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

FY 2026 Public Budget Document
July 1, 2025 - June 30, 2026

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Muscogee County School District
Tentative Budget - All Funds
July 1, 2025 - June 30, 2026

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 Taxes	$ 143,821,844	$ 143,821,844	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	49,815,871	-	-	49,815,871	-	-	-	-	-
Other Local Sources	18,346,574	5,605,000	-	3,220,489	150,000	1,672,961	4,700,000	1,896,000	1,102,124
State	255,423,061	241,789,602	2,458,238	2,053,037	-	7,499,967	-	600,000	1,022,217
Federal	51,108,651	1,550,000	-	-	-	28,765,896	-	20,792,755	-
Total Anticipated Revenues	$ 518,516,001	$ 392,766,446	$ 2,458,238	$ 55,089,397	$ 150,000	$ 37,938,824	$ 4,700,000	$ 23,288,755	$ 2,124,341
Transfers From Other Funds	9,580,137	-	-	650,000	-	335,000	-	-	8,595,137
Fund Balance 7/1/2025	215,139,861	95,059,289	-	83,688,888	15,785,000	569,633	3,100,000	12,001,572	4,935,479
Total Funds Available	$ 743,235,999	$ 487,825,735	$ 2,458,238	$ 139,428,285	$ 15,935,000	$ 38,843,457	$ 7,800,000	$ 35,290,327	$ 15,654,957
ANTICIPATED EXPENDITURES									
Instruction	$ 284,708,718	$ 265,802,661	$ 1,082,694	$ -	$ -	$ 17,823,363	$ -	$ -	$ -
Student Services	23,150,089	14,023,543	25,370	-	-	4,630,676	4,470,500	-	-
Improvement of Instruction	18,166,205	9,884,095	1,000	-	-	8,266,110	15,000	-	-
Instructional Staff Training	2,393,788	43,455	-	-	-	2,350,333	-	-	-
Educational Media Services	6,629,806	6,367,384	-	-	-	262,422	-	-	-
Federal Grant Administration	1,756,260	-	-	-	-	1,756,260	-	-	-
General Administration	3,614,180	2,322,787	-	-	-	1,193,393	98,000	-	-
School Administration	27,830,109	27,263,681	28,884	-	-	427,544	110,000	-	-
Business Services	4,380,012	4,380,012	-	-	-	-	-	-	-
Facility Maintenance & Operations	39,088,391	37,476,665	152,000	-	-	-	-	-	1,459,726
School Safety & Security	5,876,497	4,708,207	1,168,290	-	-	-	-	-	-
Student Transportation	19,591,245	19,385,988				204,257	1,000	-	-
Central Support Services	16,051,689	16,051,689	-	-	-	-	-	-	-
Other Support Services	1,286,773	106,000	-	-	-	1,180,273	500	-	-
Community Services	10,188,223	923,471	-	-	-		5,000	-	9,259,752
School Nutrition Services	24,541,880	-	-	-	-	-	-	24,541,880	-
Capital Projects	58,681,282	-	-	58,681,282	-	-	-	-	-
Debt Service	16,061,450	-	-	276,450	15,785,000	-	-	-	-
Total Expenditures	$ 563,996,597	$ 408,739,638	$ 2,458,238	$ 58,957,732	$ 15,785,000	$ 38,094,631	$ 4,700,000	$ 24,541,880	$ 10,719,478
Transfers to Other Funds	9,580,137	9,095,137	-		150,000	335,000	-	-	
Fund Balance 6/30/2026	$ 169,659,265	$ 69,990,960	$ -	$ 80,470,553	$ -	$ 413,826	$ 3,100,000	$ 10,748,447	$ 4,935,479

The Muscogee County Board of Education on June 9, 2025 will hold its first public hearing on the Fiscal Year (FY) 2026 General Fund Budget at 5:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2026 General Fund Budget on June 9, 2025 at 5:00 p.m.

The Muscogee County Board of Education on June 23, 2025 will hold its second public hearing on the FY 2026 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the final adoption of the FY 2026 General Fund Budget on June 23, 2025 at 6:00 p.m.

Muscogee County School District
Columbus, Georgia
2960 Macon Rd
Columbus, Georgia 31906

Dr. David F. Lewis
Superintendent of Education

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

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After thorough planning and collaboration with stakeholders across our organization, we are pleased to present the Superintendent's Recommended General Fund Budget for Fiscal Year 2026. This budget supports our mission of becoming a beacon of educational excellence where all students are known, valued, and inspired. The proposed budget reflects our commitment to academic achievement, financial responsibility, and continuous improvement—aligning resources with strategic priorities to ensure all students can succeed.

Purpose and Vision

This document represents the collective efforts of district leadership, school staff, and community partners to allocate financial resources in support of high standards of teaching and learning. It reflects initiatives proven to enhance student outcomes and aligns with our belief that every student can learn and thrive.

The FY 2026 budget was developed in accordance with parameters established by the Board and shaped by state and local economic conditions. These factors guided our approach to balancing fiscal responsibility with innovation in educational programming.

Fund Balance

At the end of FY 2025, the District anticipates a fund balance of $95 million, reflecting an increase of $1.8 million from FY 2024. For FY 2026, the District plans to utilize $25 million of this balance, leaving an estimated ending fund balance of $70.0 million. While this reduces the overall fund balance, the District is making intentional and necessary investments in compensation, rising healthcare costs, and essential staffing as federal support declines.

General Fund Revenues

The District projects total General Fund Revenues of $392.7 million, an increase of $11.6 million or 3.04**%** over the FY 2025 budget. This increase is primarily due to additional State QBE funding and growth in Local Property Tax Revenue.

- **State Revenues** (representing 61.56**%** of total revenues) are projected to rise by $5.6 million (2.4**%**) over FY 2025. This increase is attributed to growth in QBE allotments and other state-level funding enhancements.
- **Local Property Tax Revenue**, including the Title Ad Valorem Tax (TAVT) and intangible tax, comprises 36.62% of total revenues. It is projected at $143.8 million, an increase of $4.4 million over FY 2025.
    - The preliminary CY 2025 tax digest indicates a 2.09% year-over-year increase.
    - The Board is set to adopt a final millage rate of 23.075 on June 23, 2025, consistent with the prior year.

General Fund Expenditures/Transfer Out

The proposed FY 2026 General Fund Budget totals approximately $417.8 million, which includes $408.7 million in expenditures and $9 million in transfers to other funds. This represents an increase of $27.9 million (7.1%) compared to FY 2025.

Key Expenditure Highlights:

- **Salary Increases**
    - A 3% salary increase for eligible staff, in addition to step increases based on scale and years of service.

Key Expenditure Highlights: (continued)

- **Staffing Adjustments (Net Increase of 33 Positions)**
  - **Outsourcing and In-House Staffing Changes:**
    - Outsourced 12 Speech Language Pathologist positions and 27 custodial roles.
    - Shifted 10 Computer Technology Specialist positions from contracted services to district staff.
  - **New and Reallocated Positions:**
    - Added 21 school clerks—one at each middle and high school—to strengthen front office operations and support school security protocols.
    - Added 4 assistant principals, ensuring every elementary school has dedicated leadership.
    - Adjusting police officer allocation to 30 due to anticipated unfilled vacancies.
    - Added 14 net new teaching positions to meet instructional needs and reduce class sizes.
    - Transitioned 31 support staff positions from federal grant funding to the General Fund, in anticipation of reduced federal funding.

- **Benefits**
  - Employer contributions to the State Health Benefit Plan:
    - Certificated staff: increase from $1,760 to $1,885 per member/month (+7.1%)
    - Non-certificated staff: increase from $1,580 to $1,885 per member/month (+19.3%)
  - Teacher Retirement System rate increase from 20.78% to 21.91%

- **Operational Expenditures**:
  - The FY 2026 budget allocates $61.8 million for operational expenditures, an increase of $2.7 million compared to the prior year. This growth is driven by several factors, including the financial impact of outsourcing decisions outlined in the salary section, rising costs for utilities and insurance, and a shift in instructional materials—from traditional textbooks to more technology and hands-on resources and manipulatives.

- **Transfers Out**
  - Transfers to other funds to support community learning resources and capital improvements that benefit students and families across the district total $9,095,137, including:
    - $8,595,137 to Public Libraries (an increase of $327,669 FY 2025)
    - $500,000 to the Capital Project Fund (an increase of $250,000 over FY 2025)

Year-Over-Year Comparison

	FY 2025	FY 2026	Dollar Change	Percent Change
Revenues	$ 381,173,339	$ 392,766,446	$ 11,593,107	3.04%
Transfers to Other Funds	8,517,468	9,095,137	577,669	6.78%
Total Expenditures and Transfers out	8,517,468	9,095,137	577,669	6.78%
Change in Fund Balance	372,655,871	383,671,309	11,015,438	2.96%

Closing Remarks

We thank our Board members, educators, staff, and community partners for their continued support and dedication. Together, we are making meaningful progress in ensuring that every student in Muscogee County has access to a high-quality education that prepares them for college, careers, and citizenship.

We look forward to the opportunities the upcoming school year will bring and remain committed to our shared vision of educational excellence.

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	12/31/2028	20	Insurance Agent
Laurie McRae, Vice-Chair	01/01/2017	12/31/2028	8	Attorney
Naomi Buckner	01/01/2003	12/31/2026	22	Educator
Mark Cantrell	01/01/2011	12/31/2026	14	Business
Kia Chambers	01/01/2015	12/31/2026	10	Realtor
Nickie Tillery	06/30/2021	12/31/2026	4	Entrepreneur
Vanessa Jackson	01/01/2017	12/31/2028	8	Business
Margot Schley	01/01/2023	12/31/2026	2	Educator
Pat Frey	06/30/2023	12/31/2028	1	Business

School Board Members


Patricia Hugley-Green


Laurie McRae


Kia Chambers


Nickie Tillery


Vanessa Jackson


Naomi Buckner


Mark Cantrell


Pat Frey


Margot Schley



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

Dr. David Lewis is completing his twelfth year as the Superintendent of Education for the Muscogee County School District.

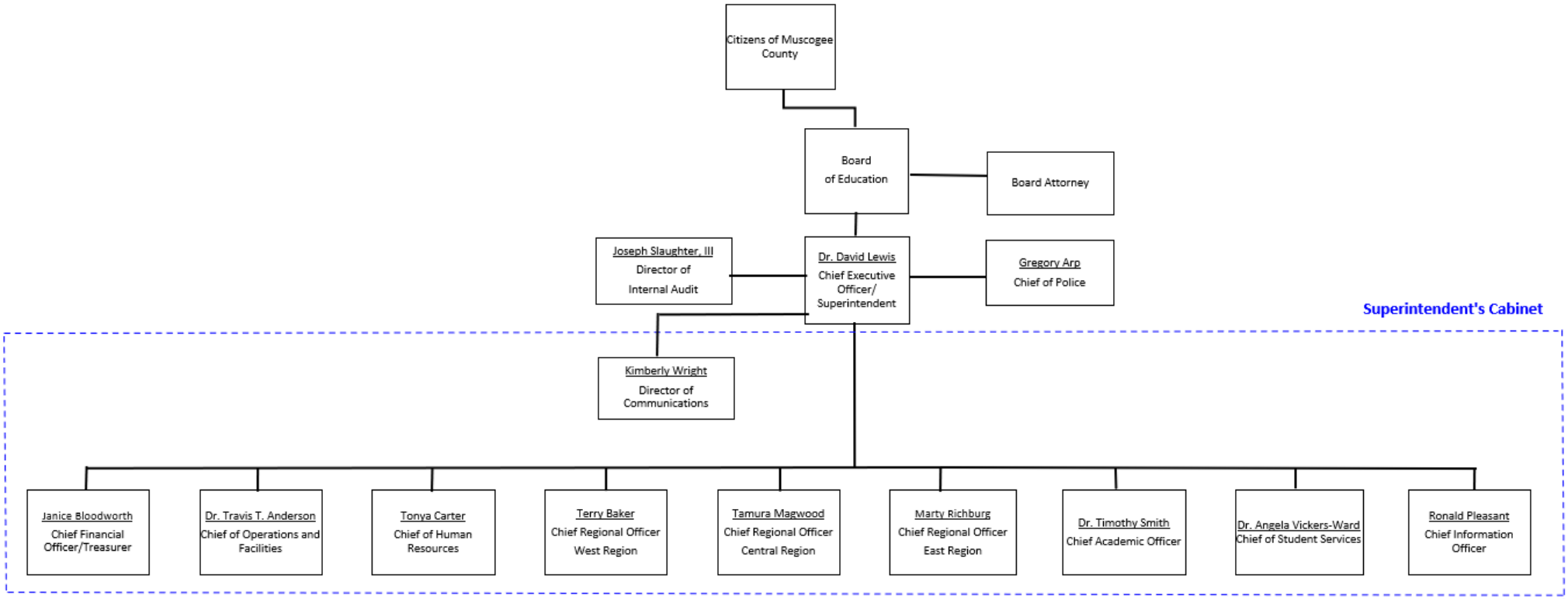
Dr. Lewis began his career with Polk County Public Schools in Florida as a high school band director. During his 34-year career with Polk County, he served in various leadership positions culminating in his appointment as the Associate Superintendent for Teaching and Learning responsible for the teaching and learning needs of 93,000 students and 5,000 teachers, as well as supervision of all Fine Arts programs in the district. He was the recipient of numerous local and state awards to include Florida Music Educators' Association Administrator of the Year, Florida Education Commissioner's Award for Outstanding Leadership and Florida Principal of the Year.

Under Dr. Lewis' leadership, the Muscogee County School District has improved on all performance metrics with graduation rate, Scholastic Aptitude Test (SAT) and Advanced Placement results reaching all-time high marks that now exceed state and national averages. He was recently awarded the Georgia School Superintendent's Association 2025 President's Award for outstanding leadership. Dr. Lewis serves on Governor Brian Kemp's Superintendents Advisory Committee, the Georgia School Board Association Superintendents Advisory Council and the Georgia School Superintendents Association Board of Directors. Locally, Dr. Lewis serves on the boards of the National Infantry Museum, Girl Scouts of America, Columbus State Honors College, Downtown Rotary Club, Chattahoochee Library Foundation and Columbus Museum.

MUSCOGEE COUNTY SCHOOL DISTRICT

Organizational Chart

July 1, 2026



Administrative Staff
As of July 1, 2026

EXECUTIVE ADMINISTRATION	
Dr. David F. Lewis	Superintendent of Education
Gregory Arp	Chief of Police
Kimberly Wright	Director – Communication
Joseph Slaughter, III	Director – Internal Audit
Sarah Sillitto	Executive Director – Regulatory Compliance
TECHNOLOGY AND INFORMATION SERVICES	
Ronald Pleasant	Chief Information Officer
Michael Barden	Executive Director – Technology, Learning and Support
Casey Hergett	Senior Director – Enterprise Technology
INSTRUCTIONAL SERVICES	
Dr. Timothy Smith	Chief Academic Officer
Terry Baker	Chief Regional Officer, West Region
Marty Richburg	Chief Regional Officer, East Region
Tamura Magwood	Chief Regional Officer, Central Region
Christopher Dryman	Director - Federal Programs
Christine Hull	Executive Director - K-12 Curriculum
Herbert Sanders	Director - J.R.O.T.C.
Dr. Jennifer Roe	Director - Gifted Education
Patrick Knopf (1)	Director - Research, Accountability and Assessment
Kimberly Thomas	Director - Early Success Centers
Dr. Victoria Thomas	Senior Director - Career, Technical and Agricultural Education
Stephanie Dalton	Director – District and School Effectiveness
FINANCIAL SERVICES	
Janice Bloodworth, CPA	Chief Financial Officer/Treasurer
Brandi Hoskin	Director - Accounting
Edwin Joseph	Senior Director - Purchasing, Supply and Property Management
HUMAN RESOURCE	
Tonya Carter	Chief Human Resources Officer
Brenda Reed	Senior Director - Human Resources
Chad Kirchen	Director - Risk Management

Administrative Staff
As of July 1, 2026

STUDENT SERVICES	
Dr. Angela Vickers-Ward (1)	Chief Student Services Officer
Vacant	Executive Director - Programs for Exceptional Children
Vacant	Director - System-Wide Athletics
Dr. Kenya Gilmore	Director - Prevention and Intervention Practices
Dr. Michael Forte	Senior Director - Student Services
Dr. Trikella Nelson	Director - Guidance
LaChrista Thornton	Director - Woodall Center
BUSINESS AFFAIRS	
Dr. Travis T. Anderson	Chief Operations and Facilities Officer
Jeffrey Battles	Director - Construction
Godfrey Jackson	Director - Transportation
James Odom, Jr.	Executive Director - Facilities and Capital Planning
Kelli McKenzie	Director - School Nutrition Program
COMMUNITY SERVICES	
R. Allen Harkness	Director - Chattahoochee Valley Libraries
Marianne Richter	Director - Columbus Museum

(1) Patrick Knopf will replace Dr. Angela Vickers-Ward during the FY2025-2026 School Year.

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

District Improvement Plan Goals

1. Improve Tier I Instruction
2. Improve Tiers II and III Instruction
3. Differentiated professional development
4. Culture of Kindness

Achievements:

- The Muscogee County School District's 2024 graduation rate increased to 94.1 percent making an all-time high for the District and surpassing the state and national averages for the twelfth consecutive year.
- Muscogee County School District Advances to Phase 2 of U.S. Department of Education's CTE CHIPS Challenge
- The District's 2024 SAT (Scholastic Aptitude Test) mean scores in Evidence-Based Reading and Writing and Mathematics exceeded both state and national averages.
- The 2024 ACT (American College Testing) composite score for Muscogee County students surpassed the national average.
- The number of Advanced Placement (AP) exams administered continued to rise, with 65.7% of students scoring a 3, 4, or 5. This represents an all-time high for the district and exceeds the national average for the third consecutive year.

Initiatives:

1. Individualized Student Learning Supports
   a. Brewer Early Learning Innovation Academy
   b. Rollins Center for Language and Literacy Partnership and Cox Campus courses for the Foundations of Literacy to complete the third cohort rollout
   c. Multi-Tiered Systems of Supports
   d. District Curriculum & Instruction Blueprint for all content areas and grade levels

2. Behavior Supports
   a. Positive Behavioral Intervention and Supports
   b. Behavior Support Program
   c. Restorative Practices
   d. Trauma Informed Training

3. Career Readiness-You Science, Magnet Academies, CTAE, I Love My Future, RIASEC, Bridge Law, Chips Camp

4. Staff Development
   a. Aspiring Principal Cohort
   b. Aspiring Assistant Principal Cohort
   c. Teacher Leader Cohort
   d. General Admin PD sessions – Personalized Learning, Collaborative Planning
   e. Assistant Principal trainings
   f. Academic Coach trainings
   g. Teacher endorsements – Reading, Math, Teacher Support & Coaching (TSC), ESOL, Gifted, Dyslexia, Computer Science, Online Teaching
   h. Georgia LEADS

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, 2023, we expect to receive the same award for fiscal year ending June 30, 2024.

  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 since 1986. To be awarded these awards, a government unit must publish an easily readable and efficiently organized annual comprehensive 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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Chief Financial Officer/Treasurer
Muscogee County School District
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Columbus, Georgia 31906
Email: Bloodworth.Janice@muscogee.k12.ga.us

FY 2026
Budget Parameters

Governor's FY 2026 Budget

The FY 2026 Governor's Proposed Budget will provide local schools additional funding to meet growth needs, and maintain quality health and retirement benefits, secure our schools, and ensure the state is doing its part in meeting the educational needs of each and every student across Georgia.

For FY 2026, the Governor's budget provided funding for the following initiatives *statewide*:

- $173 million to fund the state share of employer increases on certified educators who participate in SHBP. NOTE: The cost of SHBP for certified employees, which is covered by the state, will increase to $1,885 on July 1, 2025. The cost of insurance for non-certified school employees, which is covered by local districts will also increase to $1,885 on July 1, 2025.
- $306 million for enrollment growth and training and experience to recognize a 0.07 percent increase in enrollment, bringing the total number of full-time equivalent (FTE) students funded in FY26 to 1.74 million students and over 148,000 teachers and administrators
- $10 million for the Pupil Transportation Grant to reflect updated bus count and operating expense
- $543,000 to increase funds for custodian supplement grants
- $3 million to fund 400 Mbps of internet connectivity for all schools statewide
- $1 million to establish a High Demand Equipment Grant to support K-12 vocational classrooms in high needs areas statewide
- $178 million for construction and renovation projects for local school systems
- $20 million to replace 227 school buses
- $7 million purchase vocational and agriculture education equipment, statewide
- $21 million in additional funds for Dual Enrollment to meet the projected need
- $1.8 million to reflect a reduction in formula earnings based on enrollment and training and experience for GNETS
- $6 million for Sparsity Grant funds, including the addition of 93 eligible schools
- $872,000 to fully fund the school psychologist ratio at 1:2,420 pursuant to HB 283
- $339,799 to increase funds to sustain supplements for school literacy leads at all 1,343 K-3 schools
- $141 million to establish the Promise Scholarship Program (SB 233) for eligible K-12 students
- $34 million increase in Charter School funding

Muscogee County School District
FY 2026 Budget Parameters

In the building of the District's FY 2026 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 2026 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
- No increase in mill levy
- Include 1.5 mill transfer-out for Chattahoochee Valley Regional Library System
- Include a $1,000,000 transfer to Capital Project to facilitate needed improvements for non-ESPLOST projects (District buildings including MCPEC, transportation and plant services)
- Allocate funding for:
    - Salary increases, as funding allows
    - Step increases within the current State of Georgia teacher salary schedule and the District's salary scales for non-certified personnel
    - Increases to cost of the employer portion of the health insurance as approved in the State FY 2026 budget ($1,760 certified rate and $1,560 non-certified rate in FY 2025 to $1,885 for FY 2026 for an annual rate per member of $22,620
    - Increases to employer contribution rate for the Teacher Retirement System (20.78% in FY 2025 to 21.91% in FY 2026)
    - Additional security-related positions
- Given the uncertainty of federal funding guidelines, adjustments to programs and allocations may be necessary

Muscogee County School District
Budget Calendar
Fiscal Year 2026

Date	Person(s) Responsible	Event
January 2025	Division of Financial Services	Communicates FY 2025 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
February 10, 2025	Board of Education	FY 2026 Budget Calendar presented to Board at regular board meeting as information item
February 14, 2025	Division of Financial Services	FY 2026 Budget Development Templates presented to Budget Managers
February 2025	Executive Administration Selected Cabinet Members and Directors	Review Resource Allocation Methodology Plan (RAMP) and preliminary school staffing
March 2025	Executive Administration	Develops FY 2026 school staff allocations.
March 2025	Budget Managers	FY 2026 Budget Proposals due to Division of Financial Services
March 2025	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
March 10, 2025	Division of Financial Services	Present Mid-year FY 2025 Budget Update to the Board
March 17, 2025	Board of Education	Approves budget parameters
April 2025	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2026
April 2025	Superintendent and Cabinet	Review FY 2026 budget proposals
April 2025	Division of Financial Services	Receives FY 2025 Mid-Term and FY 2026 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)
April 2025	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2026, where needed

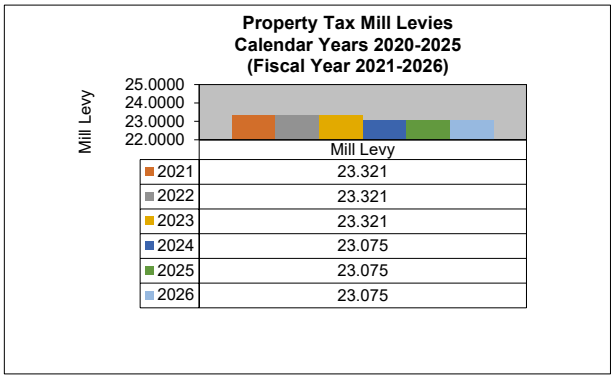
Muscogee County School District
Budget Calendar
Fiscal Year 2026

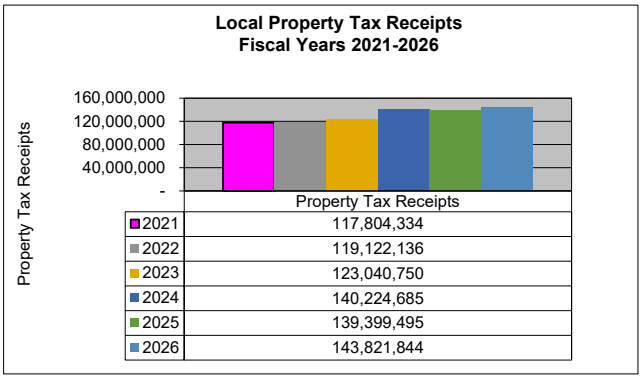
Date	Person(s) Responsible	Event
April/May 2025	Division of Financial Services, Superintendent, and Cabinet	Work Session to discuss the budget for the various divisions
May 2025	Superintendent and Cabinet	Update Board on budget process
May 28, 2025	Division of Financial Services and Director of Communications	Current 2025 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.
May 28, 2025	Division of Financial Services and Director of Communications	Advertise Tentative FY 2026 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 2026 Budget Public Hearing scheduled for Monday, June 9th and 2nd FY 2026 Budget Public Hearing scheduled for Monday, June 23th. (1st FY 2026 Tentative Budget advertisement).
June 9, 2025	Board of Education	Called Board Meeting Holds 1st Public Hearing (during P.M.) concerning the setting of mill levy for CY 2025 property tax digest/FY 2026 budget. Holds 1st Public Hearing (during P.M.) on FY 2026 General Fund Budget. Board tentatively adopts FY 2026 Mill Levy and tentatively adopts FY 2026 General Fund Budget.

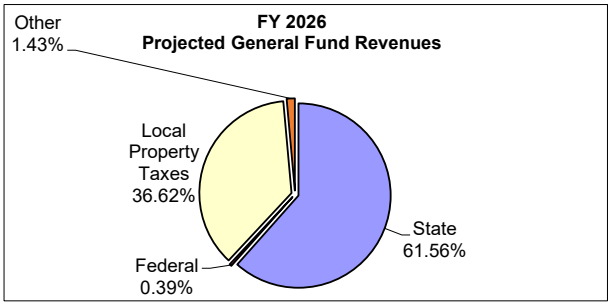
Muscogee County School District
Budget Calendar
Fiscal Year 2026

Date	Person(s) Responsible	Event
June 9, 2025	Division of Financial Services	Advertises Tentative FY 2026 General Fund Budget in local newspaper. Advertisement includes the date and time of final budget adoption of June 23rd. (2nd FY 2026 Tentative Budget advertisement).
June 23, 2025	Board of Education	Holds 2nd Public Hearing (during A.M.) concerning the setting of mill levy for CY 2025 property tax digest/FY 2026 budget. Holds 3rd Public Hearing (during P.M.) concerning the setting of mill levy for CY 2025 property tax digest/FY 2026 budget. Holds 2nd Public Hearing on FY 2026 General Fund Budget. Board of Education establishes final mill levy for the school maintenance and operations for CY 2025 property tax digest and FY 2026 budget. Final adoption of FY 2026 General Fund Budget.
June 24, 2025	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, 2025	N/A	Fiscal Year 2026 begins
October 2025	Division of Financial Services	Transmits FY 2026 Budget, All Funds, to Ga DOE

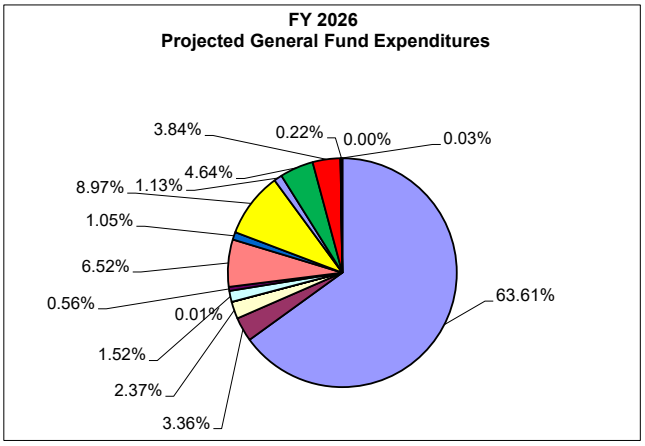
Muscogee County School District
General Fund Operating Budget
FY 2026







State	$	241,789,602	61.56%
Federal		1,550,000	0.39%
Local Property Taxes		143,821,844	36.62%
Other		5,605,000	1.43%
Total Revenues	$	392,766,446	100.00%



Instruction		265,802,661	63.61%
Student Services		14,023,543	3.36%
Improvement of Instruction		9,884,095	2.37%
Instructional Staff Training		43,455	0.01%
Educational Media Services		6,367,384	1.52%
General Administration		2,322,787	0.56%
School Administration		27,263,681	6.52%
Business Services		4,380,012	1.05%
Facility Maintenance & Operations		37,476,665	8.97%
School Safety & Security		4,708,207	1.13%
Student Transportation		19,385,988	4.64%
Central Support Services		16,051,689	3.84%
Other Support Services		106,000	0.03%
Community Services Operations		923,471	0.22%
Other Outlays		-	0.00%
Total Expenditures	$	408,739,638	
Transfers to Other Funds	$	9,095,137	
Total Expenditures and Transfers to Other Funds	$	417,834,775	

Fund Balance Usage	$	25,068,329
Total Revenues and Fund Balance Usage	$	417,834,775

Muscogee County Board of Education

Patricia Hugley-Green, *Chair*
Naomi Buckner
Kia Chambers
Vanessa Jackson
Pat Frey
Laurie McRae, *Vice Chair*
Mark Cantrell
Nickie Tillery
Margot Schley

Dr. David F. Lewis, Superintendent of Education

Muscogee County School District
FY 2026 General Fund - Tentative Budget
July 1, 2025 - June 30, 2026

Local Taxes	$	143,821,844
Other Local Sources		5,450,000
State Revenue		241,789,602
Federal Revenue		1,550,000
Other Revenue		155,000
Total Revenues	$	392,766,446
EXPENDITURES		
Instruction		265,802,661
Student Services		14,023,543
Improvement of Instruction		9,884,095
Instructional Staff Training		43,455
Educational Media Services		6,367,384
General Administration		2,322,787
School Administration		27,263,681
Business Services		4,380,012
Facility Maintenance & Operations		37,476,665
School Safety & Security		4,708,207
Student Transportation		19,385,988
Central Support Services		16,051,689
Other Support Services		106,000
Community Services Operations		923,471
Total Expenditures	$	408,739,638
Excess (Deficiency) of Revenues Over (Under) Expenditures		(15,973,192)
OTHER FINANCING SOURCES (USES)		
Transfers Out		(9,095,137)
Total Other Financing Sources (Uses)	$	(9,095,137)
Net Change in Fund Balance		(25,068,329)
FUND BALANCE, Beginning of Fiscal Year		95,059,289
FUND BALANCE, End of Fiscal Year	$	69,990,960

Muscogee County School District
General Fund
Summary of Revenues, Expenditures and Fund Balance
Comparison of FY 2025 Budget to FY 2026 Budget

	Adopted Budget FY 2025	Proposed Budget FY 2026	Dollar Change	Percent Change
Total Beginning Fund Equity	$ 93,292,673	$ 95,059,289	$ 1,766,616	1.89%
Revenues:				
Local Revenue	143,399,495	149,271,844	5,872,349	4.10%
State Revenue	236,128,844	241,789,602	5,660,758	2.40%
Federal Revenue	1,500,000	1,550,000	50,000	3.33%
Other Revenue	145,000	155,000	10,000	6.90%
Total Revenues	381,173,339	392,766,446	11,593,107	3.04%
Total Sources Available	**474,466,012**	**487,825,735**	**13,359,723**	**2.82%**
Expenditures				
Salaries and Fringe Benefits	322,371,730	346,921,431	24,549,701	7.62%
Operations	59,076,750	61,818,207	2,741,457	4.64%
Sub-total Expenditures	381,448,480	408,739,638	27,291,158	7.15%
Transfer of Other Funds	8,517,468	9,095,137	577,669	6.78%
Total Expenditures and Transfers	389,965,948	417,834,775	27,868,827	7.15%
Variances in revenue and expenditures FY 2025	10,559,225	-	10,559,225	100.00%
Total Ending Fund Balance	95,059,289	69,990,960	25,068,329	26.37%
Total Expenditures and Ending Fund Balance	**485,025,237**	**487,825,735**	**2,800,498**	**0.58%**
FTE from QBE Allotment Sheet	29,040	28,835	(205)	-0.71%
Expenditures per Student	13,135	14,175	1,040	7.92%

Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Final Budget to Actual [1]
FY 2017 - FY 2024

	FINAL BUDGET[1] FY 2017	ACTUAL FY 2017	FINAL BUDGET[1] FY 2018	ACTUAL FY 2018	FINAL BUDGET[1] FY 2019	ACTUAL FY 2019	FINAL BUDGET[1] FY 2020	ACTUAL FY 2020
REVENUES								
State Sources	$ 152,864,549	$153,723,942	$ 156,833,341	$161,939,418	$ 169,345,335	$169,804,262	$ 177,590,790	$ 175,252,952
Property Taxes	107,799,721	107,241,615	109,182,146	110,725,553	109,096,408	113,852,340	110,654,901	114,206,098
Sales Taxes	1,100,000	941,571	806,572	806,572	892,310	892,310	1,177,908	1,177,908
Federal Sources	1,786,070	1,512,236	1,475,000	1,380,576	1,630,000	1,713,729	1,530,000	1,466,122
Investment Income	375,000	219,693	500,000	735,428	650,000	2,019,352	750,000	1,100,331
Other Revenue	3,700,588	3,082,023	3,661,225	2,625,422	3,600,953	2,618,158	3,434,741	2,249,701
Total Revenues	267,625,928	266,721,080	272,458,284	278,212,969	285,215,006	290,900,151	295,138,340	295,453,112
EXPENDITURES								
Instruction	176,226,268	168,234,537	186,858,820	179,857,735	194,564,880	`	204,621,164	201,606,431
Student Services	8,044,942	8,500,093	9,408,953	9,590,902	10,606,137	9,905,229	10,323,942	9,803,860
Improvement of Instruction	3,018,384	3,475,362	5,200,881	3,624,303	5,040,780	4,050,415	6,021,771	4,361,795
Educational Media Services	4,745,563	4,790,466	4,665,595	5,022,812	5,033,391	5,232,477	5,313,827	5,464,157
General Administration	1,745,597	1,798,409	2,162,108	1,453,962	2,024,772	1,548,276	1,481,225	1,657,377
School Administration	19,022,346	18,585,933	19,632,430	19,964,697	20,128,359	20,657,367	20,446,775	20,598,106
Business Services	3,547,479	3,198,760	3,696,157	3,625,536	3,656,987	3,674,110	3,667,997	3,739,680
Facility Maintenance & Operations	26,326,914	24,506,943	27,721,576	26,787,672	28,955,172	28,394,573	29,699,941	29,578,700
Student Transportation	12,655,201	13,048,281	12,747,190	14,174,994	14,341,295	15,537,102	13,685,508	14,174,027
School Nutrition Services	-	-	-	-	-	-	-	-
Other Support Services[2]	12,657,113	10,660,201	13,696,323	10,724,198	14,074,508	11,486,596	12,671,726	11,556,216
Debt Service								
Principal Retirement	-	-	-	45,636		45,062		46,641
Interest and Fiscal Charges	-	-	-	125,863		15,241		13,662
Total Expenditures	267,989,807	256,798,985	285,790,033	274,998,310	298,426,281	100,546,448	307,933,876	302,600,652
Excess (deficiency) of Revenues over (under) Expenditures	(363,879)	9,922,095	(13,331,749)	3,214,659	(13,211,275)	190,353,703	(12,795,536)	(7,147,540)
OTHER FINANCING SOURCES (USES)								
Lease and Subscription Liability Proceeds	-	-	-	-	-	-	-	-
Proceeds from the Sale of Capital Assets	-	-	-	-	-	1,032,220	-	-
Transfers Out	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)	(7,136,541)	(6,336,435)	(7,443,041)	(7,443,041)
Total Other Financing Sources (Uses)	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)	(7,136,541)	(5,304,215)	(7,443,041)	(7,443,041)
Net Change in Fund Balances	(7,354,161)	2,931,813	(21,224,895)	(4,678,487)	(20,347,816)	185,049,488	(20,238,577)	(14,590,581)
Fund Balance, Beginning	66,548,199	57,772,087	70,275,343	60,703,900	65,134,774	56,025,413	62,707,639	51,439,951
Fund Balance, Ending	$ 59,194,038	$ 60,703,900	$ 49,050,448	$ 56,025,413	$ 44,786,958	$241,074,901	$ 42,469,062	$ 36,849,370
Fund Balance, Final Budget to Actual, Dollar Change		$ 1,509,862		$ 6,974,965		$196,287,943		$ (5,619,692)
Fund Balance, Final Budget to Actual, Percent Change		2.55%		14.22%		438.27%		-13.23%

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

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 2017 - FY 2024

	FINAL BUDGET[1] FY 2021	ACTUAL FY 2021	FINAL BUDGET[1] FY 2022	ACTUAL FY 2022	FINAL BUDGET[1] FY 2023	ACTUAL FY 2023	FINAL BUDGET[1] FY 2024	ACTUAL FY 2024
REVENUES								
State Sources	$ 174,723,042	$175,877,958	$ 183,527,738	$184,470,298	$ 186,119,097	$186,079,523	$ 211,474,263	$214,634,309
Property Taxes	111,341,190	117,804,334	116,494,349	119,122,136	124,321,442	123,040,752	138,237,953	140,081,083
Sales Taxes	1,790,704	1,790,704	3,122,489	3,122,489	1,312,781	1,312,781	1,161,542	1,161,542
Federal Sources	1,480,000	1,557,031	1,475,000	1,466,124	1,500,000	1,505,249	1,450,000	1,951,886
Investment Income	500,000	51,307	500,000	(2,113,014)	500,000	945,850	900,000	4,271,473
Other Revenue	2,070,753	2,616,685	5,759,072	4,028,992	6,057,044	9,486,644	6,647,632	7,627,036
Total Revenues	291,905,689	299,698,019	310,878,648	310,097,025	319,810,364	322,370,799	359,871,390	369,727,329
EXPENDITURES								
Instruction	191,593,142	187,880,663	199,303,792	195,714,915	214,006,776	201,804,088	230,020,705	219,029,058
Student Services	9,642,692	10,669,135	10,286,024	9,562,488	9,925,965	10,298,031	11,074,669	11,522,869
Improvement of Instruction	4,564,905	4,515,944	4,762,006	4,456,313	5,071,858	4,807,941	5,785,125	6,010,931
Educational Media Services	5,276,312	5,098,498	5,594,382	5,093,582	5,533,937	5,282,490	5,961,958	5,805,592
General Administration	1,563,422	1,452,826	1,956,226	1,735,077	1,948,975	1,610,655	1,950,036	1,820,334
School Administration	19,842,889	19,881,805	20,513,233	20,492,069	21,334,276	21,492,687	22,893,227	22,584,790
Business Services	3,574,267	3,892,634	3,780,903	2,639,438	3,932,925	3,619,613	4,182,225	3,752,991
Facility Maintenance & Operations	26,401,716	24,461,462	26,645,411	25,024,935	32,533,177	32,075,758	38,079,096	37,489,063
Student Transportation	13,738,318	12,579,847	16,014,433	15,189,108	16,928,153	15,417,763	18,583,959	17,929,086
School Nutrition Services	-	-	-	175,323	-	184,101		166,174
Other Support Services[2]	10,832,129	10,017,770	10,870,539	10,445,661	11,741,506	10,750,133	12,573,541	11,878,270
Debt Service								
Principal Retirement	49,000	48,276	49,000	49,968	49,000	51,719	49,000	2,661,432
Interest and Fiscal Charges	12,000	12,027	12,000	10,335	12,000	11,917	12,000	6,770
Total Expenditures	287,090,792	280,510,887	299,787,949	290,589,212	323,018,548	307,406,896	351,165,541	340,657,360
Excess (deficiency) of Revenues over (under) Expenditures	4,814,897	19,187,132	11,090,699	19,507,813	(3,208,184)	14,963,903	8,705,849	29,069,969
OTHER FINANCING SOURCES (USES)								
Lease and Subscription Liability Proceeds	-	-	-	-	-	-	-	2,607,900
Proceeds from the Sale of Capital Assets	50,000	96,193	50,000	131,128	50,000	137,219	50,000	331,783
Transfers Out	(6,115,171)	(6,115,171)	(7,031,157)	(7,031,157)	(7,687,560)	(7,687,560)	(8,755,849)	(8,755,849)
Total Other Financing Sources (Uses)	(6,065,171)	(6,018,978)	(6,981,157)	(6,900,029)	(7,637,560)	(7,550,341)	(8,705,849)	(5,816,166)
Net Change in Fund Balances	(1,250,274)	13,168,154	4,109,542	12,607,784	(10,845,744)	7,413,562	-	23,253,803
Fund Balance, Beginning	47,349,463	36,849,370	60,426,172	50,017,524	74,129,863	62,625,308	85,816,419	70,038,870
Fund Balance, Ending	$ 46,099,189	$ 50,017,524	$ 64,535,714	$ 62,625,308	$ 63,284,119	$ 70,038,870	$ 85,816,419	$ 93,292,673
Fund Balance, Final Budget to Actual, Dollar Change		$ 3,918,335		$ (1,910,406)		$ 6,754,751		$ 7,476,254
Fund Balance, Final Budget to Actual, Percent Change		8.50%		-2.96%		10.67%		8.71%

General Fund

Revenue Considerations

- Local Property Tax Revenue
- State Revenue

TOTAL REVENUES

Muscogee County School District
Revenue Summary
FY 2026 General Fund Budget
with FY 2025 Comparison

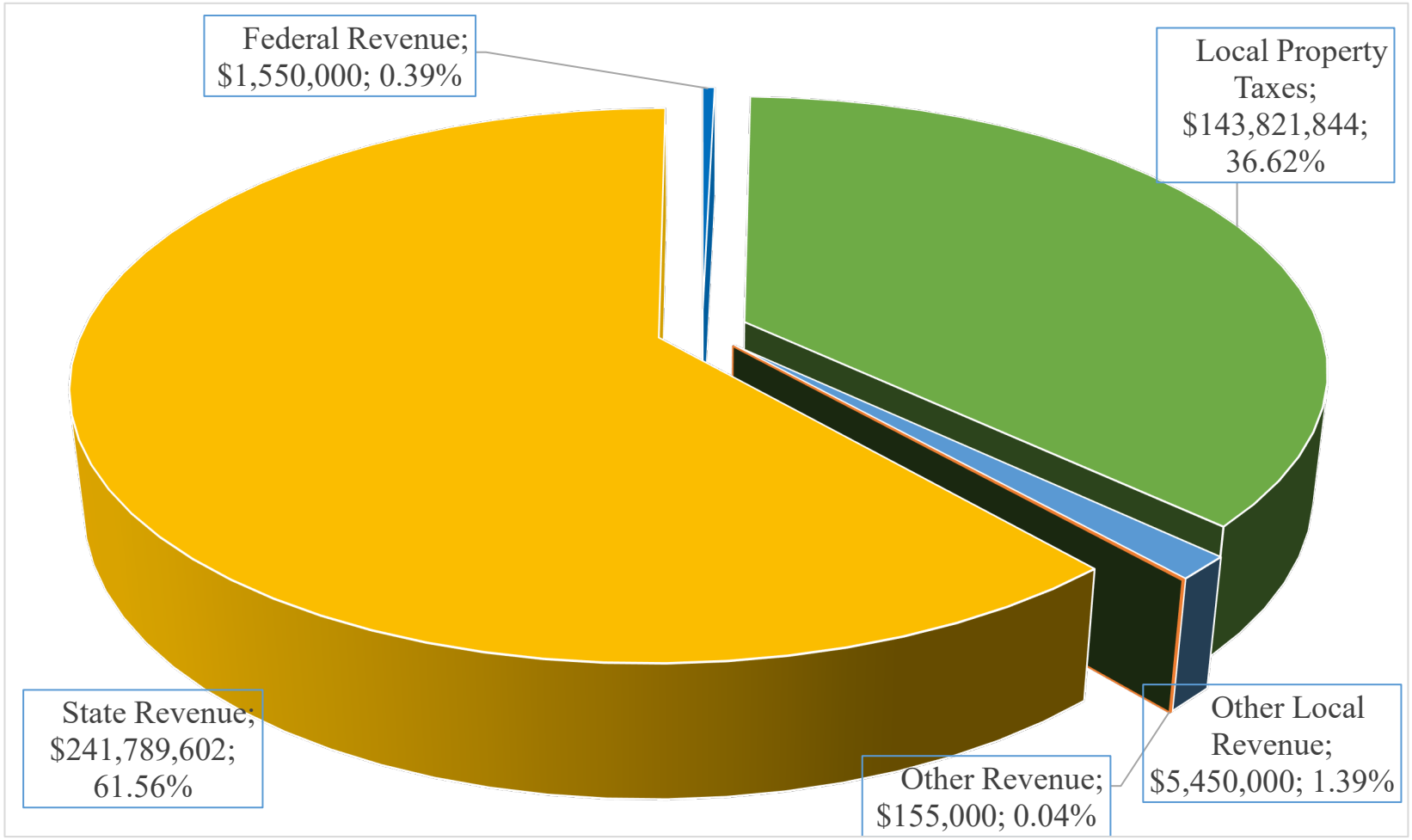
Revenue	FY 2025	FY 2026	Dollar Variance	Pct Variance
SUMMARY OF REVENUE				
Local Revenue	$ 143,399,495	$ 149,271,844	$ 5,872,349	4.10%
State Revenue	236,128,844	241,789,602	5,660,758	2.40%
Federal Revenue	1,500,000	1,550,000	50,000	3.33%
Other Revenue	145,000	155,000	10,000	6.90%
Total Revenue	**$ 381,173,339**	**$ 392,766,446**	**$ 11,593,107**	**3.04%**
Beginning Fund Balance	**$ 93,292,673**	**$ 95,059,289**	**$ 1,766,616**	**1.89%**
TOTAL FUNDS AVAILABLE	**$ 474,466,012**	**$ 487,825,735**	**$ 13,359,723**	**2.82%**

Muscogee County School District
Revenue Summary
FY 2026 General Fund Budget
with FY 2025 Comparison

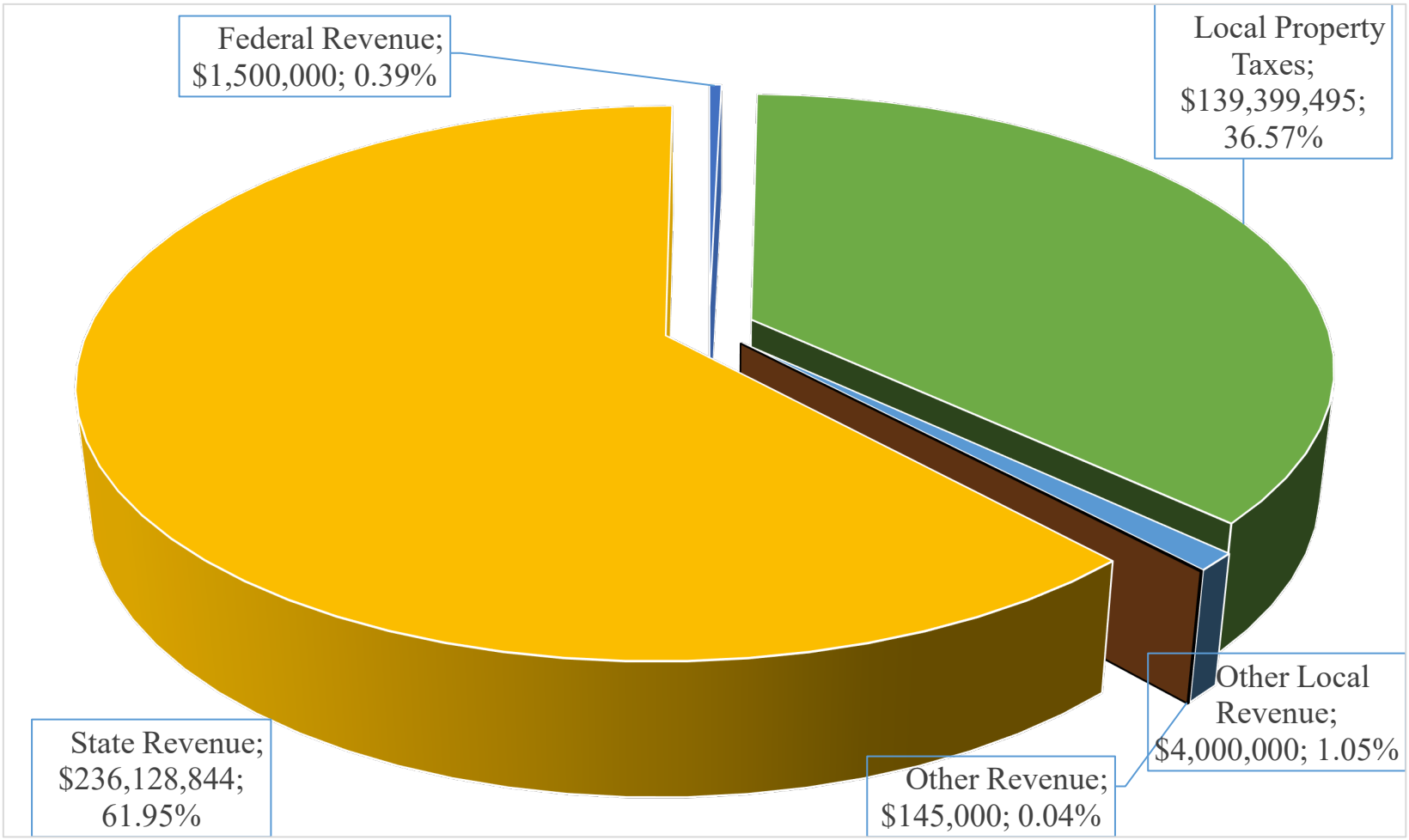
Revenue	FY 2025	FY 2026	Dollar Variance	Pct Variance
Local Revenue				
Local Property Taxes	$ 129,399,495	$ 132,221,844	$ 2,822,349	2.18%
Title Ad Valorem Tax and Intangible Tax	10,000,000	11,600,000	1,600,000	16.00%
Total Taxes	$ 139,399,495	$ 143,821,844	$ 4,422,349	3.17%
Interest Income	2,750,000	4,000,000	1,250,000	45.45%
Indirect Charges	1,000,000	1,100,000	100,000	10.00%
Other Local Revenue	250,000	350,000	100,000	40.00%
Total Other Local Sources	$ 4,000,000	$ 5,450,000	$ 1,450,000	36.25%
Total Local Revenue	$ 143,399,495	$ 149,271,844	$ 5,872,349	4.10%
State Revenue				
Quality Basic Education (QBE)				
QBE Formula Earnings	$ 217,205,094	$ 222,454,355	$ 5,249,261	2.42%
Local Five Mill Share	(29,476,483)	(29,986,557)	(510,074)	1.73%
Pupil Transportation Grant	4,123,471	4,083,461	(40,010)	-0.97%
Equalization Earnings	41,269,529	41,976,666	707,137	1.71%
Nursing Services	707,740	708,157	417	0.06%
Military Counselor	49,493	53,775	4,282	8.65%
Security Grant	2,250,000	2,499,745	249,745	11.10%
Total State Revenue	$ 236,128,844	$ 241,789,602	$ 5,660,758	2.40%
Federal Revenue				
Impact Aid and Timber	$ 650,000	$ 700,000	$ 50,000	7.69%
JROTC Grants	850,000	850,000	-	0.00%
Total Federal Revenue	$ 1,500,000	$ 1,550,000	$ 50,000	3.33%
Other Revenue				
Sale of Assets	$ 75,000	$ 75,000	$ -	0.00%
Other	70,000	80,000	10,000	14.29%
Total Other Revenue	$ 145,000	$ 155,000	$ 10,000	6.90%
Total Revenue - All Sources	**$ 381,173,339**	**$ 392,766,446**	**$ 11,593,107**	**3.04%**

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

Muscogee County School District
General Fund Revenues
FY 2026 General Fund Budget



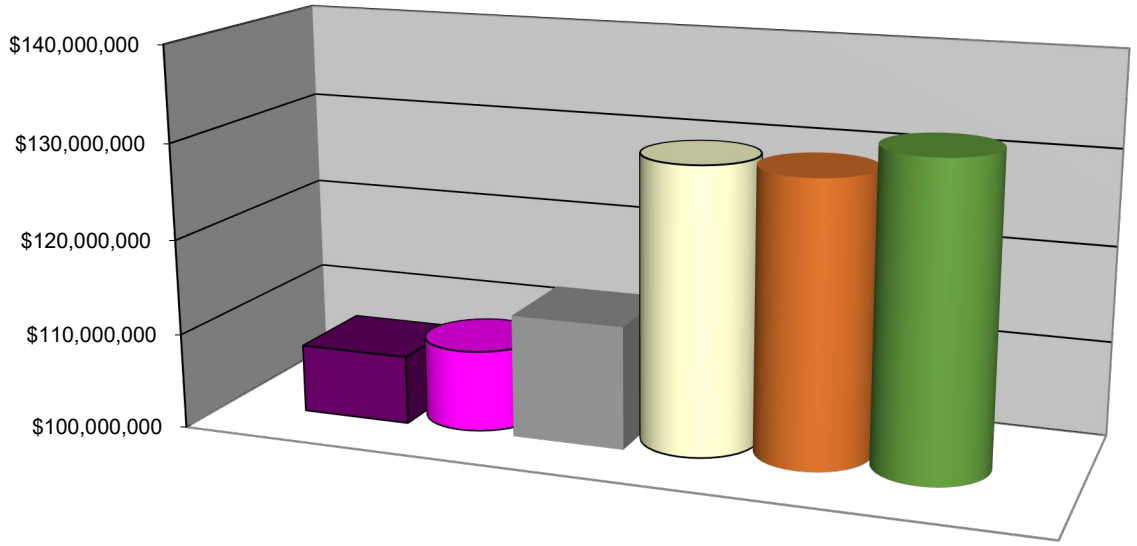
Muscogee County School District
General Fund Revenues
FY 2025 General Fund Budget



PROPERTY TAX

Muscogee County School District

Property Tax Collections
FY 2021 - FY 2026



	Property Tax Collections
2021	$107,206,625
2022	$108,507,939
2023	$112,860,062
2024	$129,768,440
2025	$129,399,495
2026	$132,221,844

Property Tax Collections for fiscal years 2021 - 2024 represent actual collections received.
Fiscal years 2025 and 2026 represent projected amounts. This excludes TAVT and intangible taxes.

