare	10,334	9,195	(1,139)	-11%
1000	DTL	ELM	CLB9100100	52300	Teachers Retirement System	26,990	24,015	(2,975)	-11%
1000	DTL	ELM	CLB9100100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ELM	CLB9100100	52600	Workers' Compensation	800	1,000	200	25%
1000	DTL	ELM	CLB9100100	52900	Other Employee Benefits	405	395	(10)	-2%
1000	DTL	ELM	CLB9100100	55320	Communication Web based Subscr	2,500	2,500	-	0%
1000	DTL	ELM	CLB9100100	55800	Travel - Employees	9,000	5,000		0%
1000	DTL	ELM	CLB9100100	55950	Other Purchased Services	-	500	500	N/A
1000	DTL	ELM	CLB9100100	56100	Supplies	6,000	5,000	(1,000)	-17%
1000	DTL	ELM	CLB9100100	56110	Supplies-Technology	-	100	100	N/A
1000	DTL	ELM	CLB9100100	56150	Expendable Equipment	2,000	1,200	(800)	-40%
1000	DTL	ELM	CLB9100100	56160	Expendable Computer Equipment	-	200	200	N/A
1000	DTL	ELM	CLB9100100	56420	Books And Periodicals	1,000	8,000	7,000	700%
1000	DTL	ELM	CLB9100100	58100	Dues And Fees	19,500	30,000	10,500	54%
1000	DTL	ELM	DHE1011100	51100	Teachers	277,114	260,582	(16,532)	-6%
1000	DTL	ELM	DHE1011100	51400	Aides And Paraprofessionals	70,808	73,681	2,873	4%
1000	DTL	ELM	DHE1011100	52100	State Health Insurance	34,020	75,840	41,820	123%
1000	DTL	ELM	DHE1011100	52200	Fica & Medicare	26,616	25,571	(1,045)	-4%
1000	DTL	ELM	DHE1011100	52300	Teachers Retirement System	69,515	66,786	(2,729)	-4%
1000	DTL	ELM	DHE1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	DHE1011100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	DHE1011100	52900	Other Employee Benefits	1,044	1,100	56	5%
1000	DTL	ELM	DHE1011100	56100	Supplies	2,279	2,249	(30)	-1%
1000	DTL	ELM	DHE1021100	51100	Teachers	594,023	700,253	106,230	18%
1000	DTL	ELM	DHE1021100	51400	Aides And Paraprofessionals	71,735	72,316	581	1%
1000	DTL	ELM	DHE1021100	52100	State Health Insurance	113,400	183,480	70,080	62%
1000	DTL	ELM	DHE1021100	52200	Fica & Medicare	50,930	59,102	8,172	16%
1000	DTL	ELM	DHE1021100	52300	Teachers Retirement System	133,018	147,157	14,139	11%
1000	DTL	ELM	DHE1021100	52500	Unemployment Compensation	1,500	1,500	-	0%
1000	DTL	ELM	DHE1021100	52600	Workers' Compensation	6,000	7,500	1,500	25%
1000	DTL	ELM	DHE1021100	52900	Other Employee Benefits	1,997	2,542	545	27%
1000	DTL	ELM	DHE1021100	56100	Supplies	5,986	5,276	(710)	-12%
1000	DTL	ELM	DHE1051100	51100	Teachers	365,803	382,223	16,420	4%
1000	DTL	ELM	DHE1051100	51180	Art,Music,Pe	165,594	159,117	(6,477)	-4%
1000	DTL	ELM	DHE1051100	51720	Elementary Counselor	59,427	61,427	2,000	3%
1000	DTL	ELM	DHE1051100	52100	State Health Insurance	90,720	132,720	42,000	46%
1000	DTL	ELM	DHE1051100	52200	Fica & Medicare	45,198	46,112	914	2%
1000	DTL	ELM	DHE1051100	52300	Teachers Retirement System	118,047	120,433	2,386	2%
1000	DTL	ELM	DHE1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	DHE1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	DHE1051100	52900	Other Employee Benefits	1,772	1,983	211	12%
1000	DTL	ELM	DHE1051100	56100	Supplies	3,378	3,402	24	1%
1000	DTL	ELM	DMN1011100	51100	Teachers	156,013	157,714	1,701	1%
1000	DTL	ELM	DMN1011100	51400	Aides And Paraprofessionals	55,518	57,668	2,150	4%
1000	DTL	ELM	DMN1011100	52100	State Health Insurance	45,360	44,640	(720)	-2%
1000	DTL	ELM	DMN1011100	52200	Fica & Medicare	16,182	16,477	295	2%
1000	DTL	ELM	DMN1011100	52300	Teachers Retirement System	42,264	43,033	769	2%
1000	DTL	ELM	DMN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	DMN1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	DMN1011100	52900	Other Employee Benefits	635	709	74	12%
1000	DTL	ELM	DMN1011100	56100	Supplies	1,703	-	(1,703)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DMN1021100	51100	Teachers	494,137	525,836	31,699	6%
1000	DTL	ELM	DMN1021100	51400	Aides And Paraprofessionals	36,523	38,103	1,580	4%
1000	DTL	ELM	DMN1021100	52100	State Health Insurance	68,040	126,600	58,560	86%
1000	DTL	ELM	DMN1021100	52200	Fica & Medicare	40,595	43,141	2,546	6%
1000	DTL	ELM	DMN1021100	52300	Teachers Retirement System	106,026	112,675	6,649	6%
1000	DTL	ELM	DMN1021100	52500	Unemployment Compensation	1,100	1,100	-	0%
1000	DTL	ELM	DMN1021100	52600	Workers' Compensation	4,400	5,500	1,100	25%
1000	DTL	ELM	DMN1021100	52900	Other Employee Benefits	1,592	1,855	263	17%
1000	DTL	ELM	DMN1021100	56100	Supplies	4,476	-	(4,476)	-100%
1000	DTL	ELM	DMN1051100	51100	Teachers	329,869	348,095	18,226	6%
1000	DTL	ELM	DMN1051100	51180	Art,Music,Pe	87,191	76,165	(11,026)	-13%
1000	DTL	ELM	DMN1051100	51720	Elementary Counselor	66,189	68,189	2,000	3%
1000	DTL	ELM	DMN1051100	52100	State Health Insurance	73,710	104,280	30,570	41%
1000	DTL	ELM	DMN1051100	52200	Fica & Medicare	36,969	37,672	703	2%
1000	DTL	ELM	DMN1051100	52300	Teachers Retirement System	96,553	98,391	1,838	2%
1000	DTL	ELM	DMN1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	DMN1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	DMN1051100	52900	Other Employee Benefits	1,450	1,620	170	12%
1000	DTL	ELM	DMN1051100	56100	Supplies	3,158	-	(3,158)	-100%
1000	DTL	ELM	DMN8881100	58810	Supplies	-	8,678	8,678	N/A
1000	DTL	ELM	DMN9100100	51100	Teachers	78,255	80,255	2,000	3%
1000	DTL	ELM	DMN9100100	52100	State Health Insurance	11,340	18,960	7,620	67%
1000	DTL	ELM	DMN9100100	52200	Fica & Medicare	5,987	6,140	153	3%
1000	DTL	ELM	DMN9100100	52300	Teachers Retirement System	15,635	16,035	400	3%
1000	DTL	ELM	DMN9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ELM	DMN9100100	52600	Workers' Compensation	400	500	100	25%
1000	DTL	ELM	DMN9100100	52900	Other Employee Benefits	235	264	29	12%
1000	DTL	ELM	DMN9100100	53000	Purch Professional & Technical	1,500	-	(1,500)	-100%
1000	DTL	ELM	DMN9100100	55320	Communication Web based Subscr	200	500	300	150%
1000	DTL	ELM	DMN9100100	55950	Other Purchased Services	2,150	500	(1,650)	-77%
1000	DTL	ELM	DMN9100100	56100	Supplies	1,200	3,000	1,800	150%
1000	DTL	ELM	DMN9100100	56110	Supplies-Technology	1,500	200	(1,300)	-87%
1000	DTL	ELM	DMN9100100	58100	Dues And Fees	2,000	2,000	-	0%
1000	DTL	ELM	DTN1011100	51100	Teachers	131,227	172,431	41,204	31%
1000	DTL	ELM	DTN1011100	51400	Aides And Paraprofessionals	55,455	54,527	(928)	-2%
1000	DTL	ELM	DTN1011100	52100	State Health Insurance	34,020	31,800	(2,220)	-7%
1000	DTL	ELM	DTN1011100	52200	Fica & Medicare	14,281	17,362	3,081	22%
1000	DTL	ELM	DTN1011100	52300	Teachers Retirement System	37,299	45,346	8,047	22%
1000	DTL	ELM	DTN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	DTN1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	DTN1011100	52900	Other Employee Benefits	560	747	187	33%
1000	DTL	ELM	DTN1021100	51100	Teachers	422,863	410,662	(12,201)	-3%
1000	DTL	ELM	DTN1021100	51400	Aides And Paraprofessionals	41,881	43,431	1,550	4%
1000	DTL	ELM	DTN1021100	52100	State Health Insurance	90,720	88,680	(2,040)	-2%
1000	DTL	ELM	DTN1021100	52200	Fica & Medicare	35,553	34,738	(815)	-2%
1000	DTL	ELM	DTN1021100	52300	Teachers Retirement System	92,856	90,728	(2,128)	-2%
1000	DTL	ELM	DTN1021100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	ELM	DTN1021100	52600	Workers' Compensation	3,600	4,500	900	25%
1000	DTL	ELM	DTN1021100	52900	Other Employee Benefits	1,394	1,494	100	7%
1000	DTL	ELM	DTN1051100	51100	Teachers	202,059	336,221	134,162	66%
1000	DTL	ELM	DTN1051100	51180	Art,Music,Pe	88,943	132,464	43,521	49%
1000	DTL	ELM	DTN1051100	51720	Elementary Counselor	85,975	87,975	2,000	2%
1000	DTL	ELM	DTN1051100	52100	State Health Insurance	51,030	94,800	43,770	86%
1000	DTL	ELM	DTN1051100	52200	Fica & Medicare	28,839	42,584	13,745	48%
1000	DTL	ELM	DTN1051100	52300	Teachers Retirement System	75,320	111,221	35,901	48%
1000	DTL	ELM	DTN1051100	52500	Unemployment Compensation	700	1,300	600	86%
1000	DTL	ELM	DTN1051100	52600	Workers' Compensation	2,800	6,500	3,700	132%
1000	DTL	ELM	DTN1051100	52900	Other Employee Benefits	1,131	1,831	700	62%
1000	DTL	ELM	DTN8881100	58810	Supplies	5,931	6,659	728	12%
1000	DTL	ELM	DTN9100100	53000	Purch Professional & Technical	1,000	5,000	4,000	400%
1000	DTL	ELM	DTN9100100	55320	Communication Web based Subscr	1,800	1,000	(800)	-44%
1000	DTL	ELM	DTN9100100	55800	Travel - Employees	2,000	1,500		0%
1000	DTL	ELM	DTN9100100	55950	Other Purchased Services	2,500	500	(2,000)	-80%
1000	DTL	ELM	DTN9100100	56100	Supplies	4,000	4,000	-	0%
1000	DTL	ELM	DTN9100100	56110	Supplies-Technology	1,000	500	(500)	-50%
1000	DTL	ELM	DTN9100100	56120	Computer Software	3,000	1,000	(2,000)	-67%
1000	DTL	ELM	DTN9100100	56150	Expendable Equipment	1,000	3,000	2,000	200%
1000	DTL	ELM	DTN9100100	56160	Expendable Computer Equipment	1,000	200	(800)	-80%
1000	DTL	ELM	DTN9100100	56420	Books And Periodicals	3,000	2,000	(1,000)	-33%
1000	DTL	ELM	DTN9100100	58100	Dues And Fees	2,000	1,000	(1,000)	-50%
1000	DTL	ELM	DUB1011100	51100	Teachers	185,953	159,948	(26,005)	-14%
1000	DTL	ELM	DUB1011100	51400	Aides And Paraprofessionals	56,366	59,165	2,799	5%
1000	DTL	ELM	DUB1011100	52100	State Health Insurance	56,700	95,400	38,700	68%
1000	DTL	ELM	DUB1011100	52200	Fica & Medicare	18,537	16,762	(1,775)	-10%
1000	DTL	ELM	DUB1011100	52300	Teachers Retirement System	48,415	43,779	(4,636)	-10%
1000	DTL	ELM	DUB1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	DUB1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	DUB1011100	52900	Other Employee Benefits	727	721	(6)	-1%
1000	DTL	ELM	DUB1011100	56100	Supplies	1,483	1,413	(70)	-5%
1000	DTL	ELM	DUB1021100	51100	Teachers	633,847	569,747	(64,100)	-10%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DUB1021100	51400	Aides And Paraprofessionals	55,390	57,536	2,146	4%
1000	DTL	ELM	DUB1021100	52100	State Health Insurance	124,740	177,360	52,620	42%
1000	DTL	ELM	DUB1021100	52200	Fica & Medicare	52,727	47,987	(4,740)	-9%
1000	DTL	ELM	DUB1021100	52300	Teachers Retirement System	137,710	125,331	(12,379)	-9%
1000	DTL	ELM	DUB1021100	52500	Unemployment Compensation	1,400	1,200	(200)	-14%
1000	DTL	ELM	DUB1021100	52600	Workers' Compensation	5,600	6,000	400	7%
1000	DTL	ELM	DUB1021100	52900	Other Employee Benefits	2,068	2,064	(4)	0%
1000	DTL	ELM	DUB1021100	56100	Supplies	5,767	4,988	(779)	-14%
1000	DTL	ELM	DUB1051100	51100	Teachers	603,566	491,980	(111,586)	-18%
1000	DTL	ELM	DUB1051100	51180	Art,Music,Pe	208,110	215,895	7,785	4%
1000	DTL	ELM	DUB1051100	51720	Elementary Counselor	71,801	75,943	4,142	6%
1000	DTL	ELM	DUB1051100	52100	State Health Insurance	130,410	237,000	106,590	82%
1000	DTL	ELM	DUB1051100	52200	Fica & Medicare	67,586	59,962	(7,624)	-11%
1000	DTL	ELM	DUB1051100	52300	Teachers Retirement System	176,519	156,607	(19,912)	-11%
1000	DTL	ELM	DUB1051100	52500	Unemployment Compensation	1,500	1,300	(200)	-13%
1000	DTL	ELM	DUB1051100	52600	Workers' Compensation	6,000	6,500	500	8%
1000	DTL	ELM	DUB1051100	52900	Other Employee Benefits	2,650	2,579	(71)	-3%
1000	DTL	ELM	DUB1051100	56100	Supplies	3,927	4,209	282	7%
1000	DTL	ELM	DVS1011100	51100	Teachers	164,147	194,398	30,251	18%
1000	DTL	ELM	DVS1011100	51400	Aides And Paraprofessionals	52,454	54,512	2,058	4%
1000	DTL	ELM	DVS1011100	52100	State Health Insurance	45,360	50,760	5,400	12%
1000	DTL	ELM	DVS1011100	52200	Fica & Medicare	16,570	19,042	2,472	15%
1000	DTL	ELM	DVS1011100	52300	Teachers Retirement System	43,277	49,732	6,455	15%
1000	DTL	ELM	DVS1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	DVS1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	DVS1011100	52900	Other Employee Benefits	650	819	169	26%
1000	DTL	ELM	DVS1021100	51100	Teachers	509,375	525,012	15,637	3%
1000	DTL	ELM	DVS1021100	51400	Aides And Paraprofessionals	72,148	66,753	(5,395)	-7%
1000	DTL	ELM	DVS1021100	52100	State Health Insurance	79,380	126,600	47,220	59%
1000	DTL	ELM	DVS1021100	52200	Fica & Medicare	44,486	45,270	784	2%
1000	DTL	ELM	DVS1021100	52300	Teachers Retirement System	116,188	103,812	(12,376)	-11%
1000	DTL	ELM	DVS1021100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DTL	ELM	DVS1021100	52600	Workers' Compensation	5,200	6,000	800	15%
1000	DTL	ELM	DVS1021100	52900	Other Employee Benefits	1,745	1,947	202	12%
1000	DTL	ELM	DVS1051100	51100	Teachers	379,839	350,975	(28,864)	-8%
1000	DTL	ELM	DVS1051100	51180	Art,Music,Pe	88,531	93,131	4,600	5%
1000	DTL	ELM	DVS1051100	51720	Elementary Counselor	78,255	80,255	2,000	3%
1000	DTL	ELM	DVS1051100	52100	State Health Insurance	73,710	161,160	87,450	119%
1000	DTL	ELM	DVS1051100	52200	Fica & Medicare	41,817	40,114	(1,703)	-4%
1000	DTL	ELM	DVS1051100	52300	Teachers Retirement System	109,216	104,767	(4,449)	-4%
1000	DTL	ELM	DVS1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	DVS1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	DVS1051100	52900	Other Employee Benefits	1,640	1,725	85	5%
1000	DTL	ELM	DWS1011100	51100	Teachers	99,849	84,000	(15,849)	-16%
1000	DTL	ELM	DWS1011100	51400	Aides And Paraprofessionals	38,817	36,943	(1,874)	-5%
1000	DTL	ELM	DWS1011100	52100	State Health Insurance	22,680	-	(22,680)	-100%
1000	DTL	ELM	DWS1011100	52200	Fica & Medicare	10,608	9,252	(1,356)	-13%
1000	DTL	ELM	DWS1011100	52300	Teachers Retirement System	27,705	24,164	(3,541)	-13%
1000	DTL	ELM	DWS1011100	52500	Unemployment Compensation	400	400	-	0%
1000	DTL	ELM	DWS1011100	52600	Workers' Compensation	1,600	2,000	400	25%
1000	DTL	ELM	DWS1011100	52900	Other Employee Benefits	416	398	(18)	-4%
1000	DTL	ELM	DWS1011100	56100	Supplies	1,071	1,355	284	27%
1000	DTL	ELM	DWS1021100	51100	Teachers	371,540	379,900	8,360	2%
1000	DTL	ELM	DWS1021100	51400	Aides And Paraprofessionals	54,250	58,035	3,785	7%
1000	DTL	ELM	DWS1021100	52100	State Health Insurance	68,040	107,640	39,600	58%
1000	DTL	ELM	DWS1021100	52200	Fica & Medicare	32,573	33,502	929	3%
1000	DTL	ELM	DWS1021100	52300	Teachers Retirement System	85,073	87,499	2,426	3%
1000	DTL	ELM	DWS1021100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	ELM	DWS1021100	52600	Workers' Compensation	3,600	4,500	900	25%
1000	DTL	ELM	DWS1021100	52900	Other Employee Benefits	1,277	1,441	164	13%
1000	DTL	ELM	DWS1021100	56100	Supplies	3,130	3,402	272	9%
1000	DTL	ELM	DWS1051100	51100	Teachers	286,200	183,408	(102,792)	-36%
1000	DTL	ELM	DWS1051100	51180	Art,Music,Pe	66,426	54,351	(12,075)	-18%
1000	DTL	ELM	DWS1051100	51720	Elementary Counselor	78,255	62,997	(15,258)	-19%
1000	DTL	ELM	DWS1051100	52100	State Health Insurance	68,040	28,440	(39,600)	-58%
1000	DTL	ELM	DWS1051100	52200	Fica & Medicare	32,962	23,008	(9,954)	-30%
1000	DTL	ELM	DWS1051100	52300	Teachers Retirement System	86,090	60,091	(25,999)	-30%
1000	DTL	ELM	DWS1051100	52500	Unemployment Compensation	800	700	(100)	-13%
1000	DTL	ELM	DWS1051100	52600	Workers' Compensation	3,200	3,500	300	9%
1000	DTL	ELM	DWS1051100	52900	Other Employee Benefits	1,293	989	(304)	-24%
1000	DTL	ELM	DWS1051100	56100	Supplies	2,087	2,249	162	8%
1000	DTL	ELM	ECM8881100	58810	Supplies	8,703	9,114	411	5%
1000	DTL	ELM	ELM1011100	55950	Other Purchased Services	2,000	2,000	-	0%
1000	DTL	ELM	ELM1011100	56400	Digital Textbooks	17,000	52,400	35,400	208%
1000	DTL	ELM	ELM1011100	56410	Textbooks	47,875	20,000	(27,875)	-58%
1000	DTL	ELM	ELM1021100	51101	Academic Supplement	135,000	175,000	40,000	30%
1000	DTL	ELM	ELM1021100	51130	Substitute for Certified	1,000,000	-	(1,000,000)	-100%
1000	DTL	ELM	ELM1021100	51990	Oth Salaries And Compensation	-	170,000	170,000	N/A
1000	DTL	ELM	ELM1021100	52200	Fica & Medicare	86,828	26,393	(60,435)	-70%
1000	DTL	ELM	ELM1021100	52300	Teachers Retirement System	26,973	34,965	7,992	30%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	ELM1021100	56400	Digital Textbooks	52,000	72,800	20,800	40%
1000	DTL	ELM	ELM1021100	56410	Textbooks	142,000	403,000	261,000	184%
1000	DTL	ELM	ELM1051100	55320	Communication Web based Subscr	500	600	100	20%
1000	DTL	ELM	ELM1051100	56100	Supplies	2,500	1,000	(1,500)	-60%
1000	DTL	ELM	ELM1051100	56150	Expendable Equipment	350	350	-	0%
1000	DTL	ELM	ELM1051100	56400	Digital Textbooks	51,000	51,000	-	0%
1000	DTL	ELM	ELM1051100	56410	Textbooks	68,000	42,000	(26,000)	-38%
1000	DTL	ELM	ELM1100100	51100	Teachers	520,000	520,000	-	0%
1000	DTL	ELM	ELM1100100	52200	Fica & Medicare	39,780	39,780	-	0%
1000	DTL	ELM	ELM1100100	52300	Teachers Retirement System	-	103,896	103,896	N/A
1000	DTL	ELM	ERA1011100	51100	Teachers	314,106	329,547	15,441	5%
1000	DTL	ELM	ERA1011100	51400	Aides And Paraprofessionals	109,654	95,007	(14,647)	-13%
1000	DTL	ELM	ERA1011100	52100	State Health Insurance	79,380	82,560	3,180	4%
1000	DTL	ELM	ERA1011100	52200	Fica & Medicare	32,418	32,478	60	0%
1000	DTL	ELM	ERA1011100	52300	Teachers Retirement System	84,667	84,826	159	0%
1000	DTL	ELM	ERA1011100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	ERA1011100	52600	Workers' Compensation	4,400	5,000	600	14%
1000	DTL	ELM	ERA1011100	52900	Other Employee Benefits	1,271	1,397	126	10%
1000	DTL	ELM	ERA1011100	56100	Supplies	2,719	2,508	(211)	-8%
1000	DTL	ELM	ERA1021100	51100	Teachers	868,932	934,308	65,376	8%
1000	DTL	ELM	ERA1021100	51400	Aides And Paraprofessionals	74,542	76,367	1,825	2%
1000	DTL	ELM	ERA1021100	52100	State Health Insurance	147,420	222,000	74,580	51%
1000	DTL	ELM	ERA1021100	52200	Fica & Medicare	72,176	77,317	5,141	7%
1000	DTL	ELM	ERA1021100	52300	Teachers Retirement System	188,506	201,933	13,427	7%
1000	DTL	ELM	ERA1021100	52500	Unemployment Compensation	1,800	1,900	100	6%
1000	DTL	ELM	ERA1021100	52600	Workers' Compensation	7,200	9,500	2,300	32%
1000	DTL	ELM	ERA1021100	52900	Other Employee Benefits	2,830	3,325	495	17%
1000	DTL	ELM	ERA1021100	56100	Supplies	6,508	7,208	700	11%
1000	DTL	ELM	ERA1051100	51100	Teachers	456,595	481,541	24,946	5%
1000	DTL	ELM	ERA1051100	51180	Art,Music,Pe	179,747	188,596	8,849	5%
1000	DTL	ELM	ERA1051100	51720	Elementary Counselor	49,146	51,146	2,000	4%
1000	DTL	ELM	ERA1051100	52100	State Health Insurance	113,400	208,560	95,160	84%
1000	DTL	ELM	ERA1051100	52200	Fica & Medicare	52,440	55,178	2,738	5%
1000	DTL	ELM	ERA1051100	52300	Teachers Retirement System	136,961	144,112	7,151	5%
1000	DTL	ELM	ERA1051100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DTL	ELM	ERA1051100	52600	Workers' Compensation	4,800	6,000	1,200	25%
1000	DTL	ELM	ERA1051100	52900	Other Employee Benefits	2,056	2,373	317	15%
1000	DTL	ELM	ERA1051100	56100	Supplies	4,311	4,642	331	8%
1000	DTL	ELM	FOR1011100	51100	Teachers	180,221	208,846	28,625	16%
1000	DTL	ELM	FOR1011100	51400	Aides And Paraprofessionals	53,780	55,217	1,437	3%
1000	DTL	ELM	FOR1011100	52100	State Health Insurance	56,700	63,600	6,900	12%
1000	DTL	ELM	FOR1011100	52200	Fica & Medicare	17,901	20,201	2,300	13%
1000	DTL	ELM	FOR1011100	52300	Teachers Retirement System	46,753	52,760	6,007	13%
1000	DTL	ELM	FOR1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	FOR1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	FOR1011100	52900	Other Employee Benefits	702	869	167	24%
1000	DTL	ELM	FOR1021100	51100	Teachers	502,945	444,380	(58,565)	-12%
1000	DTL	ELM	FOR1021100	51400	Aides And Paraprofessionals	57,969	56,963	(1,006)	-2%
1000	DTL	ELM	FOR1021100	52100	State Health Insurance	90,720	126,600	35,880	40%
1000	DTL	ELM	FOR1021100	52200	Fica & Medicare	42,910	38,353	(4,557)	-11%
1000	DTL	ELM	FOR1021100	52300	Teachers Retirement System	112,071	100,168	(11,903)	-11%
1000	DTL	ELM	FOR1021100	52500	Unemployment Compensation	1,100	1,100	-	0%
1000	DTL	ELM	FOR1021100	52600	Workers' Compensation	4,400	5,500	1,100	25%
1000	DTL	ELM	FOR1021100	52900	Other Employee Benefits	1,683	1,649	(34)	-2%
1000	DTL	ELM	FOR1051100	51100	Teachers	298,722	266,203	(32,519)	-11%
1000	DTL	ELM	FOR1051100	51180	Art,Music,Pe	66,426	100,056	33,630	51%
1000	DTL	ELM	FOR1051100	51720	Elementary Counselor	49,146	75,943	26,797	55%
1000	DTL	ELM	FOR1051100	52100	State Health Insurance	68,040	104,280	36,240	53%
1000	DTL	ELM	FOR1051100	52200	Fica & Medicare	31,693	33,828	2,135	7%
1000	DTL	ELM	FOR1051100	52300	Teachers Retirement System	82,776	88,352	5,576	7%
1000	DTL	ELM	FOR1051100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	ELM	FOR1051100	52600	Workers' Compensation	3,600	4,500	900	25%
1000	DTL	ELM	FOR1051100	52900	Other Employee Benefits	1,243	1,455	212	17%
1000	DTL	ELM	FOR8881100	58810	Supplies	7,689	8,159	470	6%
1000	DTL	ELM	FOX1011100	51100	Teachers	210,558	156,186	(54,372)	-26%
1000	DTL	ELM	FOX1011100	51400	Aides And Paraprofessionals	53,580	57,081	3,501	7%