Muscogee County School District

Local Property Tax Revenues

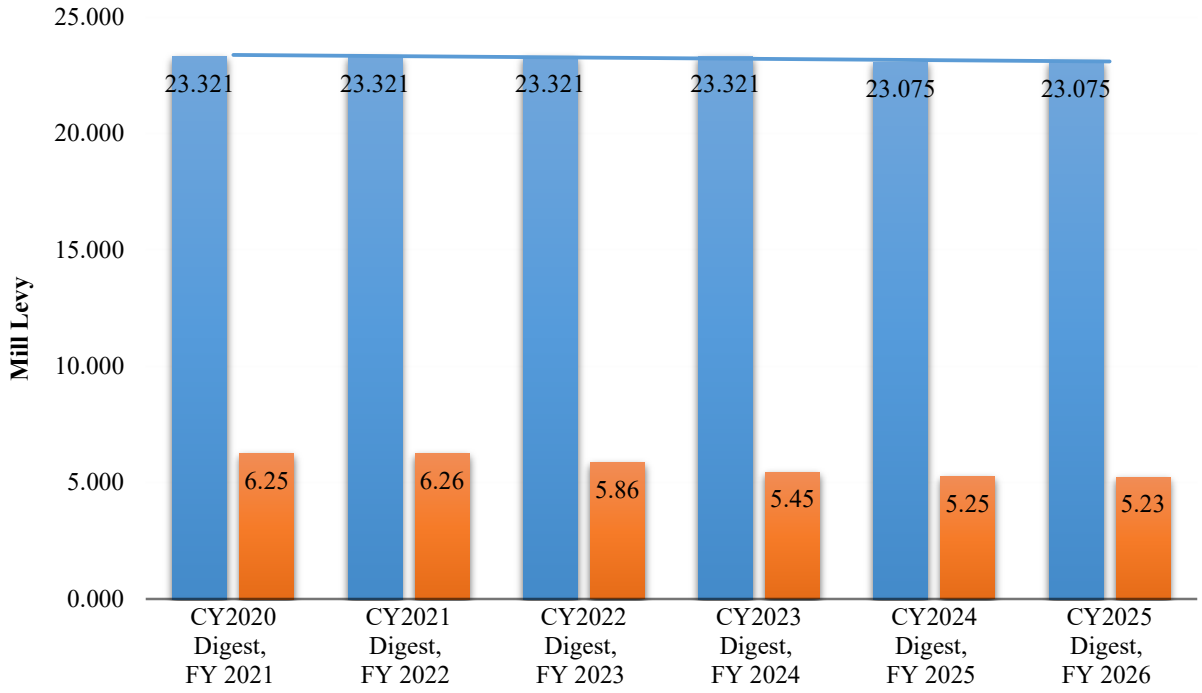
CY 2020 - 2025, FY 2021- 2026

	CY2020 Digest, FY 2021	CY2021 Digest, FY 2022	CY2022 Digest, FY 2023	CY2023 Digest, FY 2024	CY2024 Digest, FY 2025	CY2025 Digest, FY 2026
Net M&O Digest (1)	4,830,577,396	4,901,756,582	5,297,456,791	6,013,796,757	6,157,160,546	6,252,144,828
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Net M&O Digest After Collection Fee	4,709,812,961	4,779,212,667	5,165,020,371	5,863,451,838	6,003,231,532	6,095,841,207
Collection Rate	98.000%	98.000%	96.000%	94.000%	93.500%	94.000%
Net M&O Digest, after collection fee and anticipated collection rate	4,615,616,702	4,683,628,414	4,958,419,556	5,511,644,728	5,613,021,483	5,730,090,735
Year-over-Year Dollar Variance	(303,732,969)	68,011,712	274,791,142	553,225,172	101,376,755	117,069,252
Year-over-Year Percent Variance	-6.17%	1.47%	5.87%	11.16%	1.84%	2.09%
One Mill Value, after 2.5% Collection Fee and Collection Rate 94%	$ 4,615,617	$ 4,683,628	$ 4,958,420	$ 5,511,645	$ 5,613,021	$ 5,730,091
Net M&O Mill Levy	23.321	23.321	23.321	23.321	23.075	23.075
Budgeted Revenue	$ 107,640,797	$ 109,226,898	$ 115,635,302	$ 129,399,495	$ 129,399,495	$ 132,221,844
Actual Property Tax Revenues, Projected FY 2025 and FY 2026 (Includes Collections for Current and Prior Tax Years)	$ 107,206,625	$ 108,507,939	$ 112,860,062	$ 129,768,440	$ 129,399,495	$ 132,221,844
Year-over-Year Dollar Variance	$ 1,643,365	$ 1,301,314	$ 4,352,123	$ 16,908,378	$ (368,945)	$ 2,822,349
Year-over-Year Percent Variance	1.56%	1.21%	4.01%	14.98%	-0.28%	2.18%
Local Five Mill Share						
Local 5 Mill Share	$ 28,830,087	$ 29,306,141	$ 29,076,962	$ 30,054,523	$ 29,476,483	$ 29,986,557
Difference-Actual Mill Levy & 5 Mill Share	$ 78,376,538	$ 79,201,798	$ 83,783,100	$ 99,713,917	$ 99,923,012	$ 102,235,287
Mills Required for 5 Mill Share	6.25	6.26	5.86	5.45	5.25	5.23
Difference Actual Millage and 5 Mill Share	17.07	17.06	17.46	17.87	17.82	17.84
Title Ad Valorem Tax and Intangible Tax						
Title Ad Valorem Tax-Actual Collections, Projected for FY 2025 and FY 2026	$ 10,597,709	$ 10,614,197	$ 10,180,688	$ 10,456,245	$ 10,000,000	$ 11,600,000

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 may not agree to 5 year digest schedules

Muscogee County School District
Comparison of Mill Levy to Mills Required for 5 Mill Share
FY 2021 - FY 2026



	CY2020 Digest, FY 2021	CY2021 Digest, FY 2022	CY2022 Digest, FY 2023	CY2023 Digest, FY 2024	CY2024 Digest, FY 2025	CY2025 Digest, FY 2026
Net M&O Mill Levy	23.321	23.321	23.321	23.321	23.075	23.075
Mills Required for 5 Mill Share	6.25	6.26	5.86	5.45	5.25	5.23

The millage rate will remain at 23.075, which is unchanged from FY 2025 to FY 2026. The District must then levy 5.23 mills to share in the funding of public education, which is 0.23 mills above the 5 mill share requirement.

Muscogee County School District

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

Actual FY 2021 (CY 2020) - FY 2025 (CY 2024), Projected FY 2026 (CY 2025)

	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	Final FY 2024 (CY 2023) Tax Digest	Percent Gross Digest	Final FY 2025 (CY 2024) Tax Digest	Percent Gross Digest	**Projected FY 2026 (CY 2025) Tax Digest**	**Percent Gross Digest**	**FY26 - FY25 Dollar Variance**	**FY26 - FY25 Percent Variance**
Real & Personal Property	$ 6,096,250,629	98.92%	$ 6,148,607,518	99.11%	$ 6,718,521,338	99.33%	$ 7,935,832,255	99.45%	$ 8,248,305,474	99.47%	$ 8,346,092,608	99.47%	$ 97,787,134	1.19%
Motor Vehicle	59,756,513	0.97%	49,232,230	0.79%	40,011,600	0.59%	38,914,810	0.49%	34,699,770	0.42%	29,684,260	0.35%	(5,015,510)	-14.45%
Mobile Home	4,700,191	0.08%	4,221,032	0.07%	4,253,987	0.06%	4,522,635	0.06%	5,914,926	0.07%	9,926,708	0.12%	4,011,782	67.82%
Timber	-	0.00%	-	0.00%	-	0.00%	11,956	0.00%	-	0.00%	-	0.00%	-	0.00%
Heavy Duty Equipment	1,850,470	0.03%	1,734,920	0.03%	1,245,314	0.02%	442,284	0.01%	3,262,367	0.04%	4,753,979	0.06%	1,491,612	45.72%
Gross Digest	6,162,557,803	100.0%	6,203,795,700	100.0%	6,764,032,239	100.0%	7,979,723,940	100.0%	8,292,182,537	100.0%	8,390,457,555	100.0%	98,275,018	1.19%
Exemptions - M&O	(1,329,817,604)		(1,298,052,843)		(1,466,624,002)		(2,015,024,645)		(2,145,660,689)		(2,138,312,727)		7,347,962	-0.34%
Net M&O Digest	4,832,740,199		4,905,742,857		5,297,408,237		5,964,699,295		6,146,521,848		6,252,144,828		105,622,980	1.72%
Adjusted Net M&O Digest	**$ 4,832,740,199**		**$ 4,905,742,857**		**$ 5,297,408,237**		**$ 5,964,699,295**		**$ 6,146,521,848**		**$6,252,144,828**		**$105,622,980**	**1.72%**

FY = Fiscal Year
CY = Calendar Year

Note: In relation to FY 2025 (CY 2024), the Net M&O Tax Digest for FY 2026 (CY 2025) is projected to increase by $ 105.6 million or 1.72%. Real and Personal Property increases by $97.7 million, while motor vehicle decreased by $5 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. The Mobile Home increases $4.8 million due to a re-evaluation of the property as well as new homes replacing older homes.

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

2025 Tax Digest & M&O Levy for Fiscal Year 2026

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2026 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 23, 2025 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 levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2025 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

School Digest and Levy		2020	2021	2022	2023	2024	2025
VALUE	Real & Personal	$ 6,096,250,629	$ 6,148,607,518	$ 6,718,521,338	$ 7,935,832,255	$ 8,248,305,474	$ 8,346,092,608
	Motor Vehicles	59,756,513	49,232,230	40,011,600	38,914,810	34,699,770	29,684,260
	Mobile Homes	4,700,191	4,221,032	4,253,987	4,522,635	5,914,926	9,926,708
	Timber - 100%	-	-	-	11,956	-	-
	Heavy Duty Equipment	1,850,470	1,734,920	1,245,314	442,284	3,262,367	4,753,979
	Gross Digest	$ 6,162,557,803	$ 6,203,795,700	$ 6,764,032,239	$ 7,979,723,940	$ 8,292,182,537	$ 8,390,457,555
	Less M&O Exemptions	(1,329,817,604)	(1,298,052,843)	(1,466,624,002)	(2,015,024,645)	(2,145,660,689)	(2,138,312,727)
	Net M&O Digest	$ 4,832,740,199	$ 4,905,742,857	$ 5,297,408,237	$ 5,964,699,295	$ 6,146,521,848	$ 6,252,144,828
RATE	MILLAGE RATE (Maintenance & Operation)	23.321	23.321	23.321	23.321	23.075	23.075
TAX	Net Taxes Levied	$ 112,704,334	$ 114,406,829	$ 123,540,857	$ 139,102,752	$ 141,830,992	$ 144,268,242
	Net Taxes $ Increase (Decrease)	$ (6,195,276)	$ 1,702,495	$ 9,134,028	$ 15,561,895	$ 2,728,239	$ 2,437,250
	Net Taxes % Increase (Decrease)	-5.21%	1.51%	7.98%	12.60%	1.96%	1.72%

Projected Property Tax Collections for Fiscal Year 2025 at 23.075 Millage Rate

100% Collection - No Fee Deduction		$ 144,268,242
Collection Fee	2.50%	($3,606,706)
100% Collections After Deduction of Collection Fee		$140,661,536
Projected Property Tax Revenue at Collection Rate of	94.00%	$ 132,221,844

Property Tax Impact on $200,000 FMV Homestead (22.476 Rollback Millage Rate vs. 23.075 Current Mill Levy)

	Proposed Mill Levy	Roll-Back Rate	Proposed Mill Levy	Roll-Back Rate	Variance
Fair market value - 100% value	$200,000	$200,000	$250,000	$250,000	$0
Assessed Value - 40% of FMV	(80,000)	(80,000)	(100,000)	(100,000)	$0
Less: Homestead Exemptions					
County Homestead	(13,500)	(13,500)			$0
Net: Value Subject to Mill Levy	$106,500	$106,500	$150,000	$150,000	$0
School M&O Millage rate	23.0750	22.4760	23.0750	22.4760	0.599
Taxes Due: (Value subject to mill levy x millage rate)	$2,457.49	$2,393.69	$3,461.25	$3,371.40	
Variance		$63.79		$89.85	

STATE REVENUE

Muscogee County School District

Quality Basic Education (QBE) Formula Earnings

FY 2026 with FY 2025 Comparison

Revenue	FY 2025 Initial	FY 2026 Tentative	Dollar Variance FY 26 - FY 26	Pct Variance FY 26 - FY 25
FTEs	29,040	28,835	(205)	-0.71%
QBE Formula Earnings	$ 217,205,094	$ 222,454,355	$ 5,249,261	2.42%
Local Fair Share	(29,476,483)	(29,986,557)	(510,074)	1.73%
Total QBE Earnings	187,728,611	192,467,798	4,739,187	2.52%
Categorical Grant				
Transportation	4,123,471	4,083,461	(40,010)	-0.97%
Equalization	41,269,529	41,976,666	707,137	1.71%
Nursing	707,740	708,157	417	0.06%
Military Counselors	49,493	53,775	4,282	8.65%
Total Categorical Grants	46,150,233	46,822,059	671,826	1.46%
Total QBE Funding	$ 233,878,844	$ 239,289,857	$ 5,411,013	2.31%
Security Grant	2,250,000	2,499,745	249,745	
Total State Funding	$ 236,128,844	$ 241,789,602	$ 5,660,758	

Muscogee County School District
Components of QBE Funding
Comparison FY 2016-2026

Fiscal Year	Total QBE Earnings	Change (Dollars)	Change (Percent)
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%
2025	$ 233,878,844	$ 31,483,297	15.6%
2026	**$ 239,289,857**	**$ 5,411,013**	**2.3%**

Fiscal Year	Local 5 Mill Share	Change (Dollars)	Change (Percent)
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	3.4%
2025	$ 29,476,483	$ (578,040)	-1.9%
2026	**$ 29,986,557**	**$ 510,074**	**1.7%**

Fiscal Year	Austerity Reductions	Change (Dollars)	Change (Percent)
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%
2025	$ -	$ -	0.0%
2026	**$ -**	**$ -**	**0.0%**

Fiscal Year	Equalization Funding	Change (Dollars)	Change (Percent)
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%
2025	$ 41,269,529	$ 16,377,692	65.8%
2026	**$ 41,976,666**	**$ 707,137**	**1.7%**

*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 Earnings (Quality Basic Education) Formula Earnings continue to be the primary source of state revenue for the District, totaling $239,289,857, which represents 61.56% of the projected Total General Fund revenues for FY 2026. This increase over the prior year is primarily due to higher allocations in health insurance, training and experience, equalization, and adjustments within the QBE programs. The Initial Earnings Sheet for FY 2026, which outlines the Official State 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 2026, according to the *preliminary* property tax digest received May 2025, it is projected that the District must levy 5.23 mills to meet this requirement. This is 0.23 mills above the 5 mill share requirement. The District is projected to receive the final property tax digest for calendar year 2025 in late July 2025. The District's required contribution has increased $510,074 over the FY 2025 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 - FY 2026.

The Educational Equalization Grant was established to help address disparities in property tax wealth among taxing jurisdictions statewide. School districts with property tax wealth at or below the 75% threshold are eligible for additional state funding. This funding is allocated in proportion to the number of mills they must levy beyond 5 mills to contribute to public education funding. As a result, the district's ranking remained largely unchanged, leading to a modest increase of $708,137 compared to the previous 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 2026 Budget

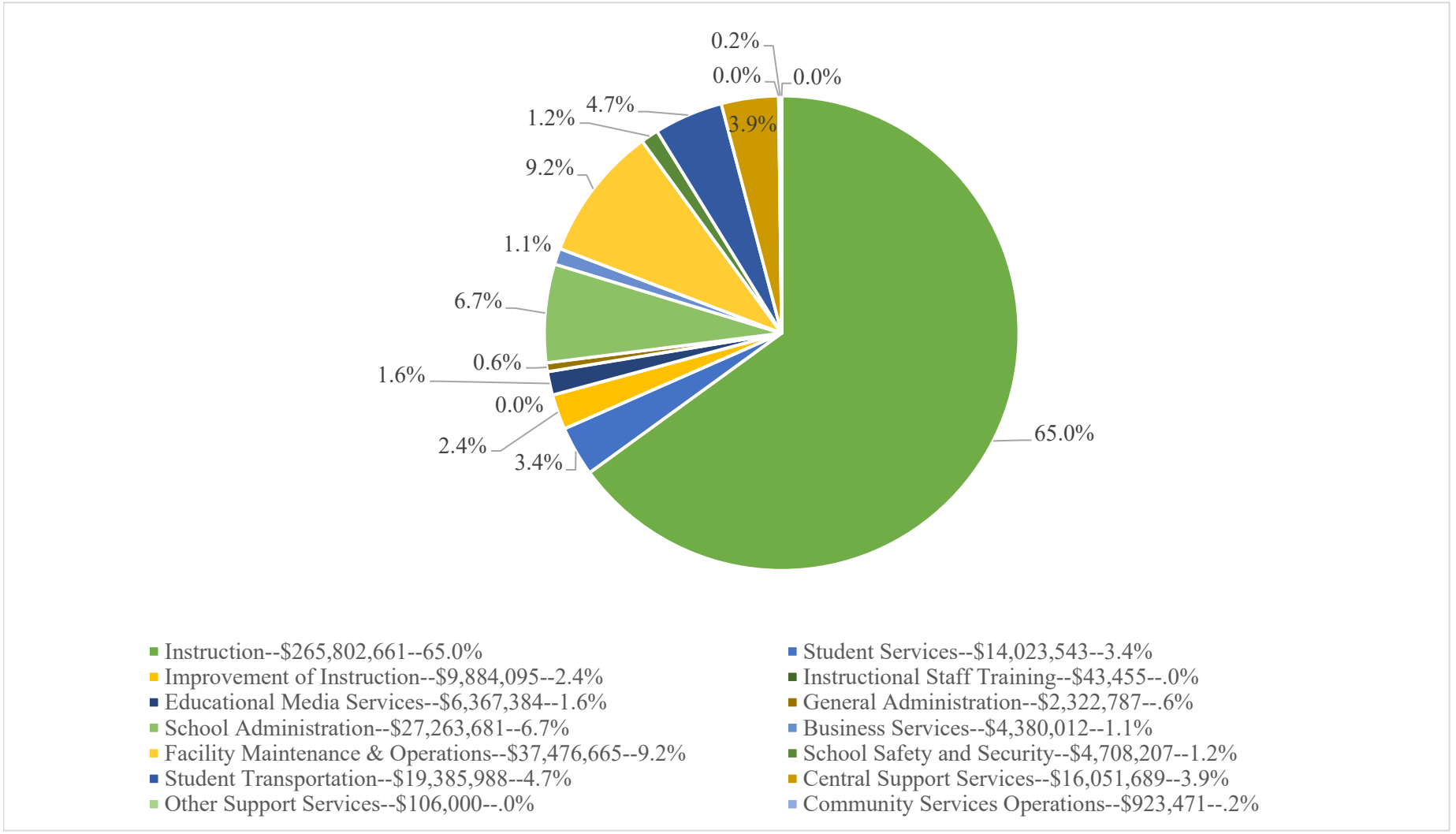
Division	Salaries & Fringe Benefits	Operations	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Total Expenditures
Division of Executive	$ 8,727,144	$ 1,992,438	$ 10,719,582	2.52%	3.22%	2.62%
Division of Facility & Operations	26,493,838	27,168,675	53,662,513	7.64%	43.95%	13.13%
Division of Financial Services	2,388,832	139,900	2,528,732	0.69%	0.23%	0.62%
Division of Human Resources	3,011,945	7,817,293	10,829,238	0.87%	12.65%	2.65%
Division of Information Services	8,193,117	6,295,192	14,488,309	2.36%	10.18%	3.54%
Division of Student Services	72,289,638	10,788,121	83,077,759	20.84%	17.45%	20.33%
Division of Teaching & Learning	225,816,917	7,541,588	233,358,505	65.08%	12.20%	57.09%
System-wide	-	75,000	75,000	0.00%	0.12%	0.02%
Total General Fund-FY 2026	**$ 346,921,431**	**$ 61,818,207**	**$ 408,739,638**	**100.00%**	**100.00%**	**100.00%**
Percent of Total Expenditures	**84.88%**	**15.12%**	**100.00%**			

General Fund Expenditures:

As reflected above, Salaries and Benefit account for 84.88% of the total budgeted General Fund expenditures for FY 2026. Of the Salaries and Benefit expenditures, the Division of Teaching and Learning's expenditures account for 65.08% of the District's total expenditures.

Salaries and Benefits are up $24.5 million from FY 2025. This increase is from raises, additional positions, and increase benefit costs.

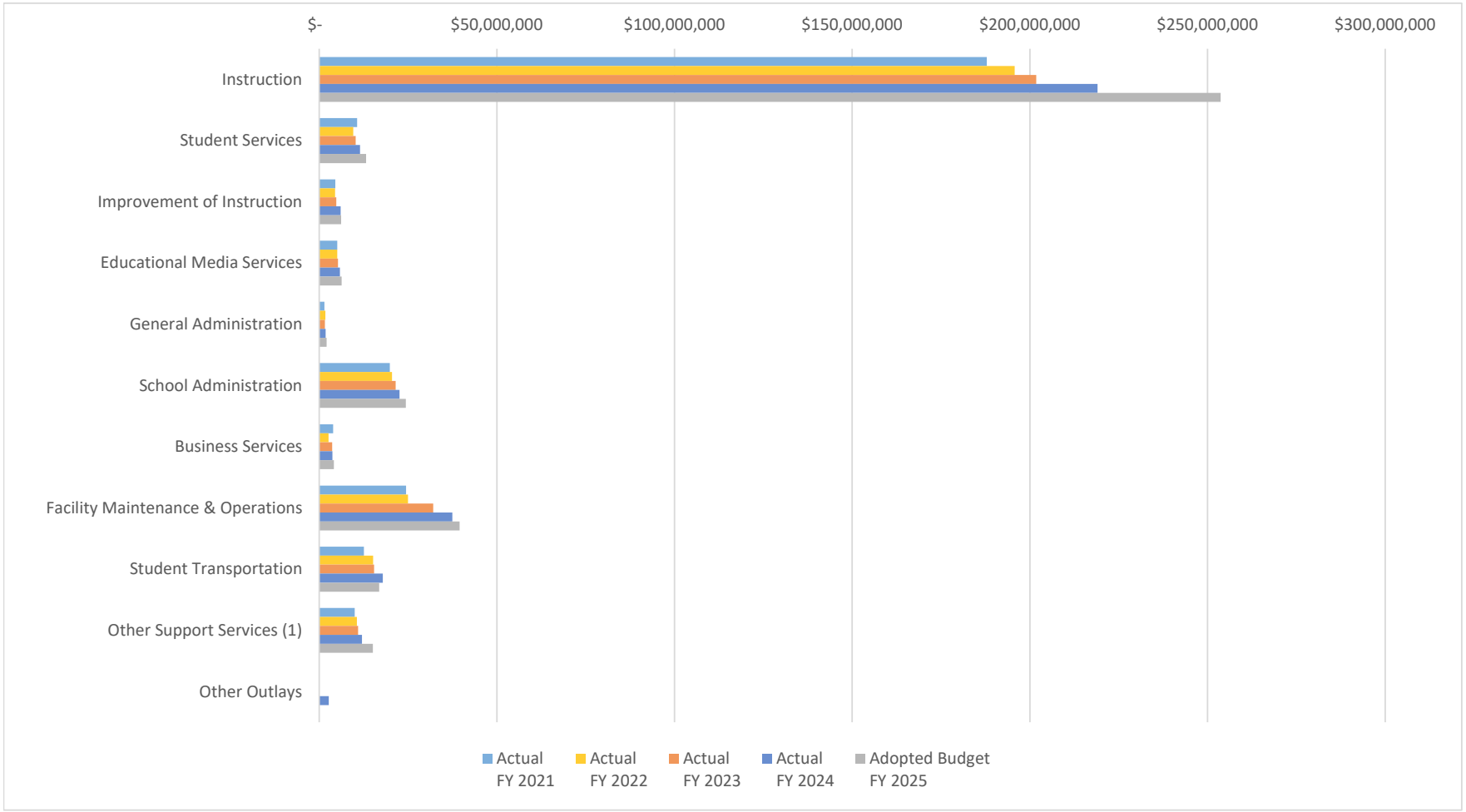
Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2026



Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2026

	Function	Salaries	Fringe Benefits	Total Salaries & Fringe Benefits	Operations	Total Expenditures
1000	Instruction	$ 157,850,985	$ 88,255,958	$ 246,106,943	$ 19,695,718	$ 265,802,661
2100	Student Services	8,167,161	3,715,710	11,882,871	2,140,672	14,023,543
2210	Improvement of Instruction	5,024,668	2,451,221	7,475,889	2,408,206	9,884,095
2213	Instructional Staff Training	-	-	-	43,455	43,455
2220	Educational Media Services	3,975,787	2,304,076	6,279,863	87,521	6,367,384
2300	General Administration	726,136	321,171	1,047,307	1,275,480	2,322,787
2400	School Administration	17,451,022	9,644,839	27,095,861	167,820	27,263,681
2500	Business Services	2,448,817	1,499,833	3,948,650	431,362	4,380,012
2600	Facility Maintenance & Operations	7,953,951	4,102,313	12,056,264	25,420,401	37,476,665
2660	School Safety & Security	2,889,480	1,412,027	4,301,507	406,700	4,708,207
2700	Student Transportation	9,638,730	4,645,140	14,283,870	5,102,118	19,385,988
2800	Central Support Services	7,270,511	4,248,424	11,518,935	4,532,754	16,051,689
2900	Other Support Services	-	-	-	106,000	106,000
3300	Community Services Operations	566,901	356,570	923,471		923,471
5000	Other Outlays	-	-	-	-	-
	Total	**$ 223,964,149**	**$ 122,957,282**	**$ 346,921,431**	**$ 61,818,207**	**$ 408,739,638**

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2021 - FY 2025



Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS

Expenditures by Function

FY 2021 - FY 2025

		Actual FY 2021	Actual FY 2022	Actual FY 2023	Actual FY 2024	Adopted Budget FY 2025
1000	Instruction	$ 187,880,663	$ 195,714,915	$ 201,804,088	$ 219,029,058	$ 253,661,535
2100	Student Services	10,669,135	9,562,488	10,298,031	11,522,869	13,182,324
2210	Improvement of Instruction	4,515,944	4,456,313	4,807,941	6,010,931	6,141,995
2220	Educational Media Services	5,098,498	5,093,582	5,282,490	5,805,592	6,325,381
2300	General Administration	1,452,826	1,735,077	1,610,655	1,820,334	2,080,838
2400	School Administration	19,881,805	20,492,069	21,492,687	22,584,790	24,379,429
2500	Business Services	3,892,634	2,639,438	3,619,613	3,752,991	4,098,858
2600	Facility Maintenance & Operations	24,461,462	25,024,935	32,075,758	37,489,063	39,534,928
2700	Student Transportation	12,579,847	15,189,108	15,417,763	17,929,086	16,878,653
2900	Other Support Services (1)	10,017,770	10,620,984	10,934,234	12,044,444	15,103,539
5000	Other Outlays	60,303	60,303	63,636	2,668,202	61,000
	Total	$ 280,510,887	$ 290,589,212	$ 307,406,896	$ 340,657,360	$ 381,448,480

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

Note [1]: Central Support Services, Non-Instructional Services, Community Services Operations, and School Nutrition are all reported as Other Support Services.

Muscogee County School District
HISTORICAL TRENDS

Expenditures by Function - Percent of Total Expenditures

FY 2021 - FY 2025

Functions	FY 2021 Actual Percent of Total Expenditures	FY 2022 Actual Percent of Total Expenditures	FY 2023 Actual Percent of Total Expenditures	FY 2024 Actual Percent of Total Expenditures	FY 2025 Budget Percent of Total Expenditures
1000 Instruction	66.98%	67.36%	65.65%	64.32%	66.50%
2100 Student Services	3.80%	3.29%	3.35%	3.38%	3.46%
2210 Improvement of Instruction	1.61%	1.53%	1.56%	1.76%	1.61%
2220 Educational Media Services	1.82%	1.75%	1.72%	1.70%	1.66%
2300 General Administration	0.52%	0.60%	0.52%	0.53%	0.55%
2400 School Administration	7.09%	7.05%	6.99%	6.63%	6.39%
2500 Business Services	1.39%	0.91%	1.18%	1.10%	1.07%
2600 Facility Maintenance & Operations	8.72%	8.61%	10.43%	11.00%	10.36%
2700 Student Transportation	4.48%	5.23%	5.02%	5.26%	4.42%
2900 Other Support Services (1)	3.57%	3.65%	3.56%	3.54%	3.96%
5000 Other Outlays	0.02%	0.02%	0.02%	0.78%	0.02%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

As reflected above, the District has consistently dedicated over 64% 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 specialists can be coded to Function 1000.

Source: District's Annual Comprehensive Financial Report (ACFR)
Note[1]: 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 2025 Adopted Budget to FY 2026 Tentative Budget

Function	FY 2025 Total Expenditures	FY 2026 Total Expenditures	Dollar Variance	Percent Variance
Instruction[1]	$ 253,661,535	$ 265,802,661	$ 12,141,126	4.79%
Student Services[2]	13,182,324	14,023,543	841,219	6.38%
Improvement of Instruction[3]	6,141,995	9,884,095	3,742,100	60.93%
Instructional Staff Training[3]	-	43,455	43,455	0.00%
Educational Media Services[4]	6,325,381	6,367,384	42,003	0.66%
General Administration[5]	2,080,838	2,322,787	241,949	11.63%
School Administration[6]	24,379,429	27,263,681	2,884,252	11.83%
Business Services[7]	4,098,858	4,380,012	281,154	6.86%
Facility Maintenance & Operations[8]	39,534,928	37,476,665	(2,058,263)	-5.21%
School Safety & Security[9]	-	4,708,207	4,708,207	0.00%
Student Transportation[10]	16,878,653	19,385,988	2,507,335	14.86%
Central Support Services[11]	14,171,776	16,051,689	1,879,913	13.27%
Other Support Services[12]	105,000	106,000	1,000	0.95%
Community Services Operations[13]	826,763	923,471	96,708	11.70%
Other Outlays[14]	61,000	-	(61,000)	N/A
Total	**$ 381,448,480**	**$ 408,739,638**	**$ 27,291,158**	**7.15%**

[1] Salaries and Benefits (Teachers, Counselors, Graduation Specialists, and Tech Specialist), Substitutes, 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 Subscriptions, 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 (Chiref of Police and other security positions), Professional Services, Utilities/Fuel

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

[11] 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

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

[13] Salaries and Benefits (Museum staff), Repairs and Maintenance, Supplies, and Equipment

[14] Principal and Interest Payments

STUDENT ENROLLMENT

Muscogee County School District
School Attendance Zones
2025 - 2026

Carver High

Brewer Elementary
J.D. Davis Elementary
Dimon Elementary
Dorothy Heights Elementary
Martin Luther King, Jr. Elementary
Rigdon Rd Elementary
Baker Middle
Eddy Middle
Rothschild Middle

Columbus High

No attendance zone

Britt David Elementary Magnet

No attendance zone

Rainey-McCullers School of the Arts

No attendance zone

Downton Elementary Magnet Academy

No attendance zone

Hardaway High

Blanchard Elementary
Clubview Elementary
J.D. Davis Elementary
Gentian Elementary
Reese Rd Elementary
Rigdon Rd Elementary
Waddell Elementary
Wynnton Elementary
Blackmon Rd Middle
Fort Middle
Richards Middle

Jordan High

Allen Elementary
Fox Elementary
Hannan Elementary
Johnson Elementary
River Rd Elementary
Arnold Middle
Eddy Middle
Double Churches Middle
Richards Middle

Kendrick High

Lonnie Jackson Elementary
Forrest Rd Elementary
Georgetown Elementary
Mary Buckner Academy
Waddell Elementary
Wesley Heights Elementary
Baker Middle
East Columbus Middle
Fort Middle
Rothschild Middle

Northside High

Allen Elementary
Blanchard Elementary
Double Churches Elementary
North Columbus Elementary
River Rd Elementary
Arnold Middle
Double Churches Middle
Veterans Memorial Middle

Shaw High

Blanchard Elementary
Eagle Ridge Elementary
Mathews Elementary
Midland Elementary
Waddell Elementary
Aaron Cohn Middle
Blackmon Rd Middle
Midland Middle
Fort Middle
Veterans Memorial Middle

Spencer High

Key Elementary
Dorothy Heights Elementary
Mary Buckner Academy
South Columbus Elementary
Baker Middle
East Columbus Middle
Eddy Middle

Muscogee County School District
Student Enrollment

The actual enrollments for school years as early as FY 2016 through FY 2025 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 III
Special Education - Category IV
Special Education - Category V
Gifted
Remedial
Alternative Education
ESOL Program

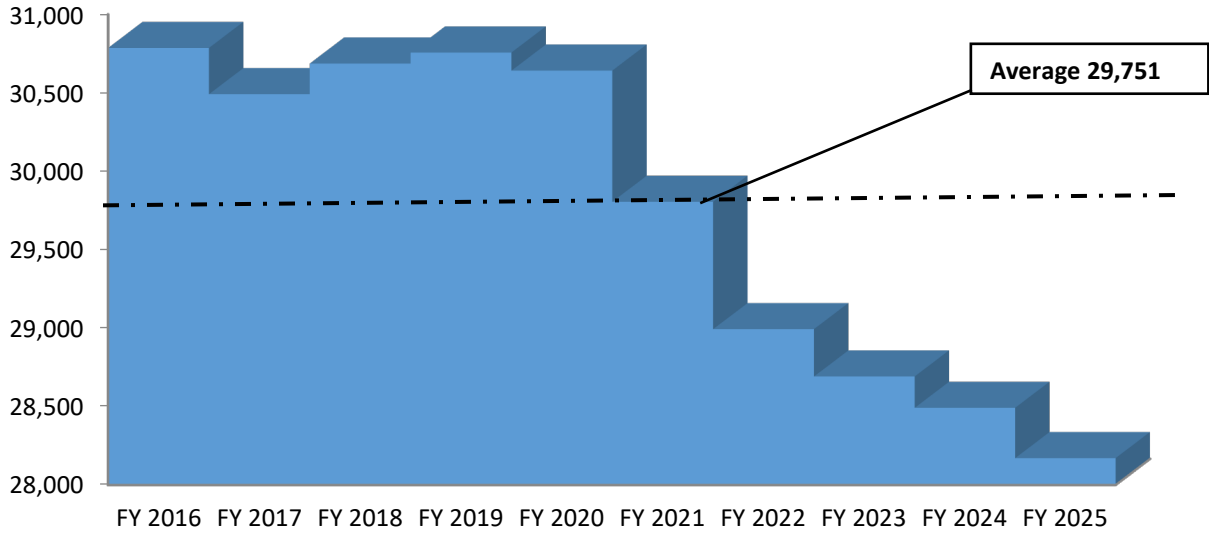
The Quality Basic Education (QBE) Act, which is the current mechanism used by the State of Georgia to provide funding for public education, requires school districts to report student enrollment in terms of FTE students. A funding weight or value is assigned to each instructional program. This value 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 60% 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 2016, the District's average student enrollment for grades K-12 is 29,751. 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 2016 through FY 2025, as plotted on the chart on the preceding page are reflected below. In comparison to the prior fiscal year, for FY 2024 the District realized a decrease in enrollment for grades K-12 of 321 students or 1.11 % below FY 2024. This decreased enrollment resulted in a projected decrease in State QBE Earnings for FY 2025.

As reflected, this is the sixth 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 2015, FY 2016	30,785	-342	-1.10%
October 2016, FY 2017	30,491	-294	-0.94%
October 2017, FY 2018	30,686	195	0.63%
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	-2.71%
October 2021, FY 2022	28,994	-812	-2.65%
October 2022, FY 2023	28,692	-302	-1.01%
October 2023, FY 2024	28,492	-200	-0.69%
October 2024, FY 2025	28,171	-321	-1.11%
Average	**29,751**	**-253**	**-0.83%**

*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 2016-FY 2025

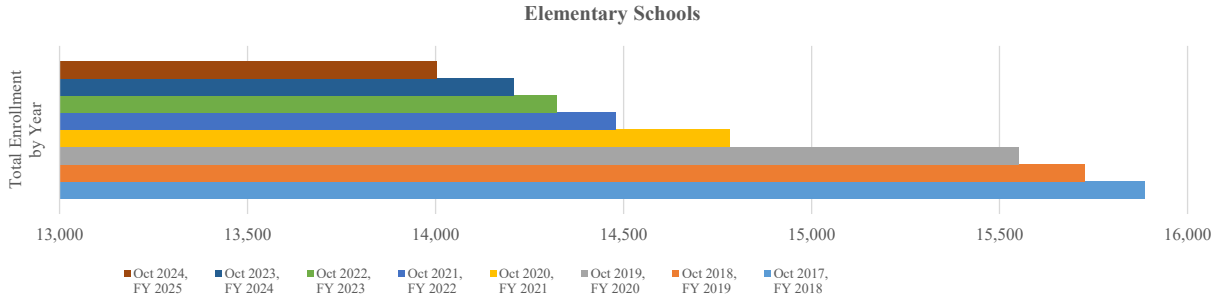
Grade level	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Pre-K	1,114	1,099	1,077	1,103	1,092	951	1,091	1,126	1,206	1,191
K	2,493	2,394	2,388	2,379	2,423	2,155	2,181	2,173	2,149	2,064
1	2,546	2,441	2,448	2,392	2,398	2,272	2,193	2,180	2,152	2,172
2	2,604	2,465	2,453	2,392	2,432	2,313	2,227	2,148	2,186	2,106
3	2,668	2,578	2,436	2,501	2,367	2,359	2,245	2,225	2,128	2,153
4	2,402	2,560	2,545	2,418	2,475	2,333	2,264	2,208	2,173	2,104
5	2,341	2,350	2,540	2,541	2,365	2,399	2,279	2,263	2,216	2,213
6	2,226	2,281	2,315	2,538	2,498	2,283	2,304	2,233	2,237	2,162
7	2,202	2,192	2,258	2,338	2,541	2,438	2,256	2,231	2,187	2,220
8	2,246	2,241	2,201	2,278	2,328	2,464	2,294	2,268	2,201	2,163
9	2,649	2,551	2,647	2,586	2,603	2,529	2,822	2,659	2,602	2,565
10	2,270	2,327	2,287	2,315	2,185	2,285	2,174	2,375	2,293	2,182
11	2,055	2,105	2,107	2,025	2,061	1,989	1,907	1,892	2,070	2,085
12	2,083	2,006	2,061	2,053	1,965	1,987	1,848	1,837	1,898	1,982
Total Pre-K thru Grade 12	**31,899**	**31,590**	**31,763**	**31,859**	**31,733**	**30,757**	**30,085**	**29,818**	**29,698**	**29,362**
Annual Growth	-413	-309	173	96	-126	-976	-672	-267	-120	-336
Year-over Year % Change	-553	-1.0%	0.5%	0.3%	-0.4%	-3.1%	-2.2%	-0.9%	-0.4%	-1.1%

As reflected in the chart above, for eight of the reported ten fiscal years, the District has realized a decline in student enrollment for grades pre-k through 12 with an overall 10 year decline of 2,537 students. This year-over-year decline for FY 2025 was 336 students or a reduction of 1.1%. 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.