1000	DTL	ELM	FOX1011100	52100	State Health Insurance	34,020	37,920	3,900	11%
1000	DTL	ELM	FOX1011100	52200	Fica & Medicare	20,207	16,315	(3,892)	-19%
1000	DTL	ELM	FOX1011100	52300	Teachers Retirement System	49,281	38,966	(10,315)	-21%
1000	DTL	ELM	FOX1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	FOX1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	FOX1011100	52900	Other Employee Benefits	792	702	(90)	-11%
1000	DTL	ELM	FOX1011100	56100	Supplies	1,648	1,442	(206)	-13%
1000	DTL	ELM	FOX1021100	51100	Teachers	428,395	428,667	272	0%
1000	DTL	ELM	FOX1021100	51400	Aides And Paraprofessionals	73,844	76,617	2,773	4%
1000	DTL	ELM	FOX1021100	52100	State Health Insurance	102,060	101,520	(540)	-1%
1000	DTL	ELM	FOX1021100	52200	Fica & Medicare	38,421	38,654	233	1%
1000	DTL	ELM	FOX1021100	52300	Teachers Retirement System	100,347	100,956	609	1%
1000	DTL	ELM	FOX1021100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DTL	ELM	FOX1021100	52600	Workers' Compensation	4,800	6,000	1,200	25%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	FOX1021100	52900	Other Employee Benefits	1,507	1,662	155	10%
1000	DTL	ELM	FOX1021100	56100	Supplies	3,680	3,863	183	5%
1000	DTL	ELM	FOX1051100	51100	Teachers	186,523	216,037	29,514	16%
1000	DTL	ELM	FOX1051100	51180	Art,Music,Pe	87,191	76,165	(11,026)	-13%
1000	DTL	ELM	FOX1051100	51720	Elementary Counselor	70,186	72,186	2,000	3%
1000	DTL	ELM	FOX1051100	52100	State Health Insurance	39,690	123,240	83,550	211%
1000	DTL	ELM	FOX1051100	52200	Fica & Medicare	26,308	27,876	1,568	6%
1000	DTL	ELM	FOX1051100	52300	Teachers Retirement System	68,711	72,805	4,094	6%
1000	DTL	ELM	FOX1051100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	FOX1051100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	FOX1051100	52900	Other Employee Benefits	1,032	1,199	167	16%
1000	DTL	ELM	FOX1051100	56100	Supplies	2,169	2,105	(64)	-3%
1000	DTL	ELM	GEN1011100	51100	Teachers	271,149	279,149	8,000	3%
1000	DTL	ELM	GEN1011100	51400	Aides And Paraprofessionals	76,138	77,262	1,124	1%
1000	DTL	ELM	GEN1011100	52100	State Health Insurance	56,700	63,600	6,900	12%
1000	DTL	ELM	GEN1011100	52200	Fica & Medicare	26,567	27,265	698	3%
1000	DTL	ELM	GEN1011100	52300	Teachers Retirement System	69,388	71,211	1,823	3%
1000	DTL	ELM	GEN1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	GEN1011100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	GEN1011100	52900	Other Employee Benefits	1,042	1,173	131	13%
1000	DTL	ELM	GEN1011100	56100	Supplies	2,362	-	(2,362)	-100%
1000	DTL	ELM	GEN1021100	51100	Teachers	731,097	751,363	20,266	3%
1000	DTL	ELM	GEN1021100	51400	Aides And Paraprofessionals	53,124	55,422	2,298	4%
1000	DTL	ELM	GEN1021100	52100	State Health Insurance	124,740	202,440	77,700	62%
1000	DTL	ELM	GEN1021100	52200	Fica & Medicare	59,993	61,719	1,726	3%
1000	DTL	ELM	GEN1021100	52300	Teachers Retirement System	156,687	161,196	4,509	3%
1000	DTL	ELM	GEN1021100	52500	Unemployment Compensation	1,500	1,500	-	0%
1000	DTL	ELM	GEN1021100	52600	Workers' Compensation	6,000	7,500	1,500	25%
1000	DTL	ELM	GEN1021100	52900	Other Employee Benefits	2,353	2,654	301	13%
1000	DTL	ELM	GEN1021100	56100	Supplies	5,849	-	(5,849)	-100%
1000	DTL	ELM	GEN1051100	51100	Teachers	340,411	382,795	42,384	12%
1000	DTL	ELM	GEN1051100	51180	Art,Music,Pe	172,747	142,330	(30,417)	-18%
1000	DTL	ELM	GEN1051100	51720	Elementary Counselor	49,146	51,146	2,000	4%
1000	DTL	ELM	GEN1051100	52100	State Health Insurance	68,040	132,720	64,680	95%
1000	DTL	ELM	GEN1051100	52200	Fica & Medicare	43,016	44,085	1,069	2%
1000	DTL	ELM	GEN1051100	52300	Teachers Retirement System	112,348	115,139	2,791	2%
1000	DTL	ELM	GEN1051100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DTL	ELM	GEN1051100	52600	Workers' Compensation	4,000	5,500	1,500	38%
1000	DTL	ELM	GEN1051100	52900	Other Employee Benefits	1,687	1,896	209	12%
1000	DTL	ELM	GEN1051100	56100	Supplies	3,323	-	(3,323)	-100%
1000	DTL	ELM	GEN8881100	58810	Supplies	-	11,474	11,474	N/A
1000	DTL	ELM	GRG1011100	51100	Teachers	214,153	203,201	(10,952)	-5%
1000	DTL	ELM	GRG1011100	51400	Aides And Paraprofessionals	52,454	54,072	1,618	3%
1000	DTL	ELM	GRG1011100	52100	State Health Insurance	34,020	82,560	48,540	143%
1000	DTL	ELM	GRG1011100	52200	Fica & Medicare	20,395	19,681	(714)	-4%
1000	DTL	ELM	GRG1011100	52300	Teachers Retirement System	53,268	51,403	(1,865)	-4%
1000	DTL	ELM	GRG1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	GRG1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	GRG1011100	52900	Other Employee Benefits	800	846	46	6%
1000	DTL	ELM	GRG1021100	51100	Teachers	522,713	504,448	(18,265)	-3%
1000	DTL	ELM	GRG1021100	51400	Aides And Paraprofessionals	36,295	54,747	18,452	51%
1000	DTL	ELM	GRG1021100	52100	State Health Insurance	113,400	145,560	32,160	28%
1000	DTL	ELM	GRG1021100	52200	Fica & Medicare	42,764	42,778	14	0%
1000	DTL	ELM	GRG1021100	52300	Teachers Retirement System	111,690	111,727	37	0%
1000	DTL	ELM	GRG1021100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DTL	ELM	GRG1021100	52600	Workers' Compensation	4,400	6,000	1,600	36%
1000	DTL	ELM	GRG1021100	52900	Other Employee Benefits	1,677	1,840	163	10%
1000	DTL	ELM	GRG1051100	51100	Teachers	467,648	420,528	(47,120)	-10%
1000	DTL	ELM	GRG1051100	51180	Art,Music,Pe	148,764	156,572	7,808	5%
1000	DTL	ELM	GRG1051100	51720	Elementary Counselor	85,975	51,146	(34,829)	-41%
1000	DTL	ELM	GRG1051100	52100	State Health Insurance	56,700	113,760	57,060	101%
1000	DTL	ELM	GRG1051100	52200	Fica & Medicare	53,733	48,061	(5,672)	-11%
1000	DTL	ELM	GRG1051100	52300	Teachers Retirement System	140,337	125,524	(14,813)	-11%
1000	DTL	ELM	GRG1051100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	GRG1051100	52600	Workers' Compensation	4,400	5,000	600	14%
1000	DTL	ELM	GRG1051100	52900	Other Employee Benefits	2,107	2,067	(40)	-2%
1000	DTL	ELM	GRG8881100	58810	Supplies	10,380	10,869	489	5%
1000	DTL	ELM	HAN1011100	51100	Teachers	184,077	195,518	11,441	6%
1000	DTL	ELM	HAN1011100	51400	Aides And Paraprofessionals	53,552	59,253	5,701	11%
1000	DTL	ELM	HAN1011100	52100	State Health Insurance	45,360	69,720	24,360	54%
1000	DTL	ELM	HAN1011100	52200	Fica & Medicare	18,179	19,490	1,311	7%
1000	DTL	ELM	HAN1011100	52300	Teachers Retirement System	47,478	50,903	3,425	7%
1000	DTL	ELM	HAN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	HAN1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	HAN1011100	52900	Other Employee Benefits	713	838	125	18%
1000	DTL	ELM	HAN1011100	56100	Supplies	1,428	1,499	71	5%
1000	DTL	ELM	HAN1021100	51100	Teachers	558,380	552,670	(5,710)	-1%
1000	DTL	ELM	HAN1021100	51400	Aides And Paraprofessionals	36,523	57,037	20,514	56%
1000	DTL	ELM	HAN1021100	52100	State Health Insurance	113,400	158,400	45,000	40%
1000	DTL	ELM	HAN1021100	52200	Fica & Medicare	45,510	46,643	1,133	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	HAN1021100	52300	Teachers Retirement System	118,862	121,819	2,957	2%
1000	DTL	ELM	HAN1021100	52500	Unemployment Compensation	1,300	1,300	-	0%
1000	DTL	ELM	HAN1021100	52600	Workers' Compensation	5,200	6,500	1,300	25%
1000	DTL	ELM	HAN1021100	52900	Other Employee Benefits	1,785	2,006	221	12%
1000	DTL	ELM	HAN1021100	56100	Supplies	4,421	4,411	(10)	0%
1000	DTL	ELM	HAN1051100	51100	Teachers	519,322	488,253	(31,069)	-6%
1000	DTL	ELM	HAN1051100	51180	Art,Music,Pe	210,562	154,047	(56,515)	-27%
1000	DTL	ELM	HAN1051100	51720	Elementary Counselor	78,255	80,255	2,000	3%
1000	DTL	ELM	HAN1051100	52100	State Health Insurance	124,740	151,680	26,940	22%
1000	DTL	ELM	HAN1051100	52200	Fica & Medicare	61,823	55,275	(6,548)	-11%
1000	DTL	ELM	HAN1051100	52300	Teachers Retirement System	161,466	144,366	(17,100)	-11%
1000	DTL	ELM	HAN1051100	52500	Unemployment Compensation	1,400	1,200	(200)	-14%
1000	DTL	ELM	HAN1051100	52600	Workers' Compensation	5,600	6,000	400	7%
1000	DTL	ELM	HAN1051100	52900	Other Employee Benefits	2,424	2,377	(47)	-2%
1000	DTL	ELM	HAN1051100	56100	Supplies	3,872	3,431	(441)	-11%
1000	DTL	ELM	HAN9100100	51180	Art,Music,Pe	-	48,655	48,655	N/A
1000	DTL	ELM	HAN9100100	52200	Fica & Medicare	-	3,722	3,722	N/A
1000	DTL	ELM	HAN9100100	52300	Teachers Retirement System	-	9,721	9,721	N/A
1000	DTL	ELM	HAN9100100	52500	Unemployment Compensation	-	100	100	N/A
1000	DTL	ELM	HAN9100100	52600	Workers' Compensation	-	500	500	N/A
1000	DTL	ELM	HAN9100100	52900	Other Employee Benefits	-	160	160	N/A
1000	DTL	ELM	HAN9100100	55950	Other Purchased Services	-	500	500	N/A
1000	DTL	ELM	HAN9100100	56100	Supplies	4,500	2,000	(2,500)	-56%
1000	DTL	ELM	HAN9100100	58100	Dues And Fees	300	300	-	0%
1000	DTL	ELM	JNS1011100	51100	Teachers	209,861	185,344	(24,517)	-12%
1000	DTL	ELM	JNS1011100	51400	Aides And Paraprofessionals	72,447	54,967	(17,480)	-24%
1000	DTL	ELM	JNS1011100	52100	State Health Insurance	34,020	44,640	10,620	31%
1000	DTL	ELM	JNS1011100	52200	Fica & Medicare	21,597	18,384	(3,213)	-15%
1000	DTL	ELM	JNS1011100	52300	Teachers Retirement System	56,405	48,014	(8,391)	-15%
1000	DTL	ELM	JNS1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	JNS1011100	52600	Workers' Compensation	3,200	3,000	(200)	-6%
1000	DTL	ELM	JNS1011100	52900	Other Employee Benefits	847	791	(56)	-7%
1000	DTL	ELM	JNS1021100	51100	Teachers	483,352	516,543	33,191	7%
1000	DTL	ELM	JNS1021100	51400	Aides And Paraprofessionals	70,595	72,551	1,956	3%
1000	DTL	ELM	JNS1021100	52100	State Health Insurance	102,060	139,440	37,380	37%
1000	DTL	ELM	JNS1021100	52200	Fica & Medicare	42,377	45,066	2,689	6%
1000	DTL	ELM	JNS1021100	52300	Teachers Retirement System	110,679	117,701	7,022	6%
1000	DTL	ELM	JNS1021100	52500	Unemployment Compensation	1,300	1,300	-	0%
1000	DTL	ELM	JNS1021100	52600	Workers' Compensation	5,200	6,500	1,300	25%
1000	DTL	ELM	JNS1021100	52900	Other Employee Benefits	1,662	1,938	276	17%
1000	DTL	ELM	JNS1051100	51100	Teachers	251,930	232,573	(19,357)	-8%
1000	DTL	ELM	JNS1051100	51180	Art,Music,Pe	102,981	146,901	43,920	43%
1000	DTL	ELM	JNS1051100	51720	Elementary Counselor	59,427	62,997	3,570	6%
1000	DTL	ELM	JNS1051100	52100	State Health Insurance	51,030	75,840	24,810	49%
1000	DTL	ELM	JNS1051100	52200	Fica & Medicare	31,697	33,849	2,152	7%
1000	DTL	ELM	JNS1051100	52300	Teachers Retirement System	82,785	88,406	5,621	7%
1000	DTL	ELM	JNS1051100	52500	Unemployment Compensation	800	900	100	13%
1000	DTL	ELM	JNS1051100	52600	Workers' Compensation	3,200	4,500	1,300	41%
1000	DTL	ELM	JNS1051100	52900	Other Employee Benefits	1,243	1,456	213	17%
1000	DTL	ELM	JNS8881100	58810	Supplies	6,892	7,236	344	5%
1000	DTL	ELM	KEY1011100	51100	Teachers	98,053	104,991	6,938	7%
1000	DTL	ELM	KEY1011100	51400	Aides And Paraprofessionals	40,598	39,732	(866)	-2%
1000	DTL	ELM	KEY1011100	52100	State Health Insurance	22,680	37,920	15,240	67%
1000	DTL	ELM	KEY1011100	52200	Fica & Medicare	10,607	11,071	464	4%
1000	DTL	ELM	KEY1011100	52300	Teachers Retirement System	27,703	28,916	1,213	4%
1000	DTL	ELM	KEY1011100	52500	Unemployment Compensation	400	400	-	0%
1000	DTL	ELM	KEY1011100	52600	Workers' Compensation	1,600	2,000	400	25%
1000	DTL	ELM	KEY1011100	52900	Other Employee Benefits	416	476	60	14%
1000	DTL	ELM	KEY1011100	56100	Supplies	1,208	1,124	(84)	-7%
1000	DTL	ELM	KEY1021100	51100	Teachers	265,092	405,188	140,096	53%
1000	DTL	ELM	KEY1021100	51400	Aides And Paraprofessionals	38,546	36,268	(2,278)	-6%
1000	DTL	ELM	KEY1021100	52100	State Health Insurance	68,040	69,720	1,680	2%
1000	DTL	ELM	KEY1021100	52200	Fica & Medicare	23,228	33,771	10,543	45%
1000	DTL	ELM	KEY1021100	52300	Teachers Retirement System	60,667	88,203	27,536	45%
1000	DTL	ELM	KEY1021100	52500	Unemployment Compensation	700	900	200	29%
1000	DTL	ELM	KEY1021100	52600	Workers' Compensation	2,800	4,500	1,700	61%
1000	DTL	ELM	KEY1021100	52900	Other Employee Benefits	1,261	1,817	556	44%
1000	DTL	ELM	KEY1021100	56100	Supplies	3,433	3,748	315	9%
1000	DTL	ELM	KEY1051100	51100	Teachers	275,193	259,541	(15,652)	-6%
1000	DTL	ELM	KEY1051100	51180	Art,Music,Pe	70,332	76,438	6,106	9%
1000	DTL	ELM	KEY1051100	51720	Elementary Counselor	85,975	87,975	2,000	2%
1000	DTL	ELM	KEY1051100	52100	State Health Insurance	90,720	75,840	(14,880)	-16%
1000	DTL	ELM	KEY1051100	52200	Fica & Medicare	33,010	32,432	(578)	-2%
1000	DTL	ELM	KEY1051100	52300	Teachers Retirement System	86,214	84,706	(1,508)	-2%
1000	DTL	ELM	KEY1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	KEY1051100	52600	Workers' Compensation	4,000	4,500	500	13%
1000	DTL	ELM	KEY1051100	52900	Other Employee Benefits	1,295	2,761	1,466	113%
1000	DTL	ELM	KEY1051100	56100	Supplies	2,307	2,278	(29)	-1%
1000	DTL	ELM	LJA1011100	51100	Teachers	153,074	158,919	5,845	4%
1000	DTL	ELM	LJA1011100	51400	Aides And Paraprofessionals	56,587	59,048	2,461	4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	LJA1011100	52100	State Health Insurance	45,360	82,560	37,200	82%
1000	DTL	ELM	LJA1011100	52200	Fica & Medicare	16,039	16,674	635	4%
1000	DTL	ELM	LJA1011100	52300	Teachers Retirement System	41,890	43,550	1,660	4%
1000	DTL	ELM	LJA1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	LJA1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	LJA1011100	52900	Other Employee Benefits	629	717	88	14%
1000	DTL	ELM	LJA1021100	51100	Teachers	453,117	446,292	(6,825)	-2%
1000	DTL	ELM	LJA1021100	51400	Aides And Paraprofessionals	35,411	36,048	637	2%
1000	DTL	ELM	LJA1021100	52100	State Health Insurance	90,720	94,800	4,080	4%
1000	DTL	ELM	LJA1021100	52200	Fica & Medicare	37,372	36,899	(473)	-1%
1000	DTL	ELM	LJA1021100	52300	Teachers Retirement System	97,608	96,372	(1,236)	-1%
1000	DTL	ELM	LJA1021100	52500	Unemployment Compensation	1,100	1,100	-	0%
1000	DTL	ELM	LJA1021100	52600	Workers' Compensation	4,400	5,500	1,100	25%
1000	DTL	ELM	LJA1021100	52900	Other Employee Benefits	1,466	1,587	121	8%
1000	DTL	ELM	LJA1051100	51100	Teachers	326,305	358,624	32,319	10%
1000	DTL	ELM	LJA1051100	51180	Art,Music,Pe	88,531	93,131	4,600	5%
1000	DTL	ELM	LJA1051100	51720	Elementary Counselor	66,189	51,146	(15,043)	-23%
1000	DTL	ELM	LJA1051100	52100	State Health Insurance	85,050	142,200	57,150	67%
1000	DTL	ELM	LJA1051100	52200	Fica & Medicare	36,798	38,472	1,674	5%
1000	DTL	ELM	LJA1051100	52300	Teachers Retirement System	96,109	100,480	4,371	5%
1000	DTL	ELM	LJA1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	LJA1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	LJA1051100	52900	Other Employee Benefits	1,443	1,655	212	15%
1000	DTL	ELM	MAC1011100	51100	Teachers	263,531	274,729	11,198	4%
1000	DTL	ELM	MAC1011100	51400	Aides And Paraprofessionals	72,205	74,195	1,990	3%
1000	DTL	ELM	MAC1011100	52100	State Health Insurance	56,700	69,720	13,020	23%
1000	DTL	ELM	MAC1011100	52200	Fica & Medicare	25,684	26,693	1,009	4%
1000	DTL	ELM	MAC1011100	52300	Teachers Retirement System	67,080	69,715	2,635	4%
1000	DTL	ELM	MAC1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	MAC1011100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	MAC1011100	52900	Other Employee Benefits	1,007	1,148	141	14%
1000	DTL	ELM	MAC1011100	56100	Supplies	2,279	2,681	402	18%
1000	DTL	ELM	MAC1021100	51100	Teachers	804,568	762,599	(41,969)	-5%
1000	DTL	ELM	MAC1021100	51400	Aides And Paraprofessionals	35,411	36,268	857	2%
1000	DTL	ELM	MAC1021100	52100	State Health Insurance	90,720	158,400	67,680	75%
1000	DTL	ELM	MAC1021100	52200	Fica & Medicare	64,258	61,113	(3,145)	-5%
1000	DTL	ELM	MAC1021100	52300	Teachers Retirement System	167,828	159,614	(8,214)	-5%
1000	DTL	ELM	MAC1021100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	MAC1021100	52600	Workers' Compensation	5,600	7,000	1,400	25%
1000	DTL	ELM	MAC1021100	52900	Other Employee Benefits	2,520	2,628	108	4%
1000	DTL	ELM	MAC1021100	56100	Supplies	6,233	7,323	1,090	17%
1000	DTL	ELM	MAC1051100	51100	Teachers	468,490	480,110	11,620	2%
1000	DTL	ELM	MAC1051100	51180	Art,Music,Pe	181,955	190,077	8,122	4%
1000	DTL	ELM	MAC1051100	51720	Elementary Counselor	66,330	70,064	3,734	6%
1000	DTL	ELM	MAC1051100	52100	State Health Insurance	124,740	170,640	45,900	37%
1000	DTL	ELM	MAC1051100	52200	Fica & Medicare	54,833	56,629	1,796	3%
1000	DTL	ELM	MAC1051100	52300	Teachers Retirement System	143,212	147,902	4,690	3%
1000	DTL	ELM	MAC1051100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DTL	ELM	MAC1051100	52600	Workers' Compensation	4,800	6,000	1,200	25%
1000	DTL	ELM	MAC1051100	52900	Other Employee Benefits	2,150	2,435	285	13%
1000	DTL	ELM	MAC1051100	56100	Supplies	4,833	5,045	212	4%
1000	DTL	ELM	MLK1011100	51100	Teachers	141,857	149,665	7,808	6%
1000	DTL	ELM	MLK1011100	51400	Aides And Paraprofessionals	56,117	59,576	3,459	6%
1000	DTL	ELM	MLK1011100	52100	State Health Insurance	45,360	76,440	31,080	69%
1000	DTL	ELM	MLK1011100	52200	Fica & Medicare	15,145	16,007	862	6%
1000	DTL	ELM	MLK1011100	52300	Teachers Retirement System	39,555	41,806	2,251	6%
1000	DTL	ELM	MLK1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	MLK1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	MLK1011100	52900	Other Employee Benefits	594	688	94	16%
1000	DTL	ELM	MLK1011100	56100	Supplies	1,703	1,874	171	10%
1000	DTL	ELM	MLK1021100	51100	Teachers	695,052	726,278	31,226	4%
1000	DTL	ELM	MLK1021100	51400	Aides And Paraprofessionals	39,259	40,275	1,016	3%
1000	DTL	ELM	MLK1021100	52100	State Health Insurance	102,060	164,520	62,460	61%
1000	DTL	ELM	MLK1021100	52200	Fica & Medicare	56,175	58,641	2,466	4%
1000	DTL	ELM	MLK1021100	52300	Teachers Retirement System	146,715	153,157	6,442	4%
1000	DTL	ELM	MLK1021100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	MLK1021100	52600	Workers' Compensation	5,600	7,000	1,400	25%
1000	DTL	ELM	MLK1021100	52900	Other Employee Benefits	2,203	2,522	319	14%
1000	DTL	ELM	MLK1021100	56100	Supplies	5,849	6,371	522	9%
1000	DTL	ELM	MLK1051100	51100	Teachers	339,050	424,079	85,029	25%
1000	DTL	ELM	MLK1051100	51180	Art,Music,Pe	132,923	141,873	8,950	7%
1000	DTL	ELM	MLK1051100	51720	Elementary Counselor	54,336	57,740	3,404	6%
1000	DTL	ELM	MLK1051100	52100	State Health Insurance	68,040	132,720	64,680	95%
1000	DTL	ELM	MLK1051100	52200	Fica & Medicare	40,263	47,712	7,449	19%
1000	DTL	ELM	MLK1051100	52300	Teachers Retirement System	105,157	124,614	19,457	19%
1000	DTL	ELM	MLK1051100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DTL	ELM	MLK1051100	52600	Workers' Compensation	4,000	5,500	1,500	38%
1000	DTL	ELM	MLK1051100	52900	Other Employee Benefits	1,579	2,052	473	30%
1000	DTL	ELM	MLK1051100	56100	Supplies	3,350	4,123	773	23%
1000	DTL	ELM	MTH1011100	51100	Teachers	310,682	308,118	(2,564)	-1%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	MTH1011100	51400	Aides And Paraprofessionals	94,278	97,253	2,975	3%
1000	DTL	ELM	MTH1011100	52100	State Health Insurance	90,720	133,320	42,600	47%
1000	DTL	ELM	MTH1011100	52200	Fica & Medicare	30,979	31,011	32	0%
1000	DTL	ELM	MTH1011100	52300	Teachers Retirement System	77,375	77,301	(74)	0%
1000	DTL	ELM	MTH1011100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	MTH1011100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	MTH1011100	52900	Other Employee Benefits	1,215	1,334	119	10%
1000	DTL	ELM	MTH1011100	56100	Supplies	3,240	2,998	(242)	-7%
1000	DTL	ELM	MTH1021100	51100	Teachers	894,175	936,853	42,678	5%
1000	DTL	ELM	MTH1021100	51400	Aides And Paraprofessionals	56,145	56,582	437	1%
1000	DTL	ELM	MTH1021100	52100	State Health Insurance	170,100	240,360	70,260	41%
1000	DTL	ELM	MTH1021100	52200	Fica & Medicare	72,699	75,998	3,299	5%
1000	DTL	ELM	MTH1021100	52300	Teachers Retirement System	189,874	198,488	8,614	5%
1000	DTL	ELM	MTH1021100	52500	Unemployment Compensation	1,800	1,800	-	0%
1000	DTL	ELM	MTH1021100	52600	Workers' Compensation	7,200	9,000	1,800	25%
1000	DTL	ELM	MTH1021100	52900	Other Employee Benefits	2,851	3,268	417	15%
1000	DTL	ELM	MTH1021100	56100	Supplies	8,622	8,793	171	2%
1000	DTL	ELM	MTH1051100	51100	Teachers	629,321	660,622	31,301	5%
1000	DTL	ELM	MTH1051100	51180	Art,Music,Pe	144,364	155,136	10,772	7%
1000	DTL	ELM	MTH1051100	51720	Elementary Counselor	49,146	51,146	2,000	4%
1000	DTL	ELM	MTH1051100	52100	State Health Insurance	102,060	170,640	68,580	67%
1000	DTL	ELM	MTH1051100	52200	Fica & Medicare	62,947	66,318	3,371	5%
1000	DTL	ELM	MTH1051100	52300	Teachers Retirement System	164,402	173,207	8,805	5%
1000	DTL	ELM	MTH1051100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	MTH1051100	52600	Workers' Compensation	5,600	7,000	1,400	25%
1000	DTL	ELM	MTH1051100	52900	Other Employee Benefits	2,468	2,852	384	16%
1000	DTL	ELM	MTH1051100	56100	Supplies	6,069	5,824	(245)	-4%
1000	DTL	ELM	NCE1011100	51100	Teachers	284,540	288,413	3,873	1%
1000	DTL	ELM	NCE1011100	51400	Aides And Paraprofessionals	91,927	93,848	1,921	2%
1000	DTL	ELM	NCE1011100	52100	State Health Insurance	90,720	95,400	4,680	5%
1000	DTL	ELM	NCE1011100	52200	Fica & Medicare	28,800	29,243	443	2%
1000	DTL	ELM	NCE1011100	52300	Teachers Retirement System	75,218	76,376	1,158	2%
1000	DTL	ELM	NCE1011100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	NCE1011100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	NCE1011100	52900	Other Employee Benefits	1,129	1,258	129	11%
1000	DTL	ELM	NCE1011100	56100	Supplies	3,076	3,027	(49)	-2%
1000	DTL	ELM	NCE1021100	51100	Teachers	952,235	900,719	(51,516)	-5%
1000	DTL	ELM	NCE1021100	51400	Aides And Paraprofessionals	36,323	36,048	(275)	-1%
1000	DTL	ELM	NCE1021100	52100	State Health Insurance	158,760	227,520	68,760	43%
1000	DTL	ELM	NCE1021100	52200	Fica & Medicare	75,625	71,663	(3,962)	-5%
1000	DTL	ELM	NCE1021100	52300	Teachers Retirement System	197,514	187,166	(10,348)	-5%
1000	DTL	ELM	NCE1021100	52500	Unemployment Compensation	1,700	1,700	-	0%
1000	DTL	ELM	NCE1021100	52600	Workers' Compensation	6,800	8,500	1,700	25%
1000	DTL	ELM	NCE1021100	52900	Other Employee Benefits	2,966	3,082	116	4%
1000	DTL	ELM	NCE1021100	56100	Supplies	7,552	8,591	1,039	14%
1000	DTL	ELM	NCE1051100	51100	Teachers	621,966	635,903	13,937	2%
1000	DTL	ELM	NCE1051100	51180	Art,Music,Pe	166,241	183,146	16,905	10%
1000	DTL	ELM	NCE1051100	51720	Elementary Counselor	60,997	64,613	3,616	6%
1000	DTL	ELM	NCE1051100	52100	State Health Insurance	136,080	170,640	34,560	25%
1000	DTL	ELM	NCE1051100	52200	Fica & Medicare	64,964	67,600	2,636	4%
1000	DTL	ELM	NCE1051100	52300	Teachers Retirement System	169,671	176,556	6,885	4%
1000	DTL	ELM	NCE1051100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	NCE1051100	52600	Workers' Compensation	5,600	7,000	1,400	25%
1000	DTL	ELM	NCE1051100	52900	Other Employee Benefits	2,548	2,907	359	14%
1000	DTL	ELM	NCE1051100	56100	Supplies	5,217	5,910	693	13%
1000	DTL	ELM	RES1011100	51100	Teachers	198,958	204,958	6,000	3%
1000	DTL	ELM	RES1011100	51400	Aides And Paraprofessionals	60,064	62,130	2,066	3%
1000	DTL	ELM	RES1011100	52100	State Health Insurance	56,700	82,560	25,860	46%
1000	DTL	ELM	RES1011100	52200	Fica & Medicare	19,815	20,432	617	3%
1000	DTL	ELM	RES1011100	52300	Teachers Retirement System	51,753	53,364	1,611	3%
1000	DTL	ELM	RES1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	RES1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	RES1011100	52900	Other Employee Benefits	777	879	102	13%
1000	DTL	ELM	RES1021100	51100	Teachers	663,198	608,489	(54,709)	-8%
1000	DTL	ELM	RES1021100	51400	Aides And Paraprofessionals	36,081	37,633	1,552	4%
1000	DTL	ELM	RES1021100	52100	State Health Insurance	90,720	113,760	23,040	25%
1000	DTL	ELM	RES1021100	52200	Fica & Medicare	53,495	49,428	(4,067)	-8%
1000	DTL	ELM	RES1021100	52300	Teachers Retirement System	139,716	129,095	(10,621)	-8%
1000	DTL	ELM	RES1021100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DTL	ELM	RES1021100	52600	Workers' Compensation	4,800	5,500	700	15%
1000	DTL	ELM	RES1021100	52900	Other Employee Benefits	2,098	2,126	28	1%
1000	DTL	ELM	RES1051100	51100	Teachers	377,322	393,864	16,542	4%
1000	DTL	ELM	RES1051100	51180	Art,Music,Pe	175,117	185,132	10,015	6%
1000	DTL	ELM	RES1051100	51720	Elementary Counselor	85,975	87,975	2,000	2%
1000	DTL	ELM	RES1051100	52100	State Health Insurance	79,380	132,720	53,340	67%
1000	DTL	ELM	RES1051100	52200	Fica & Medicare	48,839	51,023	2,184	4%
1000	DTL	ELM	RES1051100	52300	Teachers Retirement System	127,555	133,261	5,706	4%
1000	DTL	ELM	RES1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	RES1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	RES1051100	52900	Other Employee Benefits	1,915	2,194	279	15%

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	RES8881100	58810	Supplies	10,572	10,235	(337)	-3%
1000	DTL	ELM	RES9100100	55800	Travel - Employees	4,000	5,000		0%
1000	DTL	ELM	RES9100100	55950	Other Purchased Services	3,000	500	(2,500)	-83%
1000	DTL	ELM	RES9100100	56100	Supplies	4,000	5,000	1,000	25%
1000	DTL	ELM	RES9100100	58100	Dues And Fees	10,000	5,000	(5,000)	-50%
1000	DTL	ELM	RIG1011100	51100	Teachers	182,899	196,610	13,711	7%
1000	DTL	ELM	RIG1011100	51400	Aides And Paraprofessionals	60,021	58,402	(1,619)	-3%
1000	DTL	ELM	RIG1011100	52100	State Health Insurance	11,340	18,960	7,620	67%
1000	DTL	ELM	RIG1011100	52200	Fica & Medicare	18,583	19,508	925	5%
1000	DTL	ELM	RIG1011100	52300	Teachers Retirement System	48,535	50,951	2,416	5%
1000	DTL	ELM	RIG1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	RIG1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	RIG1011100	52900	Other Employee Benefits	729	1,209	480	66%
1000	DTL	ELM	RIG1011100	56100	Supplies	1,153	-	(1,153)	-100%
1000	DTL	ELM	RIG1021100	51100	Teachers	511,455	443,825	(67,630)	-13%
1000	DTL	ELM	RIG1021100	51400	Aides And Paraprofessionals	56,345	58,343	1,998	4%
1000	DTL	ELM	RIG1021100	52100	State Health Insurance	90,720	120,480	29,760	33%
1000	DTL	ELM	RIG1021100	52200	Fica & Medicare	43,437	38,416	(5,021)	-12%
1000	DTL	ELM	RIG1021100	52300	Teachers Retirement System	113,446	100,333	(13,113)	-12%
1000	DTL	ELM	RIG1021100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DTL	ELM	RIG1021100	52600	Workers' Compensation	4,800	5,500	700	15%
1000	DTL	ELM	RIG1021100	52900	Other Employee Benefits	1,703	1,652	(51)	-3%
1000	DTL	ELM	RIG1021100	56100	Supplies	4,201	-	(4,201)	-100%
1000	DTL	ELM	RIG1051100	51100	Teachers	408,491	374,569	(33,922)	-8%
1000	DTL	ELM	RIG1051100	51180	Art,Music,Pe	181,888	164,326	(17,562)	-10%
1000	DTL	ELM	RIG1051100	51720	Elementary Counselor	67,966	69,966	2,000	3%
1000	DTL	ELM	RIG1051100	52100	State Health Insurance	79,380	132,720	53,340	67%
1000	DTL	ELM	RIG1051100	52200	Fica & Medicare	50,363	46,578	(3,785)	-8%
1000	DTL	ELM	RIG1051100	52300	Teachers Retirement System	131,537	121,650	(9,887)	-8%
1000	DTL	ELM	RIG1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	RIG1051100	52600	Workers' Compensation	4,000	4,500	500	13%
1000	DTL	ELM	RIG1051100	52900	Other Employee Benefits	1,975	2,003	28	1%
1000	DTL	ELM	RIG1051100	56100	Supplies	2,856	-	(2,856)	-100%
1000	DTL	ELM	RIG8881100	56100	Supplies	-	8,591	8,591	N/A
1000	DTL	ELM	RIV1011100	51100	Teachers	156,798	185,224	28,426	18%
1000	DTL	ELM	RIV1011100	51400	Aides And Paraprofessionals	57,713	56,817	(896)	-2%
1000	DTL	ELM	RIV1011100	52100	State Health Insurance	68,040	82,560	14,520	21%
1000	DTL	ELM	RIV1011100	52200	Fica & Medicare	16,410	18,516	2,106	13%
1000	DTL	ELM	RIV1011100	52300	Teachers Retirement System	42,859	48,360	5,501	13%
1000	DTL	ELM	RIV1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	RIV1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	RIV1011100	52900	Other Employee Benefits	644	796	152	24%
1000	DTL	ELM	RIV1021100	51100	Teachers	550,959	658,577	107,618	20%
1000	DTL	ELM	RIV1021100	51400	Aides And Paraprofessionals	39,159	40,862	1,703	4%
1000	DTL	ELM	RIV1021100	52100	State Health Insurance	90,720	170,640	79,920	88%
1000	DTL	ELM	RIV1021100	52200	Fica & Medicare	45,144	53,507	8,363	19%
1000	DTL	ELM	RIV1021100	52300	Teachers Retirement System	117,906	139,748	21,842	19%
1000	DTL	ELM	RIV1021100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DTL	ELM	RIV1021100	52600	Workers' Compensation	4,400	6,000	1,600	36%
1000	DTL	ELM	RIV1021100	52900	Other Employee Benefits	1,770	2,301	531	30%
1000	DTL	ELM	RIV1051100	51100	Teachers	419,666	361,796	(57,870)	-14%
1000	DTL	ELM	RIV1051100	51180	Art,Music,Pe	183,533	189,533	6,000	3%
1000	DTL	ELM	RIV1051100	51720	Elementary Counselor	78,255	80,255	2,000	3%
1000	DTL	ELM	RIV1051100	52100	State Health Insurance	102,060	151,680	49,620	49%
1000	DTL	ELM	RIV1051100	52200	Fica & Medicare	52,131	48,316	(3,815)	-7%
1000	DTL	ELM	RIV1051100	52300	Teachers Retirement System	136,155	126,190	(9,965)	-7%
1000	DTL	ELM	RIV1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	RIV1051100	52600	Workers' Compensation	4,000	4,500	500	13%
1000	DTL	ELM	RIV1051100	52900	Other Employee Benefits	2,044	2,078	34	2%
1000	DTL	ELM	RIV8881100	58810	Supplies	9,089	9,456	367	4%
1000	DTL	ELM	SOC1011100	51100	Teachers	153,392	154,968	1,576	1%
1000	DTL	ELM	SOC1011100	51400	Aides And Paraprofessionals	57,713	58,798	1,085	2%
1000	DTL	ELM	SOC1011100	52100	State Health Insurance	34,020	50,760	16,740	49%
1000	DTL	ELM	SOC1011100	52200	Fica & Medicare	16,149	16,353	204	1%
1000	DTL	ELM	SOC1011100	52300	Teachers Retirement System	42,179	42,710	531	1%
1000	DTL	ELM	SOC1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	SOC1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	SOC1011100	52900	Other Employee Benefits	633	703	70	11%
1000	DTL	ELM	SOC1021100	51100	Teachers	544,238	508,336	(35,902)	-7%
1000	DTL	ELM	SOC1021100	51400	Aides And Paraprofessionals	59,964	62,570	2,606	4%
1000	DTL	ELM	SOC1021100	52100	State Health Insurance	124,740	158,400	33,660	27%
1000	DTL	ELM	SOC1021100	52200	Fica & Medicare	46,221	43,674	(2,547)	-6%
1000	DTL	ELM	SOC1021100	52300	Teachers Retirement System	120,720	114,067	(6,653)	-6%
1000	DTL	ELM	SOC1021100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DTL	ELM	SOC1021100	52600	Workers' Compensation	5,200	6,000	800	15%
1000	DTL	ELM	SOC1021100	52900	Other Employee Benefits	1,813	1,878	65	4%
1000	DTL	ELM	SOC1051100	51100	Teachers	300,392	267,386	(33,006)	-11%
1000	DTL	ELM	SOC1051100	51180	Art,Music,Pe	70,332	76,438	6,106	9%
1000	DTL	ELM	SOC1051100	51720	Elementary Counselor	51,227	80,255	29,028	57%
1000	DTL	ELM	SOC1051100	52100	State Health Insurance	68,040	113,760	45,720	67%

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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	SOC1051100	52200	Fica & Medicare	32,279	32,442	163	1%
1000	DTL	ELM	SOC1051100	52300	Teachers Retirement System	84,306	84,731	425	1%
1000	DTL	ELM	SOC1051100	52500	Unemployment Compensation	900	800	(100)	-11%
1000	DTL	ELM	SOC1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	SOC1051100	52900	Other Employee Benefits	1,266	1,395	129	10%
1000	DTL	ELM	SOC8881100	58810	Supplies	8,787	7,698	(1,089)	-12%
1000	DTL	ELM	STM1011100	51100	Teachers	148,764	190,062	41,298	28%
1000	DTL	ELM	STM1011100	51180	Art,Music,Pe	-	45,705	45,705	N/A
1000	DTL	ELM	STM1011100	51400	Aides And Paraprofessionals	55,148	59,708	4,560	8%
1000	DTL	ELM	STM1011100	52100	State Health Insurance	11,340	37,920	26,580	234%
1000	DTL	ELM	STM1011100	52200	Fica & Medicare	15,599	22,604	7,005	45%
1000	DTL	ELM	STM1011100	52300	Teachers Retirement System	40,742	59,036	18,294	45%
1000	DTL	ELM	STM1011100	52500	Unemployment Compensation	600	700	100	17%
1000	DTL	ELM	STM1011100	52600	Workers' Compensation	2,400	3,500	1,100	46%
1000	DTL	ELM	STM1011100	52900	Other Employee Benefits	612	972	360	59%
1000	DTL	ELM	STM1011100	56100	Supplies	1,730	2,047	317	18%
1000	DTL	ELM	STM1021100	51100	Teachers	611,488	472,704	(138,784)	-23%
1000	DTL	ELM	STM1021100	51400	Aides And Paraprofessionals	38,732	36,958	(1,774)	-5%
1000	DTL	ELM	STM1021100	52100	State Health Insurance	90,720	56,880	(33,840)	-37%
1000	DTL	ELM	STM1021100	52200	Fica & Medicare	49,742	38,989	(10,753)	-22%
1000	DTL	ELM	STM1021100	52300	Teachers Retirement System	129,914	101,830	(28,084)	-22%
1000	DTL	ELM	STM1021100	52500	Unemployment Compensation	1,400	1,100	(300)	-21%
1000	DTL	ELM	STM1021100	52600	Workers' Compensation	5,600	5,500	(100)	-2%
1000	DTL	ELM	STM1021100	52900	Other Employee Benefits	1,951	1,677	(274)	-14%
1000	DTL	ELM	STM1021100	56100	Supplies	6,481	5,939	(542)	-8%
1000	DTL	ELM	STM1051100	51100	Teachers	367,212	351,650	(15,562)	-4%
1000	DTL	ELM	STM1051100	51180	Art,Music,Pe	152,907	109,059	(43,848)	-29%
1000	DTL	ELM	STM1051100	51720	Elementary Counselor	60,436	64,022	3,586	6%
1000	DTL	ELM	STM1051100	52100	State Health Insurance	79,380	132,720	53,340	67%
1000	DTL	ELM	STM1051100	52200	Fica & Medicare	44,412	40,142	(4,270)	-10%
1000	DTL	ELM	STM1051100	52300	Teachers Retirement System	115,995	104,841	(11,154)	-10%
1000	DTL	ELM	STM1051100	52500	Unemployment Compensation	1,100	900	(200)	-18%
1000	DTL	ELM	STM1051100	52600	Workers' Compensation	4,400	4,500	100	2%
1000	DTL	ELM	STM1051100	52900	Other Employee Benefits	1,742	1,726	(16)	-1%
1000	DTL	ELM	STM1051100	56100	Supplies	3,817	4,382	565	15%
1000	DTL	ELM	WAD1011100	51100	Teachers	215,347	223,347	8,000	4%
1000	DTL	ELM	WAD1011100	51400	Aides And Paraprofessionals	78,860	79,332	472	1%
1000	DTL	ELM	WAD1011100	52100	State Health Insurance	56,700	88,680	31,980	56%
1000	DTL	ELM	WAD1011100	52200	Fica & Medicare	22,507	23,155	648	3%
1000	DTL	ELM	WAD1011100	52300	Teachers Retirement System	58,782	60,475	1,693	3%
1000	DTL	ELM	WAD1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	WAD1011100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	WAD1011100	52900	Other Employee Benefits	883	996	113	13%
1000	DTL	ELM	WAD1011100	56100	Supplies	2,114	2,393	279	13%
1000	DTL	ELM	WAD1021100	51100	Teachers	584,494	681,075	96,581	17%
1000	DTL	ELM	WAD1021100	51400	Aides And Paraprofessionals	35,411	37,662	2,251	6%
1000	DTL	ELM	WAD1021100	52100	State Health Insurance	90,720	151,680	60,960	67%
1000	DTL	ELM	WAD1021100	52200	Fica & Medicare	47,423	54,983	7,560	16%
1000	DTL	ELM	WAD1021100	52300	Teachers Retirement System	123,857	143,604	19,747	16%
1000	DTL	ELM	WAD1021100	52500	Unemployment Compensation	1,200	1,300	100	8%
1000	DTL	ELM	WAD1021100	52600	Workers' Compensation	4,800	6,500	1,700	35%
1000	DTL	ELM	WAD1021100	52900	Other Employee Benefits	1,860	2,365	505	27%
1000	DTL	ELM	WAD1021100	56100	Supplies	5,931	6,948	1,017	17%
1000	DTL	ELM	WAD1051100	51100	Teachers	396,455	390,207	(6,248)	-2%
1000	DTL	ELM	WAD1051100	51180	Art,Music,Pe	185,187	194,207	9,020	5%
1000	DTL	ELM	WAD1051100	51720	Elementary Counselor	60,997	62,997	2,000	3%
1000	DTL	ELM	WAD1051100	52100	State Health Insurance	79,380	132,720	53,340	67%
1000	DTL	ELM	WAD1051100	52200	Fica & Medicare	49,162	49,527	365	1%
1000	DTL	ELM	WAD1051100	52300	Teachers Retirement System	128,399	129,353	954	1%
1000	DTL	ELM	WAD1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	WAD1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	WAD1051100	52900	Other Employee Benefits	1,928	2,130	202	10%
1000	DTL	ELM	WAD1051100	56100	Supplies	3,048	3,460	412	14%
1000	DTL	ELM	WES1011100	51100	Teachers	188,632	197,770	9,138	5%
1000	DTL	ELM	WES1011100	51400	Aides And Paraprofessionals	60,905	60,647	(258)	0%
1000	DTL	ELM	WES1011100	52100	State Health Insurance	45,360	63,600	18,240	40%
1000	DTL	ELM	WES1011100	52200	Fica & Medicare	19,090	19,769	679	4%
1000	DTL	ELM	WES1011100	52300	Teachers Retirement System	49,857	51,632	1,775	4%
1000	DTL	ELM	WES1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	WES1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	WES1011100	52900	Other Employee Benefits	749	850	101	13%
1000	DTL	ELM	WES1011100	56100	Supplies	1,565	2,105	540	35%
1000	DTL	ELM	WES1021100	51100	Teachers	559,261	464,037	(95,224)	-17%
1000	DTL	ELM	WES1021100	51400	Aides And Paraprofessionals	35,853	37,398	1,545	4%
1000	DTL	ELM	WES1021100	52100	State Health Insurance	56,700	126,600	69,900	123%
1000	DTL	ELM	WES1021100	52200	Fica & Medicare	45,526	38,360	(7,166)	-16%
1000	DTL	ELM	WES1021100	52300	Teachers Retirement System	118,904	100,187	(18,717)	-16%
1000	DTL	ELM	WES1021100	52500	Unemployment Compensation	1,100	1,100	-	0%
1000	DTL	ELM	WES1021100	52600	Workers' Compensation	4,400	5,500	1,100	25%
1000	DTL	ELM	WES1021100	52900	Other Employee Benefits	1,785	1,650	(135)	-8%

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1000	DTL	ELM	WES1021100	56100	Supplies	4,558	4,699	141	3%
1000	DTL	ELM	WES1051100	51100	Teachers	353,665	395,316	41,651	12%
1000	DTL	ELM	WES1051100	51180	Art,Music,Pe	170,987	180,330	9,343	5%
1000	DTL	ELM	WES1051100	51720	Elementary Counselor	66,330	71,793	5,463	8%
1000	DTL	ELM	WES1051100	52100	State Health Insurance	113,400	170,640	57,240	50%
1000	DTL	ELM	WES1051100	52200	Fica & Medicare	45,210	49,529	4,319	10%
1000	DTL	ELM	WES1051100	52300	Teachers Retirement System	118,078	129,358	11,280	10%
1000	DTL	ELM	WES1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	WES1051100	52600	Workers' Compensation	4,000	5,000	1,000	25%
1000	DTL	ELM	WES1051100	52900	Other Employee Benefits	1,773	2,130	357	20%
1000	DTL	ELM	WES1051100	56100	Supplies	3,130	2,969	(161)	-5%
1000	DTL	ELM	WYN1011100	51100	Teachers	132,923	140,065	7,142	5%
1000	DTL	ELM	WYN1011100	51400	Aides And Paraprofessionals	62,444	60,398	(2,046)	-3%
1000	DTL	ELM	WYN1011100	52100	State Health Insurance	34,020	18,960	(15,060)	-44%
1000	DTL	ELM	WYN1011100	52200	Fica & Medicare	14,946	15,335	389	3%
1000	DTL	ELM	WYN1011100	52300	Teachers Retirement System	39,034	40,052	1,018	3%
1000	DTL	ELM	WYN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	WYN1011100	52600	Workers' Compensation	2,400	3,000	600	25%
1000	DTL	ELM	WYN1011100	52900	Other Employee Benefits	586	660	74	13%
1000	DTL	ELM	WYN1021100	51100	Teachers	586,147	596,974	10,827	2%
1000	DTL	ELM	WYN1021100	51400	Aides And Paraprofessionals	35,411	36,048	637	2%
1000	DTL	ELM	WYN1021100	52100	State Health Insurance	102,060	170,640	68,580	67%
1000	DTL	ELM	WYN1021100	52200	Fica & Medicare	47,549	48,426	877	2%
1000	DTL	ELM	WYN1021100	52300	Teachers Retirement System	124,187	126,478	2,291	2%
1000	DTL	ELM	WYN1021100	52500	Unemployment Compensation	1,100	1,100	-	0%
1000	DTL	ELM	WYN1021100	52600	Workers' Compensation	4,400	5,500	1,100	25%
1000	DTL	ELM	WYN1021100	52900	Other Employee Benefits	1,865	2,083	218	12%
1000	DTL	ELM	WYN1051100	51100	Teachers	366,966	382,480	15,514	4%
1000	DTL	ELM	WYN1051100	51180	Art,Music,Pe	203,222	250,506	47,284	23%
1000	DTL	ELM	WYN1051100	51720	Elementary Counselor	68,064	70,064	2,000	3%
1000	DTL	ELM	WYN1051100	52100	State Health Insurance	102,060	180,120	78,060	76%
1000	DTL	ELM	WYN1051100	52200	Fica & Medicare	48,826	53,783	4,957	10%
1000	DTL	ELM	WYN1051100	52300	Teachers Retirement System	127,523	140,469	12,946	10%
1000	DTL	ELM	WYN1051100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DTL	ELM	WYN1051100	52600	Workers' Compensation	4,400	6,000	1,600	36%
1000	DTL	ELM	WYN1051100	52900	Other Employee Benefits	1,915	2,313	398	21%
1000	DTL	ELM	WYN8881100	58810	Supplies	9,281	8,994	(287)	-3%
1000	DTL	ELM	WYN9100100	51100	Teachers	31,351	32,331	980	3%
1000	DTL	ELM	WYN9100100	51180	Art,Music,Pe	57,902	61,427	3,525	6%
1000	DTL	ELM	WYN9100100	52100	State Health Insurance	11,340	18,960	7,620	67%
1000	DTL	ELM	WYN9100100	52200	Fica & Medicare	6,828	7,172	344	5%
1000	DTL	ELM	WYN9100100	52300	Teachers Retirement System	11,569	12,273	704	6%
1000	DTL	ELM	WYN9100100	52500	Unemployment Compensation	100	200	100	100%
1000	DTL	ELM	WYN9100100	52600	Workers' Compensation	400	1,000	600	150%
1000	DTL	ELM	WYN9100100	52900	Other Employee Benefits	174	308	134	77%
1000	DTL	ELM	WYN9100100	55800	Travel - Employees	-	5,000		N/A
1000	DTL	ELM	WYN9100100	55950	Other Purchased Services	-	500	500	N/A
1000	DTL	ELM	WYN9100100	56100	Supplies	6,000	3,000	(3,000)	-50%
1000	DTL	ELM	WYN9100100	56110	Supplies-Technology	-	1,000	1,000	N/A
1000	DTL	ELM	WYN9100100	56150	Expendable Equipment	-	500	500	N/A
1000	DTL	ELM	WYN9100100	58100	Dues And Fees	7,500	3,000	(4,500)	-60%
2210	DTL	ELM	ELM9100220	53000	Purch Professional & Technical	20,000	-	(20,000)	-100%
2210	DTL	ELM	ELM9100220	55800	Travel - Employees	8,000	3,000		0%
2210	DTL	ELM	ELM9100220	56100	Supplies	24,000	24,000	-	0%
2210	DTL	ELM	ELM9100220	56150	Expendable Equipment	500	2,000	1,500	300%
2210	DTL	ELM	ELM9100220	56420	Books And Periodicals	4,000	4,000	-	0%
2210	DTL	ELM	ELM9100220	58100	Dues And Fees	65,000	50,000	(15,000)	-23%
2220	DTL	ELM	ALN1310200	51650	Librarian/Media Specialist	70,186	72,186	2,000	3%
2220	DTL	ELM	ALN1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	ALN1310200	52200	Fica & Medicare	5,369	5,522	153	3%