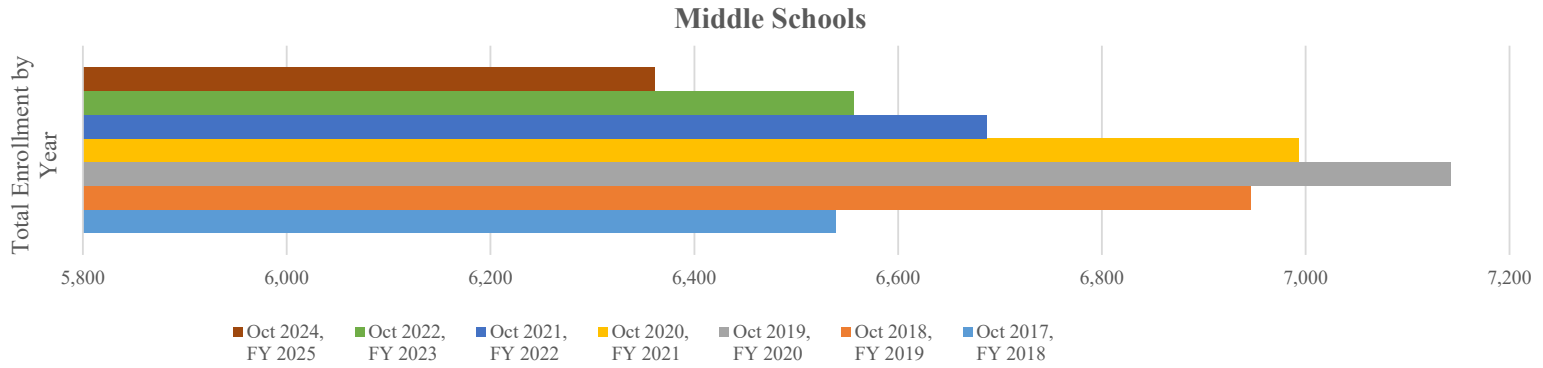
Muscogee County Schools
Enrollment Summary - Elementary Schools

Elementary Schools: Grades PreK- 5	FTE Enrollment By School							
	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023	Oct 2023, FY 2024	Oct 2024, FY 2025
Elem-Allen Elementary School	432	458	429	461	431	451	446	436
Elem-Blanchard Elementary School	548	568	556	469	427	456	470	451
Elem-Brewer Elementary School	476	517	569	524	535	498	532	367
Elem-Britt David Elementary Academy	563	590	559	578	568	507	510	552
Elem-Clubview Elementary School	501	514	492	601	568	578	579	566
Elem-Davis Elementary School	381	401	354	277	297	321	292	387
Elem-Dawson Elementary School	268	336	345	310	298	309	311	0
Elem-Dimon Elementary	496	458	405	355	360	328	331	358
Elem-Dorothy Height Elementary School	712	498	557	505	536	500	432	419
Elem-Double Churches Elementary School	572	644	623	568	555	473	461	472
Elem-Downtown Elementary Magnet Academy	302	321	306	289	308	325	347	382
Elem-Eagle Ridge Academy	749	701	736	682	655	659	674	658
Elem-Forrest Road Elementary School	448	415	420	382	388	404	355	278
Elem-Fox Elementary School	325	388	338	351	363	343	350	383
Elem-Gentian Elementary School	444	450	494	521	505	471	446	442
Elem-Georgetown Elementary School	513	535	512	443	412	412	411	394
Elem-Hannan Elementary	491	504	475	454	424	384	361	322
Elem-Johnson Elementary School	439	408	404	387	348	325	373	336
Elem-Key Elementary School	373	336	350	304	277	308	304	263
Elem-Lonnie Jackson Academy	489	415	395	404	420	434	425	395
Elem-Martin Luther King, Jr. Elementary School	503	464	489	463	428	456	503	487
Elem-Mary A Buckner Academy	0	0	0	0	0	0	0	789
Elem-Mathews Elementary School	738	721	756	750	798	755	710	702
Elem-Midland Academy	594	619	625	609	613	663	605	622
Elem-North Columbus Elementary	755	693	700	629	662	745	746	737
Elem-Reese Road Leadership Academy	499	464	462	480	415	387	395	387
Elem-Rigdon Road Elementary School	605	548	499	436	407	403	428	437
Elem-River Road Elementary School	404	444	472	411	401	403	435	454
Elem-South Columbus Elementary School	534	471	425	417	422	359	324	326
Elem-St. Mary's Elementary School	355	494	502	487	455	450	418	0
Elem-Waddell Elementary School	462	463	463	439	440	473	482	520
Elem-Wesley Heights Elementary School	443	493	455	414	401	405	395	349
Elem-Wynnton Elementary School	473	395	385	382	363	338	359	332
Total - Elementary Schools	15,887	15,726	15,552	14,782	14,480	14,323	14,210	14,003



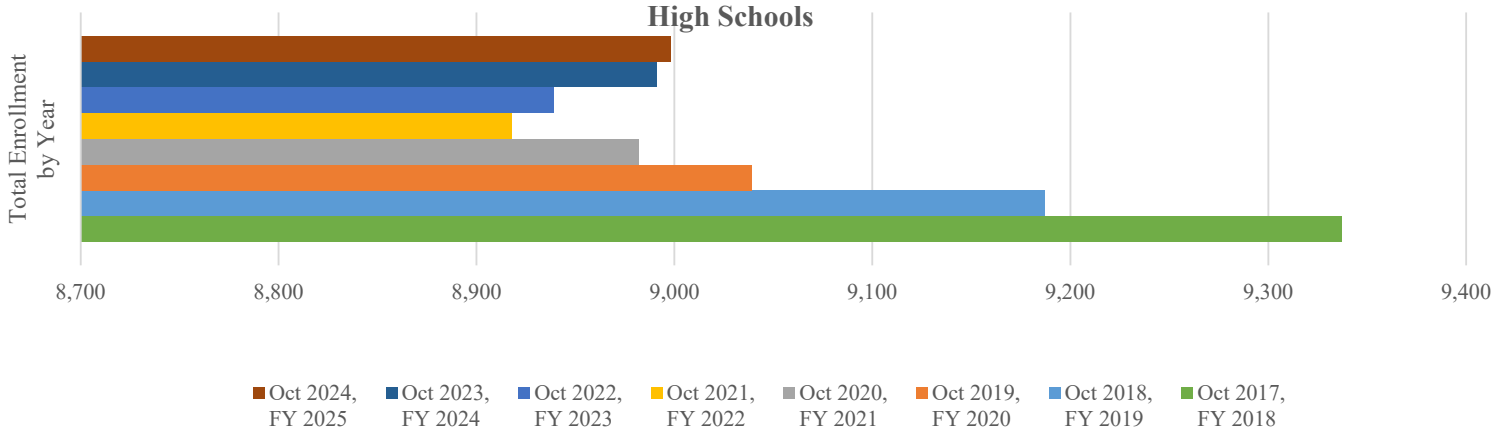
Muscogee County Schools
Enrollment Summary-Middle Schools Grade 6-8

Middle Schools Grade 6-8	FTE Enrollment By School							
	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023	Oct 2023, FY 2024	Oct 2024, FY 2025
Middle-Aaron Cohn Middle School	567	660	569	498	503	524	549	525
Middle-Arnold Middle School	607	589	597	600	623	645	625	582
Middle-Baker Middle School	503	564	559	577	548	588	547	631
Middle-Blackmon Road Middle School	642	632	668	643	584	566	534	478
Middle-Double Churches Middle School	451	545	539	490	435	413	442	429
Middle-East Columbus Magnet Academy	546	553	555	512	469	473	413	395
Middle-Eddy Middle School	453	449	450	499	483	413	437	448
Middle-Fort Middle School	544	609	664	659	557	511	484	440
Middle-Midland Middle School	413	414	492	475	435	441	459	455
Middle-Richards Middle School	698	782	833	835	798	819	809	799
Middle-Rothschild Leadership Academy School	529	536	579	552	561	515	540	498
Middle-Veterans Memorial Middle School	586	613	637	653	691	648	658	681
Total - Middle Schools	6,539	6,946	7,142	6,993	6,687	6,556	6,497	6,361



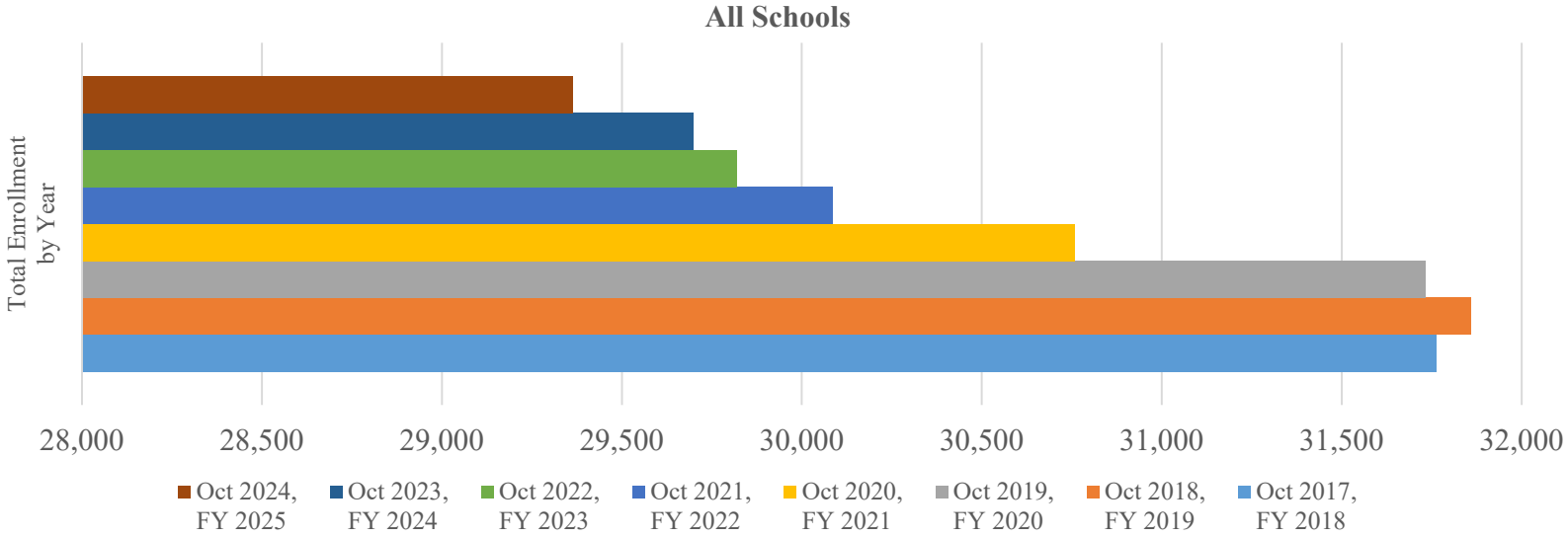
Muscogee County Schools
Enrollment Summary-High Schools

FTE Enrollment By School								
High Schools: Grades 9-12	**Oct 2017, FY 2018**	**Oct 2018, FY 2019**	**Oct 2019, FY 2020**	**Oct 2020, FY 2021**	**Oct 2021, FY 2022**	**Oct 2022, FY 2023**	**Oct 2023, FY 2024**	**Oct 2024, FY 2025**
High-Carver High School	1,136	956	871	865	865	916	903	887
High-Columbus High School	1,286	1,275	1,246	1,223	1,171	1,131	1,131	1,161
High-Early College Academy	158	124	0	0	0	0	0	0
High-Hardaway High School	1,273	1,240	1,144	1,161	1,204	1,184	1,097	1,067
High-Jordan Vocational High School	766	779	962	897	887	869	969	1,040
High-Kendrick High School	898	855	831	907	925	876	903	840
High-Northside High School	1,446	1,495	1,535	1,445	1,425	1,402	1,417	1,405
High-Rainey-McCuller's School of the Arts	310	318	375	385	333	384	347	420
High-Shaw High School	1,251	1,154	1,125	1,164	1,179	1,234	1,220	1,162
High-Spencer High School	813	991	950	935	929	943	1,004	1,016
Total - High Schools	9,337	9,187	9,039	8,982	8,918	8,939	8,991	8,998



Muscogee County Schools
Enrollment Summary - All Schools

FTE Enrollment By School								
All Schools	**Oct 2017, FY 2018**	**Oct 2018, FY 2019**	**Oct 2019, FY 2020**	**Oct 2020, FY 2021**	**Oct 2021, FY 2022**	**Oct 2022, FY 2023**	**Oct 2023, FY 2024**	**Oct 2024, FY 2025**
Elementary Schools	15,887	15,726	15,552	14,782	14,480	14,323	14,210	14,003
Middle Schools	6,539	6,946	7,142	6,993	6,687	6,556	6,497	6,361
High Schools	9,337	9,187	9,039	8,982	8,918	8,939	8,991	8,998
Total - All Schools	31,763	31,859	31,733	30,757	30,085	29,818	29,698	29,362



STAFFING REQUIREMENTS

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2025-2026

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate a 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	Instructional paras are added when individual class counts are high	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)
2025-2026

Category	Elementary	Middle	High
Teacher, Career, Technical, and Agricultural Education (CTAE)	N/A	N/A	1 per 28 FTE
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
Principal	1 per school	1 per school	1 per school
Assistant Principal	1 per school	1 per school	School enrollment: 1-1050 = 2 per school Above 1050 = 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)
2025-2026

Category	Elementary	Middle	High
Discretionary Administrative Support	1-4 per school if on or in danger of be on a state identified list	1-2 per school if on or in danger of be on a state identified list	N/A
Discretionary Inventention Support	1-2 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	2 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	3-5 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)
Guidance/Counselor/Director	1 per school Literacy Academy: 1 additional	School enrollment: 1-700 = 1; 701 and over = 2 If over 450 and 100% poverty- 1 additional	School enrollment: 1-1150 = 3; 1150 and over = 4
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 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)
2025-2026

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 FTE (w/paraprofessional)	1 per 18 FTE (no paraprofessional) 1 per 24 FTE (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)
2025-2026

Category	Elementary	Middle	High

Special Education Allocation

Students with Disabilities

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

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

Muscogee County School District
Staffing Allocation by QBE Program
FY 2022 to FY 2026 Comparison

Positions	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Change
Direct Instruction						
Teachers						
Kindergarten	109.00	109.00	108.00	108.00	110	2.00
Kindergarten EIP						-
Grades 1-3	336.00	329.00	324.00	327.00	334	7.00
Grades 1-3 EIP						-
Grades 4-5	200.00	203.00	198.00	198.00	197	(1.00)
Grades 4-5 EIP						-
Middle School 6-8	259.00	255.00	255.99	258.49	256.49	(2.00)
Grades 9-12	377.50	384.49	382.49	386.38	390	3.62
CTAE	79.00	80.00	85.00	87.00	90	3.00
Special Education	450.55	450.50	450.47	456.99	457.07	0.08
Gifted	16.00	16.00	17.00	17.00	18	1.00
Remedial Education						-
Alternative Education	6.00	13.00	13.00	13.49	13.49	-
ESOL	26.00	26.00	35.00	40.98	44.5	3.52
Total Teachers	1,859.05	1,865.99	1,868.95	1,893.33	1,910.55	17.22
Kindergarten Paraprofessional	109.00	109.00	108.00	108.00	110	2.00
Subject Specialists (Grades 1-8)	167.00	168.00	163.00	167.00	163	(4.00)
Counselor	77.00	77.00	77.00	83.00	82.99	(0.01)
Technical Specialist (1)						-
Other (2)	132.49	131.49	136.99	121.98	152.88	30.90
Other-Special Ed Para	107.58	107.50	108.00	126.00	126	-
Total	2,452.12	2,458.98	2,461.94	2,499.31	2,545.42	46.11

Muscogee County School District
Staffing Allocation by QBE Program
FY 2022 to FY 2026 Comparison

Positions	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Change
Indirect Cost						
School Based						
Principal	55.00	56.00	56.00	55.00	55	-
Assistant Principal	61.00	61.00	63.00	66.00	70	4.00
Secretary/Clerk	139.00	141.00	141.00	140.99	162	21.01
Media Specialist	54.00	54.00	54.00	53.00	52	(1.00)
Clinic Workers	26.97	26.97	26.97	25.97	26.48	0.51
Custodians/Building Mech	186.00	185.00	186.00	169.00	142	(27.00)
District						-
Superintendent	1.00	1.00	1.00	1.00	1	-
Assistant Superintendent	9.00	9.00	9.00	9.00	9	-
Accountant (1)						-
Social Worker	10.00	10.00	11.49	12.49	13.49	1.00
Psychologist	12.78	12.78	12.78	13.96	13.96	-
Special Education Leadership	30.00	30.00	31.00	35.00	36	1.00
Total	**3,036.87**	**3,045.73**	**3,054.18**	**3,080.72**	**3,126.35**	**45.63**
District	860.92	863.60	867.82	913.88	901.56	(12.32)
Total	3,897.79	3,909.33	3,922.00	3,994.60	4,027.91	33.31

Allocation Adjustmnents

Added 21 school clerks—one at each middle and high school—to strengthen front office operations and support school security protocols.

Added 4 assistant principals, ensuring every elementary school has dedicated leadership.

Adjusting police officer allocation to 30 due to anticipated unfilled vacancies.

Added 14 net new teaching positions to meet instructional needs and reduce class sizes.

Transitioned 31 support staff positions from federal grant funding to the General Fund, in anticipation of reduced federal funding.

SALARIES AND BENEFITS BY DIVISION

Muscogee County School District
General Fund
Budget Salaries and Benefits by Division
FY 2023 - FY 2026

Department	Department	FY 2025 Budgeted Salaries	FY 2025 Budgeted Benefits	FY 2025 Budgeted Total	FY 2026 Budgeted Salaries	FY 2026 Budgeted Benefits	FY 2026 Budgeted Total	FY 2025 to FY 2026 Variance
Division of Executive	DOE	$ 6,223,300	$ 2,173,525	$ 8,396,825	$ 5,865,925	$ 2,861,219	$ 8,727,144	$ 330,319
Division of Facilities and Operations	DFO	17,391,992	7,419,621	24,811,613	17,497,563	8,944,475	26,442,038	1,630,425
Division of Financial Services	FIN	1,500,483	766,550	2,267,033	1,527,934	860,898	2,388,832	121,799
Division of Human Resources	DHR	1,855,359	882,061	2,737,420	1,928,550	1,083,395	3,011,945	274,525
Division of Information Services	DIS	4,569,602	2,275,077	6,844,679	5,146,939	3,046,178	8,193,117	1,348,438
Division of Student Services	DSS	45,682,856	23,355,626	69,038,482	46,833,533	25,571,206	72,404,739	3,366,257
Division of Teaching & Learning	DTL	136,149,876	72,125,802	208,275,678	145,163,705	80,589,911	225,753,616	17,477,938
	All Divisions	**$ 213,373,468**	**$ 108,998,262**	**$ 322,371,730**	**$ 223,964,149**	**$ 122,957,282**	**$ 346,921,431**	**$ 24,549,701**

Department	Department	FY 2024 Budgeted Salaries	FY 2024 Budgeted Benefits	FY 2024 Budgeted Total	FY 2023 Budgeted Salaries	FY 2023 Budgeted Benefits	FY 2023 Budgeted Total
Division of Executive	DOE	$ 4,524,651	$ 1,797,549	$ 6,322,200	$ 4,213,753	$ 1,676,461	$ 5,890,214
Division of Facilities and Operations	DFO	16,552,912	6,267,157	22,820,069	15,271,503	5,942,228	21,213,731
Division of Financial Services	FIN	1,468,007	710,212	2,178,219	1,362,114	637,070	1,999,184
Division of Human Resources	DHR	1,749,797	789,721	2,539,518	1,545,631	654,670	2,200,301
Division of Information Services	DIS	4,389,695	2,047,738	6,437,433	3,987,251	1,773,791	5,761,042
Division of Student Services	DSS	41,685,849	21,212,173	62,898,022	39,893,964	17,176,952	57,070,916
Division of Teaching & Learning	DTL	130,748,374	65,742,473	196,490,847	127,990,932	54,284,834	182,275,766
	All Divisions	**$ 201,119,285**	**$ 98,567,023**	**$ 299,686,308**	**$ 194,265,148**	**$ 82,146,006**	**$ 276,411,154**

Comments:
Salaries- additional positions increased salaries approximately $2 million, 3% increase for all employees

Benefits-Increase in health insurance approximately $9 million and teacher's retirement rates increased approximately $4 million

Muscogee County School District
EMPLOYER COST OF STAFF BENEFITS
FY 2026

Benefit	Employer Cost
TEACHER RETIREMENT SYSTEM (TRS)	21.91% of gross salary
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
HEALTH INSURANCE	
Certificated	$1,885 per employee per month
Non-Certificated	$1,885 per employee per month
Chattahoochee Public Library (CPL), All positions	$1,885 per employee per month
LONG TERM DISABILITY	0.00227 of gross salary
BASIC LIFE INSURANCE	0.96 per $1,000 of insurance X 12 months (round salary to next $1,000); maximum coverage $100,000
WORKERS' COMPENSATION	$550 per employee per year
UNEMPLOYMENT	$0 per employee per year
SUPPLEMENTAL RETIREMENT (employees in Public School Employees Retirement Plan - PSERS only)	2% of gross salary
EMPLOYEES' RETIREMENT SYSTEM (ERS)	24.45%-29.22% of gross salary (depending on the plan)

Muscogee County School District
History of Selected Employer Benefits Rates
FY 2021 - FY 2026

Year	SHBP: Certificated	SHBP: Non-Certificated	SHBP: Library	TRS	FICA	ERS	PSERS
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 $1,195-January-June 2024	$843-July-December 2023 $1,093-January-June 2024	19.98%	7.65%	29.35%	2.00%
2025	$1,760	$1,195-July-December 2024 $1,580-January-June 2025	$1,093-July-December 2024 $1,580-January-June 2025	20.78%	7.65%	29.20%	2.00%
2026	$1,885	$1,885	$1,885	21.91%	7.65%	29.15%	2.00%

State Health Benefits Plan (SHBP): For FY 2021-2022, the SHBP monthly rate remained constant at $945. Since that time, the rate has steadily increased to the FY 2026 rate of $1,885, almost a 100% increase since 2022. The non-certificated rate increased at a different rate from the certificated rate from FY 2023- FY 2025, for FY 2026 it once again matches the certificated rate.

Teacher Retirement System (TRS): From FY 2021-FY 2026, the TRS employer contribution has steadily increased from 19.06% in FY 2021 to 21.91% in FY 2026 with a 1.13% increase from FY 2025 to FY 2026.

Public Schools Employees' Retirement System (PSERS): The employer contribution for the PSERS 403B plans has been held constant at 2% and will continue at this rate for FY 2026.

Employees' Retirement System (ERS): The ERS Rate for FY 2026 will decrease from 29.20% to 29.15%, or a .05% decrease.

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 2021 - 2024 and Projected FY 2025 and FY 2026

State Health Benefit Plan (SHBP)				
Year		Cost of Expenditure	Dollar Change	Percent Change
2021, Actual	$	29,334,429	$ (10,640)	-0.04%
2022, Actual	$	28,379,213	$ (955,216)	-3.26%
2023, Actual	$	37,188,172	$ 8,808,959	31.04%
2024, Actual	$	43,111,368	$ 5,923,196	15.93%
2025, Budget	$	49,017,860	$ 5,906,492	13.70%
2026, Budget	$	57,849,930	$ 8,832,070	18.02%
Average Increase Employer Cost of Benefits, FY 2021 - FY 2026			**$ 28,504,861**	**12.57%**

Teacher Retirement System (TRS)				
Year		Cost of Expenditure	Dollar Change	Percent Change
2021, Actual	$	30,746,792	$ (3,557,570)	-10.37%
2022, Actual	$	32,431,456	$ 1,684,664	5.48%
2023, Actual	$	32,609,937	$ 178,481	0.55%
2024, Actual	$	34,479,849	$ 1,869,912	5.73%
2025, Budget	$	40,515,596	$ 6,035,747	17.51%
2026, Budget	$	44,938,249	$ 4,422,653	10.92%
Average Increase Employer Cost of Benefits, FY 2021 - FY 2026			**$ 10,633,887**	**4.97%**

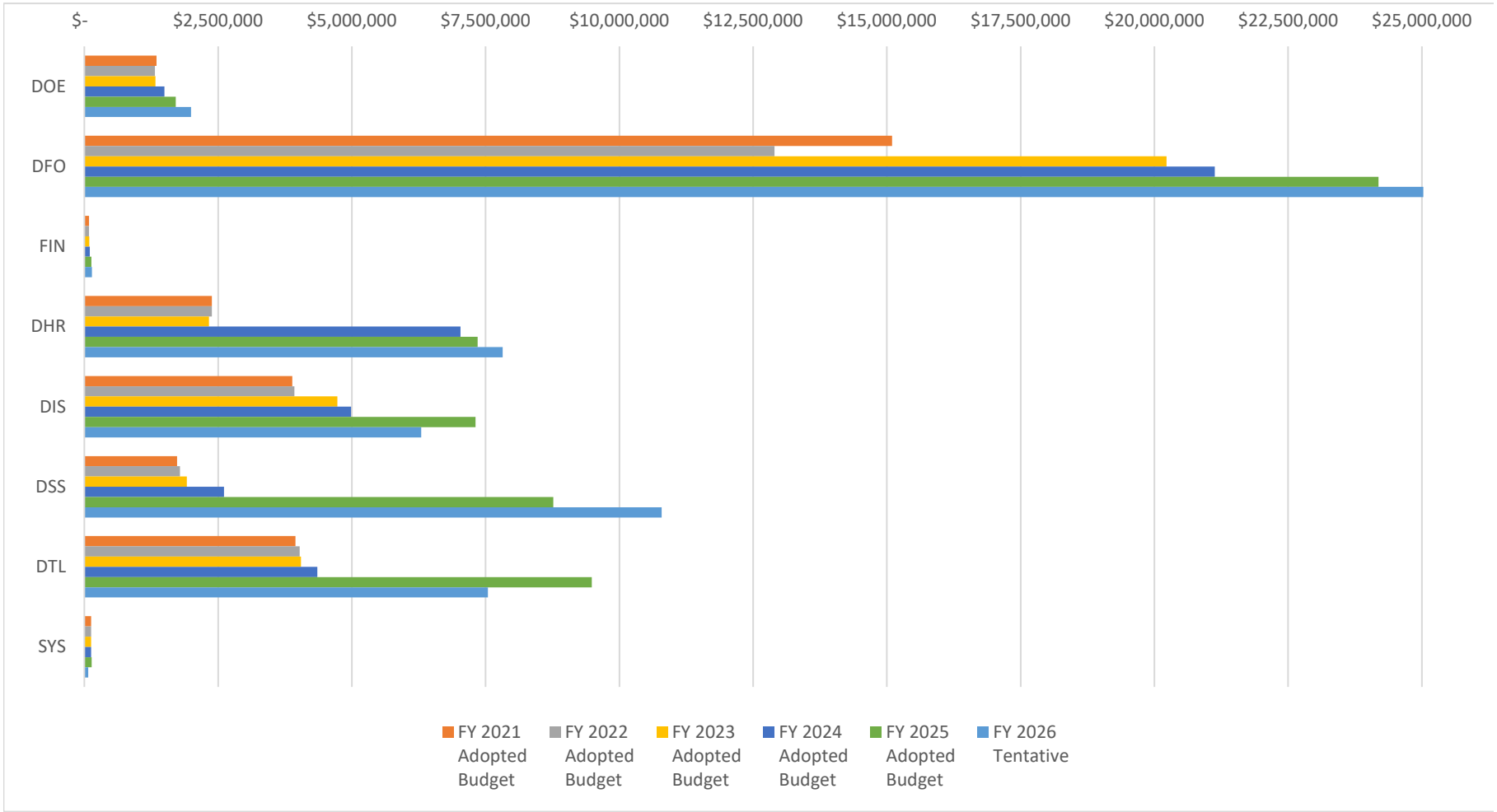
As reflected above, the District has experienced an overall increase in both the State Health Benefit Plan (SHBP) and the Teacher Retirement System (TRS) employer cost. The actual cost incurred is driven by salary and wage increase, increase in positions, as well as, any mandated employer cost increases. 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 2026, the District is projected to incur SHBP employer cost of $57 million, which represents an increase of $8.8 million or 18.02% above FY 2025. The SHBP employer cost increases from FY 2021 through FY 2026 resulted in $28.5 million in additional expenditures for the District. The average increase for this period was 12.57%.

Likewise for the TRS employer cost, for FY 2026, the District is projected to incur total expenditures of $44.9 million, which is an increase of $4.4 million or 10.92% over FY 2025, which is a result of increases related to raises given to employees plus an employer rate increase. Since FY 2021, the District has incurred $10.6 million in additional TRS employer cost. The average increase for the same period was 4.97%.

OPERATIONAL COSTS

Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2021 - FY 2026



Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2021 - FY 2026

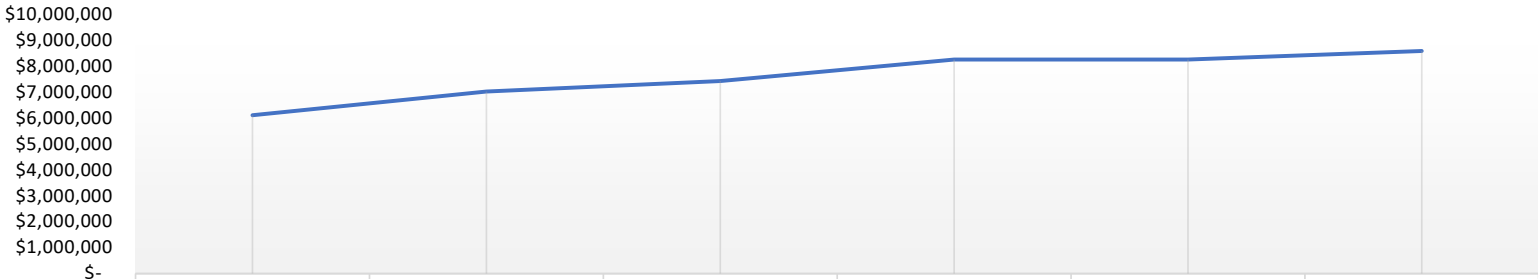
Department	Department	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Tentative	FY 2025 to FY 2026 Variance
Division of Executive	DOE	$ 1,349,307	$ 1,320,967	$ 1,331,458	$ 1,495,669	$ 1,708,781	$ 1,992,438	$ 283,657
Division of Facilities and Operations	DFO	15,097,110	12,899,550	20,225,955	21,127,097	24,190,205	27,168,675	2,978,470
Division of Financial Services	FIN	88,100	88,100	93,600	103,100	131,200	139,900	8,700
Division of Human Resources	DHR	2,382,871	2,382,871	2,329,342	7,029,589	7,350,712	7,817,293	466,581
Division of Information Services	DIS	3,888,952	3,926,000	4,729,970	4,987,562	7,310,695	6,295,192	(1,015,503)
Division of Student Services	DSS	1,734,207	1,786,757	1,914,580	2,613,039	8,762,923	10,788,121	2,025,198
Division of Teaching & Learning	DTL	3,945,784	4,025,906	4,049,729	4,354,210	9,486,234	7,541,588	(1,944,646)
System-Wide	SYS	126,000	126,000	126,000	126,000	136,000	75,000	(61,000)
	All Divisions	**$ 28,612,331**	**$ 26,556,151**	**$ 34,800,634**	**$ 41,836,266**	**$ 59,076,750**	**$ 61,818,207**	**$ 2,741,457**

Comments:
Change in expenditures due to:
DSS-2021 ESSER* funding being used for the contract for the behavior support program
DLT-2021 ESSER* and other federal grants being used for textbooks and other supplement instructional programs
DFO-2021 ESSER* funding being used for custodial and grounds expenditures
DFO-2022 ESSER* funding being used for utilities
DFO-2023 Moving back the budget for utilities from ESSER* funding, along with increases in utilities, fuel, and other maintenance supplies
DIS-2023 The addition of the virtual academy; along with additions to and increases for various software packages
DHR-2024 New substitute contract
DFO-2024 Increases in cleaning service cost
DSS-2024 Increases in the athletic department related to officials, trainers, and transportation.
DFO-2025 Increases due to inflation; more outsourced custodians; increase in utilities
DIS-2025 Increases in computer support and software subscriptions previously paid by ESSER
DSS-2025 Behavior support program previously paid by ESSER and outsourcing speech language pathologist
DTL-2025 Instructional materials previously paid by ESSER; Instructional Extension Program moved from salaries
DFO-2026 Increases in utilities and fuel; outsource custodians for 5 schools; overall inflationary increases
DIS-2026 Move technology support services to salaries
DSS-2026 Increased use of outsourced speech language pathologist
DLT-2026 Move Instructional Extension Program back to salaries; no new textbook adoption

*ESSER-Elementary and Secondary School Education Relief

TRANSFERS OUT

Muscogee County School District
Transfers-Out to Chattahoochee Valley Libraries (CVL)
Actual FY 2021 - FY 2024, Projected FY 2025 and FY 2026



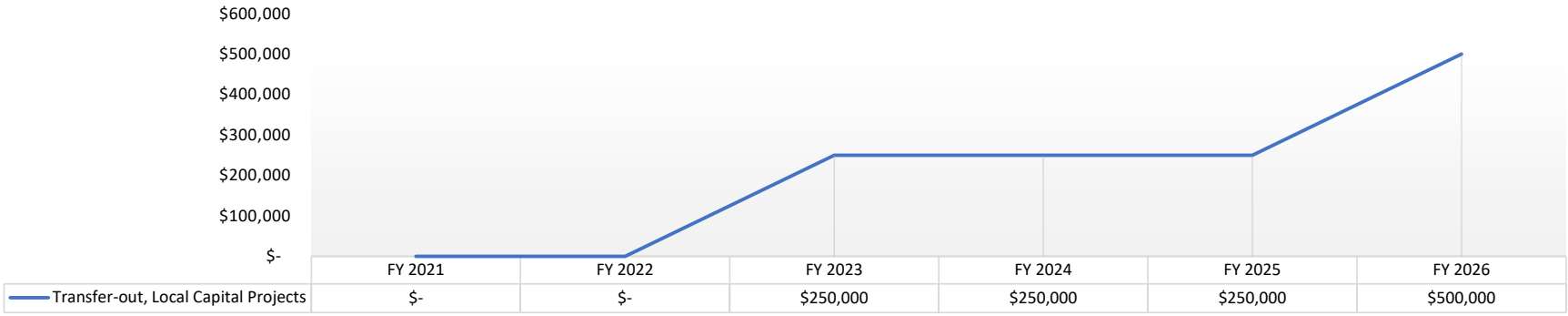
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Transfers-out, Library	$6,115,171	$7,031,157	$7,437,560	$8,267,468	$8,267,468	$8,595,137

Year-over-Year Trends				
	Transfers - Out		Year over Year Change	Year over Year Percentage change
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%
FY 2025	$	8,267,468	$ -	0.00%
FY 2026	$	8,595,137	$ 327,669	3.96%
Average Change			**$ 286,014**	**4.93%**

The annual Transfer-Out to the Chattahoochee Valley Libraries (CVL) was approved by the Board as part of the FY 2026 Budget Parameters. The transfer amount is directly tied to the Net Maintenance & Operations (M&O) tax digest; as the digest grows, so does the dollar value of the transfer.

Following a significant funding shortfall in FY 2021, the District temporarily adjusted the transfer to an amount equivalent to approximately 1.3 mills. Since then, the Board has consistently approved transfers based on an agreed-upon rate of 1.5 mills. The resulting year-over-year increases in the transfer amount are due to the growth in the total digest, not a change in the millage rate that is being contributed to the Library. This funding model ensures stable and sustainable support for library services while aligning with changes in the local tax base.

Muscogee County School District
Transfers-Out to Local Capital Projects
Actual FY 2021 - FY 2024 Projected FY 2025 and FY 2026



Year-over-Year Trends				
	Transfers - Out		Year over Year Change	Year over Year Percentage change
FY 2021	$	-	$ (850,000)	-100.00%
FY 2022	$	-	$ -	0.00%
FY 2023	$	250,000	$ 250,000	NA
FY 2024	$	250,000	$ -	0.00%
FY 2025	$	250,000	$ -	0.00%
FY 2026	$	500,000	$ 250,000	100.00%
Average Change			**$ (350,000)**	**11.67%**

Each year, a modest transfer to the Capital Projects Fund is included in the budget to support projects not eligible for funding through the Education Special Local Option Sales Tax (E-SPLOST). For the current fiscal year, this transfer has increased by $250,000 to address additional project needs and priorities that fall outside the scope of E-SPLOST funding.

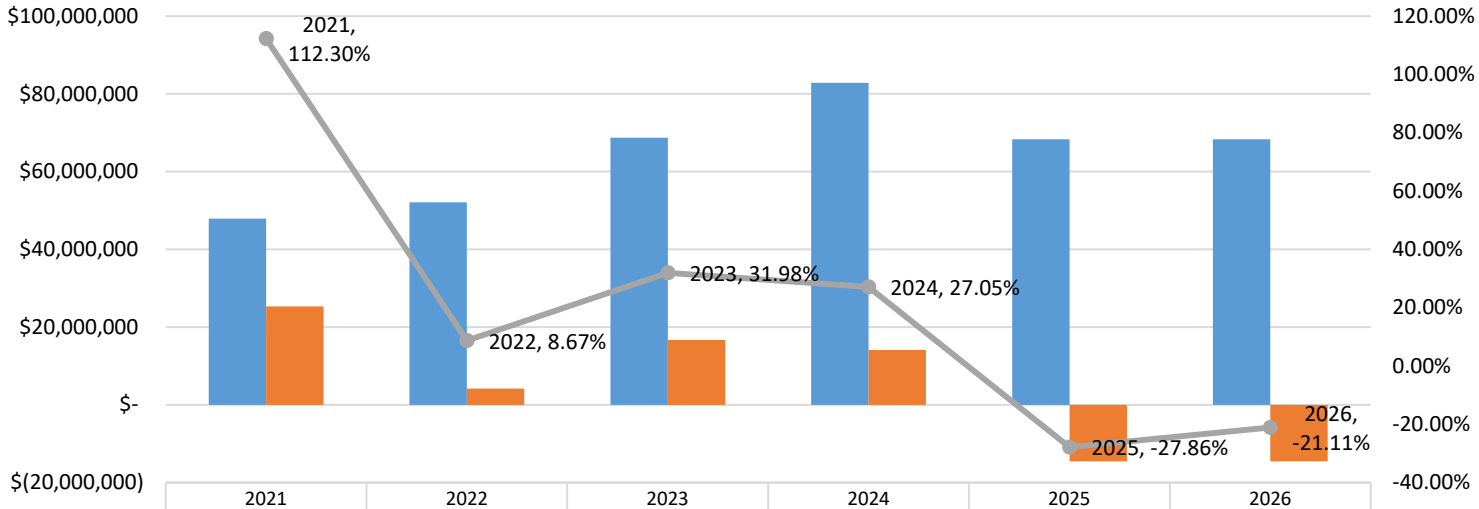
FUND BALANCE

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 anticipates to continue to meet them.

The chart below depicts the Unassigned Fund Balance trends for FY 2021 - 2024, with FY 2025 and FY 2026 reflecting the current projections



	2021	2022	2023	2024	2025	2026
Fund Balance, Unassigned	$47,929,548	$52,084,082	$68,742,622	$82,832,598	$68,323,494	$68,323,494
Change (Dollars)	25,353,117	4,154,534	16,658,540	14,089,976	(14,509,104)	(14,509,104)
Change (Percent)	112.30%	8.67%	31.98%	27.05%	-27.86%	-21.11%

MUSCOGEE COUNTY SCHOOL DISTRICT
Relationship Between Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out
Actual FY 2021 - 2024 and Projected FY 2025 and FY 2026

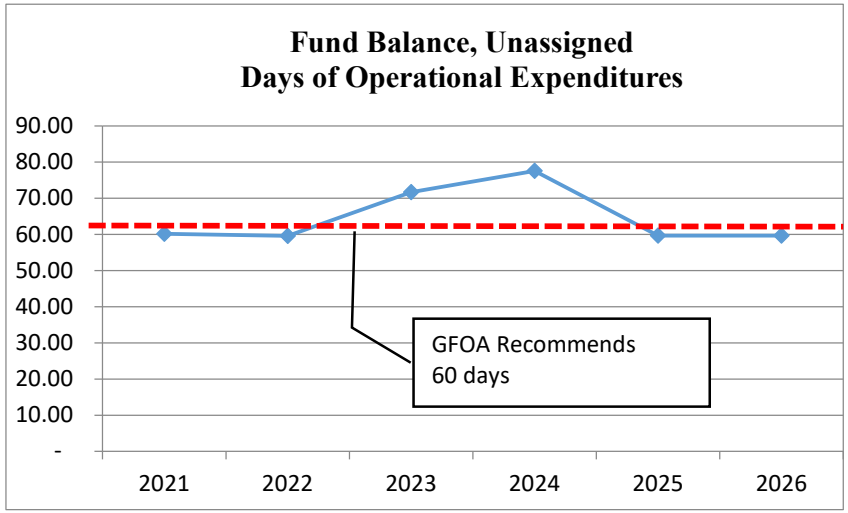
Fiscal	Fund Balance	Assigned to next year's budget	Other Committed, Assigned, Non-spendable	Fund Balance, Unassigned	Change (Dollars)	Change (Percent)	Local Property Tax Revenue	Total Budgeted Operational Expenditures +Transfers Out (Future Year)	Fund Balance as Percent of Property Tax Revenues	Fund Balance, Unassigned Days of Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned Percent of Operational Expenditures + Transfers Out (Future Year)
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	$ 70,038,870	$ -	$ 1,296,248	$ 68,742,622	16,658,540	31.98%	$ 123,040,752	$ 350,040,042	55.87%	71.68	19.6%
2024	$ 93,292,673	$ 8,792,609	$ 1,667,466	$ 82,832,598	14,089,976	27.05%	$ 139,399,495	$ 389,809,059	59.42%	77.56	21.2%
2025	**$ 95,059,289**	**$ 25,068,329**	**$ 1,667,466**	**$ 68,323,494**	**(14,509,104)**	**-27.86%**	**$ 143,821,844**	**$ 417,834,775**	**47.51%**	**59.68**	**16.4%**
2026	**$ 69,990,960**	**$ -**	**$ 1,667,466**	**$ 68,323,494**	**(14,509,104)**	**-21.11%**	**$ 143,821,844**	**$ 417,837,775**	**47.51%**	**59.68**	**16.4%**

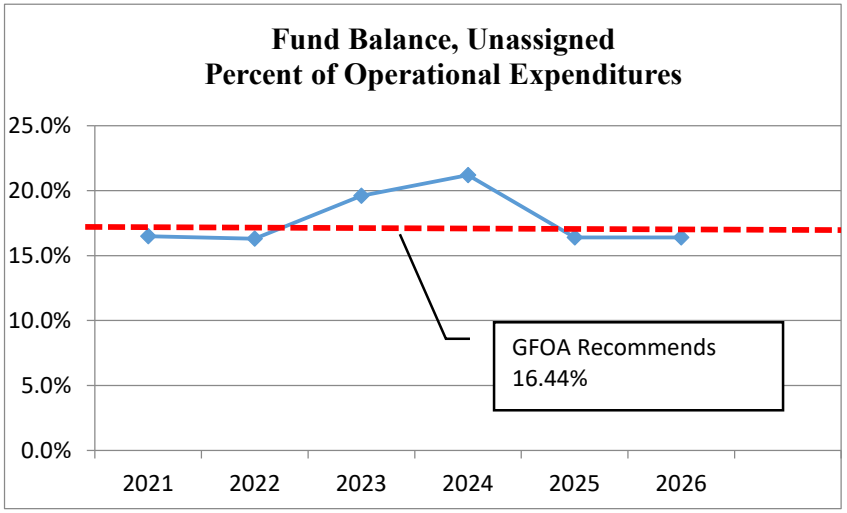
Note:

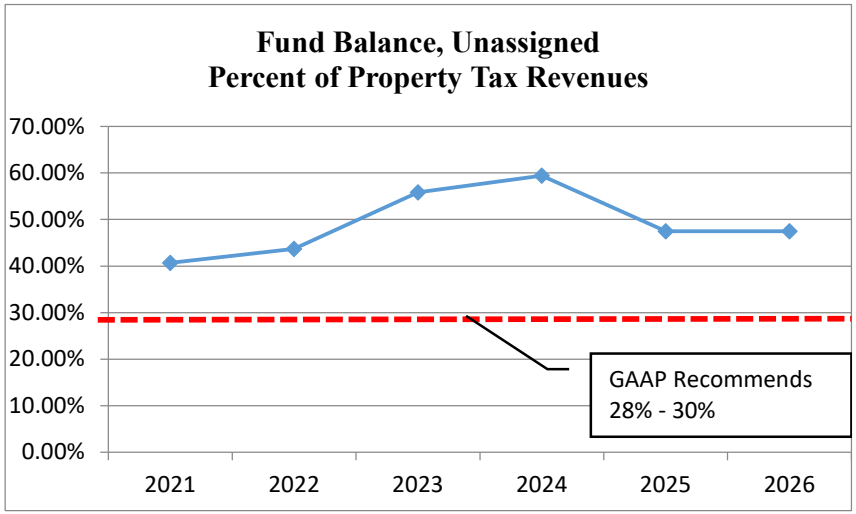
- Fiscal years 2025 and 2026 amounts represent current projection.
- Fund balance as percentage of local property tax revenues recommended at 28% to 30%.
- The Government Finance Officers Association (GFOA) recommends that governments, regardless of size, maintain unrestricted or unassigned budgetary 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

Muscogee County School District Schools 85

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Muscogee County School District
Listing of Schools

Code	Name	Code	Name
ACM	Aaron Cohn Middle School	**JNS**	Johnson Elementary School
AIM	AIM Program	**JOR**	Jordan College and Career Academy
ALN	Allen Elementary School	**KEN**	Kendrick High School
ARN	Arnold Middle School	**KEY**	Key Elementary School
BAK	Baker Middle School	**LJA**	Lonnie Jackson Academy
BDV	Britt David Elementary Magnet Academy	**LVA**	Lighthouse Virtual Academy
BLK	Blackmon Road Middle School	**MAC**	Midland Academy
BLN	Blanchard Elementary School	**MBA**	Mary A Buckner 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
ECM	East Columbus Magnet Academy	**RTH**	Rothschild Leadership Academy
EDY	Eddy Middle School	**SHW**	Shaw High School
ERA	Eagle Ridge Academy	**SOC**	South Columbus Elementary School
FOR	Forrest Road Elementary School	**SPC**	Spencer High School
FOX	Fox Elementary School	**STE**	St Elmo Center for the Gifted
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
HAR	Hardaway High School	**WYN**	Wynnton Elementary School

Muscogee County School District
Departments

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

Muscogee County School District
Quality Basic Education Allotment Sheet
Georgia State Department Of Education

04/23/2025

FY26 Initial--Published

System: 706 - Muscogee County

School: ALL

Earnings Sheet for FY 2026

THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF $3,243.94

DIRECT INSTRUCTIONAL COST	FTE	Salary	Operations	QBE Earnings	LESS LOCAL 5 MILLS	State Funds	Teacher	Subj. Spec	Couns.	Tech. Spec	Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center
	<- Earnings ($) ->						<- Earned Positions K12 ->													
Kindergarten	1,887	13,766,964	147,469	13,914,433	1,875,647	12,038,786	125.80	0.00	4.18	1.71										
Kindergarten Early Intervention	86	815,544	6,721	822,265	110,840	711,425	7.82	0.00	0.19	0.08										
Primary Grades 1-3	5,454	31,910,854	468,499	32,379,353	4,364,695	28,014,658	320.82	15.81	12.09	4.94										
Primary Grades 1-3 Early Intervention	350	3,061,096	30,065	3,091,161	416,684	2,674,477	31.82	1.01	0.78	0.32										
Upper Elementary Grades 4-5	3,613	16,136,807	254,427	16,391,234	2,209,517	14,181,717	157.09	10.47	8.01	3.28										
Upper Elementary Grades 4-5 Early Intervention	88	769,646	6,197	775,843	104,583	671,260	8.00	0.26	0.20	0.08										
Middle Grades 6-8	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School 6-8	5,468	27,639,446	385,057	28,024,503	3,777,666	24,246,837	273.40	15.85	12.12	4.96										
High School Grades 9-12	6,018	25,304,425	683,645	25,988,070	3,503,158	22,484,912	261.65	0.00	13.34	5.46										
Vocational Lab 9-12	1,418	6,796,809	465,388	7,262,197	978,935	6,283,262	70.90	0.00	3.14	1.29										
Special Education Category 1	865	9,999,815	215,350	10,215,165	1,376,991	8,838,174	108.13	0.00	1.92	0.78										
Special Education Category 2	227	3,215,061	29,816	3,244,877	437,405	2,807,472	34.92	0.00	0.50	0.21										
Special Education Category 3	1,556	28,517,909	317,735	28,835,644	3,887,007	24,948,637	311.20	0.00	3.45	1.41										
Special Education Category 4	184	5,585,933	77,725	5,663,658	763,454	4,900,204	61.33	0.00	0.41	0.17										
Special Education Category 5	103	1,190,730	43,509	1,234,239	166,374	1,067,865	12.88	0.00	0.23	0.09										
Gifted - Special Education Category 6	670	5,226,605	67,603	5,294,208	713,652	4,580,556	55.83	0.00	1.48	0.61										
Remedial	151	950,860	8,673	959,533	129,344	830,189	10.07	0.00	0.33	0.14										
Alternative	323	2,033,955	22,746	2,056,701	277,241	1,779,460	21.53	0.00	0.72	0.29										
ESOL	374	4,926,219	21,483	4,947,702	666,944	4,280,758	53.43	0.00	0.83	0.34										
Special Education Itinerant				1,547	209	1,338														
Special Education Supplemental Speech				39,052	5,264	33,788														
TOTAL DIRECT INSTRUC.	28,835	187,848,678	3,252,108	191,141,385	25,765,610	165,375,775	1,926.62	43.40	63.92	26.16										
Cent. Admin/ Tchr. Sal Incr.		4,542,119	0	4,542,119	612,272	3,929,847					1	6			1	1	11.65	11.91	18.03	
School Administration		10,793,323	200,821	10,994,144	1,481,996	9,512,148							52	46.70	56.73					
Facility M&O			8,592,830	8,592,830	1,158,302	7,434,528														
MEDIA CENTER		4,415,460	401,893	4,817,353	649,373	4,167,980														49.07
20 Days Additional Instruction		1,483,946		1,483,946	200,034	1,283,912														
Staff & Professional Development				862,177	116,220	745,957														
Principal Staff and Prof. Dev.				20,401	2,750	17,651														
Midterm Hold Harmless				0	0	0														
ONE TIME QBE PAYMENT						0														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS	28,835	209,083,526	12,447,652	222,454,355	29,986,557	192,467,798	1,926.62	43.40	63.92	26.16	1	6	52	46.70	57.73	1	11.65	11.91	18.03	49.07

CATEGORICAL GRANTS			
Pupil Transportation Pgm (Includes 135 Drivers and Bus Replacement Funds of 0)	4,083,461		4,083,461
Sparsity - Regular	0		0
Nursing Services	708,157		708,157
Educational Equalization Grant	41,976,666		41,976,666
Charter Commission /GADOE Admin - State	0		0
Military Counselors	53,775		53,775
Local Charter Supplement	0		0
State Special Charter Supplement	0		0
TOTAL FUNDING ON THIS ALLOTMENT SHEET	269,276,414	29,986,557	239,289,857

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 $1,885 for an annual funding amount of $22,620 in QBE under appropriation in FY26(HB68).
3. Teacher Retirement is funded at 21.91% in QBE in FY26(HB68).