2220	DTL	ELM	ALN1310200	52300	Teachers Retirement System	14,023	14,423	400	3%
2220	DTL	ELM	ALN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	ALN1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	ALN1310200	52900	Other Employee Benefits	211	237	26	12%
2220	DTL	ELM	ALN1310200	56100	Supplies	5,206	5,758	552	11%
2220	DTL	ELM	BDV1310200	51650	Librarian/Media Specialist	70,186	72,186	2,000	3%
2220	DTL	ELM	BDV1310200	52200	Fica & Medicare	5,369	5,522	153	3%
2220	DTL	ELM	BDV1310200	52300	Teachers Retirement System	14,023	14,423	400	3%
2220	DTL	ELM	BDV1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BDV1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	BDV1310200	52900	Other Employee Benefits	211	237	26	12%
2220	DTL	ELM	BDV1310200	56100	Supplies	6,577	6,185	(392)	-6%
2220	DTL	ELM	BLN1310200	51650	Librarian/Media Specialist	70,186	54,540	(15,646)	-22%
2220	DTL	ELM	BLN1310200	52100	State Health Insurance	11,340	-	(11,340)	-100%
2220	DTL	ELM	BLN1310200	52200	Fica & Medicare	5,369	4,172	(1,197)	-22%
2220	DTL	ELM	BLN1310200	52300	Teachers Retirement System	14,023	10,897	(3,126)	-22%
2220	DTL	ELM	BLN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BLN1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	BLN1310200	52900	Other Employee Benefits	211	179	(32)	-15%
2220	DTL	ELM	BLN1310200	56100	Supplies	4,950	5,575	625	13%

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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	BRW1310200	51650	Librarian/Media Specialist	70,186	72,186	2,000	3%
2220	DTL	ELM	BRW1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	BRW1310200	52200	Fica & Medicare	5,369	5,522	153	3%
2220	DTL	ELM	BRW1310200	52300	Teachers Retirement System	14,023	14,423	400	3%
2220	DTL	ELM	BRW1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BRW1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	BRW1310200	52900	Other Employee Benefits	211	237	26	12%
2220	DTL	ELM	BRW1310200	56100	Supplies	5,845	-	(5,845)	-100%
2220	DTL	ELM	BRW8881200	58810	Supplies	-	5,722	5,722	N/A
2220	DTL	ELM	CLB1310200	51650	Librarian/Media Specialist	68,064	80,255	12,191	18%
2220	DTL	ELM	CLB1310200	52200	Fica & Medicare	5,207	6,140	933	18%
2220	DTL	ELM	CLB1310200	52300	Teachers Retirement System	13,599	16,035	2,436	18%
2220	DTL	ELM	CLB1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	CLB1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	CLB1310200	52900	Other Employee Benefits	204	264	60	29%
2220	DTL	ELM	CLB1310200	56100	Supplies	6,101	6,503	402	7%
2220	DTL	ELM	DHE1310200	51650	Librarian/Media Specialist	70,186	72,186	2,000	3%
2220	DTL	ELM	DHE1310200	52200	Fica & Medicare	5,369	5,522	153	3%
2220	DTL	ELM	DHE1310200	52300	Teachers Retirement System	14,023	14,423	400	3%
2220	DTL	ELM	DHE1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DHE1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	DHE1310200	52900	Other Employee Benefits	211	237	26	12%
2220	DTL	ELM	DHE1310200	56100	Supplies	5,543	5,380	(163)	-3%
2220	DTL	ELM	DMN1310200	51650	Librarian/Media Specialist	66,330	70,064	3,734	6%
2220	DTL	ELM	DMN1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	DMN1310200	52200	Fica & Medicare	5,074	5,360	286	6%
2220	DTL	ELM	DMN1310200	52300	Teachers Retirement System	13,253	13,999	746	6%
2220	DTL	ELM	DMN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DMN1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	DMN1310200	52900	Other Employee Benefits	199	231	32	16%
2220	DTL	ELM	DMN1310200	56100	Supplies	4,195	-	(4,195)	-100%
2220	DTL	ELM	DMN8881200	58810	Supplies	-	4,026	4,026	N/A
2220	DTL	ELM	DTN1310200	51650	Librarian/Media Specialist	68,064	72,186	4,122	6%
2220	DTL	ELM	DTN1310200	52200	Fica & Medicare	5,207	5,522	315	6%
2220	DTL	ELM	DTN1310200	52300	Teachers Retirement System	13,599	14,423	824	6%
2220	DTL	ELM	DTN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DTN1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	DTN1310200	52900	Other Employee Benefits	204	237	33	16%
2220	DTL	ELM	DTN8881200	58810	Supplies	3,056	3,355	299	10%
2220	DTL	ELM	DUB1310200	51650	Librarian/Media Specialist	55,740	63,354	7,614	14%
2220	DTL	ELM	DUB1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	DUB1310200	52200	Fica & Medicare	4,264	4,847	583	14%
2220	DTL	ELM	DUB1310200	52300	Teachers Retirement System	11,137	12,658	1,521	14%
2220	DTL	ELM	DUB1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DUB1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	DUB1310200	52900	Other Employee Benefits	167	208	41	25%
2220	DTL	ELM	DUB1310200	56100	Supplies	5,183	4,904	(279)	-5%
2220	DTL	ELM	DVS1310200	51650	Librarian/Media Specialist	71,801	75,943	4,142	6%
2220	DTL	ELM	DVS1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	DVS1310200	52200	Fica & Medicare	5,493	5,810	317	6%
2220	DTL	ELM	DVS1310200	52300	Teachers Retirement System	14,346	15,173	827	6%
2220	DTL	ELM	DVS1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DVS1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	DVS1310200	52900	Other Employee Benefits	215	250	35	16%
2220	DTL	ELM	DWS1310200	51650	Librarian/Media Specialist	78,255	80,255	2,000	3%
2220	DTL	ELM	DWS1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	DWS1310200	52200	Fica & Medicare	5,987	6,140	153	3%
2220	DTL	ELM	DWS1310200	52300	Teachers Retirement System	15,635	16,035	400	3%
2220	DTL	ELM	DWS1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DWS1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	DWS1310200	52900	Other Employee Benefits	235	264	29	12%
2220	DTL	ELM	DWS1310200	56100	Supplies	2,963	3,221	258	9%
2220	DTL	ELM	ELM1310200	56100	Supplies	27,000	15,000	(12,000)	-44%
2220	DTL	ELM	ELM1310200	58100	Dues And Fees	-	3,000	3,000	N/A
2220	DTL	ELM	ERA1310200	51650	Librarian/Media Specialist	73,943	77,903	3,960	5%
2220	DTL	ELM	ERA1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	ERA1310200	52200	Fica & Medicare	5,657	5,960	303	5%
2220	DTL	ELM	ERA1310200	52300	Teachers Retirement System	14,774	15,565	791	5%
2220	DTL	ELM	ERA1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	ERA1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	ERA1310200	52900	Other Employee Benefits	222	256	34	15%
2220	DTL	ELM	ERA1310200	56100	Supplies	6,658	7,003	345	5%
2220	DTL	ELM	FOR1310200	51650	Librarian/Media Specialist	66,330	68,330	2,000	3%
2220	DTL	ELM	FOR1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	FOR1310200	52200	Fica & Medicare	5,074	5,227	153	3%
2220	DTL	ELM	FOR1310200	52300	Teachers Retirement System	13,253	13,652	399	3%
2220	DTL	ELM	FOR1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	FOR1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	FOR1310200	52900	Other Employee Benefits	199	225	26	13%
2220	DTL	ELM	FOR8881200	58810	Supplies	3,474	3,758	284	8%

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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	FOX1310200	51650	Librarian/Media Specialist	51,227	54,540	3,313	6%
2220	DTL	ELM	FOX1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	FOX1310200	52200	Fica & Medicare	3,919	4,172	253	6%
2220	DTL	ELM	FOX1310200	52300	Teachers Retirement System	10,235	10,897	662	6%
2220	DTL	ELM	FOX1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	FOX1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	FOX1310200	52900	Other Employee Benefits	154	179	25	16%
2220	DTL	ELM	FOX1310200	56100	Supplies	3,440	3,404	(36)	-1%
2220	DTL	ELM	FRT8881200	58810	Supplies	5,686	5,468	(218)	-4%
2220	DTL	ELM	GEN1310200	51650	Librarian/Media Specialist	40,000	42,000	2,000	5%
2220	DTL	ELM	GEN1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	GEN1310200	52200	Fica & Medicare	3,060	3,213	153	5%
2220	DTL	ELM	GEN1310200	52300	Teachers Retirement System	7,992	8,392	400	5%
2220	DTL	ELM	GEN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	GEN1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	GEN1310200	52900	Other Employee Benefits	120	138	18	15%
2220	DTL	ELM	GEN1310200	56100	Supplies	5,868	-	(5,868)	-100%
2220	DTL	ELM	GEN8881200	58810	Supplies	-	5,758	5,758	N/A
2220	DTL	ELM	GRG1310200	51650	Librarian/Media Specialist	70,186	72,186	2,000	3%
2220	DTL	ELM	GRG1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	GRG1310200	52200	Fica & Medicare	5,369	5,522	153	3%
2220	DTL	ELM	GRG1310200	52300	Teachers Retirement System	14,023	14,423	400	3%
2220	DTL	ELM	GRG1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	GRG1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	GRG1310200	52900	Other Employee Benefits	211	237	26	12%
2220	DTL	ELM	GRG8881200	58810	Supplies	4,811	5,051	240	5%
2220	DTL	ELM	HAN1310200	51650	Librarian/Media Specialist	64,407	68,330	3,923	6%
2220	DTL	ELM	HAN1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	HAN1310200	52200	Fica & Medicare	4,927	5,227	300	6%
2220	DTL	ELM	HAN1310200	52300	Teachers Retirement System	12,869	13,652	783	6%
2220	DTL	ELM	HAN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	HAN1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	HAN1310200	52900	Other Employee Benefits	193	225	32	17%
2220	DTL	ELM	HAN1310200	56100	Supplies	4,939	4,697	(242)	-5%
2220	DTL	ELM	JNS1310200	51650	Librarian/Media Specialist	78,255	80,255	2,000	3%
2220	DTL	ELM	JNS1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	JNS1310200	52200	Fica & Medicare	5,987	6,140	153	3%
2220	DTL	ELM	JNS1310200	52300	Teachers Retirement System	15,635	16,035	400	3%
2220	DTL	ELM	JNS1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	JNS1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	JNS1310200	52900	Other Employee Benefits	235	264	29	12%
2220	DTL	ELM	JNS8881200	58810	Supplies	3,684	3,989	305	8%
2220	DTL	ELM	KEY1310200	51650	Librarian/Media Specialist	70,186	72,186	2,000	3%
2220	DTL	ELM	KEY1310200	52200	Fica & Medicare	5,369	5,522	153	3%
2220	DTL	ELM	KEY1310200	52300	Teachers Retirement System	14,023	14,423	400	3%
2220	DTL	ELM	KEY1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	KEY1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	KEY1310200	52900	Other Employee Benefits	211	237	26	12%
2220	DTL	ELM	KEY1310200	56100	Supplies	3,288	3,355	67	2%
2220	DTL	ELM	LJA1310200	51650	Librarian/Media Specialist	78,255	54,540	(23,715)	-30%
2220	DTL	ELM	LJA1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	LJA1310200	52200	Fica & Medicare	5,987	4,172	(1,815)	-30%
2220	DTL	ELM	LJA1310200	52300	Teachers Retirement System	15,635	10,897	(4,738)	-30%
2220	DTL	ELM	LJA1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	LJA1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	LJA1310200	52900	Other Employee Benefits	235	179	(56)	-24%
2220	DTL	ELM	MAC1310200	51650	Librarian/Media Specialist	49,146	51,146	2,000	4%
2220	DTL	ELM	MAC1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	MAC1310200	52200	Fica & Medicare	3,760	3,913	153	4%
2220	DTL	ELM	MAC1310200	52300	Teachers Retirement System	9,819	10,219	400	4%
2220	DTL	ELM	MAC1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	MAC1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	MAC1310200	52900	Other Employee Benefits	147	168	21	14%
2220	DTL	ELM	MAC1310200	56100	Supplies	6,321	7,174	853	13%
2220	DTL	ELM	MLK1310200	51650	Librarian/Media Specialist	78,255	80,255	2,000	3%
2220	DTL	ELM	MLK1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	MLK1310200	52200	Fica & Medicare	5,987	6,140	153	3%
2220	DTL	ELM	MLK1310200	52300	Teachers Retirement System	15,635	16,035	400	3%
2220	DTL	ELM	MLK1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	MLK1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	MLK1310200	52900	Other Employee Benefits	235	264	29	12%
2220	DTL	ELM	MLK1310200	56100	Supplies	5,124	5,844	720	14%
2220	DTL	ELM	MTH1310200	51650	Librarian/Media Specialist	64,407	68,330	3,923	6%
2220	DTL	ELM	MTH1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	MTH1310200	52200	Fica & Medicare	4,927	5,227	300	6%
2220	DTL	ELM	MTH1310200	52300	Teachers Retirement System	12,869	13,652	783	6%
2220	DTL	ELM	MTH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	MTH1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	MTH1310200	52900	Other Employee Benefits	193	225	32	17%
2220	DTL	ELM	MTH1310200	56100	Supplies	8,483	8,394	(89)	-1%

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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	NCE1310200	51650	Librarian/Media Specialist	73,943	75,943	2,000	3%
2220	DTL	ELM	NCE1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	NCE1310200	52200	Fica & Medicare	5,657	5,810	153	3%
2220	DTL	ELM	NCE1310200	52300	Teachers Retirement System	14,774	15,173	399	3%
2220	DTL	ELM	NCE1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	NCE1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	NCE1310200	52900	Other Employee Benefits	222	250	28	13%
2220	DTL	ELM	NCE1310200	56100	Supplies	7,820	8,699	879	11%
2220	DTL	ELM	RES1310200	51650	Librarian/Media Specialist	71,801	75,943	4,142	6%
2220	DTL	ELM	RES1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	RES1310200	52200	Fica & Medicare	5,493	5,810	317	6%
2220	DTL	ELM	RES1310200	52300	Teachers Retirement System	14,346	15,173	827	6%
2220	DTL	ELM	RES1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	RES1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	RES1310200	52900	Other Employee Benefits	215	250	35	16%
2220	DTL	ELM	RES8881200	58810	Supplies	4,962	4,868	(94)	-2%
2220	DTL	ELM	RIG1310200	51650	Librarian/Media Specialist	62,022	66,466	4,444	7%
2220	DTL	ELM	RIG1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	RIG1310200	52200	Fica & Medicare	4,745	5,085	340	7%
2220	DTL	ELM	RIG1310200	52300	Teachers Retirement System	12,392	13,280	888	7%
2220	DTL	ELM	RIG1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	RIG1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	RIG1310200	52900	Other Employee Benefits	186	219	33	18%
2220	DTL	ELM	RIG1310200	56100	Supplies	3,962	-	(3,962)	-100%
2220	DTL	ELM	RIG8881200	58810	Supplies	-	4,063	4,063	N/A
2220	DTL	ELM	RIV1310200	51650	Librarian/Media Specialist	66,330	70,064	3,734	6%
2220	DTL	ELM	RIV1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	RIV1310200	52200	Fica & Medicare	5,074	5,360	286	6%
2220	DTL	ELM	RIV1310200	52300	Teachers Retirement System	13,253	13,999	746	6%
2220	DTL	ELM	RIV1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	RIV1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	RIV1310200	52900	Other Employee Benefits	199	231	32	16%
2220	DTL	ELM	RIV8881200	58810	Supplies	4,392	4,709	317	7%
2220	DTL	ELM	SOC1310200	51650	Librarian/Media Specialist	55,740	59,902	4,162	7%
2220	DTL	ELM	SOC1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	SOC1310200	52200	Fica & Medicare	4,264	4,583	319	7%
2220	DTL	ELM	SOC1310200	52300	Teachers Retirement System	11,137	11,968	831	7%
2220	DTL	ELM	SOC1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	SOC1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	SOC1310200	52900	Other Employee Benefits	167	197	30	18%
2220	DTL	ELM	SOC8881200	58810	Supplies	4,172	3,697	(475)	-11%
2220	DTL	ELM	STM1310200	51650	Librarian/Media Specialist	68,064	70,064	2,000	3%
2220	DTL	ELM	STM1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	STM1310200	52200	Fica & Medicare	5,207	5,360	153	3%
2220	DTL	ELM	STM1310200	52300	Teachers Retirement System	13,599	13,999	400	3%
2220	DTL	ELM	STM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	STM1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	STM1310200	52900	Other Employee Benefits	204	231	27	13%
2220	DTL	ELM	STM1310200	56100	Supplies	5,299	5,478	179	3%
2220	DTL	ELM	WAD1310200	51650	Librarian/Media Specialist	62,613	64,613	2,000	3%
2220	DTL	ELM	WAD1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	WAD1310200	52200	Fica & Medicare	4,790	4,943	153	3%
2220	DTL	ELM	WAD1310200	52300	Teachers Retirement System	12,510	12,910	400	3%
2220	DTL	ELM	WAD1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	WAD1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	WAD1310200	52900	Other Employee Benefits	188	213	25	13%
2220	DTL	ELM	WAD1310200	56100	Supplies	5,124	5,783	659	13%
2220	DTL	ELM	WES1310200	51650	Librarian/Media Specialist	70,186	44,397	(25,789)	-37%
2220	DTL	ELM	WES1310200	52200	Fica & Medicare	5,369	3,396	(1,973)	-37%
2220	DTL	ELM	WES1310200	52300	Teachers Retirement System	14,023	8,871	(5,152)	-37%
2220	DTL	ELM	WES1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	WES1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	WES1310200	52900	Other Employee Benefits	211	146	(65)	-31%
2220	DTL	ELM	WES1310200	56100	Supplies	4,172	4,404	232	6%
2220	DTL	ELM	WYN1310200	51650	Librarian/Media Specialist	60,997	64,613	3,616	6%
2220	DTL	ELM	WYN1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	ELM	WYN1310200	52200	Fica & Medicare	4,666	4,943	277	6%
2220	DTL	ELM	WYN1310200	52300	Teachers Retirement System	12,187	12,910	723	6%
2220	DTL	ELM	WYN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	WYN1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	ELM	WYN1310200	52900	Other Employee Benefits	183	213	30	16%
2220	DTL	ELM	WYN8881200	58810	Supplies	4,230	4,148	(82)	-2%
2400	DTL	ELM	ALN9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	ALN9100240	51310	Assistant Principal	84,701	86,701	2,000	2%
2400	DTL	ELM	ALN9100240	51420	Salary Of Clerical Staff	44,296	46,229	1,933	4%
2400	DTL	ELM	ALN9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	ELM	ALN9100240	52200	Fica & Medicare	18,133	18,587	454	3%
2400	DTL	ELM	ALN9100240	52300	Teachers Retirement System	47,359	48,545	1,186	3%
2400	DTL	ELM	ALN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	ALN9100240	52600	Workers' Compensation	1,600	2,000	400	25%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	ALN9100240	52900	Other Employee Benefits	711	799	88	12%
2400	DTL	ELM	ALN9100240	56100	Supplies	2,625	2,903	278	11%
2400	DTL	ELM	BDV9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	BDV9100240	51310	Assistant Principal	84,701	86,701	2,000	2%
2400	DTL	ELM	BDV9100240	51420	Salary Of Clerical Staff	45,747	47,724	1,977	4%
2400	DTL	ELM	BDV9100240	52100	State Health Insurance	22,680	25,680	3,000	13%
2400	DTL	ELM	BDV9100240	52200	Fica & Medicare	18,244	18,701	457	3%
2400	DTL	ELM	BDV9100240	52300	Teachers Retirement System	47,649	48,844	1,195	3%
2400	DTL	ELM	BDV9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	BDV9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	BDV9100240	52900	Other Employee Benefits	715	804	89	12%
2400	DTL	ELM	BDV9100240	56100	Supplies	3,317	3,118	(199)	-6%
2400	DTL	ELM	BLN9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	BLN9100240	51310	Assistant Principal	84,701	86,701	2,000	2%
2400	DTL	ELM	BLN9100240	51420	Salary Of Clerical Staff	49,145	50,903	1,758	4%
2400	DTL	ELM	BLN9100240	52100	State Health Insurance	34,020	63,600	29,580	87%
2400	DTL	ELM	BLN9100240	52200	Fica & Medicare	18,504	18,945	441	2%
2400	DTL	ELM	BLN9100240	52300	Teachers Retirement System	48,328	49,479	1,151	2%
2400	DTL	ELM	BLN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	BLN9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	BLN9100240	52900	Other Employee Benefits	726	815	89	12%
2400	DTL	ELM	BLN9100240	56100	Supplies	2,496	2,811	315	13%
2400	DTL	ELM	BRW9100240	51300	Principal	104,723	106,723	2,000	2%
2400	DTL	ELM	BRW9100240	51310	Assistant Principal	80,009	84,141	4,132	5%
2400	DTL	ELM	BRW9100240	51420	Salary Of Clerical Staff	47,349	49,038	1,689	4%
2400	DTL	ELM	BRW9100240	52100	State Health Insurance	34,020	44,640	10,620	31%
2400	DTL	ELM	BRW9100240	52200	Fica & Medicare	17,754	18,352	598	3%
2400	DTL	ELM	BRW9100240	52300	Teachers Retirement System	46,370	47,932	1,562	3%
2400	DTL	ELM	BRW9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	BRW9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	BRW9100240	52900	Other Employee Benefits	696	789	93	13%
2400	DTL	ELM	BRW9100240	56100	Supplies	2,948	2,884	(64)	-2%
2400	DTL	ELM	CLB9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	CLB9100240	51310	Assistant Principal	82,141	84,141	2,000	2%
2400	DTL	ELM	CLB9100240	51420	Salary Of Clerical Staff	46,317	48,329	2,012	4%
2400	DTL	ELM	CLB9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	ELM	CLB9100240	52200	Fica & Medicare	18,092	18,552	460	3%
2400	DTL	ELM	CLB9100240	52300	Teachers Retirement System	47,252	48,453	1,201	3%
2400	DTL	ELM	CLB9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	CLB9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	CLB9100240	52900	Other Employee Benefits	709	798	89	13%
2400	DTL	ELM	CLB9100240	56100	Supplies	3,077	3,278	201	7%
2400	DTL	ELM	DHE9100240	51300	Principal	112,205	103,969	(8,236)	-7%
2400	DTL	ELM	DHE9100240	51310	Assistant Principal	80,009	84,968	4,959	6%
2400	DTL	ELM	DHE9100240	51420	Salary Of Clerical Staff	48,666	47,662	(1,004)	-2%
2400	DTL	ELM	DHE9100240	52100	State Health Insurance	34,020	37,920	3,900	11%
2400	DTL	ELM	DHE9100240	52200	Fica & Medicare	18,427	18,100	(327)	-2%
2400	DTL	ELM	DHE9100240	52300	Teachers Retirement System	48,128	47,272	(856)	-2%
2400	DTL	ELM	DHE9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DHE9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	DHE9100240	52900	Other Employee Benefits	723	778	55	8%
2400	DTL	ELM	DHE9100240	56100	Supplies	2,795	2,712	(83)	-3%
2400	DTL	ELM	DMN9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	DMN9100240	51310	Assistant Principal	80,009	84,141	4,132	5%
2400	DTL	ELM	DMN9100240	51420	Salary Of Clerical Staff	48,902	50,653	1,751	4%
2400	DTL	ELM	DMN9100240	52100	State Health Insurance	45,360	63,600	18,240	40%
2400	DTL	ELM	DMN9100240	52200	Fica & Medicare	18,127	18,730	603	3%
2400	DTL	ELM	DMN9100240	52300	Teachers Retirement System	47,342	48,917	1,575	3%
2400	DTL	ELM	DMN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DMN9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	DMN9100240	52900	Other Employee Benefits	711	805	94	13%
2400	DTL	ELM	DMN9100240	56100	Supplies	2,115	2,030	(85)	-4%
2400	DTL	ELM	DTN9100240	51300	Principal	118,888	120,888	2,000	2%
2400	DTL	ELM	DTN9100240	51420	Salary Of Clerical Staff	49,027	50,798	1,771	4%
2400	DTL	ELM	DTN9100240	52100	State Health Insurance	11,340	18,960	7,620	67%
2400	DTL	ELM	DTN9100240	52200	Fica & Medicare	12,846	13,134	288	2%
2400	DTL	ELM	DTN9100240	52300	Teachers Retirement System	33,549	34,303	754	2%
2400	DTL	ELM	DTN9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	DTN9100240	52600	Workers' Compensation	1,200	1,500	300	25%
2400	DTL	ELM	DTN9100240	52900	Other Employee Benefits	504	565	61	12%
2400	DTL	ELM	DTN9100240	56100	Supplies	1,541	1,691	150	10%
2400	DTL	ELM	DUB9100240	51300	Principal	108,037	98,128	(9,909)	-9%
2400	DTL	ELM	DUB9100240	51310	Assistant Principal	84,701	86,701	2,000	2%
2400	DTL	ELM	DUB9100240	51420	Salary Of Clerical Staff	47,085	49,149	2,064	4%
2400	DTL	ELM	DUB9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	ELM	DUB9100240	52200	Fica & Medicare	18,346	17,899	(447)	-2%
2400	DTL	ELM	DUB9100240	52300	Teachers Retirement System	47,917	46,749	(1,168)	-2%
2400	DTL	ELM	DUB9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DUB9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	DUB9100240	52900	Other Employee Benefits	719	770	51	7%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	DUB9100240	56100	Supplies	2,614	2,472	(142)	-5%
2400	DTL	ELM	DVS9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	DVS9100240	51310	Assistant Principal	84,701	82,009	(2,692)	-3%
2400	DTL	ELM	DVS9100240	51420	Salary Of Clerical Staff	50,164	52,356	2,192	4%
2400	DTL	ELM	DVS9100240	52100	State Health Insurance	34,020	63,600	29,580	87%
2400	DTL	ELM	DVS9100240	52200	Fica & Medicare	18,582	18,697	115	1%
2400	DTL	ELM	DVS9100240	52300	Teachers Retirement System	48,532	48,831	299	1%
2400	DTL	ELM	DVS9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DVS9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	DVS9100240	52900	Other Employee Benefits	729	804	75	10%
2400	DTL	ELM	DVS9100240	56100	Supplies	1,752	1,980	228	13%
2400	DTL	ELM	DWS9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	DWS9100240	51420	Salary Of Clerical Staff	49,371	48,476	(895)	-2%
2400	DTL	ELM	DWS9100240	52100	State Health Insurance	11,340	12,840	1,500	13%
2400	DTL	ELM	DWS9100240	52200	Fica & Medicare	12,042	12,126	84	1%
2400	DTL	ELM	DWS9100240	52300	Teachers Retirement System	31,450	31,671	221	1%
2400	DTL	ELM	DWS9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	DWS9100240	52600	Workers' Compensation	1,200	1,500	300	25%
2400	DTL	ELM	DWS9100240	52900	Other Employee Benefits	472	522	50	11%
2400	DTL	ELM	DWS9100240	56100	Supplies	1,494	1,624	130	9%
2400	DTL	ELM	ELM9100240	51420	Salary Of Clerical Staff	69,139	93,447	24,308	35%
2400	DTL	ELM	ELM9100240	52100	State Health Insurance	22,680	25,680	3,000	13%
2400	DTL	ELM	ELM9100240	52200	Fica & Medicare	5,289	7,149	1,860	35%
2400	DTL	ELM	ELM9100240	52300	Teachers Retirement System	13,814	18,671	4,857	35%
2400	DTL	ELM	ELM9100240	52500	Unemployment Compensation	200	300	100	50%
2400	DTL	ELM	ELM9100240	52600	Workers' Compensation	800	1,500	700	88%
2400	DTL	ELM	ELM9100240	52900	Other Employee Benefits	207	307	100	48%
2400	DTL	ELM	ERA9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	ERA9100240	51310	Assistant Principal	93,099	67,926	(25,173)	-27%
2400	DTL	ELM	ERA9100240	51420	Salary Of Clerical Staff	48,290	50,023	1,733	4%
2400	DTL	ELM	ERA9100240	52100	State Health Insurance	22,680	37,920	15,240	67%
2400	DTL	ELM	ERA9100240	52200	Fica & Medicare	19,081	17,441	(1,640)	-9%
2400	DTL	ELM	ERA9100240	52300	Teachers Retirement System	49,835	45,552	(4,283)	-9%
2400	DTL	ELM	ERA9100240	52500	Unemployment Compensation	300	400	100	33%
2400	DTL	ELM	ERA9100240	52600	Workers' Compensation	1,200	2,000	800	67%
2400	DTL	ELM	ERA9100240	52900	Other Employee Benefits	692	750	58	8%
2400	DTL	ELM	ERA9100240	56100	Supplies	3,358	3,530	172	5%
2400	DTL	ELM	FOR9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	FOR9100240	51310	Assistant Principal	84,701	86,701	2,000	2%
2400	DTL	ELM	FOR9100240	51420	Salary Of Clerical Staff	44,949	47,396	2,447	5%
2400	DTL	ELM	FOR9100240	52100	State Health Insurance	45,360	44,640	(720)	-2%
2400	DTL	ELM	FOR9100240	52200	Fica & Medicare	18,183	18,676	493	3%
2400	DTL	ELM	FOR9100240	52300	Teachers Retirement System	47,490	44,589	(2,901)	-6%
2400	DTL	ELM	FOR9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	FOR9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	FOR9100240	52900	Other Employee Benefits	713	803	90	13%
2400	DTL	ELM	FOR9100240	56100	Supplies	1,752	1,894	142	8%
2400	DTL	ELM	FOX9100240	51300	Principal	118,888	120,888	2,000	2%
2400	DTL	ELM	FOX9100240	51310	Assistant Principal	-	86,701	86,701	N/A
2400	DTL	ELM	FOX9100240	51420	Salary Of Clerical Staff	44,622	46,566	1,944	4%
2400	DTL	ELM	FOX9100240	52100	State Health Insurance	22,680	31,800	9,120	40%
2400	DTL	ELM	FOX9100240	52200	Fica & Medicare	12,509	19,443	6,934	55%
2400	DTL	ELM	FOX9100240	52300	Teachers Retirement System	32,669	50,780	18,111	55%
2400	DTL	ELM	FOX9100240	52500	Unemployment Compensation	300	400	100	33%
2400	DTL	ELM	FOX9100240	52600	Workers' Compensation	1,200	2,000	800	67%
2400	DTL	ELM	FOX9100240	52900	Other Employee Benefits	491	836	345	70%
2400	DTL	ELM	FOX9100240	56100	Supplies	1,735	1,716	(19)	-1%
2400	DTL	ELM	GEN9100240	51300	Principal	98,953	106,723	7,770	8%
2400	DTL	ELM	GEN9100240	51310	Assistant Principal	80,009	86,701	6,692	8%
2400	DTL	ELM	GEN9100240	51420	Salary Of Clerical Staff	44,850	46,816	1,966	4%
2400	DTL	ELM	GEN9100240	52100	State Health Insurance	11,340	37,920	26,580	234%
2400	DTL	ELM	GEN9100240	52200	Fica & Medicare	17,122	18,378	1,256	7%
2400	DTL	ELM	GEN9100240	52300	Teachers Retirement System	44,718	48,000	3,282	7%
2400	DTL	ELM	GEN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	GEN9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	GEN9100240	52900	Other Employee Benefits	671	790	119	18%
2400	DTL	ELM	GEN9100240	56100	Supplies	2,959	2,903	(56)	-2%
2400	DTL	ELM	GRG9100240	51300	Principal	121,278	123,278	2,000	2%
2400	DTL	ELM	GRG9100240	51310	Assistant Principal	93,635	95,635	2,000	2%
2400	DTL	ELM	GRG9100240	51420	Salary Of Clerical Staff	48,644	50,759	2,115	4%
2400	DTL	ELM	GRG9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	ELM	GRG9100240	52200	Fica & Medicare	20,162	20,630	468	2%
2400	DTL	ELM	GRG9100240	52300	Teachers Retirement System	48,744	49,795	1,051	2%
2400	DTL	ELM	GRG9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	GRG9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	GRG9100240	52900	Other Employee Benefits	791	887	96	12%
2400	DTL	ELM	GRG9100240	56100	Supplies	2,426	2,546	120	5%
2400	DTL	ELM	HAN9100240	51300	Principal	118,888	120,888	2,000	2%
2400	DTL	ELM	HAN9100240	51310	Assistant Principal	93,099	67,926	(25,173)	-27%
2400	DTL	ELM	HAN9100240	51420	Salary Of Clerical Staff	49,289	51,137	1,848	4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	HAN9100240	52100	State Health Insurance	34,020	44,640	10,620	31%
2400	DTL	ELM	HAN9100240	52200	Fica & Medicare	19,988	18,356	(1,632)	-8%
2400	DTL	ELM	HAN9100240	52300	Teachers Retirement System	52,203	47,942	(4,261)	-8%
2400	DTL	ELM	HAN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	HAN9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	HAN9100240	52900	Other Employee Benefits	784	789	5	1%
2400	DTL	ELM	HAN9100240	56100	Supplies	2,491	2,368	(123)	-5%
2400	DTL	ELM	JNS9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	JNS9100240	51420	Salary Of Clerical Staff	49,380	51,513	2,133	4%
2400	DTL	ELM	JNS9100240	52100	State Health Insurance	34,020	44,640	10,620	31%
2400	DTL	ELM	JNS9100240	52200	Fica & Medicare	12,042	12,359	317	3%
2400	DTL	ELM	JNS9100240	52300	Teachers Retirement System	31,452	32,278	826	3%
2400	DTL	ELM	JNS9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	JNS9100240	52600	Workers' Compensation	1,200	1,500	300	25%
2400	DTL	ELM	JNS9100240	52900	Other Employee Benefits	472	532	60	13%
2400	DTL	ELM	JNS9100240	56100	Supplies	1,858	2,011	153	8%
2400	DTL	ELM	KEY9100240	51300	Principal	118,888	120,888	2,000	2%
2400	DTL	ELM	KEY9100240	51420	Salary Of Clerical Staff	47,005	48,067	1,062	2%
2400	DTL	ELM	KEY9100240	52100	State Health Insurance	22,680	18,960	(3,720)	-16%
2400	DTL	ELM	KEY9100240	52200	Fica & Medicare	12,691	12,925	234	2%
2400	DTL	ELM	KEY9100240	52300	Teachers Retirement System	33,145	33,757	612	2%
2400	DTL	ELM	KEY9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	KEY9100240	52600	Workers' Compensation	1,200	1,500	300	25%
2400	DTL	ELM	KEY9100240	52900	Other Employee Benefits	498	556	58	12%
2400	DTL	ELM	KEY9100240	56100	Supplies	1,658	1,691	33	2%
2400	DTL	ELM	LJA9100240	51300	Principal	108,037	106,723	(1,314)	-1%
2400	DTL	ELM	LJA9100240	51310	Assistant Principal	93,099	95,099	2,000	2%
2400	DTL	ELM	LJA9100240	51420	Salary Of Clerical Staff	44,622	46,566	1,944	4%
2400	DTL	ELM	LJA9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	ELM	LJA9100240	52200	Fica & Medicare	18,801	19,002	201	1%
2400	DTL	ELM	LJA9100240	52300	Teachers Retirement System	49,103	49,628	525	1%
2400	DTL	ELM	LJA9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	LJA9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	LJA9100240	52900	Other Employee Benefits	737	817	80	11%
2400	DTL	ELM	LJA9100240	56100	Supplies	1,940	2,146	206	11%
2400	DTL	ELM	MAC9100240	51300	Principal	108,037	120,888	12,851	12%
2400	DTL	ELM	MAC9100240	51310	Assistant Principal	84,701	86,701	2,000	2%
2400	DTL	ELM	MAC9100240	51420	Salary Of Clerical Staff	47,290	68,557	21,267	45%
2400	DTL	ELM	MAC9100240	52100	State Health Insurance	45,360	63,600	18,240	40%
2400	DTL	ELM	MAC9100240	52200	Fica & Medicare	18,362	21,125	2,763	15%
2400	DTL	ELM	MAC9100240	52300	Teachers Retirement System	47,958	55,174	7,216	15%
2400	DTL	ELM	MAC9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	ELM	MAC9100240	52600	Workers' Compensation	1,600	2,500	900	56%
2400	DTL	ELM	MAC9100240	52900	Other Employee Benefits	720	909	189	26%
2400	DTL	ELM	MAC9100240	56100	Supplies	3,188	3,616	428	13%
2400	DTL	ELM	MLK9100240	51300	Principal	98,953	100,953	2,000	2%
2400	DTL	ELM	MLK9100240	51310	Assistant Principal	84,701	86,701	2,000	2%
2400	DTL	ELM	MLK9100240	51420	Salary Of Clerical Staff	47,836	49,927	2,091	4%
2400	DTL	ELM	MLK9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	ELM	MLK9100240	52200	Fica & Medicare	17,709	18,175	466	3%
2400	DTL	ELM	MLK9100240	52300	Teachers Retirement System	46,252	47,469	1,217	3%
2400	DTL	ELM	MLK9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	MLK9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	MLK9100240	52900	Other Employee Benefits	694	782	88	13%
2400	DTL	ELM	MLK9100240	56100	Supplies	2,584	2,946	362	14%
2400	DTL	ELM	MTH9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	MTH9100240	51310	Assistant Principal	75,924	77,924	2,000	3%
2400	DTL	ELM	MTH9100240	51420	Salary Of Clerical Staff	63,273	66,026	2,753	4%
2400	DTL	ELM	MTH9100240	52100	State Health Insurance	45,360	63,600	18,240	40%
2400	DTL	ELM	MTH9100240	52200	Fica & Medicare	18,913	19,430	517	3%
2400	DTL	ELM	MTH9100240	52300	Teachers Retirement System	49,397	50,747	1,350	3%
2400	DTL	ELM	MTH9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	ELM	MTH9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	ELM	MTH9100240	52900	Other Employee Benefits	742	836	94	13%
2400	DTL	ELM	MTH9100240	56100	Supplies	4,278	4,231	(47)	-1%
2400	DTL	ELM	NCE9100240	51300	Principal	108,037	100,953	(7,084)	-7%
2400	DTL	ELM	NCE9100240	51310	Assistant Principal	77,678	79,678	2,000	3%
2400	DTL	ELM	NCE9100240	51420	Salary Of Clerical Staff	46,963	49,008	2,045	4%
2400	DTL	ELM	NCE9100240	52100	State Health Insurance	22,680	12,840	(9,840)	-43%
2400	DTL	ELM	NCE9100240	52200	Fica & Medicare	17,800	17,567	(233)	-1%
2400	DTL	ELM	NCE9100240	52300	Teachers Retirement System	46,489	45,882	(607)	-1%
2400	DTL	ELM	NCE9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	NCE9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	NCE9100240	52900	Other Employee Benefits	698	756	58	8%
2400	DTL	ELM	NCE9100240	56100	Supplies	3,944	4,385	441	11%
2400	DTL	ELM	RES9100240	51300	Principal	98,953	100,953	2,000	2%
2400	DTL	ELM	RES9100240	51310	Assistant Principal	80,009	86,701	6,692	8%
2400	DTL	ELM	RES9100240	51420	Salary Of Clerical Staff	46,635	28,842	(17,793)	-38%
2400	DTL	ELM	RES9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	ELM	RES9100240	52200	Fica & Medicare	17,258	16,562	(696)	-4%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	RES9100240	52300	Teachers Retirement System	45,074	43,256	(1,818)	-4%
2400	DTL	ELM	RES9100240	52500	Unemployment Compensation	400	300	(100)	-25%
2400	DTL	ELM	RES9100240	52600	Workers' Compensation	1,600	1,500	(100)	-6%
2400	DTL	ELM	RES9100240	52900	Other Employee Benefits	677	712	35	5%
2400	DTL	ELM	RES9100240	56100	Supplies	2,502	2,454	(48)	-2%
2400	DTL	ELM	RIG9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	RIG9100240	51310	Assistant Principal	80,009	86,701	6,692	8%
2400	DTL	ELM	RIG9100240	51420	Salary Of Clerical Staff	51,138	52,974	1,836	4%
2400	DTL	ELM	RIG9100240	52100	State Health Insurance	22,680	50,760	28,080	124%
2400	DTL	ELM	RIG9100240	52200	Fica & Medicare	18,298	19,103	805	4%
2400	DTL	ELM	RIG9100240	52300	Teachers Retirement System	47,789	49,892	2,103	4%
2400	DTL	ELM	RIG9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	RIG9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	RIG9100240	52900	Other Employee Benefits	718	822	104	14%
2400	DTL	ELM	RIG9100240	56100	Supplies	1,998	2,048	50	3%
2400	DTL	ELM	RIV9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	RIV9100240	51310	Assistant Principal	93,099	95,099	2,000	2%
2400	DTL	ELM	RIV9100240	51420	Salary Of Clerical Staff	46,291	48,067	1,776	4%
2400	DTL	ELM	RIV9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	ELM	RIV9100240	52200	Fica & Medicare	18,928	19,370	442	2%
2400	DTL	ELM	RIV9100240	52300	Teachers Retirement System	49,436	50,590	1,154	2%
2400	DTL	ELM	RIV9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	RIV9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	RIV9100240	52900	Other Employee Benefits	742	833	91	12%
2400	DTL	ELM	RIV9100240	56100	Supplies	2,215	2,374	159	7%
2400	DTL	ELM	SOC9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	SOC9100240	51310	Assistant Principal	75,493	79,678	4,185	6%
2400	DTL	ELM	SOC9100240	51420	Salary Of Clerical Staff	47,634	49,451	1,817	4%
2400	DTL	ELM	SOC9100240	52100	State Health Insurance	11,340	12,840	1,500	13%
2400	DTL	ELM	SOC9100240	52200	Fica & Medicare	17,684	18,296	612	3%
2400	DTL	ELM	SOC9100240	52300	Teachers Retirement System	46,187	47,785	1,598	3%
2400	DTL	ELM	SOC9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	SOC9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	SOC9100240	52900	Other Employee Benefits	693	787	94	14%
2400	DTL	ELM	SOC9100240	56100	Supplies	2,104	1,863	(241)	-11%
2400	DTL	ELM	STM9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	STM9100240	51310	Assistant Principal	93,099	95,099	2,000	2%
2400	DTL	ELM	STM9100240	51420	Salary Of Clerical Staff	44,949	46,902	1,953	4%
2400	DTL	ELM	STM9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	ELM	STM9100240	52200	Fica & Medicare	18,826	19,281	455	2%
2400	DTL	ELM	STM9100240	52300	Teachers Retirement System	49,168	50,357	1,189	2%
2400	DTL	ELM	STM9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	STM9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	STM9100240	52900	Other Employee Benefits	738	829	91	12%
2400	DTL	ELM	STM9100240	56100	Supplies	2,672	2,761	89	3%
2400	DTL	ELM	WAD9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	WAD9100240	51310	Assistant Principal	75,493	89,930	14,437	19%
2400	DTL	ELM	WAD9100240	51420	Salary Of Clerical Staff	50,334	52,160	1,826	4%
2400	DTL	ELM	WAD9100240	52100	State Health Insurance	34,020	63,600	29,580	87%
2400	DTL	ELM	WAD9100240	52200	Fica & Medicare	17,891	19,288	1,397	8%
2400	DTL	ELM	WAD9100240	52300	Teachers Retirement System	46,726	50,375	3,649	8%
2400	DTL	ELM	WAD9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	WAD9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	WAD9100240	52900	Other Employee Benefits	702	829	127	18%
2400	DTL	ELM	WAD9100240	56100	Supplies	2,584	2,915	331	13%
2400	DTL	ELM	WES9100240	51300	Principal	118,888	120,888	2,000	2%
2400	DTL	ELM	WES9100240	51310	Assistant Principal	80,758	84,968	4,210	5%
2400	DTL	ELM	WES9100240	51420	Salary Of Clerical Staff	45,496	47,145	1,649	4%
2400	DTL	ELM	WES9100240	52100	State Health Insurance	22,680	31,800	9,120	40%
2400	DTL	ELM	WES9100240	52200	Fica & Medicare	18,753	19,355	602	3%
2400	DTL	ELM	WES9100240	52300	Teachers Retirement System	48,979	50,550	1,571	3%
2400	DTL	ELM	WES9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	WES9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	WES9100240	52900	Other Employee Benefits	735	832	97	13%
2400	DTL	ELM	WES9100240	56100	Supplies	2,104	2,220	116	6%
2400	DTL	ELM	WYN9100240	51300	Principal	108,037	110,037	2,000	2%
2400	DTL	ELM	WYN9100240	51310	Assistant Principal	73,505	77,493	3,988	5%
2400	DTL	ELM	WYN9100240	51420	Salary Of Clerical Staff	46,175	45,658	(517)	-1%
2400	DTL	ELM	WYN9100240	52100	State Health Insurance	22,680	31,800	9,120	40%
2400	DTL	ELM	WYN9100240	52200	Fica & Medicare	17,420	17,839	419	2%
2400	DTL	ELM	WYN9100240	52300	Teachers Retirement System	45,498	46,591	1,093	2%
2400	DTL	ELM	WYN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	WYN9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	WYN9100240	52900	Other Employee Benefits	683	767	84	12%
2400	DTL	ELM	WYN9100240	56100	Supplies	2,133	2,091	(42)	-2%
2700	DTL	ELM	ELM1320270	55950	Other Purchased Services	-	40,000	40,000	N/A
1000	DTL	ESL	ALN1351100	51100	Teachers	123,967	162,062	38,095	31%
1000	DTL	ESL	ALN1351100	52100	State Health Insurance	11,340	28,440	17,100	151%
1000	DTL	ESL	ALN1351100	52200	Fica & Medicare	9,483	12,398	2,915	31%
1000	DTL	ESL	ALN1351100	52300	Teachers Retirement System	24,769	32,380	7,611	31%

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1000	DTL	ESL	ALN1351100	52500	Unemployment Compensation	200	300	100	50%
1000	DTL	ESL	ALN1351100	52600	Workers' Compensation	800	1,500	700	88%
1000	DTL	ESL	ALN1351100	52900	Other Employee Benefits	372	533	161	43%
1000	DTL	ESL	ARN1351100	51100	Teachers	92,625	154,033	61,408	66%