Total T&E: 82,922,920 **Includes T&E** : 42,862,900 **and HI :** 40,060,020

Muscogee County School District
WEIGHTS FOR FTE FUNDING FORMULA

FY 2026

FY26 Initial

Salary Increment(%)	0 %
Retirement %	21.91 %
Health Insurance %	0 %
System Size	3300

CATEGORY	Kindergarten			Kindergarten Early Intervention			Primary Grades 1-3			Primary Grades 1-3 Early Intervention			Upper Elementary Grades 4-5		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.692			2.0979			1.3038			1.841			1.0421
DIRECT INSTR. COST															
Teacher		65.4971%	$3,595.01		72.0331%	$4,902.28		75.0009%	$3,172.06		82.0854%	$4,902.28		69.3584%	$2,344.57
Aides/Parapro	1:18	18.1936%	$998.61	1:18	14.6734%	$998.61		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Subject Specialists		0.000%	$0.00		0.000%	$0.00	1:345	3.6956%	$156.30	1:345	2.6171%	$156.30	1:345	4.6238%	$156.30
Counselors	1:450	2.1772%	$119.50	1:450	1.7559%	$119.50	1:450	2.8255%	$119.50	1:450	2.0009%	$119.50	1:450	3.5351%	$119.50
Tech. Specialist	1:1100	0.8907%	$48.89	1:1100	0.7184%	$48.89	1:1100	1.1560%	$48.89	1:1100	0.8186%	$48.89	1:1100	1.4463%	$48.89
OPERATIONS COST		1.4238%	78.15		1.1483%	78.15		2.0310%	85.9		1.4383%	85.9		2.0832%	70.42
INDIRECT INSTR. COST - CENTRAL ADMIN															
Psychologist	1:2420	0.4048%	$22.22	1:2420	0.3265%	$22.22	1:2420	0.5254%	$22.22	1:2420	0.3721%	$22.22	1:2420	0.6573%	$22.22
Social Worker	1:2475	0.3959%	$21.73	1:2475	0.3193%	$21.73	1:2475	0.5138%	$21.73	1:2475	0.3639%	$21.73	1:2475	0.6428%	$21.73
Spec Ed Leadership		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Operations		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN															
Asst. Principal		1.0886%	$59.75		0.8780%	$59.75		1.4127%	$59.75		1.0005%	$59.75		1.7676%	$59.75
Secretary		0.7131%	$39.14		0.5751%	$39.14		0.9254%	$39.14		0.6554%	$39.14		1.1579%	$39.14
Operations		0.1428%	$7.84		0.1152%	$7.84		0.1854%	$7.84		0.1313%	$7.84		0.2319%	$7.84
FACILITY M & O		5.4300%	$298.00		4.3788%	$298.00		7.0460%	$298.00		4.9898%	$298.00		8.8156%	$298.00
20 Days Addtnl. Instr	1:15.7	0.6586%	36.15	1:15.7	0.5312%	36.15	1:15.7	0.8547%	36.15	1:15.7	0.6053%	36.15	1:15.7	1.0694%	36.15
STAFF DEVELOPMENT		0.5285%	29.01		0.5660%	38.52		0.6400%	27.07		0.6641%	39.66		0.6227%	21.05
MEDIA															
Personnel		2.1772%	$119.50		1.7559%	$119.50		2.8255%	$119.50		2.0009%	$119.50		3.5351%	$119.50
Materials		0.2789%	$15.31		0.2250%	$15.31		0.3620%	$15.31		0.2564%	$15.31		0.4529%	$15.31
TOTAL PER FTE COST		100.0000%	$5,488.81		100.0000%	$6,805.59		100.0000%	$4,229.36		100.0000%	$5,972.17		100.0000%	$3,380.37

Muscogee County School District
WEIGHTS FOR FTE FUNDING FORMULA

FY 2026

FY26 Initial

Salary Increment(%)	0 %
Retirement %	21.91 %
Health Insurance %	0 %
System Size	3300

CATEGORY	Upper Elementary Grades 4-5 Early Intervention			Middle Grades 6-8			Middle School 6-8			***Base*** High School Grades 9-12			Vocational Lab 9-12		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8363			1.0353			1.1445			1			1.1754
DIRECT INSTR. COST															
Teacher		82.2987%	$4,902.28		69.8109%	$2,344.57		72.6224%	$2,696.25		72.2754%	$2,344.57		70.7161%	$2,696.25
Aides/Parapro		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Subject Specialists	1:345	2.6239%	$156.30	1:345	4.6539%	$156.30	1:345	4.2099%	$156.30		0.000%	$0.00		0.000%	$0.00
Counselors	1:450	2.0061%	$119.50	1:450	3.5582%	$119.50	1:450	3.2187%	$119.50	1:450	3.6838%	$119.50	1:450	3.1342%	$119.50
Tech. Specialist	1:1100	0.8208%	$48.89	1:1100	1.4557%	$48.89	1:1100	1.3168%	$48.89	1:1100	1.5071%	$48.89	1:1100	1.2823%	$48.89
OPERATIONS COST		1.1822%	70.42		2.0968%	70.42		1.8967%	70.42		3.5019%	113.6		8.6079%	328.2
INDIRECT INSTR. COST - CENTRAL ADMIN															
Psychologist	1:2420	0.3730%	$22.22	1:2420	0.6616%	$22.22	1:2420	0.5985%	$22.22	1:2420	0.6850%	$22.22	1:2420	0.5828%	$22.22
Social Worker	1:2475	0.3648%	$21.73	1:2475	0.6470%	$21.73	1:2475	0.5853%	$21.73	1:2475	0.6699%	$21.73	1:2475	0.5699%	$21.73
Spec Ed Leadership		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Operations		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN															
Asst. Principal		1.0031%	$59.75		2.5661%	$86.18		2.3212%	$86.18		3.4181%	$110.88		2.9081%	$110.88
Secretary		0.6571%	$39.14		0.8406%	$28.23		0.7604%	$28.23		1.0262%	$33.29		0.8731%	$33.29
Operations		0.1316%	$7.84		0.1804%	$6.06		0.1632%	$6.06		0.2102%	$6.82		0.1789%	$6.82
FACILITY M & O		5.0028%	$298.00		8.8731%	$298.00		8.0265%	$298.00		9.1864%	$298.00		7.8158%	$298.00
20 Days Addtnl. Instr	1:15.7	0.6069%	36.15	1:15.7	1.0764%	36.15	1:15.7	0.9737%	36.15	1:15.7	1.1144%	36.15	1:15.7	0.9481%	36.15
STAFF DEVELOPMENT		0.6658%	39.66		0.6253%	21		0.6346%	23.56		0.6110%	19.82		0.5870%	22.38
MEDIA															
Personnel		2.0061%	$119.50		2.5661%	$86.18		2.3212%	$86.18		1.7090%	$55.44		1.4541%	$55.44
Materials		0.2570%	$15.31		0.3880%	$13.03		0.3510%	$13.03		0.4017%	$13.03		0.3417%	$13.03
TOTAL PER FTE COST		100.0000%	$5,956.69		100.0000%	$3,358.46		100.0000%	$3,712.70		100.0000%	$3,243.94		100.0000%	$3,812.78

Muscogee County School District
WEIGHTS FOR FTE FUNDING FORMULA

FY 2026

FY26 Initial

Salary Increment(%)	0 %
Retirement %	21.91 %
Health Insurance %	0 %
System Size	3300

CATEGORY	Special Education Category 1			Special Education Category 2			Special Education Category 3			Special Education Category 4			Special Education Category 5		
TEACHER STUDENT RATIO			8			6.5			5			3			8
WEIGHT			2.4792			2.9259			3.7212			6.021			2.5327
DIRECT INSTR. COST															
Teacher		83.8147%	$6,740.64		87.4059%	$8,296.17		89.3439%	$10,785.02		92.0291%	$17,975.03		82.0451%	$6,740.64
Aides/Parapro		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Subject Specialists		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Counselors	1:450	1.4859%	$119.50	1:450	1.2590%	$119.50	1:450	0.9899%	$119.50	1:450	0.6118%	$119.50	1:450	1.4545%	$119.50
Tech. Specialist	1:1100	0.6079%	$48.89	1:1100	0.5151%	$48.89	1:1100	0.4050%	$48.89	1:1100	0.2503%	$48.89	1:1100	0.5951%	$48.89
OPERATIONS COST		3.0956%	248.96		1.3839%	131.35		1.6916%	204.2		2.1627%	422.42		5.1416%	422.42
INDIRECT INSTR. COST - CENTRAL ADMIN															
Psychologist	1:2420	0.2763%	$22.22	1:2420	0.2341%	$22.22	1:2420	0.1841%	$22.22	1:2420	0.1138%	$22.22	1:2420	0.2705%	$22.22
Social Worker	1:2475	0.2702%	$21.73	1:2475	0.2289%	$21.73	1:2475	0.1800%	$21.73	1:2475	0.1113%	$21.73	1:2475	0.2645%	$21.73
Spec Ed Leadership	1:200	3.3433%	$268.88	1:200	2.8328%	$268.88	1:200	2.2274%	$268.88	1:200	1.3766%	$268.88	1:200	3.2727%	$268.88
Operations		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN															
Asst. Principal		1.0716%	$86.18		0.9080%	$86.18		0.7139%	$86.18		0.4412%	$86.18		1.0490%	$86.18
Secretary		0.3510%	$28.23		0.2974%	$28.23		0.2339%	$28.23		0.1445%	$28.23		0.3436%	$28.23
Operations		0.0754%	$6.06		0.0638%	$6.06		0.0502%	$6.06		0.0310%	$6.06		0.0738%	$6.06
FACILITY M & O		3.7100%	$298.00		3.1400%	$298.00		2.4700%	$298.00		1.5300%	$298.00		3.6300%	$298.00
20 Days Addtnl. Instr			0			0			0			0			0
STAFF DEVELOPMENT		0.6691%	53.81		0.6862%	65.13		0.6895%	83.23		0.6939%	135.54		0.6550%	53.81
MEDIA															
Personnel		1.0716%	$86.18		0.9080%	$86.18		0.7139%	$86.18		1.0716%	$86.18		1.0490%	$86.18
Materials		0.1620%	$13.03		0.1373%	$13.03		0.1079%	$13.03		0.0667%	$13.03		0.1586%	$13.03
TOTAL PER FTE COST		100.0000%	$8,042.31		100.0000%	$9,491.55		100.0000%	$12,071.35		100.0000%	$19,531.89		100.0000%	$8,215.77

Muscogee County School District
WEIGHTS FOR FTE FUNDING FORMULA

FY 2026

FY26 Initial

Salary Increment(%)	0 %
Retirement %	21.91 %
Health Insurance %	0 %
System Size	3300

CATEGORY	Gifted - Special Education Category 6			Remedial			Alternative			ESOL		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.7359			1.371			1.5041			2.6356
DIRECT INSTR. COST												
Teacher		79.8037%	$4,493.76		80.8307%	$3,595.01		73.6791%	$3,595.01		90.1015%	$7,703.58
Aides/Parapro		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Subject Specialists		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Counselors	1:450	2.1222%	$119.50	1:450	2.6869%	$119.50	1:450	2.4491%	$119.50	1:450	1.3977%	$119.50
Tech. Specialist	1:1100	0.8682%	$48.89	1:1100	1.0992%	$48.89	1:1100	1.0020%	$48.89	1:1100	0.5718%	$48.89
OPERATIONS COST		1.7919%	100.9		1.2915%	57.44		1.4432%	70.42		0.6718%	57.44
INDIRECT INSTR. COST - CENTRAL ADMIN												
Psychologist	1:2420	0.3946%	$22.22	1:2420	0.4996%	$22.22	1:2420	0.4554%	$22.22	1:2420	0.2599%	$22.22
Social Worker	1:2475	0.3859%	$21.73	1:2475	0.4886%	$21.73	1:2475	0.4454%	$21.73	1:2475	0.2542%	$21.73
Spec Ed Leadership	1:200	4.7750%	$268.88		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
Operations		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00		0.000%	$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN												
Asst. Principal		1.5305%	$86.18		1.9377%	$86.18		11.0211%	$537.75		1.0080%	$86.18
Secretary		0.5013%	$28.23		0.6347%	$28.23		0.5786%	$28.23		0.3302%	$28.23
Operations		0.1076%	$6.06		0.1363%	$6.06		0.1242%	$6.06		0.0709%	$6.06
FACILITY M & O		5.2921%	$298.00		6.7003%	$298.00		6.1075%	$298.00		3.4854%	$298.00
20 Days Addtnl. Instr			0	1:15.7	0.8128%	36.15			0			0
STAFF DEVELOPMENT		0.6652%	37.46		0.6511%	28.96		0.6612%	32.26		0.6883%	58.85
MEDIA												
Personnel		1.5305%	$86.18		1.9377%	$86.18		1.7662%	$86.18		1.0080%	$86.18
Materials		0.2314%	$13.03		0.2930%	$13.03		0.2670%	$13.03		0.1524%	$13.03
TOTAL PER FTE COST		100.0000%	$5,631.02		100.0000%	$4,447.58		100.0000%	$4,879.28		100.0000%	$8,549.89

Muscogee County School District
DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2026 **FY26 Initial**

CATEGORY	Kindergarten	Kindergarten Early Intervention	Primary Grades 1-3	Primary Grades 1-3 Early Intervention	Upper Elementary Grades 4-5	Upper Elementary Grades 4-5 Early Intervention	Middle Grades 6-8	Middle School 6-8	High School Grades 9-12	Vocational Lab 9-12
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.00	0.00
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

Muscogee County School District
DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2026 **FY26 Initial**

CATEGORY	Special Education Category 1	Special Education Category 2	Special Education Category 3	Special Education Category 4	Special Education Category 5	Gifted - Special Education Category 6	Remedial	Alternative	ESOL
Consumable Materials	149.48	38.88	51.06	220.45	220.45	53.27	32.00	26.51	32.00
Instructional Materials	57.65	33.73	30.21	48.69	48.69	22.92	21.49	39.87	21.49
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93
Equipment(Replacement)	40.90	57.81	122.00	152.35	152.35	23.78	3.02	3.11	3.02
Non Vocational Lab Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**248.96**	**131.35**	**204.20**	**422.42**	**422.42**	**100.90**	**57.44**	**70.42**	**57.44**
Media Books/Periodicals	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03	13.03

System: 706-Muscogee County
School: ALL

Muscogee County School District
SALARY & OPERATION DETAILS FY 2026

5/24/2025
FY26 Initial--Published

Category	Kindergarten			Kindergarten Early Intervention			Primary Grades 1-3			Primary Grades 1-3 Early Intervention		
TEACHER STUDENT RATIO		15			11			17			11	
WEIGHT		1.6920			2.0979			1.3038			1.8410	
FTE		1,887			86			5,454			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**
Direct Instr. Cost												
Teacher Amount	6,783,784	4,567,127	11,350,911	421,596	283,836	705,432	17,300,415	11,647,364	28,947,779	1,715,798	1,155,147	2,870,945
Aides/Parapro Amount	1,884,377	0	1,884,377	85,880	0	85,880	0	0	0	0	0	0
Subject Specialists Amount	0	0	0	0	0	0	852,460	573,912	1,426,372	54,705	36,830	91,535
Counselors Amount	225,497	151,814	377,311	10,277	6,919	17,196	651,753	438,787	1,090,540	41,825	28,158	69,983
Tech. Specialist Amount	92,255	62,110	154,365	4,205	2,831	7,036	266,646	179,517	446,163	17,112	11,521	28,633
Sub total	**8,985,913**	**4,781,051**	**13,766,964**	**521,958**	**293,586**	**815,544**	**19,071,274**	**12,839,580**	**31,910,854**	**1,829,440**	**1,231,656**	**3,061,096**
Indirect Costs-Central Administration												
1 Superintendent Amount												
1 Secretary Amount (12MO)												
1 Accountant Amount (10MO)												
Asst Superintendent												
Psychologist Amount	41,929	28,228	70,157	1,911	1,287	3,198	121,188	81,589	202,777	7,777	5,236	13,013
Social Worker Amount	41,005	27,606	68,611	1,869	1,258	3,127	118,515	79,789	198,304	7,606	5,121	12,727
Spec Ed Leadership Amount	0	0	0	0	0	0	0	0	0	0	0	0
Sub total	**82,934**	**55,834**	**138,768**	**3,780**	**2,545**	**6,325**	**239,703**	**161,378**	**401,081**	**15,383**	**10,357**	**25,740**
Indirect Costs-School Administration												
Principal												
Asst. Principal Amount	112,748	75,907	188,655	5,139	3,460	8,599	325,877	219,394	545,271	20,913	14,080	34,993
Secretary Amount	73,857	0	73,857	3,366	0	3,366	213,470	0	213,470	13,699	0	13,699
Sub total	**186,605**	**75,907**	**262,512**	**8,505**	**3,460**	**11,965**	**539,347**	**219,394**	**758,741**	**34,612**	**14,080**	**48,692**
Personnel Amount	225,497	151,814	377,311	10,277	6,919	17,196	651,753	438,787	1,090,540	41,825	28,158	69,983
Days Addtnl. Instr Amount	68,215	45,925	114,140	3,109	2,093	5,202	197,162	132,738	329,900	12,653	8,519	21,172
QBE Earnings Salary	**9,549,164**	**5,110,531**	**14,659,695**	**547,629**	**308,603**	**856,232**	**20,699,239**	**13,791,877**	**34,491,116**	**1,933,913**	**1,292,770**	**3,226,683**
Operations(%)												
OPERATIONS COST Amount	147,469		147,469	6,721		6,721	468,499		468,499	30,065		30,065
Indirect Operations Costs												
Operations Amount (CA)	0		0	0		0	0		0	0		0
FACILITY M & O Amount	562,326		562,326	25,628		25,628	1,625,292		1,625,292	104,300		104,300
Operations Amount (SA)	14,794		14,794	674		674	42,759		42,759	2,744		2,744
Sub total	**577,120**		**577,120**	**26,302**		**26,302**	**1,668,051**		**1,668,051**	**107,044**		**107,044**
Materials Amount	28,890		28,890	1,317		1,317	83,501		83,501	5,359		5,359
QBE Earnings Operations	**753,479**		**753,479**	**34,340**		**34,340**	**2,220,051**		**2,220,051**	**142,468**		**142,468**
STAFF DEVELOPMENT Amount	54,742		54,742	3,313		3,313	147,640		147,640	13,881		13,881
PRINCIPAL STAFF & PROF. DEV												
Spec Ed. Itinerant												
Spec Ed. Supplemental Speech												
QBE Earnings	**10,357,385**	**5,110,531**	**15,467,916**	**585,282**	**308,603**	**893,885**	**23,066,930**	**13,791,877**	**36,858,807**	**2,090,262**	**1,292,770**	**3,383,032**

* 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.

System: 706-Muscogee County
School: ALL

Muscogee County School District
SALARY & OPERATION DETAILS FY 2026

5/24/2025
FY26 Initial--Published

Category	Upper Elementary Grades 4-5			Upper Elementary Grades 4-5 Early			Middle Grades 6-8			Middle School 6-8		
TEACHER STUDENT RATIO		23			11			23			20	
WEIGHT		1.0421			1.8363			1.0353			1.1445	
FTE		3,613			88			0			5,468	
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**
Direct Instr. Cost												
Teacher Amount	8,470,931	5,702,986	14,173,917	431,401	290,437	721,838	0	0	0	14,743,095	9,925,669	24,668,764
Aides/Parapro Amount	0	0	0	0	0	0	0	0	0	0	0	0
Subject Specialists Amount	564,712	380,188	944,900	13,754	9,260	23,014	0	0	0	854,648	575,385	1,430,033
Counselors Amount	431,754	290,675	722,429	10,516	7,080	17,596	0	0	0	653,426	439,914	1,093,340
Tech. Specialist Amount	176,640	118,921	295,561	4,302	2,896	7,198	0	0	0	267,331	179,978	447,309
Sub total	**9,644,037**	**6,492,770**	**16,136,807**	**459,973**	**309,673**	**769,646**	**0**	**0**	**0**	**16,518,500**	**11,120,946**	**27,639,446**
Indirect Costs-Central Administration												
1 Superintendent Amount												
1 Secretary Amount (12MO)												
1 Accountant Amount (10MO)												
Asst Superintendent												
Psychologist Amount	80,281	54,049	134,330	1,955	1,316	3,271	0	0	0	121,499	81,798	203,297
Social Worker Amount	78,510	52,856	131,366	1,912	1,287	3,199	0	0	0	118,820	79,995	198,815
Spec Ed Leadership Amount	0	0	0	0	0	0	0	0	0	0	0	0
Sub total	**158,791**	**106,905**	**265,696**	**3,867**	**2,603**	**6,470**	**0**	**0**	**0**	**240,319**	**161,793**	**402,112**
Indirect Costs-School Administration												
Principal												
Asst. Principal Amount	215,877	145,337	361,214	5,258	3,540	8,798	0	0	0	471,232	317,253	788,485
Secretary Amount	141,413	0	141,413	3,444	0	3,444	0	0	0	154,362	0	154,362
Sub total	**357,290**	**145,337**	**502,627**	**8,702**	**3,540**	**12,242**	**0**	**0**	**0**	**625,594**	**317,253**	**942,847**
Personnel Amount	431,754	290,675	722,429	10,516	7,080	17,596	0	0	0	471,232	317,253	788,485
Days Addtnl. Instr Amount	130,610	87,932	218,542	3,181	2,142	5,323	0	0	0	197,668	133,078	330,746
QBE Earnings Salary	**10,722,482**	**7,123,619**	**17,846,101**	**486,239**	**325,038**	**811,277**	**0**	**0**	**0**	**18,053,313**	**12,050,323**	**30,103,636**
Operations(%)												
OPERATIONS COST Amount	254,427		254,427	6,197		6,197	0		0	385,057		385,057
Indirect Operations Costs												
Operations Amount (CA)	0		0	0		0	0		0	0		0
FACILITY M & O Amount	1,076,674		1,076,674	26,224		26,224	0		0	1,629,464		1,629,464
Operations Amount (SA)	28,326		28,326	690		690	0		0	33,136		33,136
Sub total	**1,105,000**		**1,105,000**	**26,914**		**26,914**	**0**		**0**	**1,662,600**		**1,662,600**
Materials Amount	55,315		55,315	1,347		1,347	0		0	71,248		71,248
QBE Earnings Operations	**1,414,742**		**1,414,742**	**34,458**		**34,458**	**0**		**0**	**2,118,905**		**2,118,905**
STAFF DEVELOPMENT Amount	76,054		76,054	3,490		3,490	0		0	128,826		128,826
PRINCIPAL STAFF & PROF. DEV												
Spec Ed. Itinerant												
Spec Ed. Supplemental Speech												
QBE Earnings	**12,213,278**	**7,123,619**	**19,336,897**	**524,187**	**325,038**	**849,225**	**0**	**0**	**0**	**20,301,044**	**12,050,323**	**32,351,367**

* 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.

System: 706-Muscogee County
School: ALL

Muscogee County School District
SALARY & OPERATION DETAILS FY 2026

5/24/2025
FY26 Initial--Published

Category	High School Grades 9-12			Vocational Lab 9-12			Special Education Category 1			Special Education Category 2		
TEACHER STUDENT RATIO		23			20			8			7	
WEIGHT		1.0000			1.1754			2.4792			2.9259	
FTE		6,018			1,418			865			227	
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**
Direct Instr. Cost												
Teacher Amount	14,109,622	9,499,188	23,608,810	3,823,283	2,573,994	6,397,277	5,830,654	3,925,440	9,756,094	1,883,231	1,267,870	3,151,101
Aides/Parapro Amount	0	0	0	0	0	0	0	0	0	0	0	0
Subject Specialists Amount	0	0	0	0	0	0	0	0	0	0	0	0
Counselors Amount	719,151	484,163	1,203,314	169,451	114,082	283,533	103,368	69,592	172,960	27,127	18,263	45,390
Tech. Specialist Amount	294,220	198,081	492,301	69,326	46,673	115,999	42,290	28,471	70,761	11,098	7,472	18,570
Sub total	**15,122,993**	**10,181,432**	**25,304,425**	**4,062,060**	**2,734,749**	**6,796,809**	**5,976,312**	**4,023,503**	**9,999,815**	**1,921,456**	**1,293,605**	**3,215,061**
Indirect Costs-Central Administration												
1 Superintendent Amount												
1 Secretary Amount (12MO)												
1 Accountant Amount (10MO)												
Asst Superintendent												
Psychologist Amount	133,720	90,026	223,746	31,508	21,213	52,721	19,220	12,940	32,160	5,044	3,396	8,440
Social Worker Amount	130,771	88,041	218,812	30,813	20,745	51,558	18,796	12,654	31,450	4,933	3,321	8,254
Spec Ed Leadership Amount	0	0	0	0	0	0	232,581	156,583	389,164	61,036	41,092	102,128
Sub total	**264,491**	**178,067**	**442,558**	**62,321**	**41,958**	**104,279**	**270,597**	**182,177**	**452,774**	**71,013**	**47,809**	**118,822**
Indirect Costs-School Administration												
Principal												
Asst. Principal Amount	667,276	449,238	1,116,514	157,228	105,852	263,080	74,546	50,187	124,733	19,563	13,171	32,734
Secretary Amount	200,339	0	200,339	47,205	0	47,205	24,419	0	24,419	6,408	0	6,408
Sub total	**867,615**	**449,238**	**1,316,853**	**204,433**	**105,852**	**310,285**	**98,965**	**50,187**	**149,152**	**25,971**	**13,171**	**39,142**
Personnel Amount	333,638	224,619	558,257	78,614	52,926	131,540	74,546	50,187	124,733	19,563	13,171	32,734
Days Addtnl. Instr Amount	217,551	146,464	364,015	51,261	34,511	85,772	0	0	0	0	0	0
QBE Earnings Salary	**16,806,288**	**11,179,820**	**27,986,108**	**4,458,689**	**2,969,996**	**7,428,685**	**6,420,420**	**4,306,054**	**10,726,474**	**2,038,003**	**1,367,756**	**3,405,759**
Operations(%)												
OPERATIONS COST Amount	683,645		683,645	465,388		465,388	215,350		215,350	29,816		29,816
Indirect Operations Costs												
Operations Amount (CA)	0		0	0		0	0		0	0		0
FACILITY M & O Amount	1,793,364		1,793,364	422,564		422,564	257,770		257,770	67,646		67,646
Operations Amount (SA)	41,043		41,043	9,671		9,671	5,242		5,242	1,376		1,376
Sub total	**1,834,407**		**1,834,407**	**432,235**		**432,235**	**263,012**		**263,012**	**69,022**		**69,022**
Materials Amount	78,415		78,415	18,477		18,477	11,271		11,271	2,958		2,958
QBE Earnings Operations	**2,596,467**		**2,596,467**	**916,100**		**916,100**	**489,633**		**489,633**	**101,796**		**101,796**
STAFF DEVELOPMENT Amount	119,277		119,277	31,735		31,735	46,546		46,546	14,785		14,785
PRINCIPAL STAFF & PROF. DEV												
Spec Ed. Itinerant												
Spec Ed. Supplemental Speech												
QBE Earnings	**19,522,032**	**11,179,820**	**30,701,852**	**5,406,524**	**2,969,996**	**8,376,520**	**6,956,599**	**4,306,054**	**11,262,653**	**2,154,584**	**1,367,756**	**3,522,340**

* 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.

System: 706-Muscogee County
School: ALL

Muscogee County School District
SALARY & OPERATION DETAILS FY 2026

5/24/2025
FY26 Initial--Published

Category	Special Education Category 3			Special Education Category 4			Special Education Category 5			Gifted - Special Education Category 6		
TEACHER STUDENT RATIO		5			3			8			12	
WEIGHT		3.7212			6.0210			2.5327			1.7359	
FTE		1,556			184			103			670	
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**
Direct Instr. Cost												
Teacher Amount	16,781,491	11,298,003	28,079,494	3,307,406	2,226,684	5,534,090	694,286	467,422	1,161,708	3,010,819	2,027,009	5,037,828
Aides/Parapro Amount	0	0	0	0	0	0	0	0	0	0	0	0
Subject Specialists Amount	0	0	0	0	0	0	0	0	0	0	0	0
Counselors Amount	185,942	125,184	311,126	21,988	14,803	36,791	12,309	8,287	20,596	80,065	53,903	133,968
Tech. Specialist Amount	76,073	51,216	127,289	8,996	6,056	15,052	5,036	3,390	8,426	32,756	22,053	54,809
Sub total	**17,043,506**	**11,474,403**	**28,517,909**	**3,338,390**	**2,247,543**	**5,585,933**	**711,631**	**479,099**	**1,190,730**	**3,123,640**	**2,102,965**	**5,226,605**
Indirect Costs-Central Administration												
1 Superintendent Amount												
1 Secretary Amount (12MO)												
1 Accountant Amount (10MO)												
Asst Superintendent												
Psychologist Amount	34,574	23,277	57,851	4,088	2,752	6,840	2,289	1,541	3,830	14,887	10,023	24,910
Social Worker Amount	33,812	22,764	56,576	3,998	2,692	6,690	2,238	1,507	3,745	14,559	9,802	24,361
Spec Ed Leadership Amount	418,377	281,669	700,046	49,474	33,308	82,782	27,695	18,645	46,340	180,150	121,285	301,435
Sub total	**486,763**	**327,710**	**814,473**	**57,560**	**38,752**	**96,312**	**32,222**	**21,693**	**53,915**	**209,596**	**141,110**	**350,706**
Indirect Costs-School Administration												
Principal												
Asst. Principal Amount	134,096	90,279	224,375	15,857	10,676	26,533	8,877	5,976	14,853	57,741	38,874	96,615
Secretary Amount	43,926	0	43,926	5,194	0	5,194	2,908	0	2,908	18,914	0	18,914
Sub total	**178,022**	**90,279**	**268,301**	**21,051**	**10,676**	**31,727**	**11,785**	**5,976**	**17,761**	**76,655**	**38,874**	**115,529**
Personnel Amount	134,096	90,279	224,375	15,857	10,676	26,533	8,877	5,976	14,853	57,741	38,874	96,615
Days Addtnl. Instr Amount	0	0	0	0	0	0	0	0	0	0	0	0
QBE Earnings Salary	**17,842,387**	**11,982,671**	**29,825,058**	**3,432,858**	**2,307,647**	**5,740,505**	**764,515**	**512,744**	**1,277,259**	**3,467,632**	**2,321,823**	**5,789,455**
Operations(%)												
OPERATIONS COST Amount	317,735		317,735	77,725		77,725	43,509		43,509	67,603		67,603
Indirect Operations Costs												
Operations Amount (CA)	0		0	0		0	0		0	0		0
FACILITY M & O Amount	463,688		463,688	54,832		54,832	30,694		30,694	199,660		199,660
Operations Amount (SA)	9,429		9,429	1,115		1,115	624		624	4,060		4,060
Sub total	**473,117**		**473,117**	**55,947**		**55,947**	**31,318**		**31,318**	**203,720**		**203,720**
Materials Amount	20,275		20,275	2,398		2,398	1,342		1,342	8,730		8,730
QBE Earnings Operations	**811,127**		**811,127**	**136,070**		**136,070**	**76,169**		**76,169**	**280,053**		**280,053**
STAFF DEVELOPMENT Amount	129,506		129,506	24,939		24,939	5,542		5,542	25,098		25,098
PRINCIPAL STAFF & PROF. DEV												
Spec Ed. Itinerant												
Spec Ed. Supplemental Speech												
QBE Earnings	**18,783,020**	**11,982,671**	**30,765,691**	**3,593,867**	**2,307,647**	**5,901,514**	**846,226**	**512,744**	**1,358,970**	**3,772,783**	**2,321,823**	**6,094,606**

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System: 706-Muscogee County
School: ALL

Muscogee County School District
SALARY & OPERATION DETAILS FY 2026

5/24/2025
FY26 Initial--Published

Category	Remedial			Alternative			ESOL			Total(Sal&Oper)		
TEACHER STUDENT RATIO		15			15			7				
WEIGHT		1.3710			1.5041			2.6356				
FTE		151			323			374			28,835	
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**
Direct Instr. Cost												
Teacher Amount	542,847	365,467	908,314	1,161,188	781,760	1,942,948	2,881,139	1,939,703	4,820,842	103,892,986	69,945,106	173,838,092
Aides/Parapro Amount	0	0	0	0	0	0	0	0	0	1,970,257	0	1,970,257
Subject Specialists Amount	0	0	0	0	0	0	0	0	0	2,340,279	1,575,575	3,915,854
Counselors Amount	18,045	12,149	30,194	38,599	25,986	64,585	44,693	30,089	74,782	3,445,786	2,319,848	5,765,634
Tech. Specialist Amount	7,382	4,970	12,352	15,791	10,631	26,422	18,285	12,310	30,595	1,409,744	949,097	2,358,841
Sub total	**568,274**	**382,586**	**950,860**	**1,215,578**	**818,377**	**2,033,955**	**2,944,117**	**1,982,102**	**4,926,219**	**113,059,052**	**74,789,626**	**187,848,678**
Indirect Costs-Central Administration												
1 Superintendent Amount										64,530	43,444	107,974
1 Secretary Amount (12MO)										17,615	0	17,615
1 Accountant Amount (10MO)										26,292	0	26,292
Asst Superintendent										387,181	260,666	647,847
Psychologist Amount	3,355	2,259	5,614	7,177	4,832	12,009	8,310	5,595	13,905	640,712	431,357	1,072,069
Social Worker Amount	3,281	2,209	5,490	7,019	4,725	11,744	8,127	5,471	13,598	626,584	421,843	1,048,427
Spec Ed Leadership Amount	0	0	0	0	0	0	0	0	0	969,313	652,582	1,621,895
Sub total	**6,636**	**4,468**	**11,104**	**14,196**	**9,557**	**23,753**	**16,437**	**11,066**	**27,503**	**2,732,227**	**1,809,892**	**4,542,119**
Indirect Costs-School Administration												
Principal										3,355,566	2,259,108	5,614,674
Asst. Principal Amount	13,013	8,761	21,774	173,693	116,937	290,630	32,231	21,699	53,930	2,511,165	1,690,621	4,201,786
Secretary Amount	4,263	0	4,263	9,118	0	9,118	10,558	0	10,558	976,863	0	976,863
Sub total	**17,276**	**8,761**	**26,037**	**182,811**	**116,937**	**299,748**	**42,789**	**21,699**	**64,488**	**6,843,594**	**3,949,729**	**10,793,323**
Personnel Amount	13,013	8,761	21,774	27,836	18,740	46,576	32,231	21,699	53,930	2,638,866	1,776,594	4,415,460
Days Addtnl. Instr Amount	5,459	3,675	9,134	0	0	0	0	0	0	886,869	597,077	1,483,946
QBE Earnings Salary	**610,658**	**408,251**	**1,018,909**	**1,440,421**	**963,611**	**2,404,032**	**3,035,574**	**2,036,566**	**5,072,140**	**126,160,608**	**82,922,918**	**209,083,526**
Operations(%)												
OPERATIONS COST Amount	8,673		8,673	22,746		22,746	21,483		21,483	3,252,108		3,252,108
Indirect Operations Costs												
Operations Amount (CA)	0		0	0		0	0		0	0		0
FACILITY M & O Amount	44,998		44,998	96,254		96,254	111,452		111,452	8,592,830		8,592,830
Operations Amount (SA)	915		915	1,957		1,957	2,266		2,266	200,821		200,821
Sub total	**45,913**		**45,913**	**98,211**		**98,211**	**113,718**		**113,718**	**8,793,651**		**8,793,651**
Materials Amount	1,968		1,968	4,209		4,209	4,873		4,873	401,893		401,893
QBE Earnings Operations	**56,554**		**56,554**	**125,166**		**125,166**	**140,074**		**140,074**	**12,447,652**		**12,447,652**
STAFF DEVELOPMENT Amount	4,373		4,373	10,420		10,420	22,010		22,010	862,177		862,177
PRINCIPAL STAFF & PROF. DEV										20,401		20,401
Spec Ed. Itinerant										1,547		1,547
Spec Ed. Supplemental Speech										39,052		39,052
QBE Earnings	**671,585**	**408,251**	**1,079,836**	**1,576,007**	**963,611**	**2,539,618**	**3,197,658**	**2,036,566**	**5,234,224**	**139,531,437**	**82,922,918**	**222,454,355**

* Figures in bold font are shown on the system allotment sheet. Totals and Subtotals may be off slightly due to rounding. # Subject Specialists Includes Art. Music. PE and Foreign Language Specialists.

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

Division/Department/Function/ Key/Object	FY 2025 -Budget-	FY 2026 -Tentative-
DOE-Executive	10,105,605	10,719,582
DFO-Facilities and Operations	49,034,861	53,662,513
FIN-Financial Services	2,398,233	2,528,732
DHR-Human Resources	10,088,132	10,829,238
DIS-Information Services	14,155,375	14,488,309
DSS-Student Services	77,768,371	83,077,759
DTL-Teaching and Learning	217,761,915	233,358,505
SYS-System-Wide	136,000	75,000
Grand Total	381,448,492	408,739,638

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Salary and Benefits
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Division/Department/Function/ Key/Object	-Budget-	-Tentative-	-Dollar Variance-
DOE-Executive	8,396,824	8,727,144	330,320
DFO-Facilities and Operations	24,841,656	26,493,838	1,652,182
FIN-Financial Services	2,267,033	2,388,832	121,799
DHR-Human Resources	2,737,420	3,011,945	274,525
DIS-Information Services	6,844,680	8,193,117	1,348,437
DSS-Student Services	69,008,448	72,289,638	3,281,190
DTL-Teaching and Learning	208,275,681	225,816,917	17,541,236
Grand Total	322,371,742	346,921,431	24,549,689

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Salary and Benefits
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Function/Division/Department/ Object/ Key	-Budget-	-Tentative-	-Dollar Variance-
1000-Instruction	232,840,922	246,106,943	13,266,021
2100-Pupil Support	11,197,258	11,882,871	685,613
2210-Improvement of Instruction	4,536,925	7,475,889	2,938,964
2220-Educational Media Services	5,969,991	6,279,863	309,872
2300-General Administration	908,173	1,047,307	139,134
2400-School Administration	24,201,175	27,095,861	2,894,686
2500-Support Services Business	3,643,402	3,948,650	305,248
2600-Maintenance and Operation	16,854,903	12,056,264	(4,798,639)
2660-School Safety & Security	-	4,301,507	4,301,507
2700-Student Transportation	12,298,480	14,283,870	1,985,390
2800-Support Services-Central	9,093,751	11,518,935	2,425,184
3300-Community Services Operations	826,762	923,471	96,709
Grand Total	322,371,742	346,921,431	24,549,689

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Operations
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

Division/Department/Function/ Key/Object	FY 2025 -Budget-	FY 2026 -Tentative-	Variance
DOE-Executive	1,708,781	1,992,438	283,657
DFO-Facilities and Operations	24,193,205	27,168,675	2,975,470
FIN-Financial Services	131,200	139,900	8,700
DHR-Human Resources	7,350,712	7,817,293	466,581
DIS-Information Services	7,310,695	6,295,192	(1,015,503)
DSS-Student Services	8,759,923	10,788,121	2,028,198
DTL-Teaching and Learning	9,486,234	7,541,588	(1,944,646)
SYS-System Wide	136,000	75,000	(61,000)
Grand Total	59,076,750	61,818,207	2,741,457

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Operations
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

Function/Division/Department/ Object/ Key	FY 2025 -Budget-	FY 2026 -Tentative-	Variance
1000-Instruction	20,820,620	19,695,718	(1,124,902)
2100-Pupil Support	1,985,073	2,140,672	155,599
2210-Improvement of Instruction	1,605,070	2,408,206	803,136
2213-Instructional Staff Training	-	43,455	43,455
2220-Educational Media Services	355,391	87,521	(267,870)
2300-General Administration	1,172,665	1,275,480	102,815
2400-School Administration	178,253	167,820	(10,433)
2500-Support Services Business	455,456	431,362	(24,094)
2600-Maintenance and Operation	22,680,025	25,420,401	2,740,376
2660-School Safety & Security	-	406,700	406,700
2700-Student Transportation	4,580,173	5,102,118	521,945
2800-Support Services-Central	5,078,024	4,532,754	(545,270)
2900-Other Support Services	105,000	106,000	1,000
5100-Debt Service	61,000	-	(61,000)
Grand Total	59,076,750	61,818,207	2,741,457

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Function
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

Division/Department/Function/ Key/Object	FY 2025 -Budget-	FY 2026 -Tentative-	Variance
1000-Instruction	253,661,542	265,802,661	12,141,119
2100-Pupil Support	13,182,331	14,023,543	841,212
2210-Improvement of Instruction	6,141,995	9,884,095	3,742,100
2213-Instructional Staff Training	-	43,455	43,455
2220-Educational Media Services	6,325,382	6,367,384	42,002
2300-General Administration	2,080,838	2,322,787	241,949
2400-School Administration	24,379,428	27,263,681	2,884,253
2500-Support Services Business	4,098,858	4,380,012	281,154
2600-Maintenance and Operation	39,534,928	37,476,665	(2,058,263)
2660-School Safety & Security	-	4,708,207	4,708,207
2700-Student Transportation	16,878,653	19,385,988	2,507,335
2800-Support Services-Central	14,171,775	16,051,689	1,879,914
2900-Other Support Services	105,000	106,000	1,000
3300-Community Services Operations	826,762	923,471	96,709
5100-Debt Service	61,000	-	(61,000)
Grand Total	381,448,492	408,739,638	27,291,146

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Salary
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

Division/Department/Function/ Key/Object	FY 2025 -Budget-	FY 2026 -Tentative-
1000-Instruction	151,881,429	157,850,985
2100-Pupil Support	7,913,649	8,167,161
2210-Improvement of Instruction	3,037,006	5,024,668
2220-Educational Media Services	3,859,723	3,975,787
2300-General Administration	656,623	726,136
2400-School Administration	16,097,654	17,451,022
2500-Support Services Business	2,400,987	2,448,817
2600-Maintenance and Operation	12,186,980	7,953,951
2660-School Safety & Security	-	2,889,480
2700-Student Transportation	8,697,281	9,638,730
2800-Support Services-Central	6,108,678	7,270,511
3300-Community Services Operations	533,439	566,901
Grand Total	213,373,449	223,964,149

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Benefits
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

Division/Department/Function/ Key/Object	FY 2025 -Budget-	FY 2026 -Tentative-
1000-Instruction	80,959,493	88,255,958
2100-Pupil Support	3,283,609	3,715,710
2210-Improvement of Instruction	1,499,919	2,451,221
2220-Educational Media Services	2,110,268	2,304,076
2300-General Administration	251,550	321,171
2400-School Administration	8,103,521	9,644,839
2500-Support Services Business	1,242,415	1,499,833
2600-Maintenance and Operation	4,667,923	4,102,313
2660-School Safety & Security	-	1,412,027
2700-Student Transportation	3,601,199	4,645,140
2800-Support Services-Central	2,985,073	4,248,424
3300-Community Services Operations	293,323	356,570
Grand Total	108,998,293	122,957,282

Division/Department/Function/ Key/Object	FY 2025 -Budget-	FY 2026 -Tentative-
52100-Health Insurance	49,017,860	57,849,930
52200-FICA	16,323,089	17,133,271
52300-Teacher Retirement	40,515,599	44,938,249
52500-Unemployment	200,100	-
52600-Workers Comp	2,195,348	2,277,550
52900-Other Benefits	746,297	758,282
Grand Total	108,998,293	122,957,282

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Division
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Division/Object	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
DOE-Executive			
Salaries	6,223,299	5,865,925	(357,374)
Benefits	2,173,525	2,861,219	687,694
Professional Services	666,060	812,060	146,000
Property Services	222,749	244,017	21,268
Other Services	186,190	236,366	50,176
Dues and Fees	67,860	93,235	25,375
Utilities/Supplies	565,922	606,760	40,838
DFO-Facilities and Operations			
Salaries	17,419,253	17,524,072	104,819
Benefits	7,422,403	8,969,766	1,547,363
Professional Services	416,826	448,664	31,838
Property Services	10,630,756	12,210,325	1,579,569
Other Services	404,911	477,159	72,248
Equipment	40,000	82,000	42,000
Dues and Fees	49,900	63,250	13,350
Utilities/Supplies	12,650,812	13,887,277	1,236,465
DHR-Human Resources			
Salaries	1,855,359	1,928,550	73,191
Benefits	882,061	1,083,395	201,334
Professional Services	4,359,000	4,350,009	(8,991)
Other Services	2,950,612	3,415,634	465,022
Dues and Fees	11,000	19,000	8,000
Utilities/Supplies	30,100	32,650	2,550
FIN-Financial Services			
Salaries	1,500,483	1,527,934	27,451
Benefits	766,550	860,898	94,348
Professional Services	33,500	34,100	600
Property Services	22,700	26,500	3,800
Other Services	27,400	20,300	(7,100)
Dues and Fees	11,800	14,600	2,800
Utilities/Supplies	35,800	44,400	8,600

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Division
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Division/Object	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
DIS-Information Services			
Salaries	4,569,602	5,146,939	577,337
Benefits	2,275,078	3,046,178	771,100
Professional Services	2,040,317	828,850	(1,211,467)
Property Services	981,545	949,965	(31,580)
Other Services	3,968,360	4,134,156	165,796
Dues and Fees	20,996	33,821	12,825
Utilities/Supplies	299,477	348,400	48,923
DSS-Student Services			
Salaries	45,655,578	46,758,720	1,103,142
Benefits	23,352,870	25,530,918	2,178,048
Professional Services	7,653,712	9,674,212	2,020,500
Property Services	58,510	50,145	(8,365)
Other Services	718,177	718,898	721
Dues and Fees	50,522	34,812	(15,710)
Utilities/Supplies	279,002	310,054	31,052
DTL-Teaching and Learning			
Salaries	136,149,875	145,212,009	9,062,134
Benefits	72,125,806	80,604,908	8,479,102
Professional Services	180,575	171,825	(8,750)
Property Services	60,000	75,650	15,650
Other Services	938,600	1,798,374	859,774
Equipment	5,000	-	(5,000)
Dues and Fees	2,302,423	1,378,927	(923,496)
Utilities/Supplies	5,999,636	4,116,812	(1,882,824)
SYS-System-Wide			
Professional Services	75,000	75,000	-
Dues and Fees	61,000	-	(61,000)
Grand Total	381,448,492	408,739,638	27,291,146