1000	DTL	ESL	ARN1351100	52100	State Health Insurance	5,670	18,960	13,290	234%
1000	DTL	ESL	ARN1351100	52200	Fica & Medicare	7,086	11,784	4,698	66%
1000	DTL	ESL	ARN1351100	52300	Teachers Retirement System	18,506	30,776	12,270	66%
1000	DTL	ESL	ARN1351100	52500	Unemployment Compensation	200	300	100	50%
1000	DTL	ESL	ARN1351100	52600	Workers' Compensation	800	1,500	700	88%
1000	DTL	ESL	ARN1351100	52900	Other Employee Benefits	278	507	229	82%
1000	DTL	ESL	BAK1351100	51100	Teachers	148,441	152,441	4,000	3%
1000	DTL	ESL	BAK1351100	52100	State Health Insurance	11,340	37,920	26,580	234%
1000	DTL	ESL	BAK1351100	52200	Fica & Medicare	11,356	11,662	306	3%
1000	DTL	ESL	BAK1351100	52300	Teachers Retirement System	29,659	30,458	799	3%
1000	DTL	ESL	BAK1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	BAK1351100	52600	Workers' Compensation	800	1,000	200	25%
1000	DTL	ESL	BAK1351100	52900	Other Employee Benefits	445	502	57	13%
1000	DTL	ESL	BLK1351100	51100	Teachers	62,613	-	(62,613)	-100%
1000	DTL	ESL	BLK1351100	52200	Fica & Medicare	4,790	-	(4,790)	-100%
1000	DTL	ESL	BLK1351100	52300	Teachers Retirement System	12,510	-	(12,510)	-100%
1000	DTL	ESL	BLK1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	BLK1351100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DTL	ESL	BLK1351100	52900	Other Employee Benefits	188	-	(188)	-100%
1000	DTL	ESL	BRW1351100	51100	Teachers	131,540	135,540	4,000	3%
1000	DTL	ESL	BRW1351100	52100	State Health Insurance	22,680	37,920	15,240	67%
1000	DTL	ESL	BRW1351100	52200	Fica & Medicare	10,063	10,369	306	3%
1000	DTL	ESL	BRW1351100	52300	Teachers Retirement System	26,282	27,081	799	3%
1000	DTL	ESL	BRW1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	BRW1351100	52600	Workers' Compensation	800	1,000	200	25%
1000	DTL	ESL	BRW1351100	52900	Other Employee Benefits	395	446	51	13%
1000	DTL	ESL	ERA1351100	51100	Teachers	64,407	66,407	2,000	3%
1000	DTL	ESL	ERA1351100	52100	State Health Insurance	11,340	18,960	7,620	67%
1000	DTL	ESL	ERA1351100	52200	Fica & Medicare	4,927	5,080	153	3%
1000	DTL	ESL	ERA1351100	52300	Teachers Retirement System	12,869	13,268	399	3%
1000	DTL	ESL	ERA1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	ERA1351100	52600	Workers' Compensation	400	500	100	25%
1000	DTL	ESL	ERA1351100	52900	Other Employee Benefits	193	218	25	13%
1000	DTL	ESL	JOR1351100	51100	Teachers	-	139,932	139,932	N/A
1000	DTL	ESL	JOR1351100	52100	State Health Insurance	-	37,920	37,920	N/A
1000	DTL	ESL	JOR1351100	52200	Fica & Medicare	-	10,705	10,705	N/A
1000	DTL	ESL	JOR1351100	52300	Teachers Retirement System	-	27,958	27,958	N/A
1000	DTL	ESL	JOR1351100	52500	Unemployment Compensation	-	200	200	N/A
1000	DTL	ESL	JOR1351100	52600	Workers' Compensation	-	1,000	1,000	N/A
1000	DTL	ESL	JOR1351100	52900	Other Employee Benefits	-	460	460	N/A
1000	DTL	ESL	KEY1351100	51100	Teachers	64,407	34,165	(30,242)	-47%
1000	DTL	ESL	KEY1351100	52100	State Health Insurance	11,340	9,480	(1,860)	-16%
1000	DTL	ESL	KEY1351100	52200	Fica & Medicare	4,927	2,614	(2,313)	-47%
1000	DTL	ESL	KEY1351100	52300	Teachers Retirement System	12,869	6,826	(6,043)	-47%
1000	DTL	ESL	KEY1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	KEY1351100	52600	Workers' Compensation	400	500	100	25%
1000	DTL	ESL	KEY1351100	52900	Other Employee Benefits	193	112	(81)	-42%
1000	DTL	ESL	MAC1351100	51100	Teachers	73,943	151,886	77,943	105%
1000	DTL	ESL	MAC1351100	52200	Fica & Medicare	5,657	11,619	5,962	105%
1000	DTL	ESL	MAC1351100	52300	Teachers Retirement System	14,774	30,347	15,573	105%
1000	DTL	ESL	MAC1351100	52500	Unemployment Compensation	100	200	100	100%
1000	DTL	ESL	MAC1351100	52600	Workers' Compensation	400	1,000	600	150%
1000	DTL	ESL	MAC1351100	52900	Other Employee Benefits	222	500	278	125%
1000	DTL	ESL	MLK1351100	51100	Teachers	140,372	216,558	76,186	54%
1000	DTL	ESL	MLK1351100	52100	State Health Insurance	22,680	56,880	34,200	151%
1000	DTL	ESL	MLK1351100	52200	Fica & Medicare	10,738	16,567	5,829	54%
1000	DTL	ESL	MLK1351100	52300	Teachers Retirement System	28,046	43,268	15,222	54%
1000	DTL	ESL	MLK1351100	52500	Unemployment Compensation	200	300	100	50%
1000	DTL	ESL	MLK1351100	52600	Workers' Compensation	800	1,500	700	88%
1000	DTL	ESL	MLK1351100	52900	Other Employee Benefits	421	712	291	69%
1000	DTL	ESL	NCE1351100	51100	Teachers	121,236	102,495	(18,741)	-15%
1000	DTL	ESL	NCE1351100	52100	State Health Insurance	11,340	18,960	7,620	67%
1000	DTL	ESL	NCE1351100	52200	Fica & Medicare	9,275	7,841	(1,434)	-15%
1000	DTL	ESL	NCE1351100	52300	Teachers Retirement System	24,223	20,479	(3,744)	-15%
1000	DTL	ESL	NCE1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	NCE1351100	52600	Workers' Compensation	800	1,000	200	25%
1000	DTL	ESL	NCE1351100	52900	Other Employee Benefits	364	337	(27)	-7%
1000	DTL	ESL	RES1351100	51100	Teachers	144,157	118,545	(25,612)	-18%
1000	DTL	ESL	RES1351100	52100	State Health Insurance	17,010	18,960	1,950	11%
1000	DTL	ESL	RES1351100	52200	Fica & Medicare	11,028	9,069	(1,959)	-18%
1000	DTL	ESL	RES1351100	52300	Teachers Retirement System	28,802	23,685	(5,117)	-18%
1000	DTL	ESL	RES1351100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DTL	ESL	RES1351100	52600	Workers' Compensation	1,200	1,000	(200)	-17%
1000	DTL	ESL	RES1351100	52900	Other Employee Benefits	432	390	(42)	-10%
1000	DTL	ESL	RIV1351100	51100	Teachers	180,671	163,584	(17,087)	-9%
1000	DTL	ESL	RIV1351100	52100	State Health Insurance	39,690	56,880	17,190	43%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ESL	RIV1351100	52200	Fica & Medicare	13,821	12,514	(1,307)	-9%
1000	DTL	ESL	RIV1351100	52300	Teachers Retirement System	36,098	32,684	(3,414)	-9%
1000	DTL	ESL	RIV1351100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DTL	ESL	RIV1351100	52600	Workers' Compensation	1,600	1,500	(100)	-6%
1000	DTL	ESL	RIV1351100	52900	Other Employee Benefits	542	538	(4)	-1%
1000	DTL	ESL	SHW1351100	51100	Teachers	142,662	146,662	4,000	3%
1000	DTL	ESL	SHW1351100	52100	State Health Insurance	11,340	37,920	26,580	234%
1000	DTL	ESL	SHW1351100	52200	Fica & Medicare	10,914	11,220	306	3%
1000	DTL	ESL	SHW1351100	52300	Teachers Retirement System	28,504	29,303	799	3%
1000	DTL	ESL	SHW1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	SHW1351100	52600	Workers' Compensation	800	1,000	200	25%
1000	DTL	ESL	SHW1351100	52900	Other Employee Benefits	463	483	20	4%
1000	DTL	ESL	SOC1351100	51100	Teachers	135,084	170,695	35,611	26%
1000	DTL	ESL	SOC1351100	52100	State Health Insurance	22,680	47,400	24,720	109%
1000	DTL	ESL	SOC1351100	52200	Fica & Medicare	10,334	13,058	2,724	26%
1000	DTL	ESL	SOC1351100	52300	Teachers Retirement System	26,990	34,105	7,115	26%
1000	DTL	ESL	SOC1351100	52500	Unemployment Compensation	200	300	100	50%
1000	DTL	ESL	SOC1351100	52600	Workers' Compensation	800	1,500	700	88%
1000	DTL	ESL	SOC1351100	52900	Other Employee Benefits	405	562	157	39%
1000	DTL	ESL	SPC1351100	51100	Teachers	120,506	109,183	(11,323)	-9%
1000	DTL	ESL	SPC1351100	52100	State Health Insurance	22,680	37,920	15,240	67%
1000	DTL	ESL	SPC1351100	52200	Fica & Medicare	9,219	8,352	(867)	-9%
1000	DTL	ESL	SPC1351100	52300	Teachers Retirement System	24,077	21,815	(2,262)	-9%
1000	DTL	ESL	SPC1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	SPC1351100	52600	Workers' Compensation	800	1,000	200	25%
1000	DTL	ESL	SPC1351100	52900	Other Employee Benefits	399	359	(40)	-10%
1000	DTL	ESL	VET1351100	51100	Teachers	-	123,600	123,600	N/A
1000	DTL	ESL	VET1351100	52100	State Health Insurance	-	37,920	37,920	N/A
1000	DTL	ESL	VET1351100	52200	Fica & Medicare	-	9,455	9,455	N/A
1000	DTL	ESL	VET1351100	52300	Teachers Retirement System	-	24,695	24,695	N/A
1000	DTL	ESL	VET1351100	52500	Unemployment Compensation	-	200	200	N/A
1000	DTL	ESL	VET1351100	52600	Workers' Compensation	-	1,000	1,000	N/A
1000	DTL	ESL	VET1351100	52900	Other Employee Benefits	-	407	407	N/A
2210	DTL	ESL	ESL1351220	51900	Other Management Personnel	76,803	78,803	2,000	3%
2210	DTL	ESL	ESL1351220	52100	State Health Insurance	11,340	18,960	7,620	67%
2210	DTL	ESL	ESL1351220	52200	Fica & Medicare	5,875	6,028	153	3%
2210	DTL	ESL	ESL1351220	52300	Teachers Retirement System	15,345	15,745	400	3%
2210	DTL	ESL	ESL1351220	52500	Unemployment Compensation	100	100	-	0%
2210	DTL	ESL	ESL1351220	52600	Workers' Compensation	400	500	100	25%
2210	DTL	ESL	ESL1351220	52900	Other Employee Benefits	230	259	29	13%
1000	DTL	GFT	STE2110100	55320	Communication Web based Subscr	43,800	4,000	(39,800)	-91%
1000	DTL	GFT	STE2110100	56100	Supplies	35,200	85,000	49,800	141%
1000	DTL	GFT	STE2111100	51100	Teachers	884,128	980,473	96,345	11%
1000	DTL	GFT	STE2111100	51400	Aides And Paraprofessionals	-	40,791	40,791	N/A
1000	DTL	GFT	STE2111100	52100	State Health Insurance	113,400	221,400	108,000	95%
1000	DTL	GFT	STE2111100	52200	Fica & Medicare	67,636	78,127	10,491	16%
1000	DTL	GFT	STE2111100	52300	Teachers Retirement System	176,649	200,297	23,648	13%
1000	DTL	GFT	STE2111100	52500	Unemployment Compensation	1,300	1,600	300	23%
1000	DTL	GFT	STE2111100	52600	Workers' Compensation	5,200	8,000	2,800	54%
1000	DTL	GFT	STE2111100	52900	Other Employee Benefits	2,652	3,360	708	27%
1000	DTL	GFT	STE2111100	55320	Communication Web based Subscr	300	2,000	1,700	567%
1000	DTL	GFT	STE2111100	55800	Travel - Employees	2,500	2,500	-	0%
1000	DTL	GFT	STE2111100	55950	Other Purchased Services	700	700	-	0%
1000	DTL	GFT	STE2111100	56100	Supplies	12,000	12,000	-	0%
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	1,000	800	(200)	-20%
1000	DTL	GFT	STE2111100	58100	Dues And Fees	250	1,100	850	340%
2210	DTL	GFT	STE2110220	51420	Salary Of Clerical Staff	35,750	38,852	3,102	9%
2210	DTL	GFT	STE2110220	51900	Oth Management Personnel	95,244	98,101	2,857	3%
2210	DTL	GFT	STE2110220	52100	State Health Insurance	22,680	25,680	3,000	13%
2210	DTL	GFT	STE2110220	52200	Fica & Medicare	10,021	10,477	456	5%
2210	DTL	GFT	STE2110220	52300	Teachers Retirement System	26,173	27,363	1,190	5%
2210	DTL	GFT	STE2110220	52500	Unemployment Compensation	200	200	-	0%
2210	DTL	GFT	STE2110220	52600	Workers' Compensation	800	1,000	200	25%
2210	DTL	GFT	STE2110220	52900	Other Employee Benefits	393	451	58	15%
2210	DTL	GFT	STE2110220	55800	Travel - Employees	1,000	500	(500)	-50%
2220	DTL	GFT	STE1310200	52600	Workers' Compensation	-	500	500	N/A
2220	DTL	GFT	STE1310200	51650	Librarian/Media Specialist	-	72,186	72,186	N/A
2220	DTL	GFT	STE1310200	52200	Fica & Medicare	-	5,522	5,522	N/A
2220	DTL	GFT	STE1310200	52300	Teachers Retirement System	-	14,423	14,423	N/A
2220	DTL	GFT	STE1310200	52500	Unemployment Compensation	-	100	100	N/A
2220	DTL	GFT	STE1310200	52900	Other Employee Benefits	-	237	237	N/A
2220	DTL	GFT	STE2110200	51400	Aides And Paraprofessionals	12,873	-	(12,873)	-100%
2220	DTL	GFT	STE2110200	51420	Salary Of Clerical Staff	18,650	19,460	810	4%
2220	DTL	GFT	STE2110200	52200	Fica & Medicare	2,412	1,489	(923)	-38%
2220	DTL	GFT	STE2110200	52300	Teachers Retirement System	6,298	3,888	(2,410)	-38%
2220	DTL	GFT	STE2110200	52500	Unemployment Compensation	200	100	(100)	-50%
2220	DTL	GFT	STE2110200	52600	Workers' Compensation	800	500	(300)	-38%

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2220	DTL	GFT	STE2110200	52900	Other Employee Benefits	95	64	(31)	-33%
1000	DTL	JTC	JTC1041100	51100	Teachers	2,122,878	2,199,106	76,228	4%
1000	DTL	JTC	JTC1041100	51420	Salary Of Clerical Staff	34,022	36,977	2,955	9%
1000	DTL	JTC	JTC1041100	52100	State Health Insurance	113,400	64,200	(49,200)	-43%
1000	DTL	JTC	JTC1041100	52200	Fica & Medicare	165,003	171,060	6,057	4%
1000	DTL	JTC	JTC1041100	52300	Teachers Retirement System	383,547	446,769	63,222	16%
1000	DTL	JTC	JTC1041100	52500	Unemployment Compensation	2,600	2,700	100	4%
1000	DTL	JTC	JTC1041100	52600	Workers' Compensation	10,400	13,500	3,100	30%
1000	DTL	JTC	JTC1041100	52900	Other Employee Benefits	6,471	7,357	886	14%
1000	DTL	JTC	JTC1041100	55300	Communication	1,104	1,104	-	0%
1000	DTL	JTC	JTC1041100	55800	Travel - Employees	4,000	4,800	800	20%
1000	DTL	JTC	JTC1041100	55950	Other Purchased Services	-	600	600	N/A
1000	DTL	JTC	JTC1041100	56100	Supplies	7,500	9,000	1,500	20%
2600	DTL	JTC	JTC1041260	56200	Energy	-	3,250	3,250	N/A
1000	DTL	MID	ACM1081100	51100	Teachers	1,141,963	1,250,960	108,997	10%
1000	DTL	MID	ACM1081100	51180	Art,Music,Pe	415,923	473,513	57,590	14%
1000	DTL	MID	ACM1081100	51400	Aides And Paraprofessionals	20,566	21,464	898	4%
1000	DTL	MID	ACM1081100	51730	Secondary Counselor	78,255	80,255	2,000	3%
1000	DTL	MID	ACM1081100	52100	State Health Insurance	232,470	407,640	175,170	75%
1000	DTL	MID	ACM1081100	52200	Fica & Medicare	126,738	139,704	12,966	10%
1000	DTL	MID	ACM1081100	52300	Teachers Retirement System	331,010	364,873	33,863	10%
1000	DTL	MID	ACM1081100	52500	Unemployment Compensation	2,800	3,000	200	7%
1000	DTL	MID	ACM1081100	52600	Workers' Compensation	11,200	15,000	3,800	34%
1000	DTL	MID	ACM1081100	52900	Other Employee Benefits	4,970	6,008	1,038	21%
1000	DTL	MID	ACM1081100	56100	Supplies	8,950	10,079	1,129	13%
1000	DTL	MID	ARN1081100	51100	Teachers	1,373,668	1,167,275	(206,393)	-15%
1000	DTL	MID	ARN1081100	51180	Art,Music,Pe	400,788	397,500	(3,288)	-1%
1000	DTL	MID	ARN1081100	51400	Aides And Paraprofessionals	20,566	21,198	632	3%
1000	DTL	MID	ARN1081100	51730	Secondary Counselor	72,562	74,562	2,000	3%
1000	DTL	MID	ARN1081100	52100	State Health Insurance	311,850	398,160	86,310	28%
1000	DTL	MID	ARN1081100	52200	Fica & Medicare	142,870	127,031	(15,839)	-11%
1000	DTL	MID	ARN1081100	52300	Teachers Retirement System	358,645	307,156	(51,489)	-14%
1000	DTL	MID	ARN1081100	52500	Unemployment Compensation	3,200	3,300	100	3%
1000	DTL	MID	ARN1081100	52600	Workers' Compensation	12,800	16,500	3,700	29%
1000	DTL	MID	ARN1081100	52900	Other Employee Benefits	5,603	5,463	(140)	-2%
1000	DTL	MID	ARN8881100	56100	Supplies	12,224	13,518	1,294	11%
1000	DTL	MID	ARN9100100	55800	Travel - Employees	1,000	1,000		0%
1000	DTL	MID	ARN9100100	55950	Other Purchased Services	-	300	300	N/A
1000	DTL	MID	ARN9100100	56100	Supplies	1,000	1,000	-	0%
1000	DTL	MID	ARN9100100	56150	Expendable Equipment	-	200	200	N/A
1000	DTL	MID	ARN9100100	56160	Expendable Computer Equipment	-	250	250	N/A
1000	DTL	MID	BAK1081100	51100	Teachers	1,106,498	1,426,254	319,756	29%
1000	DTL	MID	BAK1081100	51180	Art,Music,Pe	385,078	404,768	19,690	5%
1000	DTL	MID	BAK1081100	51400	Aides And Paraprofessionals	20,566	21,464	898	4%
1000	DTL	MID	BAK1081100	51730	Secondary Counselor	133,212	139,354	6,142	5%
1000	DTL	MID	BAK1081100	52100	State Health Insurance	243,810	411,000	167,190	69%
1000	DTL	MID	BAK1081100	52200	Fica & Medicare	125,870	152,376	26,506	21%
1000	DTL	MID	BAK1081100	52300	Teachers Retirement System	324,633	388,121	63,488	20%
1000	DTL	MID	BAK1081100	52500	Unemployment Compensation	3,400	3,900	500	15%
1000	DTL	MID	BAK1081100	52600	Workers' Compensation	13,600	19,500	5,900	43%
1000	DTL	MID	BAK1081100	52900	Other Employee Benefits	4,936	6,553	1,617	33%
1000	DTL	MID	BAK8881100	58810	Supplies	10,228	11,610	1,382	14%
1000	DTL	MID	BLK1081100	51100	Teachers	1,366,876	1,457,219	90,343	7%
1000	DTL	MID	BLK1081100	51180	Art,Music,Pe	367,919	387,611	19,692	5%
1000	DTL	MID	BLK1081100	51400	Aides And Paraprofessionals	20,566	21,198	632	3%
1000	DTL	MID	BLK1081100	51730	Secondary Counselor	49,146	51,146	2,000	4%
1000	DTL	MID	BLK1081100	52100	State Health Insurance	249,480	417,120	167,640	67%
1000	DTL	MID	BLK1081100	52200	Fica & Medicare	138,045	146,664	8,619	6%
1000	DTL	MID	BLK1081100	52300	Teachers Retirement System	360,540	383,051	22,511	6%
1000	DTL	MID	BLK1081100	52500	Unemployment Compensation	3,200	3,200	-	0%
1000	DTL	MID	BLK1081100	52600	Workers' Compensation	12,800	16,000	3,200	25%
1000	DTL	MID	BLK1081100	52900	Other Employee Benefits	5,414	6,308	894	17%
1000	DTL	MID	BLK1081100	56100	Supplies	9,712	10,127	415	4%
1000	DTL	MID	DCM1081100	51100	Teachers	1,006,961	913,576	(93,385)	-9%
1000	DTL	MID	DCM1081100	51180	Art,Music,Pe	263,028	248,396	(14,632)	-6%
1000	DTL	MID	DCM1081100	51400	Aides And Paraprofessionals	20,566	21,198	632	3%
1000	DTL	MID	DCM1081100	51730	Secondary Counselor	64,407	66,407	2,000	3%
1000	DTL	MID	DCM1081100	52100	State Health Insurance	215,460	331,800	116,340	54%
1000	DTL	MID	DCM1081100	52200	Fica & Medicare	103,655	95,593	(8,062)	-8%
1000	DTL	MID	DCM1081100	52300	Teachers Retirement System	260,680	249,666	(11,014)	-4%
1000	DTL	MID	DCM1081100	52500	Unemployment Compensation	2,500	2,500	-	0%
1000	DTL	MID	DCM1081100	52600	Workers' Compensation	10,000	12,500	2,500	25%
1000	DTL	MID	DCM1081100	52900	Other Employee Benefits	3,976	4,111	135	3%
1000	DTL	MID	DCM1081100	56100	Supplies	7,671	-	(7,671)	-100%
1000	DTL	MID	DCM8881100	58810	Supplies	-	7,560	7,560	N/A
1000	DTL	MID	ECM1081100	51100	Teachers	1,037,032	1,106,698	69,666	7%
1000	DTL	MID	ECM1081100	51180	Art,Music,Pe	251,258	237,744	(13,514)	-5%
1000	DTL	MID	ECM1081100	51400	Aides And Paraprofessionals	21,341	22,278	937	4%
1000	DTL	MID	ECM1081100	51730	Secondary Counselor	70,276	74,170	3,894	6%
1000	DTL	MID	ECM1081100	52100	State Health Insurance	198,450	293,880	95,430	48%

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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	ECM1081100	52200	Fica & Medicare	105,563	110,228	4,665	4%
1000	DTL	MID	ECM1081100	52300	Teachers Retirement System	275,705	277,857	2,152	1%
1000	DTL	MID	ECM1081100	52500	Unemployment Compensation	2,800	3,100	300	11%
1000	DTL	MID	ECM1081100	52600	Workers' Compensation	11,200	15,500	4,300	38%
1000	DTL	MID	ECM1081100	52900	Other Employee Benefits	4,140	4,741	601	15%
1000	DTL	MID	ECM9100100	55950	Other Purchased Services	-	500	500	N/A
1000	DTL	MID	ECM9100100	56100	Supplies	3,000	3,000	-	0%
1000	DTL	MID	EDY1081100	51100	Teachers	964,536	823,868	(140,668)	-15%
1000	DTL	MID	EDY1081100	51180	Art,Music,Pe	309,682	302,095	(7,587)	-2%
1000	DTL	MID	EDY1081100	51400	Aides And Paraprofessionals	20,566	39,222	18,656	91%
1000	DTL	MID	EDY1081100	51730	Secondary Counselor	66,189	69,966	3,777	6%
1000	DTL	MID	EDY1081100	52100	State Health Insurance	158,760	243,420	84,660	53%
1000	DTL	MID	EDY1081100	52200	Fica & Medicare	104,114	94,489	(9,625)	-9%
1000	DTL	MID	EDY1081100	52300	Teachers Retirement System	271,922	246,783	(25,139)	-9%
1000	DTL	MID	EDY1081100	52500	Unemployment Compensation	2,600	2,600	-	0%
1000	DTL	MID	EDY1081100	52600	Workers' Compensation	10,400	13,000	2,600	25%
1000	DTL	MID	EDY1081100	52900	Other Employee Benefits	4,083	4,064	(19)	0%
1000	DTL	MID	EDY1351100	51100	Teachers	-	123,600	123,600	N/A
1000	DTL	MID	EDY1351100	52100	State Health Insurance	-	37,920	37,920	N/A
1000	DTL	MID	EDY1351100	52200	Fica & Medicare	-	9,455	9,455	N/A
1000	DTL	MID	EDY1351100	52300	Teachers Retirement System	-	24,695	24,695	N/A
1000	DTL	MID	EDY1351100	52500	Unemployment Compensation	-	200	200	N/A
1000	DTL	MID	EDY1351100	52600	Workers' Compensation	-	1,000	1,000	N/A
1000	DTL	MID	EDY1351100	52900	Other Employee Benefits	-	407	407	N/A
1000	DTL	MID	EDY8881100	58810	Supplies	9,421	8,101	(1,320)	-14%
1000	DTL	MID	FRT1081100	51100	Teachers	1,054,831	1,157,134	102,303	10%
1000	DTL	MID	FRT1081100	51180	Art,Music,Pe	305,585	327,206	21,621	7%
1000	DTL	MID	FRT1081100	51400	Aides And Paraprofessionals	21,873	21,198	(675)	-3%
1000	DTL	MID	FRT1081100	51730	Secondary Counselor	78,255	82,944	4,689	6%
1000	DTL	MID	FRT1081100	52100	State Health Insurance	221,130	344,640	123,510	56%
1000	DTL	MID	FRT1081100	52200	Fica & Medicare	111,732	121,519	9,787	9%
1000	DTL	MID	FRT1081100	52300	Teachers Retirement System	291,817	317,379	25,562	9%
1000	DTL	MID	FRT1081100	52500	Unemployment Compensation	3,000	3,000	-	0%
1000	DTL	MID	FRT1081100	52600	Workers' Compensation	12,000	15,000	3,000	25%
1000	DTL	MID	FRT1081100	52900	Other Employee Benefits	4,382	5,226	844	19%
1000	DTL	MID	FRT8881100	58810	Supplies	10,430	10,221	(209)	-2%
1000	DTL	MID	FRT9100100	55950	Other Purchased Services	-	750	750	N/A
1000	DTL	MID	FRT9100100	56100	Supplies	4,000	2,000	(2,000)	-50%
1000	DTL	MID	JOR8881100	58810	Supplies	14,997	16,291	1,294	9%
1000	DTL	MID	KEN8881100	58810	Supplies	17,362	15,836	(1,526)	-9%
1000	DTL	MID	LJA8881100	58810	Supplies	8,183	9,427	1,244	15%
1000	DTL	MID	MDL1081100	51100	Teachers	992,020	1,017,137	25,117	3%
1000	DTL	MID	MDL1081100	51180	Art,Music,Pe	363,100	394,070	30,970	9%
1000	DTL	MID	MDL1081100	51400	Aides And Paraprofessionals	20,566	21,198	632	3%
1000	DTL	MID	MDL1081100	51730	Secondary Counselor	59,427	61,427	2,000	3%
1000	DTL	MID	MDL1081100	52100	State Health Insurance	198,450	354,120	155,670	78%
1000	DTL	MID	MDL1081100	52200	Fica & Medicare	109,786	114,278	4,492	4%
1000	DTL	MID	MDL1081100	52300	Teachers Retirement System	286,735	298,468	11,733	4%
1000	DTL	MID	MDL1081100	52500	Unemployment Compensation	2,600	2,700	100	4%
1000	DTL	MID	MDL1081100	52600	Workers' Compensation	10,400	13,500	3,100	30%
1000	DTL	MID	MDL1081100	52900	Other Employee Benefits	4,305	4,915	610	14%
1000	DTL	MID	MDL8881100	56100	Supplies	7,155	8,125	970	14%
1000	DTL	MID	MID1081100	51101	Academic Supplement	60,000	90,000	30,000	50%
1000	DTL	MID	MID1081100	51103	Athletic Supplement	350,000	450,000	100,000	29%
1000	DTL	MID	MID1081100	51130	Substitute for Certified	550,000	-	(550,000)	-100%
1000	DTL	MID	MID1081100	51990	Oth Salaries And Compensation	-	160,000	160,000	N/A
1000	DTL	MID	MID1081100	52200	Fica & Medicare	73,440	53,550	(19,890)	-27%
1000	DTL	MID	MID1081100	52300	Teachers Retirement System	81,918	107,982	26,064	32%
1000	DTL	MID	MID1081100	53000	Purch Professional & Technical	20,000	-	(20,000)	-100%
1000	DTL	MID	MID1081100	55320	Communication Web based Subscr	196,000	50,000	(146,000)	-74%
1000	DTL	MID	MID1081100	55800	Travel - Employees	7,000	5,000		0%
1000	DTL	MID	MID1081100	56100	Supplies	48,000	48,000	-	0%
1000	DTL	MID	MID1081100	56410	Textbooks	70,000	70,000	-	0%
1000	DTL	MID	MID1081100	56420	Books And Periodicals	2,500	-	(2,500)	-100%
1000	DTL	MID	MID1081100	58100	Dues And Fees	-	1,500	1,500	N/A
1000	DTL	MID	MID1100100	51100	Teachers	220,000	220,000	-	0%
1000	DTL	MID	MID1100100	52200	Fica & Medicare	16,830	16,830	-	0%
1000	DTL	MID	MID1100100	52300	Teachers Retirement System	-	43,956	43,956	N/A
1000	DTL	MID	RCH1081100	51100	Teachers	1,763,137	1,831,568	68,431	4%
1000	DTL	MID	RCH1081100	51180	Art,Music,Pe	570,589	597,062	26,473	5%
1000	DTL	MID	RCH1081100	51400	Aides And Paraprofessionals	21,614	22,545	931	4%
1000	DTL	MID	RCH1081100	51730	Secondary Counselor	142,966	155,689	12,723	9%
1000	DTL	MID	RCH1081100	52100	State Health Insurance	345,870	549,840	203,970	59%
1000	DTL	MID	RCH1081100	52200	Fica & Medicare	191,120	199,425	8,305	4%
1000	DTL	MID	RCH1081100	52300	Teachers Retirement System	499,162	520,851	21,689	4%
1000	DTL	MID	RCH1081100	52500	Unemployment Compensation	4,300	4,200	(100)	-2%
1000	DTL	MID	RCH1081100	52600	Workers' Compensation	17,200	21,000	3,800	22%
1000	DTL	MID	RCH1081100	52900	Other Employee Benefits	7,495	8,577	1,082	14%
1000	DTL	MID	RCH8881100	56100	Supplies	14,669	16,414	1,745	12%
1000	DTL	MID	RCH9100100	51100	Teachers	78,255	80,255	2,000	3%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	RCH9100100	52100	State Health Insurance	11,340	18,960	7,620	67%
1000	DTL	MID	RCH9100100	52200	Fica & Medicare	5,987	6,140	153	3%
1000	DTL	MID	RCH9100100	52300	Teachers Retirement System	15,635	16,035	400	3%
1000	DTL	MID	RCH9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	MID	RCH9100100	52600	Workers' Compensation	400	500	100	25%
1000	DTL	MID	RCH9100100	52900	Other Employee Benefits	235	264	29	12%
1000	DTL	MID	RCH9100100	55800	Travel - Employees	11,000	8,000		0%
1000	DTL	MID	RCH9100100	55950	Other Purchased Services	-	500	500	N/A
1000	DTL	MID	RCH9100100	56100	Supplies	500	1,000	500	100%
1000	DTL	MID	RCH9100100	56420	Books And Periodicals	-	5,000	5,000	N/A
1000	DTL	MID	RCH9100100	58100	Dues And Fees	10,250	10,250	-	0%
1000	DTL	MID	RMA1081100	51100	Teachers	233,172	271,594	38,422	16%
1000	DTL	MID	RMA1081100	52100	State Health Insurance	34,020	75,840	41,820	123%
1000	DTL	MID	RMA1081100	52200	Fica & Medicare	17,838	20,777	2,939	16%
1000	DTL	MID	RMA1081100	52300	Teachers Retirement System	46,588	54,264	7,676	16%
1000	DTL	MID	RMA1081100	52500	Unemployment Compensation	400	400	-	0%
1000	DTL	MID	RMA1081100	52600	Workers' Compensation	1,600	2,000	400	25%
1000	DTL	MID	RMA1081100	52900	Other Employee Benefits	700	894	194	28%
1000	DTL	MID	RMA1081100	56100	Supplies	3,477	4,404	927	27%
1000	DTL	MID	RTH1081100	51100	Teachers	1,075,166	1,159,988	84,822	8%
1000	DTL	MID	RTH1081100	51180	Art,Music,Pe	341,827	300,331	(41,496)	-12%
1000	DTL	MID	RTH1081100	51400	Aides And Paraprofessionals	20,824	21,198	374	2%
1000	DTL	MID	RTH1081100	51730	Secondary Counselor	167,371	142,262	(25,109)	-15%
1000	DTL	MID	RTH1081100	52100	State Health Insurance	260,820	388,680	127,860	49%
1000	DTL	MID	RTH1081100	52200	Fica & Medicare	122,797	124,219	1,422	1%
1000	DTL	MID	RTH1081100	52300	Teachers Retirement System	317,780	324,431	6,651	2%
1000	DTL	MID	RTH1081100	52500	Unemployment Compensation	3,100	3,100	-	0%
1000	DTL	MID	RTH1081100	52600	Workers' Compensation	12,400	15,500	3,100	25%
1000	DTL	MID	RTH1081100	52900	Other Employee Benefits	4,771	5,342	571	12%
1000	DTL	MID	RTH8881100	56100	Supplies	12,852	9,844	(3,008)	-23%
1000	DTL	MID	VET1081100	51100	Teachers	1,460,764	1,372,613	(88,151)	-6%
1000	DTL	MID	VET1081100	51180	Art,Music,Pe	398,399	392,278	(6,121)	-2%
1000	DTL	MID	VET1081100	51400	Aides And Paraprofessionals	20,566	22,278	1,712	8%
1000	DTL	MID	VET1081100	51730	Secondary Counselor	66,189	69,966	3,777	6%
1000	DTL	MID	VET1081100	52100	State Health Insurance	283,500	420,480	136,980	48%
1000	DTL	MID	VET1081100	52200	Fica & Medicare	148,863	142,071	(6,792)	-5%
1000	DTL	MID	VET1081100	52300	Teachers Retirement System	388,794	371,056	(17,738)	-5%
1000	DTL	MID	VET1081100	52500	Unemployment Compensation	3,300	3,200	(100)	-3%
1000	DTL	MID	VET1081100	52600	Workers' Compensation	13,200	16,000	2,800	21%
1000	DTL	MID	VET1081100	52900	Other Employee Benefits	5,838	6,110	272	5%
1000	DTL	MID	VET1081100	56100	Supplies	10,385	12,128	1,743	17%
2210	DTL	MID	MID1030220	55950	Other Purchased Services	2,000	-	(2,000)	-100%
2210	DTL	MID	MID1030220	56100	Supplies	1,000	-	(1,000)	-100%
2210	DTL	MID	MID1030220	58100	Dues And Fees	21,000	-	(21,000)	-100%
2210	DTL	MID	MID9100220	55950	Other Purchased Services	-	2,000	2,000	N/A
2210	DTL	MID	MID9100220	56100	Supplies	-	1,500	1,500	N/A
2210	DTL	MID	MID9100220	58100	Dues And Fees	-	20,000	20,000	N/A
2220	DTL	MID	ACM1310200	51650	Librarian/Media Specialist	78,255	80,255	2,000	3%
2220	DTL	MID	ACM1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	MID	ACM1310200	52200	Fica & Medicare	5,987	6,140	153	3%
2220	DTL	MID	ACM1310200	52300	Teachers Retirement System	15,635	16,035	400	3%
2220	DTL	MID	ACM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ACM1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	ACM1310200	52900	Other Employee Benefits	235	264	29	12%
2220	DTL	MID	ACM1310200	56100	Supplies	5,115	5,607	492	10%
2220	DTL	MID	ARN1310200	51650	Librarian/Media Specialist	70,186	72,186	2,000	3%
2220	DTL	MID	ARN1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	MID	ARN1310200	52200	Fica & Medicare	5,369	5,522	153	3%
2220	DTL	MID	ARN1310200	52300	Teachers Retirement System	14,023	14,423	400	3%
2220	DTL	MID	ARN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ARN1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	ARN1310200	52900	Other Employee Benefits	211	237	26	12%
2220	DTL	MID	ARN8881200	56100	Supplies	6,532	-	(6,532)	-100%
2220	DTL	MID	ARN8881200	58810	Supplies	-	7,265	7,265	N/A
2220	DTL	MID	BAK1310200	51650	Librarian/Media Specialist	68,064	72,186	4,122	6%
2220	DTL	MID	BAK1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	MID	BAK1310200	52200	Fica & Medicare	5,207	5,522	315	6%
2220	DTL	MID	BAK1310200	52300	Teachers Retirement System	13,599	14,423	824	6%
2220	DTL	MID	BAK1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	BAK1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	BAK1310200	52900	Other Employee Benefits	204	237	33	16%
2220	DTL	MID	BAK8881200	58810	Supplies	5,737	6,602	865	15%
2220	DTL	MID	BLK1310200	51650	Librarian/Media Specialist	70,186	73,801	3,615	5%
2220	DTL	MID	BLK1310200	52100	State Health Insurance	11,340	-	(11,340)	-100%
2220	DTL	MID	BLK1310200	52200	Fica & Medicare	5,369	5,646	277	5%
2220	DTL	MID	BLK1310200	52300	Teachers Retirement System	14,023	14,745	722	5%
2220	DTL	MID	BLK1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	BLK1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	BLK1310200	52900	Other Employee Benefits	211	243	32	15%
2220	DTL	MID	BLK1310200	56100	Supplies	5,941	6,056	115	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	MID	DCM1310200	51650	Librarian/Media Specialist	70,186	65,981	(4,205)	-6%
2220	DTL	MID	DCM1310200	52100	State Health Insurance	11,340	-	(11,340)	-100%
2220	DTL	MID	DCM1310200	52200	Fica & Medicare	5,369	5,048	(321)	-6%
2220	DTL	MID	DCM1310200	52300	Teachers Retirement System	14,023	-	(14,023)	-100%
2220	DTL	MID	DCM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	DCM1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	DCM1310200	52900	Other Employee Benefits	211	217	6	3%
2220	DTL	MID	DCM1310200	56100	Supplies	4,433	-	(4,433)	-100%
2220	DTL	MID	DCM8881200	58810	Supplies	-	4,430	4,430	N/A
2220	DTL	MID	DVS8881200	58810	Supplies	10,971	12,549	1,578	14%
2220	DTL	MID	ECM1310200	51650	Librarian/Media Specialist	54,336	42,000	(12,336)	-23%
2220	DTL	MID	ECM1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	MID	ECM1310200	52200	Fica & Medicare	4,157	3,213	(944)	-23%
2220	DTL	MID	ECM1310200	52300	Teachers Retirement System	10,856	8,392	(2,464)	-23%
2220	DTL	MID	ECM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ECM1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	ECM1310200	52900	Other Employee Benefits	163	138	(25)	-15%
2220	DTL	MID	ECM8881200	58810	Supplies	4,769	5,061	292	6%
2220	DTL	MID	EDY1310200	51650	Librarian/Media Specialist	70,186	72,186	2,000	3%
2220	DTL	MID	EDY1310200	52200	Fica & Medicare	5,369	5,522	153	3%
2220	DTL	MID	EDY1310200	52300	Teachers Retirement System	14,023	14,423	400	3%
2220	DTL	MID	EDY1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	EDY1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	EDY1310200	52900	Other Employee Benefits	211	237	26	12%
2220	DTL	MID	EDY8881200	58810	Supplies	4,932	4,430	(502)	-10%
2220	DTL	MID	FRT1310200	51650	Librarian/Media Specialist	78,255	80,255	2,000	3%
2220	DTL	MID	FRT1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	MID	FRT1310200	52200	Fica & Medicare	5,987	6,140	153	3%
2220	DTL	MID	FRT1310200	52300	Teachers Retirement System	15,635	16,035	400	3%
2220	DTL	MID	FRT1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	FRT1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	FRT1310200	52900	Other Employee Benefits	235	264	29	12%
2220	DTL	MID	JOR8881200	58810	Supplies	8,364	8,572	208	2%
2220	DTL	MID	KEN8881200	58810	Supplies	8,713	8,671	(42)	0%
2220	DTL	MID	LJA8881200	58810	Supplies	3,846	4,258	412	11%
2220	DTL	MID	MDL1310200	51650	Librarian/Media Specialist	70,186	72,186	2,000	3%
2220	DTL	MID	MDL1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	MID	MDL1310200	52200	Fica & Medicare	5,369	5,522	153	3%
2220	DTL	MID	MDL1310200	52300	Teachers Retirement System	14,023	14,423	400	3%
2220	DTL	MID	MDL1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	MDL1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	MDL1310200	52900	Other Employee Benefits	211	237	26	12%
2220	DTL	MID	MDL8881200	56100	Supplies	4,422	-	(4,422)	-100%
2220	DTL	MID	MDL8881200	58810	Supplies	-	4,719	4,719	N/A
2220	DTL	MID	MID1310200	56100	Supplies	2,000	2,000	-	0%
2220	DTL	MID	RCH1310200	51650	Librarian/Media Specialist	78,255	80,255	2,000	3%
2220	DTL	MID	RCH1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	MID	RCH1310200	52200	Fica & Medicare	5,987	6,140	153	3%
2220	DTL	MID	RCH1310200	52300	Teachers Retirement System	15,635	16,035	400	3%
2220	DTL	MID	RCH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	RCH1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	RCH1310200	52900	Other Employee Benefits	235	264	29	12%
2220	DTL	MID	RCH8881200	56100	Supplies	8,121	-	(8,121)	-100%
2220	DTL	MID	RCH8881200	58810	Supplies	-	8,753	8,753	N/A
2220	DTL	MID	RTH1310200	51650	Librarian/Media Specialist	70,186	64,613	(5,573)	-8%
2220	DTL	MID	RTH1310200	52100	State Health Insurance	-	18,960	18,960	N/A
2220	DTL	MID	RTH1310200	52200	Fica & Medicare	5,369	4,943	(426)	-8%
2220	DTL	MID	RTH1310200	52300	Teachers Retirement System	14,023	12,910	(1,113)	-8%
2220	DTL	MID	RTH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	RTH1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	RTH1310200	52900	Other Employee Benefits	211	213	2	1%
2220	DTL	MID	RTH8881200	56100	Supplies	5,717	-	(5,717)	-100%
2220	DTL	MID	RTH8881200	58810	Supplies	-	5,521	5,521	N/A
2220	DTL	MID	VET1310200	51650	Librarian/Media Specialist	73,943	77,903	3,960	5%
2220	DTL	MID	VET1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	MID	VET1310200	52200	Fica & Medicare	5,657	5,960	303	5%
2220	DTL	MID	VET1310200	52300	Teachers Retirement System	14,774	15,565	791	5%
2220	DTL	MID	VET1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	VET1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	MID	VET1310200	52900	Other Employee Benefits	222	256	34	15%
2220	DTL	MID	VET1310200	56100	Supplies	7,123	7,094	(29)	0%
2400	DTL	MID	ACM9100240	51300	Principal	110,199	112,199	2,000	2%
2400	DTL	MID	ACM9100240	51310	Assistant Principal	83,442	87,862	4,420	5%
2400	DTL	MID	ACM9100240	51420	Salary Of Clerical Staff	70,230	74,358	4,128	6%
2400	DTL	MID	ACM9100240	52100	State Health Insurance	45,360	76,440	31,080	69%
2400	DTL	MID	ACM9100240	52200	Fica & Medicare	20,186	20,993	807	4%
2400	DTL	MID	ACM9100240	52300	Teachers Retirement System	52,722	54,829	2,107	4%
2400	DTL	MID	ACM9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	ACM9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	ACM9100240	52900	Other Employee Benefits	792	903	111	14%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	MID	ACM9100240	56100	Supplies	2,440	2,672	232	10%
2400	DTL	MID	ARN9100240	51300	Principal	110,199	112,199	2,000	2%
2400	DTL	MID	ARN9100240	51310	Assistant Principal	93,635	87,186	(6,449)	-7%
2400	DTL	MID	ARN9100240	51420	Salary Of Clerical Staff	67,891	71,704	3,813	6%
2400	DTL	MID	ARN9100240	52100	State Health Insurance	45,360	44,640	(720)	-2%
2400	DTL	MID	ARN9100240	52200	Fica & Medicare	20,787	20,738	(49)	0%
2400	DTL	MID	ARN9100240	52300	Teachers Retirement System	54,291	54,164	(127)	0%
2400	DTL	MID	ARN9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	ARN9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	ARN9100240	52900	Other Employee Benefits	815	892	77	9%
2400	DTL	MID	ARN9100240	56100	Supplies	3,115	3,463	348	11%
2400	DTL	MID	BAK9100240	51300	Principal	110,199	123,974	13,775	13%
2400	DTL	MID	BAK9100240	51310	Assistant Principal	75,922	87,186	11,264	15%
2400	DTL	MID	BAK9100240	51420	Salary Of Clerical Staff	72,282	74,885	2,603	4%
2400	DTL	MID	BAK9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	MID	BAK9100240	52200	Fica & Medicare	19,768	21,882	2,114	11%
2400	DTL	MID	BAK9100240	52300	Teachers Retirement System	47,403	57,152	9,749	21%
2400	DTL	MID	BAK9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	BAK9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	BAK9100240	52900	Other Employee Benefits	775	941	166	21%
2400	DTL	MID	BAK9100240	56100	Supplies	2,736	3,147	411	15%
2400	DTL	MID	BLK9100240	51300	Principal	110,199	112,199	2,000	2%
2400	DTL	MID	BLK9100240	51310	Assistant Principal	85,186	87,186	2,000	2%
2400	DTL	MID	BLK9100240	51420	Salary Of Clerical Staff	68,643	72,445	3,802	6%
2400	DTL	MID	BLK9100240	52100	State Health Insurance	34,020	63,600	29,580	87%
2400	DTL	MID	BLK9100240	52200	Fica & Medicare	20,198	20,795	597	3%
2400	DTL	MID	BLK9100240	52300	Teachers Retirement System	52,753	54,312	1,559	3%
2400	DTL	MID	BLK9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	BLK9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	BLK9100240	52900	Other Employee Benefits	792	894	102	13%
2400	DTL	MID	BLK9100240	56100	Supplies	2,833	2,887	54	2%
2400	DTL	MID	DCM9100240	51300	Principal	110,199	123,278	13,079	12%
2400	DTL	MID	DCM9100240	51310	Assistant Principal	85,862	90,435	4,573	5%
2400	DTL	MID	DCM9100240	51420	Salary Of Clerical Staff	67,891	71,210	3,319	5%
2400	DTL	MID	DCM9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	MID	DCM9100240	52200	Fica & Medicare	20,192	21,797	1,605	8%
2400	DTL	MID	DCM9100240	52300	Teachers Retirement System	48,815	56,928	8,113	17%
2400	DTL	MID	DCM9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	DCM9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	DCM9100240	52900	Other Employee Benefits	792	937	145	18%
2400	DTL	MID	DCM9100240	56100	Supplies	2,114	2,111	(3)	0%
2400	DTL	MID	ECM9100240	51300	Principal	110,199	112,199	2,000	2%
2400	DTL	MID	ECM9100240	51310	Assistant Principal	93,635	87,186	(6,449)	-7%
2400	DTL	MID	ECM9100240	51420	Salary Of Clerical Staff	69,373	73,653	4,280	6%
2400	DTL	MID	ECM9100240	52100	State Health Insurance	45,360	76,440	31,080	69%
2400	DTL	MID	ECM9100240	52200	Fica & Medicare	20,900	20,887	(13)	0%
2400	DTL	MID	ECM9100240	52300	Teachers Retirement System	54,587	54,553	(34)	0%
2400	DTL	MID	ECM9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	ECM9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	ECM9100240	52900	Other Employee Benefits	820	898	78	10%
2400	DTL	MID	ECM9100240	56100	Supplies	2,274	2,412	138	6%
2400	DTL	MID	EDY9100240	51300	Principal	110,199	112,199	2,000	2%
2400	DTL	MID	EDY9100240	51310	Assistant Principal	93,635	95,635	2,000	2%
2400	DTL	MID	EDY9100240	51420	Salary Of Clerical Staff	70,032	76,274	6,242	9%
2400	DTL	MID	EDY9100240	52100	State Health Insurance	34,020	44,640	10,620	31%
2400	DTL	MID	EDY9100240	52200	Fica & Medicare	20,951	21,734	783	4%
2400	DTL	MID	EDY9100240	52300	Teachers Retirement System	50,796	56,765	5,969	12%
2400	DTL	MID	EDY9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	EDY9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	EDY9100240	52900	Other Employee Benefits	822	935	113	14%
2400	DTL	MID	EDY9100240	56100	Supplies	2,352	2,111	(241)	-10%
2400	DTL	MID	FRT9100240	51300	Principal	110,199	112,199	2,000	2%
2400	DTL	MID	FRT9100240	51310	Assistant Principal	78,120	80,120	2,000	3%
2400	DTL	MID	FRT9100240	51420	Salary Of Clerical Staff	71,907	75,347	3,440	5%
2400	DTL	MID	FRT9100240	52100	State Health Insurance	22,680	31,800	9,120	40%
2400	DTL	MID	FRT9100240	52200	Fica & Medicare	19,907	20,476	569	3%
2400	DTL	MID	FRT9100240	52300	Teachers Retirement System	51,993	53,480	1,487	3%
2400	DTL	MID	FRT9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	FRT9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	FRT9100240	52900	Other Employee Benefits	781	881	100	13%
2400	DTL	MID	FRT9100240	56100	Supplies	2,712	2,606	(106)	-4%
2400	DTL	MID	MDL9100240	51300	Principal	110,199	123,278	13,079	12%
2400	DTL	MID	MDL9100240	51310	Assistant Principal	73,922	75,922	2,000	3%
2400	DTL	MID	MDL9100240	51420	Salary Of Clerical Staff	75,398	75,577	179	0%
2400	DTL	MID	MDL9100240	52100	State Health Insurance	34,020	63,600	29,580	87%
2400	DTL	MID	MDL9100240	52200	Fica & Medicare	19,853	21,020	1,167	6%
2400	DTL	MID	MDL9100240	52300	Teachers Retirement System	51,852	54,901	3,049	6%
2400	DTL	MID	MDL9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	MDL9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	MDL9100240	52900	Other Employee Benefits	779	904	125	16%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	MID	MDL9100240	56100	Supplies	2,109	2,249	140	7%
2400	DTL	MID	MID9100240	55800	Travel - Employees	4,000	2,500		0%
2400	DTL	MID	RCH9100240	51300	Principal	110,199	112,199	2,000	2%
2400	DTL	MID	RCH9100240	51310	Assistant Principal	75,922	80,120	4,198	6%
2400	DTL	MID	RCH9100240	51420	Salary Of Clerical Staff	72,774	76,995	4,221	6%
2400	DTL	MID	RCH9100240	52100	State Health Insurance	34,020	50,760	16,740	49%
2400	DTL	MID	RCH9100240	52200	Fica & Medicare	19,805	20,602	797	4%
2400	DTL	MID	RCH9100240	52300	Teachers Retirement System	51,727	53,809	2,082	4%