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Function/Object/Division/Key
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Function/Object/Division/Key	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
1000-Instruction	253,661,542	265,802,661	12,141,119
Salaries	151,881,429	157,850,985	5,969,556
Benefits	80,959,493	88,255,958	7,296,465
Other Services	1,646,334	1,830,819	184,485
Property Services	36,000	62,150	26,150
Dues and Fees/COF	1,773,549	443,340	(1,330,209)
Equipment	5,000	-	(5,000)
Utilities/Supplies	5,709,680	3,854,032	(1,855,648)
Professional Services	11,650,057	13,505,377	1,855,320
2100-Pupil Support	13,182,331	14,023,543	841,212
Salaries	7,913,649	8,167,161	253,512
Benefits	3,283,609	3,715,710	432,101
Other Services	608,723	625,023	16,300
Property Services	77,510	41,645	(35,865)
Dues and Fees/COF	82,250	211,564	129,314
Utilities/Supplies	192,460	162,780	(29,680)
Professional Services	1,024,130	1,099,660	75,530
2210-Improvement of Instruction	6,141,995	9,884,095	3,742,100
Salaries	3,037,006	5,024,668	1,987,662
Benefits	1,499,919	2,451,221	951,302
Other Services	1,123,520	1,344,925	221,405
Property Services	20,000	4,500	(15,500)
Dues and Fees/COF	197,000	695,831	498,831
Utilities/Supplies	176,950	244,950	68,000
Professional Services	87,600	118,000	30,400
2213-Instructional Staff Training	-	43,455	43,455
Dues and Fees/COF	-	43,455	43,455
2220-Educational Media Services	6,325,382	6,367,384	42,002
Salaries	3,859,723	3,975,787	116,064
Benefits	2,110,268	2,304,076	193,808
Dues and Fees/COF	300,346	29,787	(270,559)
Utilities/Supplies	55,045	57,734	2,689
2300-General Administration	2,080,838	2,322,787	241,949
Salaries	656,623	726,136	69,513
Benefits	251,550	321,171	69,621
Other Services	487,546	557,325	69,779
Dues and Fees/COF	59,600	75,285	15,685
Utilities/Supplies	14,459	13,810	(649)
Professional Services	611,060	629,060	18,000
2400-School Administration	24,379,428	27,263,681	2,884,253
Salaries	16,097,654	17,451,022	1,353,368
Benefits	8,103,521	9,644,839	1,541,318
Other Services	7,400	900	(6,500)
Dues and Fees/COF	300	300	-
Utilities/Supplies	170,553	166,620	(3,933)

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Function/Object/Division/Key
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Function/Object/Division/Key	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
2500-Support Services Business	4,098,858	4,380,012	281,154
Salaries	2,400,987	2,448,817	47,830
Benefits	1,242,415	1,499,833	257,418
Other Services	131,900	118,100	(13,800)
Property Services	180,478	181,278	800
Dues and Fees/COF	12,250	15,350	3,100
Utilities/Supplies	72,720	69,070	(3,650)
Professional Services	58,108	47,564	(10,544)
2600-Maintenance and Operation	39,534,928	37,476,665	(2,058,263)
Salaries	12,186,980	7,953,951	(4,233,029)
Benefits	4,667,923	4,102,313	(565,610)
Other Services	1,333,562	1,574,845	241,283
Property Services	10,333,135	11,993,772	1,660,637
Dues and Fees/COF	14,746	17,546	2,800
Equipment	40,000	28,000	(12,000)
Utilities/Supplies	10,599,582	11,429,638	830,056
Professional Services	359,000	376,600	17,600
2660-School Safety & Security	-	4,708,207	4,708,207
Salaries	-	2,889,480	2,889,480
Benefits	-	1,412,027	1,412,027
Other Services	-	89,000	89,000
Property Services	-	14,200	14,200
Dues and Fees/COF	-	15,000	15,000
Utilities/Supplies	-	141,500	141,500
Professional Services	-	147,000	147,000
2700-Student Transportation	16,878,653	19,385,988	2,507,335
Salaries	8,697,281	9,638,730	941,449
Benefits	3,601,199	4,645,140	1,043,941
Other Services	1,333,455	1,483,887	150,432
Property Services	419,000	381,000	(38,000)
Dues and Fees/COF	40,000	47,537	7,537
Equipment	-	54,000	54,000
Utilities/Supplies	2,721,000	3,050,594	329,594
Professional Services	66,718	85,100	18,382
2800-Support Services-Central	14,171,775	16,051,689	1,879,914
Salaries	6,108,678	7,270,511	1,161,833
Benefits	2,985,073	4,248,424	1,263,351
Other Services	2,521,810	3,176,063	654,253
Property Services	910,137	878,057	(32,080)
Dues and Fees/COF	34,460	42,650	8,190
Utilities/Supplies	148,300	155,625	7,325
Professional Services	1,463,317	280,359	(1,182,958)
2900-Other Support Services	105,000	106,000	1,000
Professional Services	105,000	106,000	1,000

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Function/Object/Division/Key
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Function/Object/Division/Key	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
3300-Community Services Operations	826,762	923,471	96,709
Salaries	533,439	566,901	33,462
Benefits	293,323	356,570	63,247
5100-Debt Service	61,000	-	(61,000)
Dues and Fees/COF	61,000	-	(61,000)
Grand Total	381,448,492	408,739,638	27,291,146

*COF-Consolidation of Funds

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Object
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Object/Division	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
Salaries	213,373,449	223,964,149	10,590,700
Teachers	114,087,827	118,938,102	4,850,275
Art,Music,Pe	17,119,077	17,470,424	351,347
Aides And Paraprofessionals	8,403,193	9,812,881	1,409,688
Assistant Principal	5,815,701	6,343,723	528,022
Academic Supplement	825,000	1,863,000	1,038,000
Athletic Supplement	1,785,000	1,785,000	-
Bus Drivers	4,657,464	4,878,539	221,075
Custodial Personnel	4,259,108	3,426,005	(833,103)
Deputy/Assist Superintendent	1,384,609	1,411,093	26,484
Elementary Counselor	2,231,801	2,321,573	89,772
Family Services/Parent Coordinator	-	29,367	29,367
Interpreter	384,764	235,770	(148,994)
Librarian/Media Specialist	3,839,918	3,955,152	115,234
Maint/Trans Mech/Security/Whse	7,518,367	5,114,958	(2,403,409)
Music Supplement	120,000	120,000	-
Oth Administrative Personnel	9,229,680	10,054,425	824,745
Oth Management Personnel	4,258,702	4,997,893	739,191
Oth Salaries And Compensation	3,423,553	3,786,511	362,958
Phy/Occup/Mobility Therapist	3,769,659	2,598,397	(1,171,262)
POST Certified Law Enforcement	-	1,981,514	1,981,514
Principal	6,101,629	6,345,469	243,840
Safety and Security Personnel	-	767,722	767,722
Sal - School Board Members Sal	111,240	108,000	(3,240)
Salary Of Clerical Staff	7,089,739	7,886,871	797,132
School Nurse/Specl Ed Nurse Lp	803,403	850,112	46,709
School Psychologist	1,293,931	1,297,451	3,520
School Social Worker	831,611	875,521	43,910
Secondary Counselor	3,709,824	3,788,272	78,448
Superintendent, Resa Director	258,108	297,052	38,944
Teacher Support Specialist	60,541	64,207	3,666
Technology Specialist	-	559,145	559,145

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Object
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Object/Division	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
Benefits	108,998,293	122,957,282	13,958,989
Fica & Medicare	16,323,089	17,133,271	810,182
Other Employee Benefits	746,297	758,282	11,985
State Health Insurance	49,017,860	57,849,930	8,832,070
Teachers Retirement System	40,515,599	44,938,249	4,422,650
Unemployment Compensation	200,100	-	(200,100)
Workers' Compensation	2,195,348	2,277,550	82,202
Professional Services	15,424,990	16,394,720	969,730
Bus Driver Physicals	25,000	40,000	15,000
Contracted Service - Admin	53,200	8,000	(45,200)
Contracted Services - Teachers	4,948,000	4,977,500	29,500
Contracted Svc Law Enforcement	-	125,000	125,000
Drug & Alcohol Testing, Finger	130,500	140,100	9,600
Purch Professional & Technical	9,768,290	10,589,120	820,830
Purchased Legal Services	500,000	515,000	15,000
Property Services	11,976,260	13,556,602	1,580,342
Other Rentals	60,500	62,950	2,450
Rental Of Equipment Or Vehicle	164,442	153,942	(10,500)
Rental Of Land Or Buildings	66,500	68,500	2,000
Repair And Maintenance Service	4,823,915	5,048,369	224,454
Repair Services - Technology	377,450	373,770	(3,680)
Water, Sewer And Cleaning Svc	6,483,453	7,849,071	1,365,618
Other Services	9,194,250	10,800,887	1,606,637
Communication	1,263,109	1,264,219	1,110
Communication Web based Subscr	4,009,989	5,109,875	1,099,886
Insurance (Other Than Emp Bene	2,659,412	3,013,268	353,856
Other Purchased Services	772,765	930,490	157,725
Travel - Employees	474,975	468,035	(6,940)
Travel - School Board Members	14,000	15,000	1,000
Equipment	45,000	82,000	37,000
Purch Eqp Noncom	45,000	82,000	37,000

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Object
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Object/Division	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
Utilities/Supplies	19,860,749	19,346,353	(514,396)
Audio Visual Materials	2,500	1,000	(1,500)
Books And Periodicals	42,374	33,275	(9,099)
Computer Software	10,545	3,445	(7,100)
Digital Textbooks	2,173,000	1,452,100	(720,900)
Energy	9,944,114	11,096,265	1,152,151
Expendable Computer Equipment	112,755	124,350	11,595
Expendable Equipment	668,206	458,824	(209,382)
Purchased Food	1,000	650	(350)
Supplies	4,192,089	5,414,698	1,222,609
Supplies-Technology	175,450	200,951	25,501
Textbooks	2,538,716	560,795	(1,977,921)
Dues and Fees/Consolidation of Funds	2,575,501	1,637,645	(937,856)
Dues and Fees	559,853	599,988	40,135
Interest	7,000	-	(7,000)
Other Expenditures	44,000	46,000	2,000
Redemption of Principal	54,000	-	(54,000)
School-Wide Schools Con	1,910,648	991,657	(918,991)
Grand Total	381,448,492	408,739,638	27,291,146

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Dept/Object	**Sum of Budget**	**Sum of Tentative**	**Sum of Dollar Variance**
DOE-Executive			
AUD			
Salaries	264,860	268,897	4,037
Benefits	138,012	167,524	29,512
Property Services	4,500	4,500	-
Other Services	900	900	-
Utilities/Supplies	1,500	1,400	(100)
Dues and Fees	250	150	(100)
COM			
Salaries	155,304	177,075	21,771
Benefits	78,615	107,562	28,947
Professional Services	5,000	5,000	-
Other Services	24,000	62,986	38,986
Utilities/Supplies	3,200	3,250	50
Dues and Fees	2,010	2,000	(10)
DEP			
Salaries	504,676	-	(504,676)
Benefits	225,223	-	(225,223)
Other Services	675	9,800	9,125
Utilities/Supplies	4,500	4,500	-
Dues and Fees	200	3,900	3,700
EXE			
Salaries	638,745	1,216,596	577,851
Benefits	229,757	531,299	301,542
Professional Services	641,060	660,060	19,000
Property Services	92,000	94,700	2,700
Other Services	50,050	72,115	22,065
Utilities/Supplies	147,959	211,810	63,851
Dues and Fees	59,400	71,385	11,985
MSM			
Salaries	674,653	709,829	35,176
Benefits	399,245	515,170	115,925
Property Services	108,249	130,617	22,368
Other Services	615	615	-
Utilities/Supplies	145,213	243,525	98,312

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Dept/Object	**Sum of Budget**	**Sum of Tentative**	**Sum of Dollar Variance**
PMO			
Salaries	54,990	56,638	1,648
Benefits	33,076	40,110	7,034
Other Services	950	950	-
Utilities/Supplies	1,050	775	(275)
Dues and Fees	1,000	800	(200)
SCR			
Salaries	3,930,071	3,436,890	(493,181)
Benefits	1,069,597	1,499,554	429,957
Professional Services	20,000	147,000	127,000
Property Services	18,000	14,200	(3,800)
Other Services	109,000	89,000	(20,000)
Utilities/Supplies	262,500	141,500	(121,000)
Dues and Fees	5,000	15,000	10,000
DFO-Facilities and Operations			
CON			
Salaries	267,093	290,428	23,335
Benefits	95,920	111,687	15,767
Professional Services	50,000	25,000	(25,000)
Property Services	750	750	-
Other Services	750	79,600	78,850
Utilities/Supplies	1,250	2,000	750
Dues and Fees	2,000	4,300	2,300
PGM			
Salaries	549,823	519,789	(30,034)
Benefits	272,300	386,973	114,673
Professional Services	5,480	-	(5,480)
Property Services	159,778	156,778	(3,000)
Other Services	95,100	90,200	(4,900)
Utilities/Supplies	38,420	33,120	(5,300)
PLS			
Salaries	8,092,790	7,257,078	(835,712)
Benefits	3,333,376	3,721,171	387,795
Professional Services	250,500	325,100	74,600
Property Services	10,049,728	11,627,040	1,577,312
Equipment	40,000	28,000	(12,000)
Other Services	45,000	53,200	8,200
Utilities/Supplies	9,817,392	10,661,713	844,321
Dues and Fees	6,700	12,600	5,900

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Dept/Object	**Sum of Budget**	**Sum of Tentative**	**Sum of Dollar Variance**
REC			
Salaries	113,514	132,197	18,683
Benefits	68,369	84,438	16,069
Professional Services	19,128	13,464	(5,664)
Property Services	1,500	4,500	3,000
Other Services	8,500	6,700	(1,800)
Utilities/Supplies	17,500	83,650	66,150
Dues and Fees	200	600	400
TRN			
Salaries	8,196,707	9,118,814	922,107
Benefits	3,561,153	4,557,613	996,460
Professional Services	66,718	85,100	18,382
Property Services	419,000	421,257	2,257
Equipment	-	54,000	54,000
Other Services	254,561	246,459	(8,102)
Utilities/Supplies	2,776,000	3,105,594	329,594
Dues and Fees	40,000	45,150	5,150
OPR			
Salaries	199,326	205,766	6,440
Benefits	91,285	107,884	16,599
Professional Services	25,000	-	(25,000)
Other Services	1,000	1,000	-
Utilities/Supplies	250	1,200	950
Dues and Fees	1,000	600	(400)
FIN-Financial Services			
FIS			
Salaries	909,835	921,986	12,151
Benefits	472,450	548,777	76,327
Professional Services	33,500	34,100	600
Property Services	2,700	2,500	(200)
Other Services	11,000	13,800	2,800
Utilities/Supplies	17,300	17,400	100
Dues and Fees	11,000	13,600	2,600
PUR			
Salaries	332,581	347,622	15,041
Benefits	165,916	197,754	31,838

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Dept/Object	**Sum of Budget**	**Sum of Tentative**	**Sum of Dollar Variance**
WHS			
Salaries	258,067	258,326	259
Benefits	128,184	114,367	(13,817)
Property Services	20,000	24,000	4,000
Other Services	16,400	6,500	(9,900)
Utilities/Supplies	18,500	27,000	8,500
Dues and Fees	800	1,000	200
DHR-Human Resources			
HRS			
Salaries	1,855,359	1,928,550	73,191
Benefits	882,061	1,083,395	201,334
Professional Services	4,359,000	4,350,009	(8,991)
Other Services	252,200	367,546	115,346
Utilities/Supplies	28,600	31,150	2,550
Dues and Fees	3,000	11,000	8,000
PRM			
Other Services	2,698,412	3,048,088	349,676
Utilities/Supplies	1,500	1,500	-
Dues and Fees	8,000	8,000	-
DIS-Information Services			
ENT			
Salaries	2,054,497	2,148,906	94,409
Benefits	974,384	1,155,777	181,393
Professional Services	115,800	115,100	(700)
Property Services	343,750	332,670	(11,080)
Other Services	1,425,360	1,647,635	222,275
Utilities/Supplies	10,800	11,800	1,000
Dues and Fees	300	5,020	4,720
INF			
Salaries	229,114	236,206	7,092
Benefits	100,439	117,540	17,101
Professional Services	1,111,267	-	(1,111,267)
Property Services	607,795	587,295	(20,500)
Other Services	1,510,700	1,480,476	(30,224)
Utilities/Supplies	143,477	158,200	14,723
Dues and Fees	8,346	8,346	-

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Dept/Object	**Sum of Budget**	**Sum of Tentative**	**Sum of Dollar Variance**
LVA			
Salaries	378,368	395,792	17,424
Benefits	205,971	228,310	22,339
Professional Services	748,000	711,000	(37,000)
Other Services	30,700	48,295	17,595
Utilities/Supplies	15,850	18,450	2,600
Dues and Fees	1,000	3,590	2,590
TLS			
Salaries	1,907,623	2,366,035	458,412
Benefits	994,284	1,544,551	550,267
Professional Services	65,250	2,750	(62,500)
Property Services	30,000	30,000	-
Other Services	1,001,600	957,750	(43,850)
Utilities/Supplies	129,350	159,950	30,600
Dues and Fees	11,350	16,865	5,515
DSS-Student Services			
ALT			
Salaries	1,533,013	1,350,016	(182,997)
Benefits	803,534	724,877	(78,657)
Property Services	1,000	1,000	-
Other Services	15,988	900	(15,088)
Utilities/Supplies	5,700	8,700	3,000
Dues and Fees	412	412	-
ATH			
Salaries	169,179	176,851	7,672
Benefits	66,539	77,166	10,627
Professional Services	498,500	549,500	51,000
Property Services	52,000	42,500	(9,500)
Other Services	514,000	519,700	5,700
Utilities/Supplies	76,300	47,300	(29,000)
Dues and Fees	17,400	15,500	(1,900)
GUD			
Salaries	983,922	1,205,148	221,226
Benefits	478,668	664,420	185,752
Professional Services	9,500	9,500	-
Property Services	-	500	500
Other Services	22,000	32,000	10,000
Utilities/Supplies	5,000	2,500	(2,500)
Dues and Fees	8,000	3,500	(4,500)

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Dept/Object	**Sum of Budget**	**Sum of Tentative**	**Sum of Dollar Variance**
PIP			
Salaries	128,271	364,097	235,826
Benefits	45,364	187,296	141,932
Other Services	3,000	4,500	1,500
Utilities/Supplies	5,000	3,500	(1,500)
Dues and Fees	950	950	-
REG			
Salaries	183,719	142,919	(40,800)
Benefits	88,397	104,606	16,209
Other Services	38,500	38,500	-
Utilities/Supplies	5,600	5,600	-
Dues and Fees	600	600	-
SPD			
Salaries	40,270,673	41,360,746	1,090,073
Benefits	21,032,559	22,880,332	1,847,773
Professional Services	6,653,442	8,598,412	1,944,970
Property Services	5,510	6,145	635
Other Services	104,939	105,648	709
Utilities/Supplies	154,952	217,974	63,022
Dues and Fees	18,360	9,500	(8,860)
SSA			
Salaries	2,185,814	1,951,437	(234,377)
Benefits	762,696	829,056	66,360
Professional Services	6,300	5,800	(500)
Other Services	13,350	11,890	(1,460)
Utilities/Supplies	12,950	12,330	(620)
Dues and Fees	3,300	3,000	(300)
SSD			
Salaries	200,987	207,506	6,519
Benefits	75,113	63,165	(11,948)
Professional Services	485,970	511,000	25,030
Other Services	6,400	5,760	(640)
Utilities/Supplies	13,500	12,150	(1,350)
Dues and Fees	1,500	1,350	(150)

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Dept/Object	**Sum of Budget**	**Sum of Tentative**	**Sum of Dollar Variance**
DTL-Teaching and Learning			
ACD			
Salaries	651,501	321,445	(330,056)
Benefits	330,020	165,655	(164,365)
Professional Services	64,100	65,000	900
Other Services	-	70,550	70,550
Utilities/Supplies	1,200	6,850	5,650
Dues and Fees	-	74,200	74,200
ART			
Salaries	120,000	120,000	-
Benefits	34,536	36,992	2,456
Professional Services	58,200	26,500	(31,700)
Property Services	15,000	15,000	-
Equipment	5,000	-	(5,000)
Other Services	38,200	114,800	76,600
Utilities/Supplies	157,800	122,650	(35,150)
Dues and Fees	16,000	13,000	(3,000)
CAR			
Salaries	4,283,667	6,482,752	2,199,085
Benefits	2,259,330	3,648,175	1,388,845
Professional Services	10,500	8,550	(1,950)
Property Services	17,000	34,250	17,250
Other Services	226,600	275,194	48,594
Utilities/Supplies	321,700	376,319	54,619
Dues and Fees	2,000	66,025	64,025
ELM			
Salaries	62,859,924	66,425,133	3,565,209
Benefits	33,855,245	37,457,717	3,602,472
Professional Services	11,775	11,775	-
Other Services	115,500	169,730	54,230
Utilities/Supplies	853,201	1,503,362	650,161
Dues and Fees	244,503	39,145	(205,358)
ESL			
Salaries	2,904,939	3,207,577	302,638
Benefits	1,556,128	1,833,487	277,359

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Dept/Object	**Sum of Budget**	**Sum of Tentative**	**Sum of Dollar Variance**
GFT			
Salaries	1,382,609	1,475,352	92,743
Benefits	713,910	791,341	77,431
Other Services	55,900	61,650	5,750
Utilities/Supplies	58,315	55,300	(3,015)
Dues and Fees	1,500	1,500	-
JTC			
Salaries	2,316,550	2,357,345	40,795
Benefits	775,693	833,582	57,889
Other Services	10,600	11,100	500
Utilities/Supplies	9,000	9,000	-
MID			
Salaries	27,359,988	26,813,053	(546,935)
Benefits	14,584,259	15,079,880	495,621
Other Services	93,300	259,300	166,000
Utilities/Supplies	1,119,359	594,836	(524,523)
Dues and Fees	38,662	16,000	(22,662)
PRF			
Salaries	-	1,422,769	1,422,769
Benefits	-	782,223	782,223
Professional Services	20,000	-	(20,000)
Property Services	7,500	-	(7,500)
Other Services	129,000	75,000	(54,000)
Utilities/Supplies	7,000	8,200	1,200
Dues and Fees	92,000	38,000	(54,000)
RAE			
Salaries	306,419	357,101	50,682
Benefits	166,127	199,489	33,362
Professional Services	10,000	10,000	-
Other Services	171,000	648,000	477,000
Utilities/Supplies	10,000	4,000	(6,000)
Dues and Fees	500	500	-

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

	FY 2025	FY 2026	
Dept/Object	**Sum of Budget**	**Sum of Tentative**	**Sum of Dollar Variance**
SEC			
Salaries	32,795,830	34,732,639	1,936,809
Benefits	17,289,736	19,085,212	1,795,476
Professional Services	6,000	50,000	44,000
Property Services	20,500	26,400	5,900
Other Services	98,500	113,050	14,550
Utilities/Supplies	3,462,061	1,436,295	(2,025,766)
Dues and Fees	226,908	138,900	(88,008)
PRK			
Salaries	25,000	182,982	157,982
Benefits	7,196	79,550	72,354
CUR			
Salaries	1,143,448	1,209,785	66,337
Benefits	553,626	579,926	26,300
FED			
Salaries	-	104,076	104,076
Benefits	-	31,679	31,679
Dues and Fees	1,680,350	991,657	(688,693)
SYS-System-Wide			
SYS			
Professional Services	75,000	75,000	-
Dues and Fees	61,000	-	(61,000)
Grand Total	**381,448,492**	**408,739,638**	**27,291,146**

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
District Level Expenditures by Department
Expenditures By Type
FY 2026

Sum of Tentative	By Type								
Dept/Object	Salaries	Benefits	Professional Services	Other Services	Property Services	Dues and Fees	Equipment	Utilities/Supplies	Grand Total
District	**49,665,101**	**24,353,670**	**15,589,895**	**10,464,090**	**7,890,362**	**547,791**	**82,000**	**10,460,150**	**119,053,059**
DOE-Executive									
AUD	268,897	167,524		900	4,500	150		1,400	443,371
COM	177,075	107,562	5,000	62,986		2,000		3,250	357,873
DEP	-	-		9,800		3,900		4,500	18,200
EXE	1,216,596	531,299	660,060	72,115	94,700	71,385		211,810	2,857,965
MSM	709,829	515,170		615	130,617			243,525	1,599,756
PMO	56,638	40,110		950		800		775	99,273
SCR	3,436,890	1,499,554	147,000	89,000	14,200	15,000		141,500	5,343,144
DFO-Facilities and Operations									
CON	290,428	111,687	25,000	79,600	750	4,300		2,000	513,765
PGM	519,789	386,973	-	90,200	156,778			33,120	1,186,860
PLS	3,715,943	2,027,278	325,100	53,200	5,962,700	12,600	28,000	2,571,678	14,696,499
REC	132,197	84,438	13,464	6,700	4,500	600		83,650	325,549
TRN	9,118,814	4,557,613	85,100	246,459	421,257	45,150	54,000	3,105,594	17,633,987
OPR	205,766	107,884	-	1,000		600		1,200	316,450
FIN-Financial Services									
FIS	921,986	548,777	34,100	13,800	2,500	13,600		17,400	1,552,163
PUR	347,622	197,754							545,376
WHS	258,326	114,367		6,500	24,000	1,000		27,000	431,193
DHR-Human Resources									
HRS	1,928,550	1,083,395	4,350,009	367,546		11,000		31,150	7,771,650
PRM				3,048,088		8,000		1,500	3,057,588
DIS-Information Services									
ENT	2,148,906	1,155,777	115,100	1,647,635	332,670	5,020		11,800	5,416,908
INF	236,206	117,540	-	1,480,476	587,295	8,346		158,200	2,588,063
TLS	2,366,035	1,544,551	2,750	957,750	30,000	16,865		159,950	5,077,901

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
District Level Expenditures by Department
Expenditures By Type
FY 2026

Sum of Tentative	By Type								
Dept/Object	**Salaries**	**Benefits**	**Professional Services**	**Other Services**	**Property Services**	**Dues and Fees**	**Equipment**	**Utilities/Supplies**	**Grand Total**
DSS-Student Services									
ATH	176,851	77,166	549,500	519,700	42,500	15,500		47,300	1,428,517
GUD	1,205,148	664,420	9,500	32,000	500	3,500		2,500	1,917,568
REG	142,919	104,606		38,500		600		5,600	292,225
SPD	8,026,404	3,832,014	8,516,912	104,648	6,145	9,500		217,974	20,713,597
SSA	1,415,194	759,360	5,800	11,890		3,000		12,330	2,207,574
SSD	207,506	63,165	511,000	5,760		1,350		12,150	800,931
PIP	364,097	187,296		4,500		950		3,500	560,343
DTL-Teaching and Learning									
ACD	321,445	165,655	65,000	70,550		74,200		6,850	703,700
ART	120,000	36,992	26,500	114,800	15,000	13,000	-	122,650	448,942
CAR	844,286	400,665	8,000	185,822	34,250	66,025		145,644	1,684,692
ELM	1,000,000	298,520		122,000		8,750		1,320,400	2,749,670
ESL	86,542	49,054							135,596
JTC	2,357,345	833,582		11,100				9,000	3,211,027
MID	1,045,000	313,301		228,500		3,000		534,550	2,124,351
PRF	136,927	87,295	-	75,000	-	38,000		8,200	345,422
RAE	357,101	199,489	10,000	648,000		500		4,000	1,219,090
SEC	2,305,000	690,682	50,000	56,000	25,500	89,600		1,196,500	4,413,282
PRK	182,982	79,550							262,532
CUR	1,209,785	579,926							1,789,711
FED	104,076	31,679							135,755
SYS-System-Wide									
SYS			75,000			-			75,000
Grand Total	**49,665,101**	**24,353,670**	**15,589,895**	**10,464,090**	**7,890,362**	**547,791**	**82,000**	**10,460,150**	**119,053,059**

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By School
Expenditures By Type
FY 2026

Sum of Tentative	By Type							
Dept/Object	Salaries	Benefits	Professional Services	Property Services	Other Services	Dues and Fees/COF	Utilities/ Supplies	Grand Total
Elementary	82,975,506	46,937,045	11,775	4,037,822	47,730	532,002	3,440,646	137,982,526
ALN	2,512,991	1,518,943		142,008		18,798	104,161	4,296,901
BDV	3,010,972	1,738,946		151,159	16,530	6,750	140,453	5,064,810
BLN	2,646,368	1,560,945		162,966		17,763	107,618	4,495,660
BRW	3,235,648	1,636,934		179,518		13,840	126,032	5,191,972
CLB	3,113,779	1,838,762		168,565	18,000	32,179	133,092	5,304,377
DHE	3,119,108	1,654,154		221,411		16,384	120,669	5,131,726
DMN	2,476,746	1,544,046	775	144,830	1,000	16,435	115,495	4,299,327
DTN	2,360,095	1,293,158	1,000	15,314	3,200	15,096	146,369	3,834,232
DUB	2,476,057	1,508,070		177,092		17,073	18,144	4,196,436
DVS	2,713,775	1,602,348		6,602		16,686	115,210	4,454,621
ERA	3,865,008	2,196,662		217,518		24,748	10,949	6,314,885
FOR	1,695,721	853,286		122,391		10,089	104,105	2,785,592
FOX	2,141,869	1,102,023		162,458		13,926	117,094	3,537,370
GEN	3,213,609	1,945,442		5,646		19,057	110,111	5,293,865
GRG	2,208,880	1,155,675		159,042		15,392	13,612	3,552,601
HAN	2,431,236	1,507,998		166,910	-	14,083	109,477	4,229,704
JNS	2,457,052	1,414,485		153,598		14,487	148,958	4,188,580
KEY	2,019,727	1,089,602		3,574		10,348	104,846	3,228,097
LJA	2,004,035	1,137,696		135,068		14,056	235,299	3,526,154
MAC	2,707,246	1,624,577		185,201		23,498	13,053	4,553,575
MBA	3,438,976	1,922,658		230,203		30,612	151,464	5,773,913
MLK	2,859,684	1,505,056		157,296		19,229	113,658	4,654,923
MTH	3,579,676	1,919,479		9,230			124,315	5,632,700
NCE	3,988,904	2,224,526		202,431		30,052	227,158	6,673,071
RES	2,570,545	1,406,605		5,251	5,000	24,186	98,942	4,110,529
RIG	2,530,199	1,434,416		190,299		15,048	116,293	4,286,255
RIV	2,671,705	1,557,305		142,406		17,980	113,458	4,502,854
SOC	2,016,769	1,171,565		18,911		12,159	99,606	3,319,010
WAD	2,474,631	1,440,715		127,754		20,738	99,386	4,163,224
WES	2,104,051	1,145,062		126,057		13,495	84,038	3,472,703
WYN	2,330,444	1,285,906	10,000	147,113	4,000	17,815	117,581	3,912,859
Middle	37,812,051	21,496,018		395,406	30,800	261,422	2,025,914	62,021,611
ACM	2,858,480	1,640,263		14,850			147,562	4,661,155

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By School
Expenditures By Type
FY 2026

Sum of Tentative	By Type							
Dept/Object	Salaries	Benefits	Professional Services	Property Services	Other Services	Dues and Fees/COF	Utilities/ Supplies	Grand Total
ARN	2,958,752	1,771,923		8,411	300	24,774	115,656	4,879,816
BAK	3,776,355	2,095,647		10,177		26,859	172,541	6,081,579
BLK	3,860,763	2,224,795		14,794		20,347	129,516	6,250,215
DCM	3,167,252	1,870,937		17,184		18,261	233,969	5,307,603
ECM	2,633,089	1,510,306		7,304	6,500	16,813	499,290	4,673,302
EDY	2,809,758	1,559,115		6,524		19,070	134,282	4,528,749
FRT	2,528,715	1,457,818		273,169	-	20,729	142,142	4,422,573
MDL	2,829,533	1,728,192		7,967		19,368	215,692	4,800,752
RCH	3,879,867	2,185,604		18,087	24,000	45,010	205,182	6,357,750
RTH	2,751,938	1,461,725		7,154		21,198	14,497	4,256,512
VET	3,757,549	1,989,693		9,785		28,993	15,585	5,801,605
High	49,048,506	27,824,430	550	1,229,936	146,422	290,928	3,266,936	81,807,708
COH	5,363,004	2,977,128		13,309	12,200	6,000	447,505	8,819,146
CVH	4,486,742	2,551,663		351,866	8,000	33,322	311,173	7,742,766
HAR	5,913,301	3,461,550		328,889	12,900	75,083	297,659	10,089,382
JOR	6,508,005	3,728,135	550	33,518	31,000	40,069	483,526	10,824,803
KEN	4,543,583	2,551,255		38,335	27,802	34,056	96,943	7,291,974
NOR	7,431,915	4,201,010		372,451	22,720	500	424,125	12,452,721
RMA	3,264,110	1,743,638	-	5,943	8,500	19,278	197,882	5,239,351
SHW	6,469,023	3,703,275		27,648	11,000	44,452	629,829	10,885,227
SPC	5,068,823	2,906,776		57,977	12,300	38,168	378,294	8,462,338
Program	4,462,985	2,346,119	792,500	3,076	111,845	5,502	152,707	7,874,734
AIM	1,719,750	904,709		1,000	900	412	9,700	2,636,471
LVA	395,792	228,310	711,000		48,295	3,590	18,450	1,405,437
STE	1,538,787	843,271		2,076	61,650	1,500	124,557	2,571,841
WDL	808,656	369,829	81,500		1,000		-	1,260,985
Grand Total	174,299,048	98,603,612	804,825	5,666,240	336,797	1,089,854	8,886,203	289,686,579

*COF-Consolidation of Funds

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	MID	ACM1081100	51100	Teachers	1,303,878	1,158,913	(144,965)	-11%
1000	DTL	MID	ACM1081100	51180	Art,Music,Pe	559,994	494,542	(65,452)	-12%
1000	DTL	MID	ACM1081100	51400	Aides And Paraprofessionals	22,388	29,778	7,390	33%
1000	DTL	MID	ACM1081100	51730	Secondary Counselor	82,755	85,238	2,483	3%
1000	DTL	MID	ACM1081100	52100	State Health Insurance	475,200	475,020	(180)	0%
1000	DTL	MID	ACM1081100	52200	Fica & Medicare	150,630	135,288	(15,342)	-10%
1000	DTL	MID	ACM1081100	52300	Teachers Retirement System	409,161	387,472	(21,689)	-5%
1000	DTL	MID	ACM1081100	52500	Unemployment Compensation	1,550		(1,550)	-100%
1000	DTL	MID	ACM1081100	52600	Workers' Compensation	17,050	14,300	(2,750)	-16%
1000	DTL	MID	ACM1081100	52900	Other Employee Benefits	6,892	6,190	(702)	-10%
1000	DTL	MID	ACM1081100	56100	Supplies	13,883	12,991	(892)	-6%
2220	DTL	MID	ACM1310200	52500	Unemployment Compensation	50		(50)	-100%
2100	DSS	SSA	ACM1500210	52500	Unemployment Compensation	50		(50)	-100%
1000	DSS	SPD	ACM2031100	51100	Teachers	72,830	74,955	2,125	3%
1000	DSS	SPD	ACM2031100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	ACM2031100	52200	Fica & Medicare	5,571	5,734	163	3%
1000	DSS	SPD	ACM2031100	52300	Teachers Retirement System	15,134	16,423	1,289	9%
1000	DSS	SPD	ACM2031100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	ACM2031100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	ACM2031100	52900	Other Employee Benefits	255	262	7	3%
1000	DSS	SPD	ACM2041100	51100	Teachers	334,670	342,357	7,687	2%
1000	DSS	SPD	ACM2041100	52100	State Health Insurance	80,010	67,860	(12,150)	-15%
1000	DSS	SPD	ACM2041100	52200	Fica & Medicare	25,602	26,190	588	2%
1000	DSS	SPD	ACM2041100	52300	Teachers Retirement System	69,544	75,010	5,466	8%
1000	DSS	SPD	ACM2041100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DSS	SPD	ACM2041100	52600	Workers' Compensation	2,750	2,750	-	0%
1000	DSS	SPD	ACM2041100	52900	Other Employee Benefits	1,171	1,198	27	2%
1000	DTL	CAR	ACM3018100	51100	Teachers	-	124,425	124,425	N/A
1000	DTL	CAR	ACM3018100	52100	State Health Insurance	-	45,240	45,240	N/A
1000	DTL	CAR	ACM3018100	52200	Fica & Medicare	-	9,519	9,519	N/A
1000	DTL	CAR	ACM3018100	52300	Teachers Retirement System	-	27,262	27,262	N/A
1000	DTL	CAR	ACM3018100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DTL	CAR	ACM3018100	52900	Other Employee Benefits	-	434	434	N/A
1000	DTL	CAR	ACM3018100	56100	Supplies	-	2,625	2,625	N/A
1000	DSS	SPD	AIM2041100	51100	Teachers	-	47,835	47,835	N/A
1000	DSS	SPD	AIM2041100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DSS	SPD	AIM2041100	52200	Fica & Medicare	-	3,659	3,659	N/A
1000	DSS	SPD	AIM2041100	52300	Teachers Retirement System	-	10,481	10,481	N/A
1000	DSS	SPD	AIM2041100	52600	Workers' Compensation	-	550	550	N/A
1000	DSS	SPD	AIM2041100	52900	Other Employee Benefits	-	167	167	N/A
1000	DSS	SPD	AIM2051100	51100	Teachers	254,265	122,730	(131,535)	-52%
1000	DSS	SPD	AIM2051100	52100	State Health Insurance	42,240	22,620	(19,620)	-46%
1000	DSS	SPD	AIM2051100	52200	Fica & Medicare	19,451	9,389	(10,062)	-52%
1000	DSS	SPD	AIM2051100	52300	Teachers Retirement System	52,836	26,890	(25,946)	-49%
1000	DSS	SPD	AIM2051100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	AIM2051100	52600	Workers' Compensation	1,650	1,100	(550)	-33%
1000	DSS	SPD	AIM2051100	52900	Other Employee Benefits	890	430	(460)	-52%
1000	DSS	SPD	AIM2061100	51400	Aides And Paraprofessionals	-	28,847	28,847	N/A
1000	DSS	SPD	AIM2061100	52200	Fica & Medicare	-	2,207	2,207	N/A
1000	DSS	SPD	AIM2061100	52300	Teachers Retirement System	-	6,320	6,320	N/A
1000	DSS	SPD	AIM2061100	52600	Workers' Compensation	-	550	550	N/A
1000	DSS	SPD	AIM2061100	52900	Other Employee Benefits	-	101	101	N/A
1000	DTL	CAR	AIM3011100	51100	Teachers	-	48,304	48,304	N/A
1000	DTL	CAR	AIM3011100	52100	State Health Insurance	-	-	-	N/A
1000	DTL	CAR	AIM3011100	52200	Fica & Medicare	-	3,695	3,695	N/A
1000	DTL	CAR	AIM3011100	52300	Teachers Retirement System	-	10,583	10,583	N/A
1000	DTL	CAR	AIM3011100	52600	Workers' Compensation	-	550	550	N/A
1000	DTL	CAR	AIM3011100	52900	Other Employee Benefits	-	169	169	N/A
1000	DTL	CAR	AIM3011100	56100	Supplies	200	600	400	200%
1000	DTL	CAR	AIM3011100	56110	Supplies-Technology	500	400	(100)	-20%
1000	DSS	ALT	AIM5071100	51100	Teachers	820,187	838,582	18,395	2%
1000	DSS	ALT	AIM5071100	51180	Art,Music,Pe	82,755	85,238	2,483	3%
1000	DSS	ALT	AIM5071100	51400	Aides And Paraprofessionals	21,840	57,739	35,899	164%
1000	DSS	ALT	AIM5071100	51730	Secondary Counselor	331,553	82,815	(248,738)	-75%
1000	DSS	ALT	AIM5071100	52100	State Health Insurance	312,330	271,440	(40,890)	-13%
1000	DSS	ALT	AIM5071100	52200	Fica & Medicare	96,110	81,425	(14,685)	-15%
1000	DSS	ALT	AIM5071100	52300	Teachers Retirement System	253,829	225,632	(28,197)	-11%
1000	DSS	ALT	AIM5071100	52500	Unemployment Compensation	1,050	-	(1,050)	-100%
1000	DSS	ALT	AIM5071100	52600	Workers' Compensation	11,550	9,900	(1,650)	-14%
1000	DSS	ALT	AIM5071100	52900	Other Employee Benefits	4,397	3,604	(793)	-18%
1000	DSS	ALT	AIM5071100	54300	Repair And Maintenance Service	1,000	1,000	-	0%
1000	DSS	ALT	AIM5071100	55320	Communication Web based Subscr	15,088	-	(15,088)	-100%
1000	DSS	ALT	AIM5071100	56100	Supplies	2,500	5,500	3,000	120%
1000	DSS	ALT	AIM5071100	56420	Books And Periodicals	500	500	-	0%
1000	DSS	ALT	AIM5071100	58100	Dues and Fees	112	112	-	0%
1000	DTL	ELM	ALN1011100	51100	Teachers	167,705	172,458	4,753	3%
1000	DTL	ELM	ALN1011100	51400	Aides And Paraprofessionals	66,665	77,644	10,979	16%
1000	DTL	ELM	ALN1011100	52100	State Health Insurance	96,660	135,720	39,060	40%
1000	DTL	ELM	ALN1011100	52200	Fica & Medicare	17,929	19,133	1,204	7%
1000	DTL	ELM	ALN1011100	52300	Teachers Retirement System	48,702	54,797	6,095	13%
1000	DTL	ELM	ALN1011100	52500	Unemployment Compensation	300	-	(300)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ELM	ALN1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	ALN1011100	52900	Other Employee Benefits	820	875	55	7%
1000	DTL	ELM	ALN1021100	51100	Teachers	689,080	786,791	97,711	14%
1000	DTL	ELM	ALN1021100	51400	Aides And Paraprofessionals	70,070	78,026	7,956	11%
1000	DTL	ELM	ALN1021100	52100	State Health Insurance	197,790	271,440	73,650	37%
1000	DTL	ELM	ALN1021100	52200	Fica & Medicare	58,075	66,158	8,083	14%
1000	DTL	ELM	ALN1021100	52300	Teachers Retirement System	157,751	189,481	31,730	20%
1000	DTL	ELM	ALN1021100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DTL	ELM	ALN1021100	52600	Workers' Compensation	7,700	7,700	-	0%
1000	DTL	ELM	ALN1021100	52900	Other Employee Benefits	2,657	3,027	370	14%
1000	DTL	ELM	ALN1051100	51100	Teachers	398,811	402,231	3,420	1%
1000	DTL	ELM	ALN1051100	51180	Art,Music,Pe	180,256	152,789	(27,467)	-15%
1000	DTL	ELM	ALN1051100	51720	Elementary Counselor	53,646	55,255	1,609	3%
1000	DTL	ELM	ALN1051100	52100	State Health Insurance	179,520	180,960	1,440	1%
1000	DTL	ELM	ALN1051100	52200	Fica & Medicare	48,403	46,686	(1,717)	-4%
1000	DTL	ELM	ALN1051100	52300	Teachers Retirement System	131,478	133,711	2,233	2%
1000	DTL	ELM	ALN1051100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	ALN1051100	52600	Workers' Compensation	5,500	4,950	(550)	-10%
1000	DTL	ELM	ALN1051100	52900	Other Employee Benefits	2,214	2,136	(78)	-4%
1000	DTL	ESL	ALN1351100	51100	Teachers	171,426	138,526	(32,900)	-19%
1000	DTL	ESL	ALN1351100	52100	State Health Insurance	31,680	22,620	(9,060)	-29%
1000	DTL	ESL	ALN1351100	52200	Fica & Medicare	13,114	10,597	(2,517)	-19%
1000	DTL	ESL	ALN1351100	52300	Teachers Retirement System	35,622	30,351	(5,271)	-15%
1000	DTL	ESL	ALN1351100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DTL	ESL	ALN1351100	52600	Workers' Compensation	1,650	1,100	(550)	-33%
1000	DTL	ESL	ALN1351100	52900	Other Employee Benefits	600	485	(115)	-19%
1000	DSS	SPD	ALN2021100	51100	Teachers	57,727	-	(57,727)	-100%
1000	DSS	SPD	ALN2021100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	ALN2021100	52200	Fica & Medicare	4,416	-	(4,416)	-100%
1000	DSS	SPD	ALN2021100	52300	Teachers Retirement System	11,996	-	(11,996)	-100%
1000	DSS	SPD	ALN2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	ALN2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	ALN2021100	52900	Other Employee Benefits	202	-	(202)	-100%
1000	DSS	SPD	ALN2041100	51100	Teachers	177,841	284,712	106,871	60%
1000	DSS	SPD	ALN2041100	52100	State Health Insurance	42,240	67,860	25,620	61%
1000	DSS	SPD	ALN2041100	52200	Fica & Medicare	13,605	21,780	8,175	60%
1000	DSS	SPD	ALN2041100	52300	Teachers Retirement System	36,955	62,380	25,425	69%
1000	DSS	SPD	ALN2041100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	ALN2041100	52600	Workers' Compensation	1,650	2,200	550	33%
1000	DSS	SPD	ALN2041100	52900	Other Employee Benefits	622	996	374	60%
1000	DSS	SPD	ALN2061100	51400	Aides And Paraprofessionals	51,973	30,779	(21,194)	-41%
1000	DSS	SPD	ALN2061100	52100	State Health Insurance	16,650	-	(16,650)	-100%
1000	DSS	SPD	ALN2061100	52200	Fica & Medicare	3,976	2,355	(1,621)	-41%
1000	DSS	SPD	ALN2061100	52300	Teachers Retirement System	10,800	6,744	(4,056)	-38%
1000	DSS	SPD	ALN2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	ALN2061100	52600	Workers' Compensation	1,100	550	(550)	-50%
1000	DSS	SPD	ALN2061100	52900	Other Employee Benefits	182	108	(74)	-41%
1000	DTL	FED	ALN8881100	58810	School-Wide Schools Con	31,163	4,791	(26,372)	-85%
1000	DTL	MID	ARN1081100	51100	Teachers	1,337,215	1,161,355	(175,860)	-13%
1000	DTL	MID	ARN1081100	51180	Art,Music,Pe	405,372	356,153	(49,219)	-12%
1000	DTL	MID	ARN1081100	51400	Aides And Paraprofessionals	21,840	28,697	6,857	31%
1000	DTL	MID	ARN1081100	51730	Secondary Counselor	77,062	55,255	(21,807)	-28%
1000	DTL	MID	ARN1081100	52100	State Health Insurance	491,850	429,780	(62,070)	-13%
1000	DTL	MID	ARN1081100	52200	Fica & Medicare	140,874	122,512	(18,362)	-13%
1000	DTL	MID	ARN1081100	52300	Teachers Retirement System	382,661	350,880	(31,781)	-8%
1000	DTL	MID	ARN1081100	52500	Unemployment Compensation	1,700	-	(1,700)	-100%
1000	DTL	MID	ARN1081100	52600	Workers' Compensation	18,700	15,950	(2,750)	-15%
1000	DTL	MID	ARN1081100	52900	Other Employee Benefits	6,445	5,350	(1,095)	-17%
1000	DTL	ESL	ARN1351100	51100	Teachers	172,942	195,399	22,457	13%
1000	DTL	ESL	ARN1351100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DTL	ESL	ARN1351100	52200	Fica & Medicare	13,230	14,948	1,718	13%
1000	DTL	ESL	ARN1351100	52300	Teachers Retirement System	35,937	42,812	6,875	19%
1000	DTL	ESL	ARN1351100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DTL	ESL	ARN1351100	52600	Workers' Compensation	1,650	1,650	-	0%
1000	DTL	ESL	ARN1351100	52900	Other Employee Benefits	605	684	79	13%
1000	DSS	SPD	ARN2041100	51100	Teachers	502,447	429,525	(72,922)	-15%
1000	DSS	SPD	ARN2041100	52100	State Health Insurance	147,840	113,100	(34,740)	-23%
1000	DSS	SPD	ARN2041100	52200	Fica & Medicare	38,437	32,859	(5,578)	-15%
1000	DSS	SPD	ARN2041100	52300	Teachers Retirement System	104,408	94,109	(10,299)	-10%
1000	DSS	SPD	ARN2041100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	ARN2041100	52600	Workers' Compensation	4,400	3,850	(550)	-13%
1000	DSS	SPD	ARN2041100	52900	Other Employee Benefits	1,759	1,503	(256)	-15%
1000	DSS	SPD	ARN2061100	51400	Aides And Paraprofessionals	26,375	27,801	1,426	5%
1000	DSS	SPD	ARN2061100	52100	State Health Insurance	16,650	22,620	5,970	36%
1000	DSS	SPD	ARN2061100	52200	Fica & Medicare	2,018	2,127	109	5%
1000	DSS	SPD	ARN2061100	52300	Teachers Retirement System	5,481	6,091	610	11%
1000	DSS	SPD	ARN2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	ARN2061100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	ARN2061100	52900	Other Employee Benefits	92	97	5	5%
1000	DTL	CAR	ARN3018100	51100	Teachers	-	205,783	205,783	N/A
1000	DTL	CAR	ARN3018100	52100	State Health Insurance	-	67,860	67,860	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	CAR	ARN3018100	52200	Fica & Medicare	-	15,742	15,742	N/A
1000	DTL	CAR	ARN3018100	52300	Teachers Retirement System	-	45,087	45,087	N/A
1000	DTL	CAR	ARN3018100	52600	Workers' Compensation	-	1,650	1,650	N/A
1000	DTL	CAR	ARN3018100	52900	Other Employee Benefits	-	526	526	N/A
1000	DTL	FED	ARN8881100	58810	School-Wide Schools Con	42,818	1,694	(41,124)	-96%
1000	DTL	MID	ARN9100100	55950	Other Purchased Services	300	300	-	0%
1000	DTL	MID	ARN9100100	56100	Supplies	2,000	1,000	(1,000)	-50%
1000	DTL	MID	ARN9100100	58100	Dues and Fees	475	-	(475)	-100%
1000	DTL	ART	ART1021100	55320	Communication Web based Subscr	-	20,250	20,250	N/A
1000	DTL	ART	ART1021101	53000	Purch Professional & Technical	1,500	-	(1,500)	-100%
1000	DTL	ART	ART1021101	53100	Contracted Service - Admin	43,200	-	(43,200)	-100%
1000	DTL	ART	ART1021101	55320	Communication Web based Subscr	-	43,200	43,200	N/A
1000	DTL	ART	ART1021101	56100	Supplies	3,000	3,000	-	0%
1000	DTL	ART	ART1021101	56150	Expendable Equipment	10,000	10,850	850	9%
1000	DTL	ART	ART1041100	51102	Music Supplement	50,000	50,000	-	0%
1000	DTL	ART	ART1041100	52200	Fica & Medicare	3,825	3,825	-	0%
1000	DTL	ART	ART1041100	52300	Teachers Retirement System	10,390	10,955	565	5%
1000	DTL	ART	ART1041100	52600	Workers' Compensation	-	550	550	N/A
1000	DTL	ART	ART1041100	52900	Other Employee Benefits	175	175	-	0%
1000	DTL	ART	ART1041100	55320	Communication Web based Subscr	-	9,750	9,750	N/A
1000	DTL	ART	ART1041100	56100	Supplies	8,000	9,900	1,900	24%
1000	DTL	ART	ART1041100	56150	Expendable Equipment	10,000	3,300	(6,700)	-67%
1000	DTL	ART	ART1041101	55320	Communication Web based Subscr	2,600	2,000	(600)	-23%
1000	DTL	ART	ART1041101	55950	Other Purchased Services	10,000	11,500	1,500	15%
1000	DTL	ART	ART1041101	56100	Supplies	6,000	6,000	-	0%
1000	DTL	ART	ART1041101	56150	Expendable Equipment	60,000	61,000	1,000	2%
1000	DTL	ART	ART1041101	57300	Purch Eqp Noncom	5,000	-	(5,000)	-100%
1000	DTL	ART	ART1041101	58100	Dues and Fees	5,000	5,500	500	10%
1000	DTL	ART	ART1081100	51102	Music Supplement	70,000	70,000	-	0%
1000	DTL	ART	ART1081100	52200	Fica & Medicare	5,355	5,355	-	0%
1000	DTL	ART	ART1081100	52300	Teachers Retirement System	14,546	15,337	791	5%
1000	DTL	ART	ART1081100	52600	Workers' Compensation	-	550	550	N/A
1000	DTL	ART	ART1081100	52900	Other Employee Benefits	245	245	-	0%
1000	DTL	ART	ART1081100	55320	Communication Web based Subscr	100	100	-	0%
1000	DTL	ART	ART1081100	55800	Travel - Employees	2,500	1,000	(1,500)	-60%
1000	DTL	ART	ART1081100	56100	Supplies	3,000	5,700	2,700	90%
1000	DTL	ART	ART1081100	56150	Expendable Equipment	6,000	1,900	(4,100)	-68%
1000	DTL	ART	ART1081100	58100	Dues and Fees	5,000	1,000	(4,000)	-80%
1000	DTL	ART	ART1081101	55800	Travel - Employees	5,000	5,000	-	0%
1000	DTL	ART	ART1081101	55950	Other Purchased Services	10,000	11,500	1,500	15%
1000	DTL	ART	ART1081101	56100	Supplies	6,000	6,000	-	0%
1000	DTL	ART	ART1081101	56150	Expendable Equipment	36,000	5,000	(31,000)	-86%
1000	DTL	ART	ART1081101	58100	Dues and Fees	5,000	5,500	500	10%
1000	DTL	MID	BAK1081100	51100	Teachers	1,485,411	1,451,298	(34,113)	-2%
1000	DTL	MID	BAK1081100	51180	Art,Music,Pe	417,823	469,689	51,866	12%
1000	DTL	MID	BAK1081100	51400	Aides And Paraprofessionals	44,865	29,778	(15,087)	-34%
1000	DTL	MID	BAK1081100	51730	Secondary Counselor	296,889	152,378	(144,511)	-49%
1000	DTL	MID	BAK1081100	52100	State Health Insurance	465,645	429,780	(35,865)	-8%
1000	DTL	MID	BAK1081100	52200	Fica & Medicare	171,742	160,890	(10,852)	-6%
1000	DTL	MID	BAK1081100	52300	Teachers Retirement System	460,206	447,418	(12,788)	-3%
1000	DTL	MID	BAK1081100	52500	Unemployment Compensation	2,100	-	(2,100)	-100%
1000	DTL	MID	BAK1081100	52600	Workers' Compensation	23,100	19,800	(3,300)	-14%
1000	DTL	MID	BAK1081100	52900	Other Employee Benefits	7,857	6,348	(1,509)	-19%
1000	DTL	ESL	BAK1351100	51100	Teachers	157,441	76,927	(80,514)	-51%
1000	DTL	ESL	BAK1351100	52100	State Health Insurance	42,240	22,620	(19,620)	-46%
1000	DTL	ESL	BAK1351100	52200	Fica & Medicare	12,044	5,885	(6,159)	-51%
1000	DTL	ESL	BAK1351100	52300	Teachers Retirement System	32,716	16,855	(15,861)	-48%
1000	DTL	ESL	BAK1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	BAK1351100	52600	Workers' Compensation	1,100	550	(550)	-50%
1000	DTL	ESL	BAK1351100	52900	Other Employee Benefits	551	269	(282)	-51%
1000	DSS	SPD	BAK2021100	51100	Teachers	-	57,255	57,255	N/A
1000	DSS	SPD	BAK2021100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DSS	SPD	BAK2021100	52200	Fica & Medicare	-	4,380	4,380	N/A
1000	DSS	SPD	BAK2021100	52300	Teachers Retirement System	-	12,545	12,545	N/A
1000	DSS	SPD	BAK2021100	52600	Workers' Compensation	-	550	550	N/A
1000	DSS	SPD	BAK2021100	52900	Other Employee Benefits	-	200	200	N/A
1000	DSS	SPD	BAK2023100	51100	Teachers	55,646	-	(55,646)	-100%
1000	DSS	SPD	BAK2023100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	BAK2023100	52200	Fica & Medicare	4,257	-	(4,257)	-100%
1000	DSS	SPD	BAK2023100	52300	Teachers Retirement System	11,563	-	(11,563)	-100%
1000	DSS	SPD	BAK2023100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	BAK2023100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	BAK2023100	52900	Other Employee Benefits	195	-	(195)	-100%
1000	DSS	SPD	BAK2041100	51100	Teachers	363,759	580,930	217,171	60%
1000	DSS	SPD	BAK2041100	52100	State Health Insurance	105,600	135,720	30,120	29%
1000	DSS	SPD	BAK2041100	52200	Fica & Medicare	27,828	44,441	16,613	60%
1000	DSS	SPD	BAK2041100	52300	Teachers Retirement System	75,589	127,282	51,693	68%
1000	DSS	SPD	BAK2041100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DSS	SPD	BAK2041100	52600	Workers' Compensation	3,300	4,950	1,650	50%
1000	DSS	SPD	BAK2041100	52900	Other Employee Benefits	1,273	1,857	584	46%
1000	DSS	SPD	BAK2051100	51100	Teachers	160,190	68,229	(91,961)	-57%