2400	DTL	MID	RCH9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	RCH9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	RCH9100240	52900	Other Employee Benefits	777	886	109	14%
2400	DTL	MID	RCH9100240	56100	Supplies	3,873	4,172	299	8%
2400	DTL	MID	RTH9100240	51300	Principal	110,199	112,199	2,000	2%
2400	DTL	MID	RTH9100240	51310	Assistant Principal	70,028	80,120	10,092	14%
2400	DTL	MID	RTH9100240	51420	Salary Of Clerical Staff	67,891	71,849	3,958	6%
2400	DTL	MID	RTH9100240	52100	State Health Insurance	11,340	12,840	1,500	13%
2400	DTL	MID	RTH9100240	52200	Fica & Medicare	18,981	20,209	1,228	6%
2400	DTL	MID	RTH9100240	52300	Teachers Retirement System	49,574	52,781	3,207	6%
2400	DTL	MID	RTH9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	RTH9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	RTH9100240	52900	Other Employee Benefits	744	869	125	17%
2400	DTL	MID	RTH9100240	56100	Supplies	2,726	2,632	(94)	-3%
2400	DTL	MID	VET9100240	51300	Principal	95,418	100,040	4,622	5%
2400	DTL	MID	VET9100240	51310	Assistant Principal	80,465	82,465	2,000	2%
2400	DTL	MID	VET9100240	51420	Salary Of Clerical Staff	70,163	71,601	1,438	2%
2400	DTL	MID	VET9100240	52100	State Health Insurance	34,020	44,640	10,620	31%
2400	DTL	MID	VET9100240	52200	Fica & Medicare	18,823	19,439	616	3%
2400	DTL	MID	VET9100240	52300	Teachers Retirement System	49,160	50,770	1,610	3%
2400	DTL	MID	VET9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	MID	VET9100240	52600	Workers' Compensation	2,000	2,500	500	25%
2400	DTL	MID	VET9100240	52900	Other Employee Benefits	738	836	98	13%
2400	DTL	MID	VET9100240	56100	Supplies	3,397	3,381	(16)	0%
2700	DTL	MID	MID1320270	55950	Other Purchased Services	-	35,000	35,000	N/A
2210	DTL	PRF	ACD1210220	58100	Dues And Fees	14,000	11,000	(3,000)	-21%
2210	DTL	PRF	EXE1210220	55800	Travel - Employees	10,000	2,500	(7,500)	-75%
2210	DTL	PRF	EXE1210220	55850	Travel - School Board Members	15,000	10,000	(5,000)	-33%
2210	DTL	PRF	EXE1210220	55950	Other Purchased Services	1,500	1,500	-	0%
2210	DTL	PRF	EXE1210220	58100	Dues And Fees	4,000	7,500	3,500	88%
2210	DTL	PRF	PRF1210220	53000	Purch Professional & Technical	5,000	24,000	19,000	380%
2210	DTL	PRF	PRF1210220	53210	Contracted Services - Teachers	15,000	-	(15,000)	-100%
2210	DTL	PRF	PRF1210220	55320	Communication Web based Subscr	1,000	4,000	3,000	300%
2210	DTL	PRF	PRF1210220	55800	Travel - Employees	75,000	75,000	-	0%
2210	DTL	PRF	PRF1210220	56100	Supplies	6,000	2,000	(4,000)	-67%
2210	DTL	PRF	PRF1210220	56110	Supplies-Technology	1,000	250	(750)	-75%
2210	DTL	PRF	PRF1210220	56150	Expendable Equipment	500	750	250	50%
2210	DTL	PRF	PRF1210220	56160	Expendable Computer Equipment	-	500	500	N/A
2210	DTL	PRF	PRF1210220	56420	Books And Periodicals	7,500	5,000	(2,500)	-33%
2210	DTL	PRF	PRF1210220	58100	Dues And Fees	70,000	65,000	(5,000)	-7%
1000	DTL	PRK	PRK1540101	51100	Teachers	350,000	350,000	-	0%
1000	DTL	PRK	PRK1540101	52200	Fica & Medicare	26,775	26,775	-	0%
1000	DTL	PRK	PRK1540101	52300	Teachers Retirement System	69,930	69,930	-	0%
2800	DTL	RAE	RAE9100280	51420	Salary Of Clerical Staff	36,192	-	(36,192)	-100%
2800	DTL	RAE	RAE9100280	51900	Oth Management Personnel	252,024	266,078	14,054	6%
2800	DTL	RAE	RAE9100280	52100	State Health Insurance	34,020	44,640	10,620	31%
2800	DTL	RAE	RAE9100280	52200	Fica & Medicare	22,049	20,355	(1,694)	-8%
2800	DTL	RAE	RAE9100280	52300	Teachers Retirement System	57,586	53,162	(4,424)	-8%
2800	DTL	RAE	RAE9100280	52500	Unemployment Compensation	500	400	(100)	-20%
2800	DTL	RAE	RAE9100280	52600	Workers' Compensation	2,000	2,000	-	0%
2800	DTL	RAE	RAE9100280	52900	Other Employee Benefits	865	875	10	1%
2800	DTL	RAE	RAE9100280	53000	Purch Professional & Technical	17,500	15,000	(2,500)	-14%
2800	DTL	RAE	RAE9100280	55320	Communication Web based Subscr	110,000	175,000	65,000	59%
2800	DTL	RAE	RAE9100280	55800	Travel - Employees	2,000	1,500	(500)	-25%
2800	DTL	RAE	RAE9100280	55950	Other Purchased Services	77,000	77,000	-	0%
2800	DTL	RAE	RAE9100280	56100	Supplies	500	4,000	3,500	700%
2800	DTL	RAE	RAE9100280	56120	Computer Software	5,000	-	(5,000)	-100%
2800	DTL	RAE	RAE9100280	58100	Dues And Fees	-	500	500	N/A
1000	DTL	SEC	COH1041100	51100	Teachers	2,600,980	2,731,653	130,673	5%
1000	DTL	SEC	COH1041100	51180	Art,Music,Pe	1,071,996	999,192	(72,804)	-7%
1000	DTL	SEC	COH1041100	51400	Aides And Paraprofessionals	40,025	41,280	1,255	3%
1000	DTL	SEC	COH1041100	51730	Secondary Counselor	214,890	224,151	9,261	4%
1000	DTL	SEC	COH1041100	52100	State Health Insurance	589,680	907,320	317,640	54%
1000	DTL	SEC	COH1041100	52200	Fica & Medicare	300,484	305,715	5,231	2%
1000	DTL	SEC	COH1041100	52300	Teachers Retirement System	784,793	798,456	13,663	2%
1000	DTL	SEC	COH1041100	52500	Unemployment Compensation	6,400	6,400	-	0%
1000	DTL	SEC	COH1041100	52600	Workers' Compensation	25,600	32,000	6,400	25%
1000	DTL	SEC	COH1041100	52900	Other Employee Benefits	11,784	13,148	1,364	12%
1000	DTL	SEC	COH1041100	56100	Supplies	29,330	29,856	526	2%
1000	DTL	SEC	COH9100100	55320	Communication Web based Subscr	1,500	1,000	(500)	-33%
1000	DTL	SEC	COH9100100	55800	Travel - Employees	3,500	3,000		0%
1000	DTL	SEC	COH9100100	55950	Other Purchased Services	5,000	3,000	(2,000)	-40%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2023 and FY 2024

Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	COH9100100	56100	Supplies	5,000	4,000	(1,000)	-20%
1000	DTL	SEC	COH9100100	56150	Expendable Equipment	3,000	1,000	(2,000)	-67%
1000	DTL	SEC	COH9100100	56420	Books And Periodicals	3,000	2,000	(1,000)	-33%
1000	DTL	SEC	COH9100100	58100	Dues And Fees	3,000	2,000	(1,000)	-33%
1000	DTL	SEC	CVH1041100	51100	Teachers	1,238,820	1,378,545	139,725	11%
1000	DTL	SEC	CVH1041100	51180	Art,Music,Pe	527,066	600,509	73,443	14%
1000	DTL	SEC	CVH1041100	51400	Aides And Paraprofessionals	41,325	22,826	(18,499)	-45%
1000	DTL	SEC	CVH1041100	51730	Secondary Counselor	228,749	234,749	6,000	3%
1000	DTL	SEC	CVH1041100	52100	State Health Insurance	362,880	585,000	222,120	61%
1000	DTL	SEC	CVH1041100	52200	Fica & Medicare	155,751	171,102	15,351	10%
1000	DTL	SEC	CVH1041100	52300	Teachers Retirement System	406,785	446,878	40,093	10%
1000	DTL	SEC	CVH1041100	52500	Unemployment Compensation	3,900	4,000	100	3%
1000	DTL	SEC	CVH1041100	52600	Workers' Compensation	15,600	20,000	4,400	28%
1000	DTL	SEC	CVH1041100	52900	Other Employee Benefits	6,108	7,359	1,251	20%
1000	DTL	SEC	CVH8881100	56100	Supplies	16,150	17,986	1,836	11%
1000	DTL	SEC	CVH9100100	55950	Other Purchased Services	700	500	(200)	-29%
1000	DTL	SEC	CVH9100100	56100	Supplies	7,700	5,000	(2,700)	-35%
1000	DTL	SEC	CVH9100100	56110	Supplies-Technology	600	600	-	0%
1000	DTL	SEC	CVH9100100	56150	Expendable Equipment	-	200	200	N/A
1000	DTL	SEC	HAR1041100	51100	Teachers	2,162,729	2,075,393	(87,336)	-4%
1000	DTL	SEC	HAR1041100	51180	Art,Music,Pe	940,944	959,669	18,725	2%
1000	DTL	SEC	HAR1041100	51400	Aides And Paraprofessionals	43,369	44,772	1,403	3%
1000	DTL	SEC	HAR1041100	51730	Secondary Counselor	271,431	192,235	(79,196)	-29%
1000	DTL	SEC	HAR1041100	52100	State Health Insurance	476,280	758,400	282,120	59%
1000	DTL	SEC	HAR1041100	52200	Fica & Medicare	261,513	250,313	(11,200)	-4%
1000	DTL	SEC	HAR1041100	52300	Teachers Retirement System	683,011	653,759	(29,252)	-4%
1000	DTL	SEC	HAR1041100	52500	Unemployment Compensation	5,900	5,600	(300)	-5%
1000	DTL	SEC	HAR1041100	52600	Workers' Compensation	23,600	28,000	4,400	19%
1000	DTL	SEC	HAR1041100	52900	Other Employee Benefits	10,177	10,765	588	6%
1000	DTL	SEC	HAR8881100	58810	Supplies	23,216	23,921	705	3%
1000	DTL	SEC	HAR9100100	51100	Teachers	70,186	136,799	66,613	95%
1000	DTL	SEC	HAR9100100	52100	State Health Insurance	11,340	37,920	26,580	234%
1000	DTL	SEC	HAR9100100	52200	Fica & Medicare	5,369	10,465	5,096	95%
1000	DTL	SEC	HAR9100100	52300	Teachers Retirement System	14,023	27,332	13,309	95%
1000	DTL	SEC	HAR9100100	52500	Unemployment Compensation	100	200	100	100%
1000	DTL	SEC	HAR9100100	52600	Workers' Compensation	400	1,000	600	150%
1000	DTL	SEC	HAR9100100	52900	Other Employee Benefits	211	450	239	113%
1000	DTL	SEC	HAR9100100	55300	Communication	500	500	-	0%
1000	DTL	SEC	HAR9100100	55320	Communication Web based Subscr	1,000	2,000	1,000	100%
1000	DTL	SEC	HAR9100100	55800	Travel - Employees	10,000	10,000		0%
1000	DTL	SEC	HAR9100100	55950	Other Purchased Services	1,000	1,000	-	0%
1000	DTL	SEC	HAR9100100	56100	Supplies	1,000	1,000	-	0%
1000	DTL	SEC	HAR9100100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	SEC	HAR9100100	58100	Dues And Fees	60,500	60,500	-	0%
1000	DTL	SEC	JOR1041100	51100	Teachers	1,722,489	1,777,395	54,906	3%
1000	DTL	SEC	JOR1041100	51180	Art,Music,Pe	498,821	492,488	(6,333)	-1%
1000	DTL	SEC	JOR1041100	51400	Aides And Paraprofessionals	40,284	25,222	(15,062)	-37%
1000	DTL	SEC	JOR1041100	51730	Secondary Counselor	194,276	204,425	10,149	5%
1000	DTL	SEC	JOR1041100	52100	State Health Insurance	374,220	635,160	260,940	70%
1000	DTL	SEC	JOR1041100	52200	Fica & Medicare	187,874	191,214	3,340	2%
1000	DTL	SEC	JOR1041100	52300	Teachers Retirement System	490,683	479,901	(10,782)	-2%
1000	DTL	SEC	JOR1041100	52500	Unemployment Compensation	4,500	4,300	(200)	-4%
1000	DTL	SEC	JOR1041100	52600	Workers' Compensation	18,000	21,500	3,500	19%
1000	DTL	SEC	JOR1041100	52900	Other Employee Benefits	7,368	8,223	855	12%
1000	DTL	SEC	JOR9100100	53000	Purch Professional & Technical	-	200	200	N/A
1000	DTL	SEC	JOR9100100	55950	Other Purchased Services	1,500	1,000	(500)	-33%
1000	DTL	SEC	JOR9100100	56100	Supplies	3,500	3,000	(500)	-14%
1000	DTL	SEC	JOR9100100	56150	Expendable Equipment	500	500	-	0%
1000	DTL	SEC	JOR9100100	58100	Dues And Fees	750	750	-	0%
1000	DTL	SEC	KEN1041100	51100	Teachers	1,331,970	1,386,031	54,061	4%
1000	DTL	SEC	KEN1041100	51180	Art,Music,Pe	512,511	480,022	(32,489)	-6%
1000	DTL	SEC	KEN1041100	51400	Aides And Paraprofessionals	40,284	21,997	(18,287)	-45%
1000	DTL	SEC	KEN1041100	51730	Secondary Counselor	258,037	232,398	(25,639)	-10%
1000	DTL	SEC	KEN1041100	52100	State Health Insurance	306,180	474,000	167,820	55%
1000	DTL	SEC	KEN1041100	52200	Fica & Medicare	163,924	162,214	(1,710)	-1%
1000	DTL	SEC	KEN1041100	52300	Teachers Retirement System	428,132	423,665	(4,467)	-1%
1000	DTL	SEC	KEN1041100	52500	Unemployment Compensation	4,200	3,900	(300)	-7%
1000	DTL	SEC	KEN1041100	52600	Workers' Compensation	16,800	19,500	2,700	16%
1000	DTL	SEC	KEN1041100	52900	Other Employee Benefits	6,428	6,976	548	9%
1000	DTL	SEC	KEN9100100	55950	Other Purchased Services	4,000	4,000	-	0%
1000	DTL	SEC	KEN9100100	56100	Supplies	9,500	9,000	(500)	-5%
1000	DTL	SEC	KEN9100100	56110	Supplies-Technology	1,800	1,000	(800)	-44%
1000	DTL	SEC	KEN9100100	56150	Expendable Equipment	1,000	500	(500)	-50%
1000	DTL	SEC	KEN9100100	58100	Dues And Fees	600	500	(100)	-17%
1000	DTL	SEC	NOR1041100	51100	Teachers	2,480,523	2,703,816	223,293	9%
1000	DTL	SEC	NOR1041100	51180	Art,Music,Pe	897,211	925,367	28,156	3%
1000	DTL	SEC	NOR1041100	51400	Aides And Paraprofessionals	43,098	44,961	1,863	4%
1000	DTL	SEC	NOR1041100	51730	Secondary Counselor	247,850	289,240	41,390	17%
1000	DTL	SEC	NOR1041100	52100	State Health Insurance	498,960	872,160	373,200	75%
1000	DTL	SEC	NOR1041100	52200	Fica & Medicare	280,654	303,199	22,545	8%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	NOR1041100	52300	Teachers Retirement System	733,003	791,884	58,881	8%
1000	DTL	SEC	NOR1041100	52500	Unemployment Compensation	6,500	6,500	-	0%
1000	DTL	SEC	NOR1041100	52600	Workers' Compensation	26,000	32,500	6,500	25%
1000	DTL	SEC	NOR1041100	52900	Other Employee Benefits	11,006	13,040	2,034	18%
1000	DTL	SEC	NOR1041100	56100	Supplies	26,764	28,160	1,396	5%
1000	DTL	SEC	NOR9100100	51100	Teachers	27,002	28,002	1,000	4%
1000	DTL	SEC	NOR9100100	52200	Fica & Medicare	2,066	2,142	76	4%
1000	DTL	SEC	NOR9100100	52300	Teachers Retirement System	5,395	5,595	200	4%
1000	DTL	SEC	NOR9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	SEC	NOR9100100	52600	Workers' Compensation	400	500	100	25%
1000	DTL	SEC	NOR9100100	52900	Other Employee Benefits	81	92	11	14%
1000	DTL	SEC	NOR9100100	55300	Communication	-	100	100	N/A
1000	DTL	SEC	NOR9100100	55800	Travel - Employees	-	4,000		N/A
1000	DTL	SEC	NOR9100100	55950	Other Purchased Services	-	750	750	N/A
1000	DTL	SEC	NOR9100100	56100	Supplies	13,260	10,000	(3,260)	-25%
1000	DTL	SEC	NOR9100100	56120	Computer Software	-	200	200	N/A
1000	DTL	SEC	NOR9100100	56150	Expendable Equipment	2,400	1,000	(1,400)	-58%
1000	DTL	SEC	NOR9100100	58100	Dues And Fees	3,200	3,200	-	0%
1000	DTL	SEC	RMA1041100	51100	Teachers	864,349	873,984	9,635	1%
1000	DTL	SEC	RMA1041100	51180	Art,Music,Pe	683,750	706,743	22,993	3%
1000	DTL	SEC	RMA1041100	51400	Aides And Paraprofessionals	21,614	22,545	931	4%
1000	DTL	SEC	RMA1041100	51730	Secondary Counselor	125,336	168,817	43,481	35%
1000	DTL	SEC	RMA1041100	52100	State Health Insurance	260,820	392,040	131,220	50%
1000	DTL	SEC	RMA1041100	52200	Fica & Medicare	129,671	135,565	5,894	5%
1000	DTL	SEC	RMA1041100	52300	Teachers Retirement System	338,671	354,063	15,392	5%
1000	DTL	SEC	RMA1041100	52500	Unemployment Compensation	3,000	3,000	-	0%
1000	DTL	SEC	RMA1041100	52600	Workers' Compensation	12,000	15,000	3,000	25%
1000	DTL	SEC	RMA1041100	52900	Other Employee Benefits	5,085	5,830	745	15%
1000	DTL	SEC	RMA1041100	56100	Supplies	4,470	4,391	(79)	-2%
1000	DTL	SEC	RMA9100100	53000	Purch Professional & Technical	4,000	1,000	(3,000)	-75%
1000	DTL	SEC	RMA9100100	54420	Rental Of Equipment Or Vehicle	650	-	(650)	-100%
1000	DTL	SEC	RMA9100100	55300	Communication	2,500	500	(2,000)	-80%
1000	DTL	SEC	RMA9100100	55320	Communication Web based Subscr	2,500	1,000	(1,500)	-60%
1000	DTL	SEC	RMA9100100	55800	Travel - Employees	10,000	12,000		0%
1000	DTL	SEC	RMA9100100	55950	Other Purchased Services	-	3,000	3,000	N/A
1000	DTL	SEC	RMA9100100	56100	Supplies	7,500	7,000	(500)	-7%
1000	DTL	SEC	RMA9100100	56110	Supplies-Technology	3,500	3,500	-	0%
1000	DTL	SEC	RMA9100100	56150	Expendable Equipment	1,000	-	(1,000)	-100%
1000	DTL	SEC	RMA9100100	58100	Dues And Fees	3,000	4,000	1,000	33%
1000	DTL	SEC	SEC1041100	51101	Academic Supplement	90,000	110,000	20,000	22%
1000	DTL	SEC	SEC1041100	51103	Athletic Supplement	1,000,000	1,500,000	500,000	50%
1000	DTL	SEC	SEC1041100	51130	Substitute for Certified	750,000	-	(750,000)	-100%
1000	DTL	SEC	SEC1041100	51990	Oth Salaries And Compensation	-	160,000	160,000	N/A
1000	DTL	SEC	SEC1041100	52200	Fica & Medicare	140,760	135,405	(5,355)	-4%
1000	DTL	SEC	SEC1041100	52300	Teachers Retirement System	217,782	321,678	103,896	48%
1000	DTL	SEC	SEC1041100	53000	Purch Professional & Technical	35,000	10,000	(25,000)	-71%
1000	DTL	SEC	SEC1041100	55320	Communication Web based Subscr	-	1,000	1,000	N/A
1000	DTL	SEC	SEC1041100	55800	Travel - Employees	4,000	2,000		0%
1000	DTL	SEC	SEC1041100	56100	Supplies	12,000	5,000	(7,000)	-58%
1000	DTL	SEC	SEC1041100	56400	Digital Textbooks	5,000	10,000	5,000	100%
1000	DTL	SEC	SEC1041100	56410	Textbooks	120,000	120,000	-	0%
1000	DTL	SEC	SEC1041100	58100	Dues And Fees	15,000	15,000	-	0%
1000	DTL	SEC	SEC1100100	51100	Teachers	190,000	190,000	-	0%
1000	DTL	SEC	SEC1100100	52200	Fica & Medicare	14,535	14,535	-	0%
1000	DTL	SEC	SEC1100100	52300	Teachers Retirement System	-	37,962	37,962	N/A
1000	DTL	SEC	SHW1041100	51100	Teachers	1,906,141	1,854,046	(52,095)	-3%
1000	DTL	SEC	SHW1041100	51180	Art,Music,Pe	682,554	722,609	40,055	6%
1000	DTL	SEC	SHW1041100	51400	Aides And Paraprofessionals	39,531	40,991	1,460	4%
1000	DTL	SEC	SHW1041100	51730	Secondary Counselor	194,660	213,851	19,191	10%
1000	DTL	SEC	SHW1041100	52100	State Health Insurance	408,240	581,640	173,400	42%
1000	DTL	SEC	SHW1041100	52200	Fica & Medicare	215,951	216,609	658	0%
1000	DTL	SEC	SHW1041100	52300	Teachers Retirement System	564,013	565,733	1,720	0%
1000	DTL	SEC	SHW1041100	52500	Unemployment Compensation	5,000	3,500	(1,500)	-30%
1000	DTL	SEC	SHW1041100	52600	Workers' Compensation	20,000	17,500	(2,500)	-13%
1000	DTL	SEC	SHW1041100	52900	Other Employee Benefits	8,469	6,326	(2,143)	-25%
1000	DTL	SEC	SHW1041100	56100	Supplies	22,841	23,891	1,050	5%
1000	DTL	SEC	SHW9100100	55320	Communication Web based Subscr	-	2,500	2,500	N/A
1000	DTL	SEC	SHW9100100	55950	Other Purchased Services	-	750	750	N/A
1000	DTL	SEC	SHW9100100	56100	Supplies	2,500	3,000	500	20%
1000	DTL	SEC	SHW9100100	56110	Supplies-Technology	5,500	1,000	(4,500)	-82%
1000	DTL	SEC	SHW9100100	56120	Computer Software	100	-	(100)	-100%
1000	DTL	SEC	SPC1041100	51100	Teachers	1,431,069	1,654,533	223,464	16%
1000	DTL	SEC	SPC1041100	51180	Art,Music,Pe	570,906	565,668	(5,238)	-1%
1000	DTL	SEC	SPC1041100	51400	Aides And Paraprofessionals	39,767	21,464	(18,303)	-46%
1000	DTL	SEC	SPC1041100	51730	Secondary Counselor	213,963	181,450	(32,513)	-15%
1000	DTL	SEC	SPC1041100	52100	State Health Insurance	351,540	610,080	258,540	74%
1000	DTL	SEC	SPC1041100	52200	Fica & Medicare	172,561	185,368	12,807	7%
1000	DTL	SEC	SPC1041100	52300	Teachers Retirement System	450,690	484,138	33,448	7%
1000	DTL	SEC	SPC1041100	52500	Unemployment Compensation	4,100	4,200	100	2%
1000	DTL	SEC	SPC1041100	52600	Workers' Compensation	16,400	21,000	4,600	28%

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Year-over-Year Expenditure Comparison
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Function	Division	Dept	Key	Object	Object Description	FY 2023 Adopted Budget	FY 2024 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	SPC1041100	52900	Other Employee Benefits	6,767	7,793	1,026	15%
1000	DTL	SEC	SPC1041100	56100	Supplies	18,746	-	(18,746)	-100%
1000	DTL	SEC	SPC8881100	58810	Supplies	-	19,379	19,379	N/A
1000	DTL	SEC	SPC9100100	55950	Other Purchased Services	1,000	1,000	-	0%
1000	DTL	SEC	SPC9100100	56100	Supplies	3,000	3,000	-	0%
2100	DTL	SEC	SEC9100210	54410	Rental Of Land Or Buildings	20,000	20,000	-	0%
2100	DTL	SEC	SEC9100210	55950	Other Purchased Services	27,000	-	(27,000)	-100%
2100	DTL	SEC	SEC9100210	56100	Supplies	-	27,000	27,000	N/A
2100	DTL	SEC	SEC9100210	58900	Other Expenditures	42,000	42,000	-	0%
2210	DTL	SEC	CUR9100220	51420	Salary Of Clerical Staff	27,955	30,385	2,430	9%
2210	DTL	SEC	CUR9100220	51900	Oth Management Personnel	954,764	1,018,964	64,200	7%
2210	DTL	SEC	CUR9100220	52100	State Health Insurance	113,400	183,480	70,080	62%
2210	DTL	SEC	CUR9100220	52200	Fica & Medicare	75,178	80,275	5,097	7%
2210	DTL	SEC	CUR9100220	52300	Teachers Retirement System	196,347	203,200	6,853	3%
2210	DTL	SEC	CUR9100220	52500	Unemployment Compensation	1,200	1,300	100	8%
2210	DTL	SEC	CUR9100220	52600	Workers' Compensation	4,800	6,500	1,700	35%
2210	DTL	SEC	CUR9100220	52900	Other Employee Benefits	2,854	3,452	598	21%
2210	DTL	SEC	SEC9100220	51900	Oth Management Personnel	115,674	101,107	(14,567)	-13%
2210	DTL	SEC	SEC9100220	52100	State Health Insurance	11,340	18,960	7,620	67%
2210	DTL	SEC	SEC9100220	52200	Fica & Medicare	8,849	7,735	(1,114)	-13%
2210	DTL	SEC	SEC9100220	52300	Teachers Retirement System	15,380	12,273	(3,107)	-20%
2210	DTL	SEC	SEC9100220	52500	Unemployment Compensation	200	100	(100)	-50%
2210	DTL	SEC	SEC9100220	52600	Workers' Compensation	800	500	(300)	-38%
2210	DTL	SEC	SEC9100220	52900	Other Employee Benefits	231	202	(29)	-13%
2210	DTL	SEC	SEC9100220	54320	Repair Services - Technology	-	500	500	N/A
2210	DTL	SEC	SEC9100220	55800	Travel - Employees	5,000	2,000		0%
2210	DTL	SEC	SEC9100220	56100	Supplies	8,000	5,000	(3,000)	-38%
2210	DTL	SEC	SEC9100220	56110	Supplies-Technology	-	500	500	N/A
2210	DTL	SEC	SEC9100220	56160	Expendable Computer Equipment	-	1,000	1,000	N/A
2210	DTL	SEC	SEC9100220	58100	Dues And Fees	11,000	11,000	-	0%
2220	DTL	SEC	COH1310200	51650	Librarian/Media Specialist	85,975	87,975	2,000	2%
2220	DTL	SEC	COH1310200	52100	State Health Insurance	11,340	18,960	7,620	67%
2220	DTL	SEC	COH1310200	52200	Fica & Medicare	6,577	6,730	153	2%
2220	DTL	SEC	COH1310200	52300	Teachers Retirement System	17,178	17,577	399	2%
2220	DTL	SEC	COH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	COH1310200	52600	Workers' Compensation	400	500	100	25%
2220	DTL	SEC	COH1310200	52900	Other Employee Benefits	258	289	31	12%
2220	DTL	SEC	COH1310200	56100	Supplies	11,035	11,208	173	2%