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FY 2025 and FY 2026

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1000	DSS	SPD	BAK2051100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	BAK2051100	52200	Fica & Medicare	12,255	5,220	(7,035)	-57%
1000	DSS	SPD	BAK2051100	52300	Teachers Retirement System	33,287	14,949	(18,338)	-55%
1000	DSS	SPD	BAK2051100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	BAK2051100	52600	Workers' Compensation	1,650	550	(1,100)	-67%
1000	DSS	SPD	BAK2051100	52900	Other Employee Benefits	561	239	(322)	-57%
1000	DSS	SPD	BAK2061100	51400	Aides And Paraprofessionals	51,794	84,100	32,306	62%
1000	DSS	SPD	BAK2061100	52100	State Health Insurance	16,650	67,860	51,210	308%
1000	DSS	SPD	BAK2061100	52200	Fica & Medicare	3,962	6,434	2,472	62%
1000	DSS	SPD	BAK2061100	52300	Teachers Retirement System	10,763	18,426	7,663	71%
1000	DSS	SPD	BAK2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	BAK2061100	52600	Workers' Compensation	1,100	1,650	550	50%
1000	DSS	SPD	BAK2061100	52900	Other Employee Benefits	181	294	113	62%
1000	DTL	CAR	BAK3018100	51100	Teachers	-	128,906	128,906	N/A
1000	DTL	CAR	BAK3018100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DTL	CAR	BAK3018100	52200	Fica & Medicare	-	9,861	9,861	N/A
1000	DTL	CAR	BAK3018100	52300	Teachers Retirement System	-	28,243	28,243	N/A
1000	DTL	CAR	BAK3018100	52600	Workers' Compensation	-	1,650	1,650	N/A
1000	DTL	CAR	BAK3018100	52900	Other Employee Benefits	-	301	301	N/A
1000	DTL	FED	BAK8881100	58810	School-Wide Schools Con	36,356	2,143	(34,213)	-94%
1000	DTL	ELM	BDV1011100	51100	Teachers	285,380	296,085	10,705	4%
1000	DTL	ELM	BDV1011100	51400	Aides And Paraprofessionals	90,986	104,298	13,312	15%
1000	DTL	ELM	BDV1011100	52100	State Health Insurance	108,840	158,340	49,500	45%
1000	DTL	ELM	BDV1011100	52200	Fica & Medicare	28,792	30,629	1,837	6%
1000	DTL	ELM	BDV1011100	52300	Teachers Retirement System	78,209	87,724	9,515	12%
1000	DTL	ELM	BDV1011100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	BDV1011100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DTL	ELM	BDV1011100	52900	Other Employee Benefits	1,317	1,401	84	6%
1000	DTL	ELM	BDV1011100	56100	Supplies	-	2,605	2,605	N/A
1000	DTL	ELM	BDV1011100	58810	School-Wide Schools Con	2,484	-	(2,484)	-100%
1000	DTL	ELM	BDV1021100	51100	Teachers	855,803	866,924	11,121	1%
1000	DTL	ELM	BDV1021100	51400	Aides And Paraprofessionals	47,540	54,292	6,752	14%
1000	DTL	ELM	BDV1021100	52100	State Health Insurance	202,260	203,580	1,320	1%
1000	DTL	ELM	BDV1021100	52200	Fica & Medicare	69,106	70,473	1,367	2%
1000	DTL	ELM	BDV1021100	52300	Teachers Retirement System	187,715	201,838	14,123	8%
1000	DTL	ELM	BDV1021100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DTL	ELM	BDV1021100	52600	Workers' Compensation	7,700	7,700	-	0%
1000	DTL	ELM	BDV1021100	52900	Other Employee Benefits	3,162	3,224	62	2%
1000	DTL	ELM	BDV1021100	56100	Supplies	-	8,361	8,361	N/A
1000	DTL	ELM	BDV1021100	58810	School-Wide Schools Con	6,998	-	(6,998)	-100%
1000	DTL	ELM	BDV1051100	51100	Teachers	570,101	615,607	45,506	8%
1000	DTL	ELM	BDV1051100	51180	Art,Music,Pe	202,444	211,982	9,538	5%
1000	DTL	ELM	BDV1051100	51720	Elementary Counselor	67,113	70,974	3,861	6%
1000	DTL	ELM	BDV1051100	52100	State Health Insurance	232,320	248,820	16,500	7%
1000	DTL	ELM	BDV1051100	52200	Fica & Medicare	64,234	68,740	4,506	7%
1000	DTL	ELM	BDV1051100	52300	Teachers Retirement System	174,481	196,875	22,394	13%
1000	DTL	ELM	BDV1051100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	BDV1051100	52600	Workers' Compensation	6,600	6,600	-	0%
1000	DTL	ELM	BDV1051100	52900	Other Employee Benefits	2,939	3,145	206	7%
1000	DTL	ELM	BDV1051100	56100	Supplies	-	5,756	5,756	N/A
1000	DTL	ELM	BDV1051100	58810	School-Wide Schools Con	4,574	-	(4,574)	-100%
1000	DSS	SPD	BDV2041100	51100	Teachers	152,516	156,881	4,365	3%
1000	DSS	SPD	BDV2041100	51400	Aides And Paraprofessionals	106,764	-	(106,764)	-100%
1000	DSS	SPD	BDV2041100	52100	State Health Insurance	58,890	45,240	(13,650)	-23%
1000	DSS	SPD	BDV2041100	52200	Fica & Medicare	19,835	12,001	(7,834)	-39%
1000	DSS	SPD	BDV2041100	52300	Teachers Retirement System	53,878	34,373	(19,505)	-36%
1000	DSS	SPD	BDV2041100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DSS	SPD	BDV2041100	52600	Workers' Compensation	3,300	1,100	(2,200)	-67%
1000	DSS	SPD	BDV2041100	52900	Other Employee Benefits	907	549	(358)	-39%
1000	DSS	SPD	BDV2061100	51400	Aides And Paraprofessionals	-	90,120	90,120	N/A
1000	DSS	SPD	BDV2061100	52100	State Health Insurance	-	-	-	N/A
1000	DSS	SPD	BDV2061100	52200	Fica & Medicare	-	6,894	6,894	N/A
1000	DSS	SPD	BDV2061100	52300	Teachers Retirement System	-	19,745	19,745	N/A
1000	DSS	SPD	BDV2061100	52600	Workers' Compensation	-	1,650	1,650	N/A
1000	DSS	SPD	BDV2061100	52900	Other Employee Benefits	-	212	212	N/A
1000	DTL	FED	BDV8881100	58810	School-Wide Schools Con	20,604	-	(20,604)	-100%
1000	DTL	ELM	BDV9100100	51100	Teachers	165,161	170,116	4,955	3%
1000	DTL	ELM	BDV9100100	51400	Aides And Paraprofessionals	22,853	27,608	4,755	21%
1000	DTL	ELM	BDV9100100	52100	State Health Insurance	42,240	67,860	25,620	61%
1000	DTL	ELM	BDV9100100	52200	Fica & Medicare	14,383	15,126	743	5%
1000	DTL	ELM	BDV9100100	52300	Teachers Retirement System	39,069	43,321	4,252	11%
1000	DTL	ELM	BDV9100100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DTL	ELM	BDV9100100	52600	Workers' Compensation	1,650	1,650	-	0%
1000	DTL	ELM	BDV9100100	52900	Other Employee Benefits	658	692	34	5%
1000	DTL	ELM	BDV9100100	55320	Communication Web based Subscr	3,000	8,930	5,930	198%
1000	DTL	ELM	BDV9100100	55800	Travel - Employees	10,000	7,600	(2,400)	-24%
1000	DTL	ELM	BDV9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	ELM	BDV9100100	56100	Supplies	6,000	2,650	(3,350)	-56%
1000	DTL	ELM	BDV9100100	56110	Supplies-Technology	2,000	-	(2,000)	-100%
1000	DTL	ELM	BDV9100100	56150	Expendable Equipment	1,000	700	(300)	-30%
1000	DTL	ELM	BDV9100100	56160	Expendable Computer Equipment	500	-	(500)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ELM	BDV9100100	56420	Books And Periodicals	500	-	(500)	-100%
1000	DTL	ELM	BDV9100100	58100	Dues and Fees	-	6,750	6,750	N/A
1000	DTL	MID	BLK1081100	51100	Teachers	1,578,180	1,445,984	(132,196)	-8%
1000	DTL	MID	BLK1081100	51180	Art,Music,Pe	489,988	510,021	20,033	4%
1000	DTL	MID	BLK1081100	51400	Aides And Paraprofessionals	21,840	29,042	7,202	33%
1000	DTL	MID	BLK1081100	51730	Secondary Counselor	53,646	88,178	34,532	64%
1000	DTL	MID	BLK1081100	52100	State Health Insurance	544,650	554,190	9,540	2%
1000	DTL	MID	BLK1081100	52200	Fica & Medicare	163,990	158,602	(5,388)	-3%
1000	DTL	MID	BLK1081100	52300	Teachers Retirement System	445,451	454,244	8,793	2%
1000	DTL	MID	BLK1081100	52500	Unemployment Compensation	1,700	-	(1,700)	-100%
1000	DTL	MID	BLK1081100	52600	Workers' Compensation	18,700	18,150	(550)	-3%
1000	DTL	MID	BLK1081100	52900	Other Employee Benefits	7,503	6,846	(657)	-9%
1000	DTL	MID	BLK1081100	58810	School-Wide Schools Con	12,423	-	(12,423)	-100%
1000	DSS	SPD	BLK2021100	51100	Teachers	315,000	247,654	(67,346)	-21%
1000	DSS	SPD	BLK2021100	52100	State Health Insurance	84,480	90,480	6,000	7%
1000	DSS	SPD	BLK2021100	52200	Fica & Medicare	24,098	18,946	(5,152)	-21%
1000	DSS	SPD	BLK2021100	52300	Teachers Retirement System	49,522	54,261	4,739	10%
1000	DSS	SPD	BLK2021100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DSS	SPD	BLK2021100	52600	Workers' Compensation	2,750	2,200	(550)	-20%
1000	DSS	SPD	BLK2021100	52900	Other Employee Benefits	1,103	867	(236)	-21%
1000	DSS	SPD	BLK2031100	51100	Teachers	55,646	65,265	9,619	17%
1000	DSS	SPD	BLK2031100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	BLK2031100	52200	Fica & Medicare	4,257	4,993	736	17%
1000	DSS	SPD	BLK2031100	52300	Teachers Retirement System	11,563	14,299	2,736	24%
1000	DSS	SPD	BLK2031100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	BLK2031100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	BLK2031100	52900	Other Employee Benefits	195	228	33	17%
1000	DSS	SPD	BLK2041100	51100	Teachers	599,095	728,080	128,985	22%
1000	DSS	SPD	BLK2041100	51450	Interpreter	109,534	-	(109,534)	-100%
1000	DSS	SPD	BLK2041100	52100	State Health Insurance	185,610	158,340	(27,270)	-15%
1000	DSS	SPD	BLK2041100	52200	Fica & Medicare	54,210	55,698	1,488	3%
1000	DSS	SPD	BLK2041100	52300	Teachers Retirement System	147,253	126,394	(20,859)	-14%
1000	DSS	SPD	BLK2041100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DSS	SPD	BLK2041100	52600	Workers' Compensation	6,050	6,050	-	0%
1000	DSS	SPD	BLK2041100	52900	Other Employee Benefits	2,480	2,019	(461)	-19%
1000	DSS	SPD	BLK2061100	51400	Aides And Paraprofessionals	103,968	91,486	(12,482)	-12%
1000	DSS	SPD	BLK2061100	52100	State Health Insurance	33,300	45,240	11,940	36%
1000	DSS	SPD	BLK2061100	52200	Fica & Medicare	7,954	6,999	(955)	-12%
1000	DSS	SPD	BLK2061100	52300	Teachers Retirement System	21,605	20,045	(1,560)	-7%
1000	DSS	SPD	BLK2061100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	BLK2061100	52600	Workers' Compensation	2,200	1,650	(550)	-25%
1000	DSS	SPD	BLK2061100	52900	Other Employee Benefits	364	320	(44)	-12%
1000	DTL	CAR	BLK3018100	51100	Teachers	-	128,206	128,206	N/A
1000	DTL	CAR	BLK3018100	52100	State Health Insurance	-	45,240	45,240	N/A
1000	DTL	CAR	BLK3018100	52200	Fica & Medicare	-	9,808	9,808	N/A
1000	DTL	CAR	BLK3018100	52300	Teachers Retirement System	-	28,090	28,090	N/A
1000	DTL	CAR	BLK3018100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DTL	CAR	BLK3018100	52900	Other Employee Benefits	-	449	449	N/A
1000	DTL	FED	BLK8881100	58810	School-Wide Schools Con	21,657	5,311	(16,346)	-75%
1000	DTL	ELM	BLN1011100	51100	Teachers	227,370	239,795	12,425	5%
1000	DTL	ELM	BLN1011100	51400	Aides And Paraprofessionals	90,722	108,158	17,436	19%
1000	DTL	ELM	BLN1011100	52100	State Health Insurance	113,310	135,720	22,410	20%
1000	DTL	ELM	BLN1011100	52200	Fica & Medicare	24,334	26,618	2,284	9%
1000	DTL	ELM	BLN1011100	52300	Teachers Retirement System	66,099	76,237	10,138	15%
1000	DTL	ELM	BLN1011100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	BLN1011100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DTL	ELM	BLN1011100	52900	Other Employee Benefits	1,113	1,218	105	9%
1000	DTL	ELM	BLN1011100	58810	School-Wide Schools Con	2,272	-	(2,272)	-100%
1000	DTL	ELM	BLN1021100	51100	Teachers	698,599	729,161	30,562	4%
1000	DTL	ELM	BLN1021100	51400	Aides And Paraprofessionals	44,341	51,900	7,559	17%
1000	DTL	ELM	BLN1021100	52100	State Health Insurance	168,960	180,960	12,000	7%
1000	DTL	ELM	BLN1021100	52200	Fica & Medicare	56,835	59,751	2,916	5%
1000	DTL	ELM	BLN1021100	52300	Teachers Retirement System	154,383	171,130	16,747	11%
1000	DTL	ELM	BLN1021100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	BLN1021100	52600	Workers' Compensation	6,600	6,600	-	0%
1000	DTL	ELM	BLN1021100	52900	Other Employee Benefits	2,600	2,734	134	5%
1000	DTL	ELM	BLN1021100	58810	School-Wide Schools Con	5,180	-	(5,180)	-100%
1000	DTL	ELM	BLN1051100	51100	Teachers	415,066	431,056	15,990	4%
1000	DTL	ELM	BLN1051100	51180	Art,Music,Pe	181,338	189,972	8,634	5%
1000	DTL	ELM	BLN1051100	51720	Elementary Counselor	68,966	57,399	(11,567)	-17%
1000	DTL	ELM	BLN1051100	52100	State Health Insurance	211,200	203,580	(7,620)	-4%
1000	DTL	ELM	BLN1051100	52200	Fica & Medicare	50,901	51,900	999	2%
1000	DTL	ELM	BLN1051100	52300	Teachers Retirement System	138,264	148,643	10,379	8%
1000	DTL	ELM	BLN1051100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	BLN1051100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	BLN1051100	52900	Other Employee Benefits	2,329	2,374	45	2%
1000	DTL	ELM	BLN1051100	58810	School-Wide Schools Con	3,605	-	(3,605)	-100%
1000	DSS	SPD	BLN2041100	51100	Teachers	279,268	318,201	38,933	14%
1000	DSS	SPD	BLN2041100	51400	Aides And Paraprofessionals	52,252	30,045	(22,207)	-42%
1000	DSS	SPD	BLN2041100	52100	State Health Insurance	75,540	113,100	37,560	50%
1000	DSS	SPD	BLN2041100	52200	Fica & Medicare	25,361	26,641	1,280	5%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Year-over-Year Expenditure Comparison
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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DSS	SPD	BLN2041100	52300	Teachers Retirement System	68,890	76,301	7,411	11%
1000	DSS	SPD	BLN2041100	52500	Unemployment Compensation	350	-	(350)	-100%
1000	DSS	SPD	BLN2041100	52600	Workers' Compensation	3,850	3,850	-	0%
1000	DSS	SPD	BLN2041100	52900	Other Employee Benefits	1,160	1,219	59	5%
1000	DSS	SPD	BLN2051100	51100	Teachers	62,240	132,548	70,308	113%
1000	DSS	SPD	BLN2051100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	BLN2051100	52200	Fica & Medicare	4,761	10,140	5,379	113%
1000	DSS	SPD	BLN2051100	52300	Teachers Retirement System	12,933	29,041	16,108	125%
1000	DSS	SPD	BLN2051100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	BLN2051100	52600	Workers' Compensation	550	1,100	550	100%
1000	DSS	SPD	BLN2051100	52900	Other Employee Benefits	218	464	246	113%
1000	DSS	SPD	BLN2061100	51400	Aides And Paraprofessionals	24,893	26,904	2,011	8%
1000	DSS	SPD	BLN2061100	52100	State Health Insurance	16,650	-	(16,650)	-100%
1000	DSS	SPD	BLN2061100	52200	Fica & Medicare	1,904	2,058	154	8%
1000	DSS	SPD	BLN2061100	52300	Teachers Retirement System	5,173	5,895	722	14%
1000	DSS	SPD	BLN2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	BLN2061100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	BLN2061100	52900	Other Employee Benefits	87	-	(87)	-100%
1000	DTL	FED	BLN8881100	58810	School-Wide Schools Con	17,447	7,633	(9,814)	-56%
1000	DTL	ELM	BRW1011100	51100	Teachers	323,663	441,299	117,636	36%
1000	DTL	ELM	BRW1011100	51400	Aides And Paraprofessionals	122,381	172,666	50,285	41%
1000	DTL	ELM	BRW1011100	52100	State Health Insurance	75,540	90,480	14,940	20%
1000	DTL	ELM	BRW1011100	52200	Fica & Medicare	34,122	46,968	12,846	38%
1000	DTL	ELM	BRW1011100	52300	Teachers Retirement System	92,688	134,520	41,832	45%
1000	DTL	ELM	BRW1011100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	BRW1011100	52600	Workers' Compensation	5,500	7,700	2,200	40%
1000	DTL	ELM	BRW1011100	52900	Other Employee Benefits	1,561	2,149	588	38%
1000	DTL	ELM	BRW1021100	51100	Teachers	1,208,257	1,236,548	28,291	2%
1000	DTL	ELM	BRW1021100	51400	Aides And Paraprofessionals	46,519	50,050	3,531	8%
1000	DTL	ELM	BRW1021100	51910	0th Administrative Personnel	-	76,522	76,522	N/A
1000	DTL	ELM	BRW1021100	52100	State Health Insurance	312,330	271,440	(40,890)	-13%
1000	DTL	ELM	BRW1021100	52200	Fica & Medicare	95,990	104,279	8,289	9%
1000	DTL	ELM	BRW1021100	52300	Teachers Retirement System	260,742	291,938	31,196	12%
1000	DTL	ELM	BRW1021100	52500	Unemployment Compensation	1,050	-	(1,050)	-100%
1000	DTL	ELM	BRW1021100	52600	Workers' Compensation	11,550	12,650	1,100	10%
1000	DTL	ELM	BRW1021100	52900	Other Employee Benefits	4,392	4,664	272	6%
1000	DTL	ELM	BRW1051100	51100	Teachers	-	30,679	30,679	N/A
1000	DTL	ELM	BRW1051100	51180	Art,Music,Pe	202,872	199,688	(3,184)	-2%
1000	DTL	ELM	BRW1051100	51720	Elementary Counselor	113,292	134,733	21,441	19%
1000	DTL	ELM	BRW1051100	52100	State Health Insurance	84,480	67,860	(16,620)	-20%
1000	DTL	ELM	BRW1051100	52200	Fica & Medicare	24,187	27,930	3,743	15%
1000	DTL	ELM	BRW1051100	52300	Teachers Retirement System	65,699	73,272	7,573	12%
1000	DTL	ELM	BRW1051100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DTL	ELM	BRW1051100	52600	Workers' Compensation	2,750	3,300	550	20%
1000	DTL	ELM	BRW1051100	52900	Other Employee Benefits	1,107	1,170	63	6%
1000	DTL	ESL	BRW1351100	51100	Teachers	224,226	228,594	4,368	2%
1000	DTL	ESL	BRW1351100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DTL	ESL	BRW1351100	52200	Fica & Medicare	17,153	17,487	334	2%
1000	DTL	ESL	BRW1351100	52300	Teachers Retirement System	46,594	50,085	3,491	7%
1000	DTL	ESL	BRW1351100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DTL	ESL	BRW1351100	52600	Workers' Compensation	1,650	1,650	-	0%
1000	DTL	ESL	BRW1351100	52900	Other Employee Benefits	785	800	15	2%
1000	DSS	SPD	BRW2041100	51100	Teachers	-	153,466	153,466	N/A
1000	DSS	SPD	BRW2041100	52100	State Health Insurance	-	45,240	45,240	N/A
1000	DSS	SPD	BRW2041100	52200	Fica & Medicare	-	11,740	11,740	N/A
1000	DSS	SPD	BRW2041100	52300	Teachers Retirement System	-	33,625	33,625	N/A
1000	DSS	SPD	BRW2041100	52600	Workers' Compensation	-	1,650	1,650	N/A
1000	DSS	SPD	BRW2041100	52900	Other Employee Benefits	-	537	537	N/A
1000	DTL	FED	BRW8881100	58810	School-Wide Schools Con	34,125	1,161	(32,964)	-97%
1000	DTL	CAR	CAR3011100	53000	Purch Professional & Technical	7,000	5,000	(2,000)	-29%
1000	DTL	CAR	CAR3011100	54300	Repair And Maintenance Service	3,500	12,250	8,750	250%
1000	DTL	CAR	CAR3011100	54320	Repair Services - Technology	1,000	4,000	3,000	300%
1000	DTL	CAR	CAR3011100	54410	Rental Of Land Or Buildings	-	14,000	14,000	N/A
1000	DTL	CAR	CAR3011100	54420	Rental Of Equipment Or Vehicle	500	-	(500)	-100%
1000	DTL	CAR	CAR3011100	55320	Communication Web based Subscr	90,000	7,222	(82,778)	-92%
1000	DTL	CAR	CAR3011100	55800	Travel - Employees	4,000	4,000	-	0%
1000	DTL	CAR	CAR3011100	55950	Other Purchased Services	40,000	99,600	59,600	149%
1000	DTL	CAR	CAR3011100	56100	Supplies	19,400	36,150	16,750	86%
1000	DTL	CAR	CAR3011100	56110	Supplies-Technology	2,000	500	(1,500)	-75%
1000	DTL	CAR	CAR3011100	56150	Expendable Equipment	6,900	8,400	1,500	22%
1000	DTL	CAR	CAR3011100	56160	Expendable Computer Equipment	2,500	2,600	100	4%
1000	DTL	CAR	CAR3011100	56300	Purchased Food	1,000	-	(1,000)	-100%
1000	DTL	CAR	CAR3011100	56410	Textbooks	15,500	52,795	37,295	241%
1000	DTL	CAR	CAR3011100	56420	Books And Periodicals	500	-	(500)	-100%
1000	DTL	CAR	CAR3011100	58100	Dues and Fees	-	63,025	63,025	N/A
1000	DTL	CAR	CAR3018100	55320	Communication Web based Subscr	-	60,000	60,000	N/A
1000	DTL	CAR	CAR3018100	56100	Supplies	-	21,621	21,621	N/A
1000	DTL	CAR	CAR3018100	56110	Supplies-Technology	-	3,511	3,511	N/A
1000	DTL	CAR	CAR3018100	56150	Expendable Equipment	-	13,817	13,817	N/A
1000	DTL	CAR	CAR3018100	56160	Expendable Computer Equipment	-	3,550	3,550	N/A
1000	DTL	CAR	CAR9100100	51100	Teachers	114,646	145,175	30,529	27%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	CAR	CAR9100100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DTL	CAR	CAR9100100	52200	Fica & Medicare	8,770	11,106	2,336	27%
1000	DTL	CAR	CAR9100100	52300	Teachers Retirement System	15,058	16,354	1,296	9%
1000	DTL	CAR	CAR9100100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	CAR	CAR9100100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DTL	CAR	CAR9100100	52900	Other Employee Benefits	401	261	(140)	-35%
1000	DTL	ELM	CLB1011100	51100	Teachers	306,813	289,633	(17,180)	-6%
1000	DTL	ELM	CLB1011100	51400	Aides And Paraprofessionals	90,868	102,361	11,493	13%
1000	DTL	ELM	CLB1011100	52100	State Health Insurance	151,080	135,720	(15,360)	-10%
1000	DTL	ELM	CLB1011100	52200	Fica & Medicare	30,423	29,988	(435)	-1%
1000	DTL	ELM	CLB1011100	52300	Teachers Retirement System	82,638	85,886	3,248	4%
1000	DTL	ELM	CLB1011100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	CLB1011100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DTL	ELM	CLB1011100	52900	Other Employee Benefits	1,392	1,372	(20)	-1%
1000	DTL	ELM	CLB1011100	58810	School-Wide Schools Con	2,757	-	(2,757)	-100%
1000	DTL	ELM	CLB1021100	51100	Teachers	1,005,711	1,021,267	15,556	2%
1000	DTL	ELM	CLB1021100	51400	Aides And Paraprofessionals	66,636	82,458	15,822	24%
1000	DTL	ELM	CLB1021100	52100	State Health Insurance	328,980	361,920	32,940	10%
1000	DTL	ELM	CLB1021100	52200	Fica & Medicare	82,035	84,435	2,400	3%
1000	DTL	ELM	CLB1021100	52300	Teachers Retirement System	222,834	241,826	18,992	9%
1000	DTL	ELM	CLB1021100	52500	Unemployment Compensation	850	-	(850)	-100%
1000	DTL	ELM	CLB1021100	52600	Workers' Compensation	9,350	9,350	-	0%
1000	DTL	ELM	CLB1021100	52900	Other Employee Benefits	3,753	3,863	110	3%
1000	DTL	ELM	CLB1021100	58810	School-Wide Schools Con	6,725	-	(6,725)	-100%
1000	DTL	ELM	CLB1051100	51100	Teachers	515,659	517,508	1,849	0%
1000	DTL	ELM	CLB1051100	51180	Art,Music,Pe	183,073	191,998	8,925	5%
1000	DTL	ELM	CLB1051100	51720	Elementary Counselor	72,564	74,741	2,177	3%
1000	DTL	ELM	CLB1051100	52100	State Health Insurance	168,960	203,580	34,620	20%
1000	DTL	ELM	CLB1051100	52200	Fica & Medicare	59,004	59,995	991	2%
1000	DTL	ELM	CLB1051100	52300	Teachers Retirement System	160,275	171,829	11,554	7%
1000	DTL	ELM	CLB1051100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	CLB1051100	52600	Workers' Compensation	6,600	6,600	-	0%
1000	DTL	ELM	CLB1051100	52900	Other Employee Benefits	2,700	2,745	45	2%
1000	DTL	ELM	CLB1051100	58810	School-Wide Schools Con	4,544	-	(4,544)	-100%
1000	DSS	SPD	CLB2021100	51100	Teachers	152,609	156,789	4,180	3%
1000	DSS	SPD	CLB2021100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DSS	SPD	CLB2021100	52200	Fica & Medicare	11,675	11,994	319	3%
1000	DSS	SPD	CLB2021100	52300	Teachers Retirement System	31,712	34,353	2,641	8%
1000	DSS	SPD	CLB2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	CLB2021100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	CLB2021100	52900	Other Employee Benefits	534	549	15	3%
1000	DSS	SPD	CLB2041100	51100	Teachers	205,485	214,957	9,472	5%
1000	DSS	SPD	CLB2041100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	CLB2041100	52200	Fica & Medicare	15,720	16,444	724	5%
1000	DSS	SPD	CLB2041100	52300	Teachers Retirement System	42,700	47,097	4,397	10%
1000	DSS	SPD	CLB2041100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	CLB2041100	52600	Workers' Compensation	1,650	1,650	-	0%
1000	DSS	SPD	CLB2041100	52900	Other Employee Benefits	719	752	33	5%
1000	DSS	SPD	CLB2061100	51400	Aides And Paraprofessionals	27,168	-	(27,168)	-100%
1000	DSS	SPD	CLB2061100	52100	State Health Insurance	16,650	-	(16,650)	-100%
1000	DSS	SPD	CLB2061100	52200	Fica & Medicare	2,078	-	(2,078)	-100%
1000	DSS	SPD	CLB2061100	52300	Teachers Retirement System	5,646	-	(5,646)	-100%
1000	DSS	SPD	CLB2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	CLB2061100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	CLB2061100	52900	Other Employee Benefits	95	-	(95)	-100%
1000	DTL	FED	CLB8881100	58810	School-Wide Schools Con	21,738	19,602	(2,136)	-10%
1000	DTL	ELM	CLB9100100	51100	Teachers	63,927	65,845	1,918	3%
1000	DTL	ELM	CLB9100100	51180	Art,Music,Pe	53,646	57,399	3,753	7%
1000	DTL	ELM	CLB9100100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DTL	ELM	CLB9100100	52200	Fica & Medicare	8,994	9,428	434	5%
1000	DTL	ELM	CLB9100100	52300	Teachers Retirement System	24,432	27,003	2,571	11%
1000	DTL	ELM	CLB9100100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ELM	CLB9100100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DTL	ELM	CLB9100100	52900	Other Employee Benefits	412	431	19	5%
1000	DTL	ELM	CLB9100100	55320	Communication Web based Subscr	2,500	1,000	(1,500)	-60%
1000	DTL	ELM	CLB9100100	55800	Travel - Employees	40,000	17,000	(23,000)	-58%
1000	DTL	ELM	CLB9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	ELM	CLB9100100	56100	Supplies	8,000	17,000	9,000	113%
1000	DTL	ELM	CLB9100100	56150	Expendable Equipment	3,000	-	(3,000)	-100%
1000	DTL	ELM	CLB9100100	56160	Expendable Computer Equipment	1,000	-	(1,000)	-100%
1000	DTL	ELM	CLB9100100	56420	Books And Periodicals	8,000	-	(8,000)	-100%
1000	DTL	ELM	CLB9100100	58100	Dues and Fees	15,000	9,500	(5,500)	-37%
1000	DTL	SEC	COH1041100	51100	Teachers	2,802,676	2,811,880	9,204	0%
1000	DTL	SEC	COH1041100	51180	Art,Music,Pe	1,127,424	1,071,473	(55,951)	-5%
1000	DTL	SEC	COH1041100	51400	Aides And Paraprofessionals	46,254	57,286	11,032	24%
1000	DTL	SEC	COH1041100	51730	Secondary Counselor	272,266	334,648	62,382	23%
1000	DTL	SEC	COH1041100	52100	State Health Insurance	1,004,820	1,040,520	35,700	4%
1000	DTL	SEC	COH1041100	52200	Fica & Medicare	325,019	327,060	2,041	1%
1000	DTL	SEC	COH1041100	52300	Teachers Retirement System	882,863	930,590	47,727	5%
1000	DTL	SEC	COH1041100	52500	Unemployment Compensation	3,300	-	(3,300)	-100%
1000	DTL	SEC	COH1041100	52600	Workers' Compensation	36,300	35,750	(550)	-2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2025 and FY 2026

Function	Division	Dept	Key	Object	Object Description	FY 2025 Budget	FY 2026 Tentative	Dollar Variance	Percentage Difference
1000	DTL	SEC	COH1041100	52900	Other Employee Benefits	14,870	14,771	(99)	-1%
1000	DTL	SEC	COH1041100	56100	Supplies	-	28,729	28,729	N/A
1000	DTL	SEC	COH1041100	58810	School-Wide Schools Con	31,082	-	(31,082)	-100%
1000	DSS	SPD	COH2041100	51100	Teachers	156,372	160,853	4,481	3%
1000	DSS	SPD	COH2041100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	COH2041100	52200	Fica & Medicare	11,962	12,305	343	3%
1000	DSS	SPD	COH2041100	52300	Teachers Retirement System	32,494	35,243	2,749	8%
1000	DSS	SPD	COH2041100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	COH2041100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	COH2041100	52900	Other Employee Benefits	547	563	16	3%
1000	DTL	CAR	COH3011100	55320	Communication Web based Subscr	-	3,700	3,700	N/A
1000	DTL	CAR	COH3011100	56100	Supplies	3,000	1,750	(1,250)	-42%
1000	DTL	CAR	COH3011100	56110	Supplies-Technology	2,000	750	(1,250)	-63%
1000	DTL	CAR	COH3011100	56150	Expendable Equipment	1,000	-	(1,000)	-100%
1000	DTL	CAR	COH3011100	56160	Expendable Computer Equipment	2,500	4,200	1,700	68%
1000	DTL	FED	COH8881100	58810	School-Wide Schools Con	45,742	-	(45,742)	-100%
1000	DTL	SEC	COH9100100	51100	Teachers	-	76,927	76,927	N/A
1000	DTL	SEC	COH9100100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DTL	SEC	COH9100100	52200	Fica & Medicare	-	5,885	5,885	N/A
1000	DTL	SEC	COH9100100	52300	Teachers Retirement System	-	16,855	16,855	N/A
1000	DTL	SEC	COH9100100	52600	Workers' Compensation	-	550	550	N/A
1000	DTL	SEC	COH9100100	52900	Other Employee Benefits	-	269	269	N/A
1000	DTL	SEC	COH9100100	55320	Communication Web based Subscr	500	1,500	1,000	200%
1000	DTL	SEC	COH9100100	55800	Travel - Employees	7,000	7,000	-	0%
1000	DTL	SEC	COH9100100	55950	Other Purchased Services	1,500	-	(1,500)	-100%
1000	DTL	SEC	COH9100100	56100	Supplies	5,000	3,000	(2,000)	-40%
1000	DTL	SEC	COH9100100	56110	Supplies-Technology	3,000	-	(3,000)	-100%
1000	DTL	SEC	COH9100100	56150	Expendable Equipment	25,000	-	(25,000)	-100%
1000	DTL	SEC	COH9100100	56420	Books And Periodicals	500	-	(500)	-100%
1000	DTL	SEC	COH9100100	58100	Dues and Fees	2,000	6,000	4,000	200%
1000	DTL	SEC	CVH1041100	51100	Teachers	1,479,506	1,508,102	28,596	2%
1000	DTL	SEC	CVH1041100	51180	Art,Music,Pe	622,930	653,044	30,114	5%
1000	DTL	SEC	CVH1041100	51400	Aides And Paraprofessionals	23,813	31,312	7,499	31%
1000	DTL	SEC	CVH1041100	51730	Secondary Counselor	244,172	229,742	(14,430)	-6%
1000	DTL	SEC	CVH1041100	52100	State Health Insurance	582,420	588,120	5,700	1%
1000	DTL	SEC	CVH1041100	52200	Fica & Medicare	181,337	185,298	3,961	2%
1000	DTL	SEC	CVH1041100	52300	Teachers Retirement System	492,573	530,704	38,131	8%
1000	DTL	SEC	CVH1041100	52500	Unemployment Compensation	1,900	-	(1,900)	-100%
1000	DTL	SEC	CVH1041100	52600	Workers' Compensation	20,900	21,450	550	3%
1000	DTL	SEC	CVH1041100	52900	Other Employee Benefits	8,296	8,327	31	0%
1000	DSS	SPD	CVH2021100	51100	Teachers	76,686	60,853	(15,833)	-21%
1000	DSS	SPD	CVH2021100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	CVH2021100	52200	Fica & Medicare	5,866	4,655	(1,211)	-21%
1000	DSS	SPD	CVH2021100	52300	Teachers Retirement System	15,935	13,333	(2,602)	-16%
1000	DSS	SPD	CVH2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	CVH2021100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	CVH2021100	52900	Other Employee Benefits	268	213	(55)	-21%
1000	DSS	SPD	CVH2041100	51100	Teachers	737,007	803,977	66,970	9%
1000	DSS	SPD	CVH2041100	52100	State Health Insurance	147,840	158,340	10,500	7%
1000	DSS	SPD	CVH2041100	52200	Fica & Medicare	56,381	61,504	5,123	9%
1000	DSS	SPD	CVH2041100	52300	Teachers Retirement System	153,150	176,151	23,001	15%
1000	DSS	SPD	CVH2041100	52500	Unemployment Compensation	650	-	(650)	-100%
1000	DSS	SPD	CVH2041100	52600	Workers' Compensation	7,150	7,150	-	0%
1000	DSS	SPD	CVH2041100	52900	Other Employee Benefits	2,580	2,814	234	9%
1000	DSS	SPD	CVH2051100	51100	Teachers	124,727	135,854	11,127	9%
1000	DSS	SPD	CVH2051100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DSS	SPD	CVH2051100	52200	Fica & Medicare	9,542	10,393	851	9%
1000	DSS	SPD	CVH2051100	52300	Teachers Retirement System	25,918	29,766	3,848	15%
1000	DSS	SPD	CVH2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	CVH2051100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	CVH2051100	52900	Other Employee Benefits	437	475	38	9%
1000	DSS	SPD	CVH2061100	51400	Aides And Paraprofessionals	-	57,694	57,694	N/A
1000	DSS	SPD	CVH2061100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DSS	SPD	CVH2061100	52200	Fica & Medicare	-	4,414	4,414	N/A
1000	DSS	SPD	CVH2061100	52300	Teachers Retirement System	-	12,641	12,641	N/A
1000	DSS	SPD	CVH2061100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DSS	SPD	CVH2061100	52900	Other Employee Benefits	-	202	202	N/A
1000	DTL	CAR	CVH3011100	51100	Teachers	462,571	445,293	(17,278)	-4%
1000	DTL	CAR	CVH3011100	52100	State Health Insurance	164,490	180,960	16,470	10%
1000	DTL	CAR	CVH3011100	52200	Fica & Medicare	35,387	34,065	(1,322)	-4%
1000	DTL	CAR	CVH3011100	52300	Teachers Retirement System	96,122	97,564	1,442	2%
1000	DTL	CAR	CVH3011100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DTL	CAR	CVH3011100	52600	Workers' Compensation	4,950	4,950	-	0%
1000	DTL	CAR	CVH3011100	52900	Other Employee Benefits	1,619	1,559	(60)	-4%
1000	DTL	CAR	CVH3011100	55320	Communication Web based Subscr	14,000	8,000	(6,000)	-43%
1000	DTL	CAR	CVH3011100	55950	Other Purchased Services	100	-	(100)	-100%
1000	DTL	CAR	CVH3011100	56100	Supplies	22,750	13,500	(9,250)	-41%
1000	DTL	CAR	CVH3011100	56110	Supplies-Technology	7,550	4,500	(3,050)	-40%
1000	DTL	CAR	CVH3011100	56150	Expendable Equipment	8,000	8,000	-	0%
1000	DTL	CAR	CVH3011100	56160	Expendable Computer Equipment	3,200	3,200	-	0%
1000	DTL	CAR	CVH3011100	56420	Books And Periodicals	800	500	(300)	-38%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

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Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	FED	CVH8881100	58810	School-Wide Schools Con	55,561	6,224	(49,337)	-89%
1000	DTL	SEC	CVH9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	SEC	CVH9100100	56100	Supplies	2,000	1,000	(1,000)	-50%
1000	DTL	SEC	CVH9100100	56110	Supplies-Technology	500	500	-	0%
1000	DTL	SEC	CVH9100100	56150	Expendable Equipment	500	500	-	0%
1000	DTL	MID	DCM1081100	51100	Teachers	1,015,202	898,073	(117,129)	-12%
1000	DTL	MID	DCM1081100	51180	Art,Music,Pe	299,203	314,795	15,592	5%
1000	DTL	MID	DCM1081100	51400	Aides And Paraprofessionals	22,106	30,138	8,032	36%
1000	DTL	MID	DCM1081100	51730	Secondary Counselor	70,830	72,955	2,125	3%
1000	DTL	MID	DCM1081100	52100	State Health Insurance	369,600	407,160	37,560	10%
1000	DTL	MID	DCM1081100	52200	Fica & Medicare	107,662	100,671	(6,991)	-6%
1000	DTL	MID	DCM1081100	52300	Teachers Retirement System	292,445	288,327	(4,118)	-1%
1000	DTL	MID	DCM1081100	52500	Unemployment Compensation	1,300	-	(1,300)	-100%
1000	DTL	MID	DCM1081100	52600	Workers' Compensation	14,300	12,100	(2,200)	-15%
1000	DTL	MID	DCM1081100	52900	Other Employee Benefits	4,926	4,606	(320)	-6%
1000	DSS	SPD	DCM2021100	51100	Teachers	104,026	115,441	11,415	11%
1000	DSS	SPD	DCM2021100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DSS	SPD	DCM2021100	52200	Fica & Medicare	7,958	8,831	873	11%
1000	DSS	SPD	DCM2021100	52300	Teachers Retirement System	21,617	25,293	3,676	17%
1000	DSS	SPD	DCM2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DCM2021100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	DCM2021100	52900	Other Employee Benefits	364	404	40	11%
1000	DSS	SPD	DCM2041100	51100	Teachers	583,334	656,023	72,689	12%
1000	DSS	SPD	DCM2041100	52100	State Health Insurance	126,720	158,340	31,620	25%
1000	DSS	SPD	DCM2041100	52200	Fica & Medicare	44,625	50,186	5,561	12%
1000	DSS	SPD	DCM2041100	52300	Teachers Retirement System	121,217	143,735	22,518	19%
1000	DSS	SPD	DCM2041100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DSS	SPD	DCM2041100	52600	Workers' Compensation	5,500	6,050	550	10%
1000	DSS	SPD	DCM2041100	52900	Other Employee Benefits	2,042	2,296	254	12%
1000	DSS	SPD	DCM2051100	51100	Teachers	117,407	74,955	(42,452)	-36%
1000	DSS	SPD	DCM2051100	52100	State Health Insurance	42,240	22,620	(19,620)	-46%
1000	DSS	SPD	DCM2051100	52200	Fica & Medicare	8,982	5,734	(3,248)	-36%
1000	DSS	SPD	DCM2051100	52300	Teachers Retirement System	24,397	16,423	(7,974)	-33%
1000	DSS	SPD	DCM2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DCM2051100	52600	Workers' Compensation	1,100	550	(550)	-50%
1000	DSS	SPD	DCM2051100	52900	Other Employee Benefits	411	262	(149)	-36%
1000	DSS	SPD	DCM2061100	51400	Aides And Paraprofessionals	248,113	347,030	98,917	40%
1000	DSS	SPD	DCM2061100	52100	State Health Insurance	99,900	180,960	81,060	81%
1000	DSS	SPD	DCM2061100	52200	Fica & Medicare	18,981	26,548	7,567	40%
1000	DSS	SPD	DCM2061100	52300	Teachers Retirement System	51,558	76,034	24,476	47%
1000	DSS	SPD	DCM2061100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DSS	SPD	DCM2061100	52600	Workers' Compensation	4,950	6,050	1,100	22%
1000	DSS	SPD	DCM2061100	52900	Other Employee Benefits	868	1,215	347	40%
1000	DTL	CAR	DCM3018100	51100	Teachers	-	120,241	120,241	N/A
1000	DTL	CAR	DCM3018100	52100	State Health Insurance	-	-	-	N/A
1000	DTL	CAR	DCM3018100	52200	Fica & Medicare	-	9,198	9,198	N/A
1000	DTL	CAR	DCM3018100	52300	Teachers Retirement System	-	26,345	26,345	N/A
1000	DTL	CAR	DCM3018100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DTL	CAR	DCM3018100	52900	Other Employee Benefits	-	421	421	N/A
1000	DTL	FED	DCM8881100	58810	School-Wide Schools Con	29,044	1,228	(27,816)	-96%
1000	DTL	ELM	DHE1011100	51100	Teachers	247,495	255,575	8,080	3%
1000	DTL	ELM	DHE1011100	51400	Aides And Paraprofessionals	87,845	98,192	10,347	12%
1000	DTL	ELM	DHE1011100	52100	State Health Insurance	80,010	67,860	(12,150)	-15%
1000	DTL	ELM	DHE1011100	52200	Fica & Medicare	25,653	27,063	1,410	5%
1000	DTL	ELM	DHE1011100	52300	Teachers Retirement System	69,684	77,510	7,826	11%
1000	DTL	ELM	DHE1011100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	DHE1011100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DTL	ELM	DHE1011100	52900	Other Employee Benefits	1,174	1,238	64	5%
1000	DTL	ELM	DHE1021100	51100	Teachers	805,808	799,015	(6,793)	-1%
1000	DTL	ELM	DHE1021100	51400	Aides And Paraprofessionals	86,216	123,555	37,339	43%
1000	DTL	ELM	DHE1021100	52100	State Health Insurance	185,610	180,960	(4,650)	-3%
1000	DTL	ELM	DHE1021100	52200	Fica & Medicare	68,240	70,577	2,337	3%
1000	DTL	ELM	DHE1021100	52300	Teachers Retirement System	185,363	202,135	16,772	9%
1000	DTL	ELM	DHE1021100	52500	Unemployment Compensation	800	-	(800)	-100%
1000	DTL	ELM	DHE1021100	52600	Workers' Compensation	8,800	9,350	550	6%
1000	DTL	ELM	DHE1021100	52900	Other Employee Benefits	3,122	2,931	(191)	-6%
1000	DTL	ELM	DHE1051100	51100	Teachers	769,256	740,606	(28,650)	-4%
1000	DTL	ELM	DHE1051100	51180	Art,Music,Pe	169,442	197,829	28,387	17%
1000	DTL	ELM	DHE1051100	51720	Elementary Counselor	74,293	76,522	2,229	3%
1000	DTL	ELM	DHE1051100	52100	State Health Insurance	168,960	271,440	102,480	61%
1000	DTL	ELM	DHE1051100	52200	Fica & Medicare	77,494	77,644	150	0%
1000	DTL	ELM	DHE1051100	52300	Teachers Retirement System	210,500	222,377	11,877	6%
1000	DTL	ELM	DHE1051100	52500	Unemployment Compensation	750	-	(750)	-100%
1000	DTL	ELM	DHE1051100	52600	Workers' Compensation	8,250	8,250	-	0%
1000	DTL	ELM	DHE1051100	52900	Other Employee Benefits	3,545	3,552	7	0%
1000	DSS	SPD	DHE2041100	51100	Teachers	588,913	422,020	(166,893)	-28%
1000	DSS	SPD	DHE2041100	51400	Aides And Paraprofessionals	52,252	-	(52,252)	-100%
1000	DSS	SPD	DHE2041100	52100	State Health Insurance	126,720	113,100	(13,620)	-11%
1000	DSS	SPD	DHE2041100	52200	Fica & Medicare	49,049	32,285	(16,764)	-34%
1000	DSS	SPD	DHE2041100	52300	Teachers Retirement System	133,234	92,465	(40,769)	-31%
1000	DSS	SPD	DHE2041100	52500	Unemployment Compensation	550	-	(550)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DSS	SPD	DHE2041100	52600	Workers' Compensation	6,050	3,850	(2,200)	-36%
1000	DSS	SPD	DHE2041100	52900	Other Employee Benefits	2,244	1,477	(767)	-34%
1000	DSS	SPD	DHE2061100	51400	Aides And Paraprofessionals	25,524	27,579	2,055	8%
1000	DSS	SPD	DHE2061100	52100	State Health Insurance	16,650	22,620	5,970	36%
1000	DSS	SPD	DHE2061100	52200	Fica & Medicare	1,953	2,110	157	8%
1000	DSS	SPD	DHE2061100	52300	Teachers Retirement System	5,304	6,043	739	14%
1000	DSS	SPD	DHE2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	DHE2061100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	DHE2061100	52900	Other Employee Benefits	89	97	8	9%
1000	DTL	FED	DHE8881100	58810	School-Wide Schools Con	26,562	1,154	(25,408)	-96%
1000	DTL	ELM	DMN1011100	51100	Teachers	169,786	211,441	41,655	25%
1000	DTL	ELM	DMN1011100	51400	Aides And Paraprofessionals	69,630	79,714	10,084	14%
1000	DTL	ELM	DMN1011100	52100	State Health Insurance	96,660	124,410	27,750	29%
1000	DTL	ELM	DMN1011100	52200	Fica & Medicare	18,315	22,273	3,958	22%
1000	DTL	ELM	DMN1011100	52300	Teachers Retirement System	49,751	63,792	14,041	28%
1000	DTL	ELM	DMN1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	DMN1011100	52600	Workers' Compensation	3,300	3,850	550	17%
1000	DTL	ELM	DMN1011100	52900	Other Employee Benefits	838	1,019	181	22%
1000	DTL	ELM	DMN1021100	51100	Teachers	565,763	524,752	(41,011)	-7%
1000	DTL	ELM	DMN1021100	51400	Aides And Paraprofessionals	45,999	52,912	6,913	15%
1000	DTL	ELM	DMN1021100	52100	State Health Insurance	164,490	226,200	61,710	38%
1000	DTL	ELM	DMN1021100	52200	Fica & Medicare	46,800	44,191	(2,609)	-6%
1000	DTL	ELM	DMN1021100	52300	Teachers Retirement System	127,124	126,566	(558)	0%
1000	DTL	ELM	DMN1021100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DTL	ELM	DMN1021100	52600	Workers' Compensation	6,050	6,050	-	0%
1000	DTL	ELM	DMN1021100	52900	Other Employee Benefits	2,141	2,022	(119)	-6%
1000	DTL	ELM	DMN1051100	51100	Teachers	352,471	416,623	64,152	18%
1000	DTL	ELM	DMN1051100	51180	Art,Music,Pe	158,683	131,772	(26,911)	-17%
1000	DTL	ELM	DMN1051100	51720	Elementary Counselor	72,466	74,640	2,174	3%
1000	DTL	ELM	DMN1051100	52100	State Health Insurance	126,720	158,340	31,620	25%
1000	DTL	ELM	DMN1051100	52200	Fica & Medicare	44,647	47,662	3,015	7%
1000	DTL	ELM	DMN1051100	52300	Teachers Retirement System	121,276	136,507	15,231	13%
1000	DTL	ELM	DMN1051100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	DMN1051100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	DMN1051100	52900	Other Employee Benefits	2,043	2,181	138	7%
1000	DSS	SPD	DMN2031100	51100	Teachers	70,907	-	(70,907)	-100%
1000	DSS	SPD	DMN2031100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	DMN2031100	52200	Fica & Medicare	5,424	-	(5,424)	-100%
1000	DSS	SPD	DMN2031100	52300	Teachers Retirement System	14,734	-	(14,734)	-100%
1000	DSS	SPD	DMN2031100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	DMN2031100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	DMN2031100	52900	Other Employee Benefits	248	-	(248)	-100%
1000	DSS	SPD	DMN2041100	51100	Teachers	124,480	436,764	312,284	251%
1000	DSS	SPD	DMN2041100	52100	State Health Insurance	42,240	113,100	70,860	168%
1000	DSS	SPD	DMN2041100	52200	Fica & Medicare	9,523	33,412	23,889	251%
1000	DSS	SPD	DMN2041100	52300	Teachers Retirement System	25,867	95,695	69,828	270%
1000	DSS	SPD	DMN2041100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DMN2041100	52600	Workers' Compensation	1,100	3,850	2,750	250%
1000	DSS	SPD	DMN2041100	52900	Other Employee Benefits	436	1,529	1,093	251%
1000	DSS	SPD	DMN2061100	51400	Aides And Paraprofessionals	24,277	113,677	89,400	368%
1000	DSS	SPD	DMN2061100	52100	State Health Insurance	16,650	45,240	28,590	172%
1000	DSS	SPD	DMN2061100	52200	Fica & Medicare	1,857	8,696	6,839	368%
1000	DSS	SPD	DMN2061100	52300	Teachers Retirement System	5,045	24,907	19,862	394%
1000	DSS	SPD	DMN2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	DMN2061100	52600	Workers' Compensation	550	2,200	1,650	300%
1000	DSS	SPD	DMN2061100	52900	Other Employee Benefits	85	210	125	147%
1000	DTL	FED	DMN8881100	58810	School-Wide Schools Con	22,437	7,469	(14,968)	-67%
1000	DTL	ELM	DMN9100100	51100	Teachers	82,755	85,238	2,483	3%
1000	DTL	ELM	DMN9100100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DTL	ELM	DMN9100100	52200	Fica & Medicare	6,331	6,521	190	3%
1000	DTL	ELM	DMN9100100	52300	Teachers Retirement System	17,196	18,676	1,480	9%
1000	DTL	ELM	DMN9100100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DTL	ELM	DMN9100100	52600	Workers' Compensation	550	550	-	0%
1000	DTL	ELM	DMN9100100	52900	Other Employee Benefits	290	298	8	3%
1000	DTL	ELM	DMN9100100	53000	Purch Professional & Technical	775	775	-	0%
1000	DTL	ELM	DMN9100100	55320	Communication Web based Subscr	200	1,000	800	400%
1000	DTL	ELM	DMN9100100	55950	Other Purchased Services	800	-	(800)	-100%
1000	DTL	ELM	DMN9100100	56100	Supplies	500	500	-	0%
1000	DTL	ELM	DMN9100100	56110	Supplies-Technology	4,000	3,000	(1,000)	-25%
1000	DTL	ELM	DMN9100100	56420	Books And Periodicals	2,000	2,800	800	40%
1000	DTL	ELM	DMN9100100	58100	Dues and Fees	2,000	1,000	(1,000)	-50%
1000	DTL	ELM	DTN1011100	51100	Teachers	205,646	201,319	(4,327)	-2%
1000	DTL	ELM	DTN1011100	51400	Aides And Paraprofessionals	69,792	79,317	9,525	14%
1000	DTL	ELM	DTN1011100	52100	State Health Insurance	80,010	45,240	(34,770)	-43%
1000	DTL	ELM	DTN1011100	52200	Fica & Medicare	21,071	21,469	398	2%
1000	DTL	ELM	DTN1011100	52300	Teachers Retirement System	57,236	61,487	4,251	7%
1000	DTL	ELM	DTN1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	DTN1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	DTN1011100	52900	Other Employee Benefits	964	982	18	2%
1000	DTL	ELM	DTN1021100	51100	Teachers	485,241	597,567	112,326	23%
1000	DTL	ELM	DTN1021100	51400	Aides And Paraprofessionals	51,136	53,441	2,305	5%

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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ELM	DTN1021100	52100	State Health Insurance	105,600	158,340	52,740	50%
1000	DTL	ELM	DTN1021100	52200	Fica & Medicare	41,033	49,802	8,769	21%
1000	DTL	ELM	DTN1021100	52300	Teachers Retirement System	111,459	142,636	31,177	28%
1000	DTL	ELM	DTN1021100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	DTN1021100	52600	Workers' Compensation	5,500	6,050	550	10%
1000	DTL	ELM	DTN1021100	52900	Other Employee Benefits	1,877	2,279	402	21%
1000	DTL	ELM	DTN1051100	51100	Teachers	320,867	269,182	(51,685)	-16%
1000	DTL	ELM	DTN1051100	51180	Art,Music,Pe	72,353	134,027	61,674	85%
1000	DTL	ELM	DTN1051100	51720	Elementary Counselor	90,475	93,189	2,714	3%
1000	DTL	ELM	DTN1051100	52100	State Health Insurance	126,720	90,480	(36,240)	-29%
1000	DTL	ELM	DTN1051100	52200	Fica & Medicare	37,003	37,975	972	3%
1000	DTL	ELM	DTN1051100	52300	Teachers Retirement System	100,512	108,761	8,249	8%
1000	DTL	ELM	DTN1051100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DTL	ELM	DTN1051100	52600	Workers' Compensation	4,950	4,400	(550)	-11%
1000	DTL	ELM	DTN1051100	52900	Other Employee Benefits	1,693	1,737	44	3%
1000	DSS	SPD	DTN2041100	51100	Teachers	432,623	253,203	(179,420)	-41%
1000	DSS	SPD	DTN2041100	52100	State Health Insurance	101,130	90,480	(10,650)	-11%
1000	DSS	SPD	DTN2041100	52200	Fica & Medicare	33,096	19,370	(13,726)	-41%
1000	DSS	SPD	DTN2041100	52300	Teachers Retirement System	89,899	55,477	(34,422)	-38%
1000	DSS	SPD	DTN2041100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DSS	SPD	DTN2041100	52600	Workers' Compensation	3,300	2,200	(1,100)	-33%
1000	DSS	SPD	DTN2041100	52900	Other Employee Benefits	1,514	886	(628)	-41%
1000	DSS	SPD	DTN2051100	51100	Teachers	55,646	-	(55,646)	-100%
1000	DSS	SPD	DTN2051100	52200	Fica & Medicare	4,257	-	(4,257)	-100%
1000	DSS	SPD	DTN2051100	52300	Teachers Retirement System	11,563	-	(11,563)	-100%
1000	DSS	SPD	DTN2051100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	DTN2051100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	DTN2051100	52900	Other Employee Benefits	195	-	(195)	-100%
1000	DSS	SPD	DTN2061100	51400	Aides And Paraprofessionals	188,811	123,658	(65,153)	-35%
1000	DSS	SPD	DTN2061100	52100	State Health Insurance	49,950	67,860	17,910	36%
1000	DSS	SPD	DTN2061100	52200	Fica & Medicare	14,444	9,460	(4,984)	-35%
1000	DSS	SPD	DTN2061100	52300	Teachers Retirement System	39,235	27,093	(12,142)	-31%
1000	DSS	SPD	DTN2061100	52500	Unemployment Compensation	350	-	(350)	-100%
1000	DSS	SPD	DTN2061100	52600	Workers' Compensation	3,850	2,200	(1,650)	-43%
1000	DSS	SPD	DTN2061100	52900	Other Employee Benefits	661	433	(228)	-34%
1000	DTL	FED	DTN8881100	58810	School-Wide Schools Con	17,714	761	(16,953)	-96%
1000	DTL	ELM	DTN9100100	51100	Teachers	82,755	85,238	2,483	3%
1000	DTL	ELM	DTN9100100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DTL	ELM	DTN9100100	52200	Fica & Medicare	6,331	6,521	190	3%
1000	DTL	ELM	DTN9100100	52300	Teachers Retirement System	17,197	18,676	1,479	9%
1000	DTL	ELM	DTN9100100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DTL	ELM	DTN9100100	52600	Workers' Compensation	550	550	-	0%
1000	DTL	ELM	DTN9100100	52900	Other Employee Benefits	290	298	8	3%
1000	DTL	ELM	DTN9100100	53000	Purch Professional & Technical	1,000	1,000	-	0%
1000	DTL	ELM	DTN9100100	55320	Communication Web based Subscr	1,000	2,000	1,000	100%
1000	DTL	ELM	DTN9100100	55800	Travel - Employees	8,000	1,200	(6,800)	-85%
1000	DTL	ELM	DTN9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	ELM	DTN9100100	56100	Supplies	4,000	4,000	-	0%
1000	DTL	ELM	DTN9100100	56110	Supplies-Technology	500	8,000	7,500	1500%
1000	DTL	ELM	DTN9100100	56120	Computer Software	500	-	(500)	-100%
1000	DTL	ELM	DTN9100100	56150	Expendable Equipment	5,000	500	(4,500)	-90%
1000	DTL	ELM	DTN9100100	56420	Books And Periodicals	2,000	-	(2,000)	-100%
1000	DTL	ELM	DTN9100100	58100	Dues and Fees	1,500	1,945	445	30%
1000	DTL	ELM	DUB1011100	51100	Teachers	188,209	203,074	14,865	8%
1000	DTL	ELM	DUB1011100	51400	Aides And Paraprofessionals	66,973	81,754	14,781	22%
1000	DTL	ELM	DUB1011100	52100	State Health Insurance	113,310	135,720	22,410	20%
1000	DTL	ELM	DUB1011100	52200	Fica & Medicare	19,521	21,789	2,268	12%
1000	DTL	ELM	DUB1011100	52300	Teachers Retirement System	53,027	62,406	9,379	18%
1000	DTL	ELM	DUB1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	DUB1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	DUB1011100	52900	Other Employee Benefits	893	997	104	12%
1000	DTL	ELM	DUB1011100	58810	School-Wide Schools Con	1,727	-	(1,727)	-100%
1000	DTL	ELM	DUB1021100	51100	Teachers	478,756	571,001	92,245	19%
1000	DTL	ELM	DUB1021100	51400	Aides And Paraprofessionals	69,483	77,644	8,161	12%
1000	DTL	ELM	DUB1021100	52100	State Health Insurance	181,140	226,200	45,060	25%
1000	DTL	ELM	DUB1021100	52200	Fica & Medicare	41,940	49,621	7,681	18%
1000	DTL	ELM	DUB1021100	52300	Teachers Retirement System	113,924	142,118	28,194	25%
1000	DTL	ELM	DUB1021100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	DUB1021100	52600	Workers' Compensation	6,600	7,150	550	8%
1000	DTL	ELM	DUB1021100	52900	Other Employee Benefits	1,919	2,270	351	18%
1000	DTL	ELM	DUB1021100	58810	School-Wide Schools Con	4,756	-	(4,756)	-100%
1000	DTL	ELM	DUB1051100	51100	Teachers	393,840	412,129	18,289	5%
1000	DTL	ELM	DUB1051100	51180	Art,Music,Pe	213,272	262,843	49,571	23%
1000	DTL	ELM	DUB1051100	51720	Elementary Counselor	78,443	82,815	4,372	6%
1000	DTL	ELM	DUB1051100	52100	State Health Insurance	200,640	226,200	25,560	13%
1000	DTL	ELM	DUB1051100	52200	Fica & Medicare	52,445	57,971	5,526	11%
1000	DTL	ELM	DUB1051100	52300	Teachers Retirement System	142,458	166,031	23,573	17%
1000	DTL	ELM	DUB1051100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DTL	ELM	DUB1051100	52600	Workers' Compensation	6,050	6,050	-	0%
1000	DTL	ELM	DUB1051100	52900	Other Employee Benefits	2,399	2,652	253	11%
1000	DTL	ELM	DUB1051100	58810	School-Wide Schools Con	4,271	-	(4,271)	-100%

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1000	DSS	SPD	DUB2041100	51100	Teachers	194,745	384,418	189,673	97%
1000	DSS	SPD	DUB2041100	52100	State Health Insurance	42,240	67,860	25,620	61%
1000	DSS	SPD	DUB2041100	52200	Fica & Medicare	14,898	29,408	14,510	97%
1000	DSS	SPD	DUB2041100	52300	Teachers Retirement System	40,468	84,226	43,758	108%
1000	DSS	SPD	DUB2041100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	DUB2041100	52600	Workers' Compensation	1,650	2,750	1,100	67%
1000	DSS	SPD	DUB2041100	52900	Other Employee Benefits	682	1,040	358	52%
1000	DSS	SPD	DUB2051100	51100	Teachers	46,500	-	(46,500)	-100%
1000	DSS	SPD	DUB2051100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	DUB2051100	52200	Fica & Medicare	3,557	-	(3,557)	-100%
1000	DSS	SPD	DUB2051100	52300	Teachers Retirement System	9,663	-	(9,663)	-100%
1000	DSS	SPD	DUB2051100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	DUB2051100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	DUB2051100	52900	Other Employee Benefits	163	-	(163)	-100%
1000	DSS	SPD	DUB2061100	51400	Aides And Paraprofessionals	47,687	54,806	7,119	15%
1000	DSS	SPD	DUB2061100	52100	State Health Insurance	16,650	22,620	5,970	36%
1000	DSS	SPD	DUB2061100	52200	Fica & Medicare	3,648	4,193	545	15%
1000	DSS	SPD	DUB2061100	52300	Teachers Retirement System	9,909	12,008	2,099	21%
1000	DSS	SPD	DUB2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DUB2061100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	DUB2061100	52900	Other Employee Benefits	167	192	25	15%
1000	DTL	FED	DUB8881100	58810	School-Wide Schools Con	15,868	10,673	(5,195)	-33%
1000	DTL	ELM	DVS1011100	51100	Teachers	182,431	186,328	3,897	2%
1000	DTL	ELM	DVS1011100	51400	Aides And Paraprofessionals	87,476	73,505	(13,971)	-16%
1000	DTL	ELM	DVS1011100	52100	State Health Insurance	42,240	67,860	25,620	61%
1000	DTL	ELM	DVS1011100	52200	Fica & Medicare	20,648	19,877	(771)	-4%
1000	DTL	ELM	DVS1011100	52300	Teachers Retirement System	56,087	56,929	842	2%
1000	DTL	ELM	DVS1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	DVS1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	DVS1011100	52900	Other Employee Benefits	945	909	(36)	-4%
1000	DTL	ELM	DVS1021100	51100	Teachers	710,309	743,333	33,024	5%
1000	DTL	ELM	DVS1021100	51400	Aides And Paraprofessionals	43,783	73,798	30,015	69%
1000	DTL	ELM	DVS1021100	52100	State Health Insurance	181,140	180,960	(180)	0%
1000	DTL	ELM	DVS1021100	52200	Fica & Medicare	57,688	62,511	4,823	8%
1000	DTL	ELM	DVS1021100	52300	Teachers Retirement System	156,700	179,034	22,334	14%
1000	DTL	ELM	DVS1021100	52500	Unemployment Compensation	650	-	(650)	-100%
1000	DTL	ELM	DVS1021100	52600	Workers' Compensation	7,150	8,250	1,100	15%
1000	DTL	ELM	DVS1021100	52900	Other Employee Benefits	2,639	2,860	221	8%
1000	DTL	ELM	DVS1051100	51100	Teachers	473,559	414,244	(59,315)	-13%
1000	DTL	ELM	DVS1051100	51180	Art,Music,Pe	140,157	198,138	57,981	41%
1000	DTL	ELM	DVS1051100	51720	Elementary Counselor	72,564	76,927	4,363	6%
1000	DTL	ELM	DVS1051100	52100	State Health Insurance	145,605	192,270	46,665	32%
1000	DTL	ELM	DVS1051100	52200	Fica & Medicare	52,500	52,732	232	0%
1000	DTL	ELM	DVS1051100	52300	Teachers Retirement System	142,609	151,028	8,419	6%
1000	DTL	ELM	DVS1051100	52500	Unemployment Compensation	650	-	(650)	-100%
1000	DTL	ELM	DVS1051100	52600	Workers' Compensation	7,150	7,150	-	0%
1000	DTL	ELM	DVS1051100	52900	Other Employee Benefits	2,402	2,413	11	0%
1000	DSS	SPD	DVS2021100	51100	Teachers	198,900	-	(198,900)	-100%
1000	DSS	SPD	DVS2021100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	DVS2021100	52200	Fica & Medicare	15,216	-	(15,216)	-100%
1000	DSS	SPD	DVS2021100	52300	Teachers Retirement System	41,331	-	(41,331)	-100%
1000	DSS	SPD	DVS2021100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	DVS2021100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	DVS2021100	52900	Other Employee Benefits	696	-	(696)	-100%
1000	DSS	SPD	DVS2041100	51100	Teachers	116,482	284,345	167,863	144%
1000	DSS	SPD	DVS2041100	52100	State Health Insurance	42,240	113,100	70,860	168%
1000	DSS	SPD	DVS2041100	52200	Fica & Medicare	8,911	21,752	12,841	144%
1000	DSS	SPD	DVS2041100	52300	Teachers Retirement System	24,205	62,300	38,095	157%
1000	DSS	SPD	DVS2041100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DVS2041100	52600	Workers' Compensation	1,100	2,750	1,650	150%
1000	DSS	SPD	DVS2041100	52900	Other Employee Benefits	408	995	587	144%
1000	DSS	SPD	DVS2061100	51400	Aides And Paraprofessionals	25,201	26,904	1,703	7%
1000	DSS	SPD	DVS2061100	52100	State Health Insurance	16,650	22,620	5,970	36%
1000	DSS	SPD	DVS2061100	52200	Fica & Medicare	1,928	2,058	130	7%
1000	DSS	SPD	DVS2061100	52300	Teachers Retirement System	5,237	5,895	658	13%
1000	DSS	SPD	DVS2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	DVS2061100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	DVS2061100	52900	Other Employee Benefits	88	94	6	7%
1000	DTL	FED	DVS8881100	58810	School-Wide Schools Con	19,919	7,040	(12,879)	-65%
1000	DTL	MID	ECM1081100	51100	Teachers	1,231,079	939,753	(291,326)	-24%
1000	DTL	MID	ECM1081100	51180	Art,Music,Pe	234,868	390,811	155,943	66%
1000	DTL	MID	ECM1081100	51400	Aides And Paraprofessionals	21,840	29,042	7,202	33%
1000	DTL	MID	ECM1081100	51730	Secondary Counselor	76,670	81,115	4,445	6%
1000	DTL	MID	ECM1081100	52100	State Health Insurance	375,690	361,920	(13,770)	-4%
1000	DTL	MID	ECM1081100	52200	Fica & Medicare	119,681	110,215	(9,466)	-8%
1000	DTL	MID	ECM1081100	52300	Teachers Retirement System	325,094	315,662	(9,432)	-3%
1000	DTL	MID	ECM1081100	52500	Unemployment Compensation	1,500	-	(1,500)	-100%
1000	DTL	MID	ECM1081100	52600	Workers' Compensation	16,500	14,850	(1,650)	-10%
1000	DTL	MID	ECM1081100	52900	Other Employee Benefits	5,476	5,043	(433)	-8%
1000	DSS	SPD	ECM2021100	51100	Teachers	52,013	-	(52,013)	-100%
1000	DSS	SPD	ECM2021100	52100	State Health Insurance	21,120	-	(21,120)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DSS	SPD	ECM2021100	52200	Fica & Medicare	3,979	-	(3,979)	-100%
1000	DSS	SPD	ECM2021100	52300	Teachers Retirement System	10,808	-	(10,808)	-100%
1000	DSS	SPD	ECM2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	ECM2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	ECM2021100	52900	Other Employee Benefits	182	-	(182)	-100%
1000	DSS	SPD	ECM2041100	51100	Teachers	355,637	428,654	73,017	21%
1000	DSS	SPD	ECM2041100	52100	State Health Insurance	84,480	113,100	28,620	34%
1000	DSS	SPD	ECM2041100	52200	Fica & Medicare	27,206	32,792	5,586	21%
1000	DSS	SPD	ECM2041100	52300	Teachers Retirement System	73,901	93,918	20,017	27%
1000	DSS	SPD	ECM2041100	52500	Unemployment Compensation	350	-	(350)	-100%
1000	DSS	SPD	ECM2041100	52600	Workers' Compensation	3,850	3,850	-	0%
1000	DSS	SPD	ECM2041100	52900	Other Employee Benefits	1,245	1,500	255	20%
1000	DSS	SPD	ECM2061100	51400	Aides And Paraprofessionals	24,798	28,498	3,700	15%
1000	DSS	SPD	ECM2061100	52200	Fica & Medicare	1,897	2,180	283	15%
1000	DSS	SPD	ECM2061100	52300	Teachers Retirement System	5,153	6,244	1,091	21%
1000	DSS	SPD	ECM2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	ECM2061100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	ECM2061100	52900	Other Employee Benefits	87	100	13	15%
1000	DTL	CAR	ECM3018100	51100	Teachers	-	150,923	150,923	N/A
1000	DTL	CAR	ECM3018100	52100	State Health Insurance	-	45,240	45,240	N/A
1000	DTL	CAR	ECM3018100	52200	Fica & Medicare	-	11,546	11,546	N/A
1000	DTL	CAR	ECM3018100	52300	Teachers Retirement System	-	33,067	33,067	N/A
1000	DTL	CAR	ECM3018100	52600	Workers' Compensation	-	1,650	1,650	N/A
1000	DTL	CAR	ECM3018100	52900	Other Employee Benefits	-	528	528	N/A
1000	DTL	FED	ECM8881100	58810	School-Wide Schools Con	27,821	4,477	(23,344)	-84%
1000	DTL	MID	ECM9100100	55800	Travel - Employees	8,000	6,500	(1,500)	-19%
1000	DTL	MID	ECM9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	MID	ECM9100100	56100	Supplies	2,000	2,000	-	0%
1000	DTL	MID	ECM9100100	58100	Dues and Fees	500	-	(500)	-100%
1000	DTL	MID	EDY1081100	51100	Teachers	872,443	861,354	(11,089)	-1%
1000	DTL	MID	EDY1081100	51180	Art,Music,Pe	317,805	349,918	32,113	10%
1000	DTL	MID	EDY1081100	51400	Aides And Paraprofessionals	22,388	29,042	6,654	30%
1000	DTL	MID	EDY1081100	51730	Secondary Counselor	74,776	153,610	78,834	105%
1000	DTL	MID	EDY1081100	52100	State Health Insurance	311,715	350,610	38,895	12%
1000	DTL	MID	EDY1081100	52200	Fica & Medicare	98,487	106,635	8,148	8%
1000	DTL	MID	EDY1081100	52300	Teachers Retirement System	267,524	305,409	37,885	14%
1000	DTL	MID	EDY1081100	52500	Unemployment Compensation	1,200	-	(1,200)	-100%
1000	DTL	MID	EDY1081100	52600	Workers' Compensation	13,200	14,300	1,100	8%
1000	DTL	MID	EDY1081100	52900	Other Employee Benefits	4,506	4,764	258	6%
1000	DTL	ESL	EDY1351100	51100	Teachers	157,441	162,164	4,723	3%
1000	DTL	ESL	EDY1351100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DTL	ESL	EDY1351100	52200	Fica & Medicare	12,044	12,406	362	3%
1000	DTL	ESL	EDY1351100	52300	Teachers Retirement System	32,716	35,530	2,814	9%
1000	DTL	ESL	EDY1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	EDY1351100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DTL	ESL	EDY1351100	52900	Other Employee Benefits	551	568	17	3%
1000	DSS	SPD	EDY2041100	51100	Teachers	419,812	458,663	38,851	9%
1000	DSS	SPD	EDY2041100	52100	State Health Insurance	105,600	135,720	30,120	29%
1000	DSS	SPD	EDY2041100	52200	Fica & Medicare	32,116	35,088	2,972	9%
1000	DSS	SPD	EDY2041100	52300	Teachers Retirement System	87,237	100,493	13,256	15%
1000	DSS	SPD	EDY2041100	52500	Unemployment Compensation	350	-	(350)	-100%
1000	DSS	SPD	EDY2041100	52600	Workers' Compensation	3,850	3,850	-	0%
1000	DSS	SPD	EDY2041100	52900	Other Employee Benefits	1,469	1,605	136	9%
1000	DSS	SPD	EDY2061100	51400	Aides And Paraprofessionals	48,958	58,453	9,495	19%
1000	DSS	SPD	EDY2061100	52100	State Health Insurance	16,650	22,620	5,970	36%
1000	DSS	SPD	EDY2061100	52200	Fica & Medicare	3,745	4,472	727	19%
1000	DSS	SPD	EDY2061100	52300	Teachers Retirement System	10,174	12,807	2,633	26%
1000	DSS	SPD	EDY2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	EDY2061100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	EDY2061100	52900	Other Employee Benefits	171	205	34	20%
1000	DTL	CAR	EDY3018100	51100	Teachers	-	166,376	166,376	N/A
1000	DTL	CAR	EDY3018100	52100	State Health Insurance	-	45,240	45,240	N/A
1000	DTL	CAR	EDY3018100	52200	Fica & Medicare	-	12,728	12,728	N/A
1000	DTL	CAR	EDY3018100	52300	Teachers Retirement System	-	36,453	36,453	N/A
1000	DTL	CAR	EDY3018100	52600	Workers' Compensation	-	1,650	1,650	N/A
1000	DTL	CAR	EDY3018100	52900	Other Employee Benefits	-	582	582	N/A
1000	DTL	FED	EDY8881100	58810	School-Wide Schools Con	29,510	1,731	(27,779)	-94%
1000	DTL	ELM	ELM1011100	55950	Other Purchased Services	2,000	-	(2,000)	-100%
1000	DTL	ELM	ELM1011100	56100	Supplies	27,000	151,500	124,500	461%
1000	DTL	ELM	ELM1011100	56400	Digital Textbooks	52,000	35,000	(17,000)	-33%
1000	DTL	ELM	ELM1011100	56410	Textbooks	133,000	25,000	(108,000)	-81%
1000	DTL	ELM	ELM1021100	51101	Academic Supplement	350,000	350,000	-	0%
1000	DTL	ELM	ELM1021100	51990	0th Salaries And Compensation	170,000	-	(170,000)	-100%
1000	DTL	ELM	ELM1021100	52200	Fica & Medicare	39,780	26,775	(13,005)	-33%
1000	DTL	ELM	ELM1021100	52300	Teachers Retirement System	108,056	76,685	(31,371)	-29%
1000	DTL	ELM	ELM1021100	52600	Workers' Compensation	-	550	550	N/A
1000	DTL	ELM	ELM1021100	52900	Other Employee Benefits	1,820	1,225	(595)	-33%
1000	DTL	ELM	ELM1021100	55320	Communication Web based Subscr	-	40,000	40,000	N/A
1000	DTL	ELM	ELM1021100	56100	Supplies	-	424,000	424,000	N/A
1000	DTL	ELM	ELM1021100	56400	Digital Textbooks	74,000	59,000	(15,000)	-20%
1000	DTL	ELM	ELM1021100	56410	Textbooks	136,200	73,000	(63,200)	-46%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ELM	ELM1051100	51990	Oth Salaries And Compensation	-	170,000	170,000	N/A
1000	DTL	ELM	ELM1051100	52200	Fica & Medicare	-	13,005	13,005	N/A
1000	DTL	ELM	ELM1051100	52300	Teachers Retirement System	-	37,247	37,247	N/A
1000	DTL	ELM	ELM1051100	52600	Workers' Compensation	-	550	550	N/A
1000	DTL	ELM	ELM1051100	52900	Other Employee Benefits	-	595	595	N/A
1000	DTL	ELM	ELM1051100	55320	Communication Web based Subscr	1,000	-	(1,000)	-100%
1000	DTL	ELM	ELM1051100	56100	Supplies	3,000	223,200	220,200	7340%
1000	DTL	ELM	ELM1051100	56150	Expendable Equipment	350	-	(350)	-100%
1000	DTL	ELM	ELM1051100	56400	Digital Textbooks	35,000	85,000	50,000	143%
1000	DTL	ELM	ELM1051100	56410	Textbooks	55,000	55,000	-	0%
1000	DTL	ELM	ELM1100100	51100	Teachers	60,000	-	(60,000)	-100%
1000	DTL	ELM	ELM1100100	51101	Academic Supplement	-	480,000	480,000	N/A
1000	DTL	ELM	ELM1100100	52200	Fica & Medicare	4,590	36,720	32,130	700%
1000	DTL	ELM	ELM1100100	52300	Teachers Retirement System	12,468	105,168	92,700	744%
1000	DTL	ELM	ERA1011100	51100	Teachers	342,047	333,891	(8,156)	-2%
1000	DTL	ELM	ERA1011100	51400	Aides And Paraprofessionals	113,046	126,740	13,694	12%
1000	DTL	ELM	ERA1011100	52100	State Health Insurance	134,430	135,720	1,290	1%
1000	DTL	ELM	ERA1011100	52200	Fica & Medicare	34,815	35,238	423	1%
1000	DTL	ELM	ERA1011100	52300	Teachers Retirement System	94,568	100,924	6,356	7%
1000	DTL	ELM	ERA1011100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	ERA1011100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	ERA1011100	52900	Other Employee Benefits	1,593	1,612	19	1%
1000	DTL	ELM	ERA1011100	58810	School-Wide Schools Con	3,151	-	(3,151)	-100%
1000	DTL	ELM	ERA1021100	51100	Teachers	923,294	966,962	43,668	5%
1000	DTL	ELM	ERA1021100	51400	Aides And Paraprofessionals	69,865	77,835	7,970	11%
1000	DTL	ELM	ERA1021100	52100	State Health Insurance	261,150	226,200	(34,950)	-13%
1000	DTL	ELM	ERA1021100	52200	Fica & Medicare	75,977	79,927	3,950	5%
1000	DTL	ELM	ERA1021100	52300	Teachers Retirement System	206,378	228,915	22,537	11%
1000	DTL	ELM	ERA1021100	52500	Unemployment Compensation	850	-	(850)	-100%
1000	DTL	ELM	ERA1021100	52600	Workers' Compensation	9,350	9,350	-	0%
1000	DTL	ELM	ERA1021100	52900	Other Employee Benefits	3,476	3,657	181	5%
1000	DTL	ELM	ERA1021100	58810	School-Wide Schools Con	7,271	-	(7,271)	-100%
1000	DTL	ELM	ERA1051100	51100	Teachers	474,278	480,035	5,757	1%
1000	DTL	ELM	ERA1051100	51180	Art,Music,Pe	198,126	204,861	6,735	3%
1000	DTL	ELM	ERA1051100	51720	Elementary Counselor	55,727	58,751	3,024	5%
1000	DTL	ELM	ERA1051100	52100	State Health Insurance	211,200	271,440	60,240	29%
1000	DTL	ELM	ERA1051100	52200	Fica & Medicare	55,702	56,889	1,187	2%
1000	DTL	ELM	ERA1051100	52300	Teachers Retirement System	151,306	162,933	11,627	8%
1000	DTL	ELM	ERA1051100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	ERA1051100	52600	Workers' Compensation	6,600	6,600	-	0%
1000	DTL	ELM	ERA1051100	52900	Other Employee Benefits	2,548	2,603	55	2%
1000	DTL	ELM	ERA1051100	58810	School-Wide Schools Con	4,968	-	(4,968)	-100%
1000	DTL	ESL	ERA1351100	51100	Teachers	70,830	534,287	463,457	654%
1000	DTL	ESL	ERA1351100	52100	State Health Insurance	21,120	79,170	58,050	275%
1000	DTL	ESL	ERA1351100	52200	Fica & Medicare	5,418	40,873	35,455	654%
1000	DTL	ESL	ERA1351100	52300	Teachers Retirement System	14,718	117,062	102,344	695%
1000	DTL	ESL	ERA1351100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DTL	ESL	ERA1351100	52600	Workers' Compensation	550	4,400	3,850	700%
1000	DTL	ESL	ERA1351100	52900	Other Employee Benefits	248	1,870	1,622	654%
1000	DSS	SPD	ERA2021100	51100	Teachers	102,218	125,816	23,598	23%
1000	DSS	SPD	ERA2021100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DSS	SPD	ERA2021100	52200	Fica & Medicare	7,820	9,625	1,805	23%
1000	DSS	SPD	ERA2021100	52300	Teachers Retirement System	21,241	27,566	6,325	30%
1000	DSS	SPD	ERA2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	ERA2021100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	ERA2021100	52900	Other Employee Benefits	358	440	82	23%
1000	DSS	SPD	ERA2041100	51100	Teachers	480,213	393,510	(86,703)	-18%
1000	DSS	SPD	ERA2041100	52100	State Health Insurance	147,840	135,720	(12,120)	-8%
1000	DSS	SPD	ERA2041100	52200	Fica & Medicare	36,736	30,104	(6,632)	-18%
1000	DSS	SPD	ERA2041100	52300	Teachers Retirement System	99,788	86,218	(13,570)	-14%
1000	DSS	SPD	ERA2041100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	ERA2041100	52600	Workers' Compensation	4,400	3,850	(550)	-13%
1000	DSS	SPD	ERA2041100	52900	Other Employee Benefits	1,681	1,377	(304)	-18%
1000	DSS	SPD	ERA2051100	51100	Teachers	127,769	192,653	64,884	51%
1000	DSS	SPD	ERA2051100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DSS	SPD	ERA2051100	52200	Fica & Medicare	9,774	14,738	4,964	51%
1000	DSS	SPD	ERA2051100	52300	Teachers Retirement System	26,550	42,210	15,660	59%
1000	DSS	SPD	ERA2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	ERA2051100	52600	Workers' Compensation	1,100	1,650	550	50%
1000	DSS	SPD	ERA2051100	52900	Other Employee Benefits	447	674	227	51%
1000	DSS	SPD	ERA2061100	51400	Aides And Paraprofessionals	51,166	30,045	(21,121)	-41%
1000	DSS	SPD	ERA2061100	52100	State Health Insurance	33,300	-	(33,300)	-100%
1000	DSS	SPD	ERA2061100	52200	Fica & Medicare	3,914	2,298	(1,616)	-41%
1000	DSS	SPD	ERA2061100	52300	Teachers Retirement System	10,632	6,583	(4,049)	-38%
1000	DSS	SPD	ERA2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	ERA2061100	52600	Workers' Compensation	1,100	550	(550)	-50%
1000	DSS	SPD	ERA2061100	52900	Other Employee Benefits	179	105	(74)	-41%
1000	DTL	FED	ERA8881100	58810	School-Wide Schools Con	24,045	12,913	(11,132)	-46%
1000	DTL	ELM	FOR1011100	51100	Teachers	117,064	129,996	12,932	11%
1000	DTL	ELM	FOR1011100	51400	Aides And Paraprofessionals	47,188	52,002	4,814	10%
1000	DTL	ELM	FOR1011100	52100	State Health Insurance	54,420	45,240	(9,180)	-17%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ELM	FOR1011100	52200	Fica & Medicare	12,565	13,923	1,358	11%
1000	DTL	ELM	FOR1011100	52300	Teachers Retirement System	34,132	39,876	5,744	17%
1000	DTL	ELM	FOR1011100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DTL	ELM	FOR1011100	52600	Workers' Compensation	2,200	2,200	-	0%
1000	DTL	ELM	FOR1011100	52900	Other Employee Benefits	575	637	62	11%
1000	DTL	ELM	FOR1021100	51100	Teachers	419,392	368,907	(50,485)	-12%
1000	DTL	ELM	FOR1021100	51400	Aides And Paraprofessionals	65,256	49,404	(15,852)	-24%
1000	DTL	ELM	FOR1021100	52100	State Health Insurance	122,250	135,720	13,470	11%
1000	DTL	ELM	FOR1021100	52200	Fica & Medicare	37,076	32,001	(5,075)	-14%
1000	DTL	ELM	FOR1021100	52300	Teachers Retirement System	100,710	91,652	(9,058)	-9%
1000	DTL	ELM	FOR1021100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	FOR1021100	52600	Workers' Compensation	5,500	4,400	(1,100)	-20%
1000	DTL	ELM	FOR1021100	52900	Other Employee Benefits	1,696	1,464	(232)	-14%
1000	DTL	ELM	FOR1051100	51100	Teachers	401,017	315,230	(85,787)	-21%
1000	DTL	ELM	FOR1051100	51180	Art,Music,Pe	90,570	44,402	(46,168)	-51%
1000	DTL	ELM	FOR1051100	51400	Aides And Paraprofessionals	-	25,964	25,964	N/A
1000	DTL	ELM	FOR1051100	51720	Elementary Counselor	80,403	82,815	2,412	3%
1000	DTL	ELM	FOR1051100	52100	State Health Insurance	105,600	45,240	(60,360)	-57%
1000	DTL	ELM	FOR1051100	52200	Fica & Medicare	43,757	35,833	(7,924)	-18%
1000	DTL	ELM	FOR1051100	52300	Teachers Retirement System	118,859	94,208	(24,651)	-21%
1000	DTL	ELM	FOR1051100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	FOR1051100	52600	Workers' Compensation	5,500	4,950	(550)	-10%
1000	DTL	ELM	FOR1051100	52900	Other Employee Benefits	2,002	1,505	(497)	-25%
1000	DSS	SPD	FOR2041100	51100	Teachers	247,169	256,174	9,005	4%
1000	DSS	SPD	FOR2041100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DSS	SPD	FOR2041100	52200	Fica & Medicare	18,908	19,597	689	4%
1000	DSS	SPD	FOR2041100	52300	Teachers Retirement System	35,426	56,128	20,702	58%
1000	DSS	SPD	FOR2041100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	FOR2041100	52600	Workers' Compensation	2,200	2,200	-	0%
1000	DSS	SPD	FOR2041100	52900	Other Employee Benefits	865	897	32	4%
1000	DSS	SPD	FOR2061100	51400	Aides And Paraprofessionals	28,900	26,904	(1,996)	-7%
1000	DSS	SPD	FOR2061100	52200	Fica & Medicare	2,211	2,058	(153)	-7%
1000	DSS	SPD	FOR2061100	52300	Teachers Retirement System	6,005	5,895	(110)	-2%
1000	DSS	SPD	FOR2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	FOR2061100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	FOR2061100	52900	Other Employee Benefits	101	94	(7)	-7%
1000	DTL	FED	FOR8881100	58810	School-Wide Schools Con	20,253	1,922	(18,331)	-91%
1000	DTL	ELM	FOX1011100	51100	Teachers	167,391	181,513	14,122	8%
1000	DTL	ELM	FOX1011100	51400	Aides And Paraprofessionals	70,129	77,292	7,163	10%
1000	DTL	ELM	FOX1011100	52100	State Health Insurance	58,890	45,240	(13,650)	-23%
1000	DTL	ELM	FOX1011100	52200	Fica & Medicare	18,170	19,799	1,629	9%
1000	DTL	ELM	FOX1011100	52300	Teachers Retirement System	49,357	56,704	7,347	15%
1000	DTL	ELM	FOX1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	FOX1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	FOX1011100	52900	Other Employee Benefits	831	906	75	9%
1000	DTL	ELM	FOX1021100	51100	Teachers	521,064	534,337	13,273	3%
1000	DTL	ELM	FOX1021100	51400	Aides And Paraprofessionals	64,992	76,015	11,023	17%
1000	DTL	ELM	FOX1021100	52100	State Health Insurance	80,010	135,720	55,710	70%
1000	DTL	ELM	FOX1021100	52200	Fica & Medicare	44,833	46,692	1,859	4%
1000	DTL	ELM	FOX1021100	52300	Teachers Retirement System	121,782	133,728	11,946	10%
1000	DTL	ELM	FOX1021100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	FOX1021100	52600	Workers' Compensation	6,600	6,600	-	0%
1000	DTL	ELM	FOX1021100	52900	Other Employee Benefits	2,051	2,136	85	4%
1000	DTL	ELM	FOX1051100	51100	Teachers	225,572	298,662	73,090	32%
1000	DTL	ELM	FOX1051100	51180	Art,Music,Pe	102,700	127,524	24,824	24%
1000	DTL	ELM	FOX1051100	51720	Elementary Counselor	74,686	76,927	2,241	3%
1000	DTL	ELM	FOX1051100	52100	State Health Insurance	116,160	101,790	(14,370)	-12%
1000	DTL	ELM	FOX1051100	52200	Fica & Medicare	30,826	38,488	7,662	25%
1000	DTL	ELM	FOX1051100	52300	Teachers Retirement System	83,735	110,232	26,497	32%
1000	DTL	ELM	FOX1051100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	FOX1051100	52600	Workers' Compensation	4,400	5,500	1,100	25%
1000	DTL	ELM	FOX1051100	52900	Other Employee Benefits	1,410	1,761	351	25%
1000	DTL	ESL	FOX1351100	51100	Teachers	101,273	-	(101,273)	-100%
1000	DTL	ESL	FOX1351100	52200	Fica & Medicare	7,747	-	(7,747)	-100%
1000	DTL	ESL	FOX1351100	52300	Teachers Retirement System	21,045	-	(21,045)	-100%
1000	DTL	ESL	FOX1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	FOX1351100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DTL	ESL	FOX1351100	52900	Other Employee Benefits	355	-	(355)	-100%
1000	DSS	SPD	FOX2021100	51100	Teachers	70,907	-	(70,907)	-100%
1000	DSS	SPD	FOX2021100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	FOX2021100	52200	Fica & Medicare	5,424	-	(5,424)	-100%
1000	DSS	SPD	FOX2021100	52300	Teachers Retirement System	14,734	-	(14,734)	-100%
1000	DSS	SPD	FOX2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	FOX2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	FOX2021100	52900	Other Employee Benefits	248	-	(248)	-100%
1000	DSS	SPD	FOX2041100	51100	Teachers	230,020	260,679	30,659	13%
1000	DSS	SPD	FOX2041100	52100	State Health Insurance	63,360	67,860	4,500	7%
1000	DSS	SPD	FOX2041100	52200	Fica & Medicare	17,597	19,942	2,345	13%
1000	DSS	SPD	FOX2041100	52300	Teachers Retirement System	47,798	57,115	9,317	19%
1000	DSS	SPD	FOX2041100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	FOX2041100	52600	Workers' Compensation	2,200	2,200	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DSS	SPD	FOX2041100	52900	Other Employee Benefits	805	912	107	13%
1000	DSS	SPD	FOX2061100	51400	Aides And Paraprofessionals	29,634	30,045	411	1%
1000	DSS	SPD	FOX2061100	52100	State Health Insurance	16,650	22,620	5,970	36%
1000	DSS	SPD	FOX2061100	52200	Fica & Medicare	2,267	2,298	31	1%
1000	DSS	SPD	FOX2061100	52300	Teachers Retirement System	6,158	6,583	425	7%
1000	DSS	SPD	FOX2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	FOX2061100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	FOX2061100	52900	Other Employee Benefits	104	105	1	1%
1000	DTL	FED	FOX8881100	58810	School-Wide Schools Con	20,111	964	(19,147)	-95%
1000	DTL	MID	FRT1081100	51100	Teachers	1,054,275	951,195	(103,080)	-10%
1000	DTL	MID	FRT1081100	51180	Art,Music,Pe	351,654	342,436	(9,218)	-3%
1000	DTL	MID	FRT1081100	51400	Aides And Paraprofessionals	23,218	30,921	7,703	33%
1000	DTL	MID	FRT1081100	51730	Secondary Counselor	139,090	145,406	6,316	5%
1000	DTL	MID	FRT1081100	52100	State Health Insurance	437,820	407,160	(30,660)	-7%
1000	DTL	MID	FRT1081100	52200	Fica & Medicare	119,970	112,452	(7,518)	-6%
1000	DTL	MID	FRT1081100	52300	Teachers Retirement System	308,683	322,068	13,385	4%
1000	DTL	MID	FRT1081100	52500	Unemployment Compensation	1,450	-	(1,450)	-100%
1000	DTL	MID	FRT1081100	52600	Workers' Compensation	15,950	13,750	(2,200)	-14%
1000	DTL	MID	FRT1081100	52900	Other Employee Benefits	5,489	4,976	(513)	-9%
1000	DSS	SPD	FRT2021100	51100	Teachers	60,504	-	(60,504)	-100%
1000	DSS	SPD	FRT2021100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	FRT2021100	52200	Fica & Medicare	4,629	-	(4,629)	-100%
1000	DSS	SPD	FRT2021100	52300	Teachers Retirement System	12,573	-	(12,573)	-100%
1000	DSS	SPD	FRT2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	FRT2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	FRT2021100	52900	Other Employee Benefits	212	-	(212)	-100%
1000	DSS	SPD	FRT2041100	51100	Teachers	529,391	495,193	(34,198)	-6%
1000	DSS	SPD	FRT2041100	52100	State Health Insurance	84,480	135,720	51,240	61%
1000	DSS	SPD	FRT2041100	52200	Fica & Medicare	40,498	37,882	(2,616)	-6%
1000	DSS	SPD	FRT2041100	52300	Teachers Retirement System	110,007	108,497	(1,510)	-1%
1000	DSS	SPD	FRT2041100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	FRT2041100	52600	Workers' Compensation	4,400	4,950	550	13%
1000	DSS	SPD	FRT2041100	52900	Other Employee Benefits	1,853	1,733	(120)	-6%
1000	DSS	SPD	FRT2061100	51400	Aides And Paraprofessionals	55,343	60,424	5,081	9%
1000	DSS	SPD	FRT2061100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DSS	SPD	FRT2061100	52200	Fica & Medicare	4,234	4,622	388	9%
1000	DSS	SPD	FRT2061100	52300	Teachers Retirement System	11,500	13,239	1,739	15%
1000	DSS	SPD	FRT2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	FRT2061100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	FRT2061100	52900	Other Employee Benefits	194	211	17	9%
1000	DTL	CAR	FRT3018100	51100	Teachers	-	92,620	92,620	N/A
1000	DTL	CAR	FRT3018100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DTL	CAR	FRT3018100	52200	Fica & Medicare	-	7,085	7,085	N/A
1000	DTL	CAR	FRT3018100	52300	Teachers Retirement System	-	20,293	20,293	N/A
1000	DTL	CAR	FRT3018100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DTL	CAR	FRT3018100	52900	Other Employee Benefits	-	324	324	N/A
1000	DTL	FED	FRT8881100	58810	School-Wide Schools Con	31,669	1,551	(30,118)	-95%
1000	DTL	MID	FRT9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	MID	FRT9100100	56100	Supplies	4,000	2,000	(2,000)	-50%
1000	DTL	MID	FRT9100100	58100	Dues and Fees	-	2,000	2,000	N/A
1000	DTL	ELM	GEN1011100	51100	Teachers	289,149	297,267	8,118	3%
1000	DTL	ELM	GEN1011100	51400	Aides And Paraprofessionals	88,124	98,838	10,714	12%
1000	DTL	ELM	GEN1011100	52100	State Health Insurance	58,890	90,480	31,590	54%
1000	DTL	ELM	GEN1011100	52200	Fica & Medicare	28,861	30,302	1,441	5%
1000	DTL	ELM	GEN1011100	52300	Teachers Retirement System	78,397	86,787	8,390	11%
1000	DTL	ELM	GEN1011100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	GEN1011100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DTL	ELM	GEN1011100	52900	Other Employee Benefits	1,320	1,386	66	5%
1000	DTL	ELM	GEN1021100	51100	Teachers	688,650	781,574	92,924	13%
1000	DTL	ELM	GEN1021100	51400	Aides And Paraprofessionals	44,884	51,621	6,737	15%
1000	DTL	ELM	GEN1021100	52100	State Health Insurance	185,610	226,200	40,590	22%
1000	DTL	ELM	GEN1021100	52200	Fica & Medicare	56,115	63,739	7,624	14%
1000	DTL	ELM	GEN1021100	52300	Teachers Retirement System	152,428	182,553	30,125	20%
1000	DTL	ELM	GEN1021100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	GEN1021100	52600	Workers' Compensation	6,600	7,150	550	8%
1000	DTL	ELM	GEN1021100	52900	Other Employee Benefits	2,567	2,916	349	14%
1000	DTL	ELM	GEN1051100	51100	Teachers	413,619	459,547	45,928	11%
1000	DTL	ELM	GEN1051100	51180	Art,Music,Pe	149,830	155,789	5,959	4%
1000	DTL	ELM	GEN1051100	51720	Elementary Counselor	53,646	57,399	3,753	7%
1000	DTL	ELM	GEN1051100	52100	State Health Insurance	211,200	248,820	37,620	18%
1000	DTL	ELM	GEN1051100	52200	Fica & Medicare	47,208	51,464	4,256	9%
1000	DTL	ELM	GEN1051100	52300	Teachers Retirement System	128,232	147,396	19,164	15%
1000	DTL	ELM	GEN1051100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DTL	ELM	GEN1051100	52600	Workers' Compensation	6,050	6,600	550	9%
1000	DTL	ELM	GEN1051100	52900	Other Employee Benefits	2,160	2,355	195	9%
1000	DSS	SPD	GEN2021100	51100	Teachers	275,414	197,596	(77,818)	-28%
1000	DSS	SPD	GEN2021100	52100	State Health Insurance	80,010	67,860	(12,150)	-15%
1000	DSS	SPD	GEN2021100	52200	Fica & Medicare	21,069	15,116	(5,953)	-28%
1000	DSS	SPD	GEN2021100	52300	Teachers Retirement System	57,231	43,293	(13,938)	-24%
1000	DSS	SPD	GEN2021100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DSS	SPD	GEN2021100	52600	Workers' Compensation	2,750	1,650	(1,100)	-40%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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1000	DSS	SPD	GEN2021100	52900	Other Employee Benefits	964	692	(272)	-28%
1000	DSS	SPD	GEN2041100	51100	Teachers	594,020	605,525	11,505	2%
1000	DSS	SPD	GEN2041100	51400	Aides And Paraprofessionals	-	25,333	25,333	N/A
1000	DSS	SPD	GEN2041100	52100	State Health Insurance	105,600	226,200	120,600	114%
1000	DSS	SPD	GEN2041100	52200	Fica & Medicare	45,443	48,261	2,818	6%
1000	DSS	SPD	GEN2041100	52300	Teachers Retirement System	123,437	138,221	14,784	12%
1000	DSS	SPD	GEN2041100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DSS	SPD	GEN2041100	52600	Workers' Compensation	4,950	6,050	1,100	22%
1000	DSS	SPD	GEN2041100	52900	Other Employee Benefits	2,079	1,971	(108)	-5%
1000	DSS	SPD	GEN2061100	51400	Aides And Paraprofessionals	105,414	63,906	(41,508)	-39%
1000	DSS	SPD	GEN2061100	52100	State Health Insurance	33,300	22,620	(10,680)	-32%
1000	DSS	SPD	GEN2061100	52200	Fica & Medicare	8,064	4,889	(3,175)	-39%
1000	DSS	SPD	GEN2061100	52300	Teachers Retirement System	21,905	14,002	(7,903)	-36%
1000	DSS	SPD	GEN2061100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	GEN2061100	52600	Workers' Compensation	2,200	1,100	(1,100)	-50%
1000	DSS	SPD	GEN2061100	52900	Other Employee Benefits	369	224	(145)	-39%
1000	DTL	FED	GEN8881100	58810	School-Wide Schools Con	30,000	6,447	(23,553)	-79%
1000	DTL	ELM	GRG1011100	51100	Teachers	210,701	187,438	(23,263)	-11%
1000	DTL	ELM	GRG1011100	51400	Aides And Paraprofessionals	64,464	75,398	10,934	17%
1000	DTL	ELM	GRG1011100	52100	State Health Insurance	63,360	45,240	(18,120)	-29%
1000	DTL	ELM	GRG1011100	52200	Fica & Medicare	21,050	20,107	(943)	-4%
1000	DTL	ELM	GRG1011100	52300	Teachers Retirement System	57,179	57,588	409	1%
1000	DTL	ELM	GRG1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	GRG1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	GRG1011100	52900	Other Employee Benefits	963	920	(43)	-4%
1000	DTL	ELM	GRG1021100	51100	Teachers	537,594	456,694	(80,900)	-15%
1000	DTL	ELM	GRG1021100	51400	Aides And Paraprofessionals	65,829	75,692	9,863	15%
1000	DTL	ELM	GRG1021100	52100	State Health Insurance	181,140	135,720	(45,420)	-25%
1000	DTL	ELM	GRG1021100	52200	Fica & Medicare	46,162	40,728	(5,434)	-12%
1000	DTL	ELM	GRG1021100	52300	Teachers Retirement System	125,391	116,646	(8,745)	-7%
1000	DTL	ELM	GRG1021100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	GRG1021100	52600	Workers' Compensation	6,600	6,600	-	0%
1000	DTL	ELM	GRG1021100	52900	Other Employee Benefits	2,112	1,543	(569)	-27%
1000	DTL	ELM	GRG1051100	51100	Teachers	438,572	451,364	12,792	3%
1000	DTL	ELM	GRG1051100	51180	Art,Music,Pe	161,508	156,355	(5,153)	-3%
1000	DTL	ELM	GRG1051100	51720	Elementary Counselor	59,071	60,843	1,772	3%
1000	DTL	ELM	GRG1051100	52100	State Health Insurance	105,600	113,100	7,500	7%
1000	DTL	ELM	GRG1051100	52200	Fica & Medicare	50,425	51,145	720	1%
1000	DTL	ELM	GRG1051100	52300	Teachers Retirement System	136,972	146,482	9,510	7%
1000	DTL	ELM	GRG1051100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	GRG1051100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	GRG1051100	52900	Other Employee Benefits	2,307	2,340	33	1%
1000	DSS	SPD	GRG2021100	51100	Teachers	115,454	121,502	6,048	5%
1000	DSS	SPD	GRG2021100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	GRG2021100	52200	Fica & Medicare	8,832	9,295	463	5%
1000	DSS	SPD	GRG2021100	52300	Teachers Retirement System	23,991	26,621	2,630	11%
1000	DSS	SPD	GRG2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	GRG2021100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	GRG2021100	52900	Other Employee Benefits	404	425	21	5%
1000	DSS	SPD	GRG2041100	51100	Teachers	145,259	157,448	12,189	8%
1000	DSS	SPD	GRG2041100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DSS	SPD	GRG2041100	52200	Fica & Medicare	11,112	12,045	933	8%
1000	DSS	SPD	GRG2041100	52300	Teachers Retirement System	30,185	34,497	4,312	14%
1000	DSS	SPD	GRG2041100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	GRG2041100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	GRG2041100	52900	Other Employee Benefits	508	551	43	8%
1000	DSS	SPD	GRG2061100	51400	Aides And Paraprofessionals	48,274	55,496	7,222	15%
1000	DSS	SPD	GRG2061100	52100	State Health Insurance	33,300	45,240	11,940	36%
1000	DSS	SPD	GRG2061100	52200	Fica & Medicare	3,693	4,245	552	15%
1000	DSS	SPD	GRG2061100	52300	Teachers Retirement System	10,031	12,159	2,128	21%
1000	DSS	SPD	GRG2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	GRG2061100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	GRG2061100	52900	Other Employee Benefits	169	194	25	15%
1000	DTL	FED	GRG8881100	58810	School-Wide Schools Con	25,500	1,289	(24,211)	-95%
1000	DTL	ELM	HAN1011100	51100	Teachers	112,767	97,348	(15,419)	-14%
1000	DTL	ELM	HAN1011100	51400	Aides And Paraprofessionals	43,240	49,727	6,487	15%
1000	DTL	ELM	HAN1011100	52100	State Health Insurance	75,540	90,480	14,940	20%
1000	DTL	ELM	HAN1011100	52200	Fica & Medicare	11,935	11,251	(684)	-6%
1000	DTL	ELM	HAN1011100	52300	Teachers Retirement System	32,418	32,224	(194)	-1%
1000	DTL	ELM	HAN1011100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DTL	ELM	HAN1011100	52600	Workers' Compensation	2,200	2,200	-	0%
1000	DTL	ELM	HAN1011100	52900	Other Employee Benefits	546	515	(31)	-6%
1000	DTL	ELM	HAN1021100	51100	Teachers	570,451	517,536	(52,915)	-9%
1000	DTL	ELM	HAN1021100	51400	Aides And Paraprofessionals	45,999	51,004	5,005	11%
1000	DTL	ELM	HAN1021100	52100	State Health Insurance	223,380	203,580	(19,800)	-9%
1000	DTL	ELM	HAN1021100	52200	Fica & Medicare	47,158	43,493	(3,665)	-8%
1000	DTL	ELM	HAN1021100	52300	Teachers Retirement System	128,098	124,567	(3,531)	-3%
1000	DTL	ELM	HAN1021100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	HAN1021100	52600	Workers' Compensation	6,600	6,050	(550)	-8%
1000	DTL	ELM	HAN1021100	52900	Other Employee Benefits	2,158	1,990	(168)	-8%
1000	DTL	ELM	HAN1051100	51100	Teachers	455,382	402,079	(53,303)	-12%

MUSCOGEE COUNTY SCHOOL DISTRICT
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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ELM	HAN1051100	51180	Art,Music,Pe	216,957	87,610	(129,347)	-60%
1000	DTL	ELM	HAN1051100	51720	Elementary Counselor	82,755	85,238	2,483	3%
1000	DTL	ELM	HAN1051100	52100	State Health Insurance	190,080	147,030	(43,050)	-23%
1000	DTL	ELM	HAN1051100	52200	Fica & Medicare	57,765	43,982	(13,783)	-24%
1000	DTL	ELM	HAN1051100	52300	Teachers Retirement System	156,909	125,966	(30,943)	-20%
1000	DTL	ELM	HAN1051100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	HAN1051100	52600	Workers' Compensation	6,600	5,500	(1,100)	-17%
1000	DTL	ELM	HAN1051100	52900	Other Employee Benefits	2,643	2,012	(631)	-24%
1000	DSS	SPD	HAN2031100	51400	Aides And Paraprofessionals	28,137	29,663	1,526	5%
1000	DSS	SPD	HAN2031100	52200	Fica & Medicare	2,152	2,269	117	5%
1000	DSS	SPD	HAN2031100	52300	Teachers Retirement System	5,847	6,499	652	11%
1000	DSS	SPD	HAN2031100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	HAN2031100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	HAN2031100	52900	Other Employee Benefits	98	104	6	6%
1000	DSS	SPD	HAN2041100	51100	Teachers	426,479	598,928	172,449	40%
1000	DSS	SPD	HAN2041100	51400	Aides And Paraprofessionals	26,126	29,663	3,537	14%
1000	DSS	SPD	HAN2041100	52100	State Health Insurance	147,840	203,580	55,740	38%
1000	DSS	SPD	HAN2041100	52200	Fica & Medicare	34,624	48,087	13,463	39%
1000	DSS	SPD	HAN2041100	52300	Teachers Retirement System	94,051	137,724	43,673	46%
1000	DSS	SPD	HAN2041100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	HAN2041100	52600	Workers' Compensation	4,400	5,500	1,100	25%
1000	DSS	SPD	HAN2041100	52900	Other Employee Benefits	1,584	2,200	616	39%
1000	DSS	SPD	HAN2061100	51100	Teachers	48,000	-	(48,000)	-100%
1000	DSS	SPD	HAN2061100	51400	Aides And Paraprofessionals	53,984	64,287	10,303	19%
1000	DSS	SPD	HAN2061100	52100	State Health Insurance	37,770	-	(37,770)	-100%
1000	DSS	SPD	HAN2061100	52200	Fica & Medicare	7,802	4,918	(2,884)	-37%
1000	DSS	SPD	HAN2061100	52300	Teachers Retirement System	21,192	14,085	(7,107)	-34%
1000	DSS	SPD	HAN2061100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	HAN2061100	52600	Workers' Compensation	1,650	1,100	(550)	-33%
1000	DSS	SPD	HAN2061100	52900	Other Employee Benefits	357	225	(132)	-37%
1000	DTL	FED	HAN8881100	58810	School-Wide Schools Con	23,297	6,298	(16,999)	-73%
1000	DTL	ELM	HAN9100100	51100	Teachers	-	60,601	60,601	N/A
1000	DTL	ELM	HAN9100100	51180	Art,Music,Pe	-	49,651	49,651	N/A
1000	DTL	ELM	HAN9100100	52100	State Health Insurance	-	45,240	45,240	N/A
1000	DTL	ELM	HAN9100100	52200	Fica & Medicare	-	8,434	8,434	N/A
1000	DTL	ELM	HAN9100100	52300	Teachers Retirement System	-	24,156	24,156	N/A
1000	DTL	ELM	HAN9100100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DTL	ELM	HAN9100100	52900	Other Employee Benefits	-	386	386	N/A
1000	DTL	ELM	HAN9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	ELM	HAN9100100	56100	Supplies	500	500	-	0%
1000	DTL	ELM	HAN9100100	56150	Expendable Equipment	1,500	-	(1,500)	-100%
1000	DTL	ELM	HAN9100100	56420	Books And Periodicals	200	-	(200)	-100%
1000	DTL	ELM	HAN9100100	58100	Dues and Fees	800	200	(600)	-75%
1000	DTL	SEC	HAR1041100	51100	Teachers	2,214,085	2,158,681	(55,404)	-3%
1000	DTL	SEC	HAR1041100	51180	Art,Music,Pe	919,937	923,915	3,978	0%
1000	DTL	SEC	HAR1041100	51400	Aides And Paraprofessionals	45,151	56,937	11,786	26%
1000	DTL	SEC	HAR1041100	51730	Secondary Counselor	201,816	227,261	25,445	13%
1000	DTL	SEC	HAR1041100	52100	State Health Insurance	867,540	950,040	82,500	10%
1000	DTL	SEC	HAR1041100	52200	Fica & Medicare	258,646	257,560	(1,086)	0%
1000	DTL	SEC	HAR1041100	52300	Teachers Retirement System	702,570	737,665	35,095	5%
1000	DTL	SEC	HAR1041100	52500	Unemployment Compensation	2,800	-	(2,800)	-100%
1000	DTL	SEC	HAR1041100	52600	Workers' Compensation	30,800	30,250	(550)	-2%
1000	DTL	SEC	HAR1041100	52900	Other Employee Benefits	11,833	11,784	(49)	0%
1000	DSS	SPD	HAR2021100	51100	Teachers	46,500	47,835	1,335	3%
1000	DSS	SPD	HAR2021100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	HAR2021100	52200	Fica & Medicare	3,557	3,659	102	3%
1000	DSS	SPD	HAR2021100	52300	Teachers Retirement System	9,663	10,481	818	8%
1000	DSS	SPD	HAR2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	HAR2021100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	HAR2021100	52900	Other Employee Benefits	163	167	4	2%
1000	DSS	SPD	HAR2041100	51100	Teachers	845,075	945,160	100,085	12%
1000	DSS	SPD	HAR2041100	52100	State Health Insurance	206,730	226,200	19,470	9%
1000	DSS	SPD	HAR2041100	52200	Fica & Medicare	64,648	72,305	7,657	12%
1000	DSS	SPD	HAR2041100	52300	Teachers Retirement System	175,607	207,085	31,478	18%
1000	DSS	SPD	HAR2041100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DSS	SPD	HAR2041100	52600	Workers' Compensation	7,700	8,250	550	7%
1000	DSS	SPD	HAR2041100	52900	Other Employee Benefits	2,958	3,308	350	12%
1000	DSS	SPD	HAR2051100	51100	Teachers	180,736	126,606	(54,130)	-30%
1000	DSS	SPD	HAR2051100	52100	State Health Insurance	63,360	45,240	(18,120)	-29%
1000	DSS	SPD	HAR2051100	52200	Fica & Medicare	13,826	9,685	(4,141)	-30%
1000	DSS	SPD	HAR2051100	52300	Teachers Retirement System	37,557	27,739	(9,818)	-26%
1000	DSS	SPD	HAR2051100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	HAR2051100	52600	Workers' Compensation	1,650	1,100	(550)	-33%
1000	DSS	SPD	HAR2051100	52900	Other Employee Benefits	633	443	(190)	-30%
1000	DSS	SPD	HAR2061100	51400	Aides And Paraprofessionals	28,347	91,076	62,729	221%
1000	DSS	SPD	HAR2061100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DSS	SPD	HAR2061100	52200	Fica & Medicare	2,169	6,967	4,798	221%
1000	DSS	SPD	HAR2061100	52300	Teachers Retirement System	5,890	19,955	14,065	239%
1000	DSS	SPD	HAR2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	HAR2061100	52600	Workers' Compensation	550	1,650	1,100	200%
1000	DSS	SPD	HAR2061100	52900	Other Employee Benefits	99	319	220	222%

MUSCOGEE COUNTY SCHOOL DISTRICT
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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	CAR	HAR3011100	51100	Teachers	437,507	511,056	73,549	17%
1000	DTL	CAR	HAR3011100	52100	State Health Insurance	126,720	135,720	9,000	7%
1000	DTL	CAR	HAR3011100	52200	Fica & Medicare	33,469	39,096	5,627	17%
1000	DTL	CAR	HAR3011100	52300	Teachers Retirement System	90,914	111,972	21,058	23%
1000	DTL	CAR	HAR3011100	52500	Unemployment Compensation	350	-	(350)	-100%
1000	DTL	CAR	HAR3011100	52600	Workers' Compensation	3,850	4,400	550	14%
1000	DTL	CAR	HAR3011100	52900	Other Employee Benefits	1,531	1,789	258	17%
1000	DTL	CAR	HAR3011100	55320	Communication Web based Subscr	7,250	4,000	(3,250)	-45%
1000	DTL	CAR	HAR3011100	55950	Other Purchased Services	250	-	(250)	-100%
1000	DTL	CAR	HAR3011100	56100	Supplies	13,000	10,000	(3,000)	-23%
1000	DTL	CAR	HAR3011100	56110	Supplies-Technology	3,850	2,000	(1,850)	-48%
1000	DTL	CAR	HAR3011100	56150	Expendable Equipment	1,750	2,500	750	43%
1000	DTL	CAR	HAR3011100	56160	Expendable Computer Equipment	5,500	3,200	(2,300)	-42%
1000	DTL	CAR	HAR3011100	56420	Books And Periodicals	300	300	-	0%
1000	DTL	FED	HAR8881100	58810	School-Wide Schools Con	67,122	3,305	(63,817)	-95%
1000	DTL	SEC	HAR9100100	51100	Teachers	141,799	163,828	22,029	16%
1000	DTL	SEC	HAR9100100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DTL	SEC	HAR9100100	52200	Fica & Medicare	10,848	12,533	1,685	16%
1000	DTL	SEC	HAR9100100	52300	Teachers Retirement System	29,466	35,895	6,429	22%
1000	DTL	SEC	HAR9100100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	SEC	HAR9100100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DTL	SEC	HAR9100100	52900	Other Employee Benefits	496	573	77	16%
1000	DTL	SEC	HAR9100100	55300	Communication	200	-	(200)	-100%
1000	DTL	SEC	HAR9100100	55320	Communication Web based Subscr	2,000	1,400	(600)	-30%
1000	DTL	SEC	HAR9100100	55800	Travel - Employees	15,000	7,500	(7,500)	-50%
1000	DTL	SEC	HAR9100100	55950	Other Purchased Services	1,800	-	(1,800)	-100%
1000	DTL	SEC	HAR9100100	56100	Supplies	2,000	2,000	-	0%
1000	DTL	SEC	HAR9100100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	SEC	HAR9100100	58100	Dues and Fees	60,000	35,000	(25,000)	-42%
1000	DSS	SSA	HHB9100100	51100	Teachers	260,945	259,580	(1,365)	-1%
1000	DSS	SSA	HHB9100100	52200	Fica & Medicare	19,962	19,858	(104)	-1%
1000	DSS	SSA	HHB9100100	52500	Unemployment Compensation	350	-	(350)	-100%
1000	DSS	SSA	HHB9100100	52600	Workers' Compensation	3,850	3,850	-	0%
1000	DSS	SSA	HHB9100100	52900	Other Employee Benefits	913	-	(913)	-100%
1000	DSS	SSA	HHB9100100	53000	Purch Professional & Technical	3,800	3,800	-	0%
1000	DSS	SSA	HHB9100100	55800	Travel - Employees	8,000	7,000	(1,000)	-13%
1000	DSS	SSA	HHB9100100	55950	Other Purchased Services	400	200	(200)	-50%
1000	DSS	SSA	HHB9100100	56100	Supplies	600	600	-	0%
1000	DHR	HRS	HRS1041100	53210	Contracted Services - Teachers	1,600,000	-	(1,600,000)	-100%
1000	DHR	HRS	HRS1051100	53210	Contracted Services - Teachers	850,000	4,200,000	3,350,000	394%
1000	DHR	HRS	HRS1081100	53210	Contracted Services - Teachers	1,750,000	-	(1,750,000)	-100%
1000	DTL	ELM	JNS1011100	51100	Teachers	198,479	214,405	15,926	8%
1000	DTL	ELM	JNS1011100	51400	Aides And Paraprofessionals	65,271	73,798	8,527	13%
1000	DTL	ELM	JNS1011100	52100	State Health Insurance	37,770	22,620	(15,150)	-40%
1000	DTL	ELM	JNS1011100	52200	Fica & Medicare	20,177	22,048	1,871	9%
1000	DTL	ELM	JNS1011100	52300	Teachers Retirement System	54,807	63,145	8,338	15%
1000	DTL	ELM	JNS1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	JNS1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	JNS1011100	52900	Other Employee Benefits	923	1,009	86	9%
1000	DTL	ELM	JNS1021100	51100	Teachers	501,490	518,706	17,216	3%
1000	DTL	ELM	JNS1021100	51400	Aides And Paraprofessionals	43,783	50,359	6,576	15%
1000	DTL	ELM	JNS1021100	52100	State Health Insurance	143,370	180,960	37,590	26%
1000	DTL	ELM	JNS1021100	52200	Fica & Medicare	41,713	43,533	1,820	4%
1000	DTL	ELM	JNS1021100	52300	Teachers Retirement System	113,308	124,682	11,374	10%
1000	DTL	ELM	JNS1021100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DTL	ELM	JNS1021100	52600	Workers' Compensation	6,050	6,050	-	0%
1000	DTL	ELM	JNS1021100	52900	Other Employee Benefits	1,908	1,992	84	4%
1000	DTL	ELM	JNS1051100	51100	Teachers	253,202	190,972	(62,230)	-25%
1000	DTL	ELM	JNS1051100	51180	Art,Music,Pe	72,353	134,027	61,674	85%
1000	DTL	ELM	JNS1051100	51720	Elementary Counselor	65,497	69,126	3,629	6%
1000	DTL	ELM	JNS1051100	52100	State Health Insurance	126,720	113,100	(13,620)	-11%
1000	DTL	ELM	JNS1051100	52200	Fica & Medicare	29,915	30,151	236	1%
1000	DTL	ELM	JNS1051100	52300	Teachers Retirement System	81,261	86,353	5,092	6%
1000	DTL	ELM	JNS1051100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	JNS1051100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DTL	ELM	JNS1051100	52900	Other Employee Benefits	1,369	1,379	10	1%
1000	DTL	ESL	JNS1351100	51100	Teachers	101,273	-	(101,273)	-100%
1000	DTL	ESL	JNS1351100	52100	State Health Insurance	16,650	-	(16,650)	-100%
1000	DTL	ESL	JNS1351100	52200	Fica & Medicare	7,747	-	(7,747)	-100%
1000	DTL	ESL	JNS1351100	52300	Teachers Retirement System	21,045	-	(21,045)	-100%
1000	DTL	ESL	JNS1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	JNS1351100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DTL	ESL	JNS1351100	52900	Other Employee Benefits	355	-	(355)	-100%
1000	DSS	SPD	JNS2041100	51100	Teachers	620,953	734,737	113,784	18%
1000	DSS	SPD	JNS2041100	52100	State Health Insurance	168,960	203,580	34,620	20%
1000	DSS	SPD	JNS2041100	52200	Fica & Medicare	47,503	56,207	8,704	18%
1000	DSS	SPD	JNS2041100	52300	Teachers Retirement System	129,034	160,981	31,947	25%
1000	DSS	SPD	JNS2041100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DSS	SPD	JNS2041100	52600	Workers' Compensation	5,500	6,600	1,100	20%
1000	DSS	SPD	JNS2041100	52900	Other Employee Benefits	2,173	2,572	399	18%
1000	DSS	SPD	JNS2061100	51100	Teachers	51,705	-	(51,705)	-100%

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1000	DSS	SPD	JNS2061100	51400	Aides And Paraprofessionals	208,509	119,798	(88,711)	-43%
1000	DSS	SPD	JNS2061100	52100	State Health Insurance	87,720	45,240	(42,480)	-48%
1000	DSS	SPD	JNS2061100	52200	Fica & Medicare	19,906	9,165	(10,741)	-54%
1000	DSS	SPD	JNS2061100	52300	Teachers Retirement System	54,072	26,248	(27,824)	-51%
1000	DSS	SPD	JNS2061100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DSS	SPD	JNS2061100	52600	Workers' Compensation	4,950	2,200	(2,750)	-56%
1000	DSS	SPD	JNS2061100	52900	Other Employee Benefits	911	419	(492)	-54%
1000	DTL	FED	JNS8881100	58810	School-Wide Schools Con	22,691	1,598	(21,093)	-93%
1000	DTL	SEC	JOR1041100	51100	Teachers	1,849,504	1,854,432	4,928	0%
1000	DTL	SEC	JOR1041100	51180	Art,Music,Pe	560,799	487,539	(73,260)	-13%
1000	DTL	SEC	JOR1041100	51400	Aides And Paraprofessionals	23,515	31,312	7,797	33%
1000	DTL	SEC	JOR1041100	51730	Secondary Counselor	214,006	217,147	3,141	1%
1000	DTL	SEC	JOR1041100	52100	State Health Insurance	633,600	723,840	90,240	14%
1000	DTL	SEC	JOR1041100	52200	Fica & Medicare	202,559	198,168	(4,391)	-2%
1000	DTL	SEC	JOR1041100	52300	Teachers Retirement System	550,218	567,563	17,345	3%
1000	DTL	SEC	JOR1041100	52500	Unemployment Compensation	2,200	-	(2,200)	-100%
1000	DTL	SEC	JOR1041100	52600	Workers' Compensation	24,200	23,650	(550)	-2%
1000	DTL	SEC	JOR1041100	52900	Other Employee Benefits	9,267	8,756	(511)	-6%
1000	DTL	ESL	JOR1351100	51100	Teachers	224,058	217,022	(7,036)	-3%
1000	DTL	ESL	JOR1351100	52100	State Health Insurance	42,240	67,860	25,620	61%
1000	DTL	ESL	JOR1351100	52200	Fica & Medicare	17,140	16,602	(538)	-3%
1000	DTL	ESL	JOR1351100	52300	Teachers Retirement System	46,559	47,550	991	2%
1000	DTL	ESL	JOR1351100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DTL	ESL	JOR1351100	52600	Workers' Compensation	1,650	1,650	-	0%
1000	DTL	ESL	JOR1351100	52900	Other Employee Benefits	784	760	(24)	-3%
1000	DSS	SPD	JOR2021100	51100	Teachers	60,504	114,009	53,505	88%
1000	DSS	SPD	JOR2021100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	JOR2021100	52200	Fica & Medicare	4,629	8,722	4,093	88%
1000	DSS	SPD	JOR2021100	52300	Teachers Retirement System	12,573	24,979	12,406	99%
1000	DSS	SPD	JOR2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	JOR2021100	52600	Workers' Compensation	550	1,100	550	100%
1000	DSS	SPD	JOR2021100	52900	Other Employee Benefits	212	399	187	88%
1000	DSS	SPD	JOR2031100	51100	Teachers	181,002	187,615	6,613	4%
1000	DSS	SPD	JOR2031100	52100	State Health Insurance	63,360	67,860	4,500	7%
1000	DSS	SPD	JOR2031100	52200	Fica & Medicare	13,847	14,353	506	4%
1000	DSS	SPD	JOR2031100	52300	Teachers Retirement System	37,612	41,106	3,494	9%
1000	DSS	SPD	JOR2031100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	JOR2031100	52600	Workers' Compensation	1,650	1,650	-	0%
1000	DSS	SPD	JOR2031100	52900	Other Employee Benefits	634	657	23	4%
1000	DSS	SPD	JOR2041100	51100	Teachers	1,203,186	1,158,208	(44,978)	-4%
1000	DSS	SPD	JOR2041100	52100	State Health Insurance	295,680	294,060	(1,620)	-1%
1000	DSS	SPD	JOR2041100	52200	Fica & Medicare	92,044	88,603	(3,441)	-4%
1000	DSS	SPD	JOR2041100	52300	Teachers Retirement System	250,022	253,763	3,741	1%
1000	DSS	SPD	JOR2041100	52500	Unemployment Compensation	1,000	-	(1,000)	-100%
1000	DSS	SPD	JOR2041100	52600	Workers' Compensation	11,000	10,450	(550)	-5%
1000	DSS	SPD	JOR2041100	52900	Other Employee Benefits	4,211	4,054	(157)	-4%
1000	DSS	SPD	JOR2051100	51100	Teachers	70,907	74,955	4,048	6%
1000	DSS	SPD	JOR2051100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	JOR2051100	52200	Fica & Medicare	5,424	5,734	310	6%
1000	DSS	SPD	JOR2051100	52300	Teachers Retirement System	14,734	16,423	1,689	11%
1000	DSS	SPD	JOR2051100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	JOR2051100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	JOR2051100	52900	Other Employee Benefits	248	262	14	6%
1000	DSS	SPD	JOR2061100	51400	Aides And Paraprofessionals	108,624	217,673	109,049	100%
1000	DSS	SPD	JOR2061100	52100	State Health Insurance	33,300	67,860	34,560	104%
1000	DSS	SPD	JOR2061100	52200	Fica & Medicare	8,310	16,652	8,342	100%
1000	DSS	SPD	JOR2061100	52300	Teachers Retirement System	22,572	47,692	25,120	111%
1000	DSS	SPD	JOR2061100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	JOR2061100	52600	Workers' Compensation	2,200	3,850	1,650	75%
1000	DSS	SPD	JOR2061100	52900	Other Employee Benefits	380	762	382	101%
1000	DTL	CAR	JOR3011100	51100	Teachers	847,381	953,705	106,324	13%
1000	DTL	CAR	JOR3011100	52100	State Health Insurance	147,840	226,200	78,360	53%
1000	DTL	CAR	JOR3011100	52200	Fica & Medicare	64,825	72,958	8,133	13%
1000	DTL	CAR	JOR3011100	52300	Teachers Retirement System	163,994	180,935	16,941	10%
1000	DTL	CAR	JOR3011100	52500	Unemployment Compensation	650	-	(650)	-100%
1000	DTL	CAR	JOR3011100	52600	Workers' Compensation	7,150	8,250	1,100	15%
1000	DTL	CAR	JOR3011100	52900	Other Employee Benefits	2,966	2,890	(76)	-3%
1000	DTL	CAR	JOR3011100	53000	Purch Professional & Technical	-	550	550	N/A
1000	DTL	CAR	JOR3011100	55320	Communication Web based Subscr	15,000	25,000	10,000	67%
1000	DTL	CAR	JOR3011100	56100	Supplies	28,900	32,000	3,100	11%
1000	DTL	CAR	JOR3011100	56110	Supplies-Technology	5,500	5,500	-	0%
1000	DTL	CAR	JOR3011100	56150	Expendable Equipment	5,000	10,000	5,000	100%
1000	DTL	CAR	JOR3011100	56160	Expendable Computer Equipment	4,000	3,000	(1,000)	-25%
1000	DTL	CAR	JOR3011100	56200	Energy	2,000	1,500	(500)	-25%
1000	DTL	CAR	JOR3011100	56420	Books And Periodicals	1,050	1,000	(50)	-5%
1000	DTL	FED	JOR8881100	58810	School-Wide Schools Con	58,721	9,961	(48,760)	-83%
1000	DTL	SEC	JOR9100100	55800	Travel - Employees	6,000	6,000	-	0%
1000	DTL	SEC	JOR9100100	55950	Other Purchased Services	1,200	-	(1,200)	-100%
1000	DTL	SEC	JOR9100100	56100	Supplies	1,000	1,000	-	0%
1000	DTL	SEC	JOR9100100	56150	Expendable Equipment	200	-	(200)	-100%
1000	DTL	SEC	JOR9100100	58100	Dues and Fees	1,000	1,000	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	JTC	JTC1041100	51100	Teachers	1,860,974	1,860,472	(502)	0%
1000	DTL	JTC	JTC1041100	51420	Salary Of Clerical Staff	41,886	-	(41,886)	-100%
1000	DTL	JTC	JTC1041100	52100	State Health Insurance	75,540	90,480	14,940	20%
1000	DTL	JTC	JTC1041100	52200	Fica & Medicare	145,569	142,326	(3,243)	-2%
1000	DTL	JTC	JTC1041100	52300	Teachers Retirement System	395,414	407,629	12,215	3%
1000	DTL	JTC	JTC1041100	52500	Unemployment Compensation	1,200	-	(1,200)	-100%
1000	DTL	JTC	JTC1041100	52600	Workers' Compensation	13,200	12,650	(550)	-4%
1000	DTL	JTC	JTC1041100	52900	Other Employee Benefits	6,660	6,512	(148)	-2%
1000	DTL	JTC	JTC1041100	55300	Communication	1,200	1,200	-	0%
1000	DTL	JTC	JTC1041100	55800	Travel - Employees	5,400	5,400	-	0%
1000	DTL	JTC	JTC1041100	55950	Other Purchased Services	4,000	4,500	500	13%
1000	DTL	JTC	JTC1041100	56100	Supplies	9,000	9,000	-	0%
1000	DTL	SEC	KEN1041100	51100	Teachers	1,368,763	1,334,999	(33,764)	-2%
1000	DTL	SEC	KEN1041100	51180	Art,Music,Pe	555,425	426,885	(128,540)	-23%
1000	DTL	SEC	KEN1041100	51400	Aides And Paraprofessionals	22,952	56,937	33,985	148%
1000	DTL	SEC	KEN1041100	51730	Secondary Counselor	247,584	257,529	9,945	4%
1000	DTL	SEC	KEN1041100	52100	State Health Insurance	567,390	542,880	(24,510)	-4%
1000	DTL	SEC	KEN1041100	52200	Fica & Medicare	167,896	158,841	(9,055)	-5%
1000	DTL	SEC	KEN1041100	52300	Teachers Retirement System	456,064	454,928	(1,136)	0%
1000	DTL	SEC	KEN1041100	52500	Unemployment Compensation	1,950	-	(1,950)	-100%
1000	DTL	SEC	KEN1041100	52600	Workers' Compensation	21,450	20,900	(550)	-3%
1000	DTL	SEC	KEN1041100	52900	Other Employee Benefits	7,682	7,117	(565)	-7%
1000	DSS	SPD	KEN2021100	51100	Teachers	46,500	-	(46,500)	-100%
1000	DSS	SPD	KEN2021100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	KEN2021100	52200	Fica & Medicare	3,557	-	(3,557)	-100%
1000	DSS	SPD	KEN2021100	52300	Teachers Retirement System	9,663	-	(9,663)	-100%
1000	DSS	SPD	KEN2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	KEN2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	KEN2021100	52900	Other Employee Benefits	163	-	(163)	-100%
1000	DSS	SPD	KEN2031100	51400	Aides And Paraprofessionals	-	59,150	59,150	N/A
1000	DSS	SPD	KEN2031100	52100	State Health Insurance	-	-	-	N/A
1000	DSS	SPD	KEN2031100	52200	Fica & Medicare	-	4,525	4,525	N/A
1000	DSS	SPD	KEN2031100	52300	Teachers Retirement System	-	12,960	12,960	N/A
1000	DSS	SPD	KEN2031100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DSS	SPD	KEN2031100	52900	Other Employee Benefits	-	207	207	N/A
1000	DSS	SPD	KEN2041100	51100	Teachers	1,053,588	1,033,045	(20,543)	-2%
1000	DSS	SPD	KEN2041100	52100	State Health Insurance	255,552	294,060	38,508	15%
1000	DSS	SPD	KEN2041100	52200	Fica & Medicare	80,599	79,028	(1,571)	-2%
1000	DSS	SPD	KEN2041100	52300	Teachers Retirement System	218,936	226,340	7,404	3%
1000	DSS	SPD	KEN2041100	52500	Unemployment Compensation	900	-	(900)	-100%
1000	DSS	SPD	KEN2041100	52600	Workers' Compensation	9,900	9,350	(550)	-6%
1000	DSS	SPD	KEN2041100	52900	Other Employee Benefits	3,688	3,616	(72)	-2%
1000	DSS	SPD	KEN2061100	51400	Aides And Paraprofessionals	110,717	95,869	(14,848)	-13%
1000	DSS	SPD	KEN2061100	52100	State Health Insurance	49,950	45,240	(4,710)	-9%
1000	DSS	SPD	KEN2061100	52200	Fica & Medicare	8,470	7,334	(1,136)	-13%
1000	DSS	SPD	KEN2061100	52300	Teachers Retirement System	23,007	21,005	(2,002)	-9%
1000	DSS	SPD	KEN2061100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	KEN2061100	52600	Workers' Compensation	2,200	1,650	(550)	-25%
1000	DSS	SPD	KEN2061100	52900	Other Employee Benefits	388	336	(52)	-13%
1000	DTL	CAR	KEN3011100	51100	Teachers	422,968	493,733	70,765	17%
1000	DTL	CAR	KEN3011100	52100	State Health Insurance	143,370	180,960	37,590	26%
1000	DTL	CAR	KEN3011100	52200	Fica & Medicare	32,357	37,771	5,414	17%
1000	DTL	CAR	KEN3011100	52300	Teachers Retirement System	87,893	108,177	20,284	23%
1000	DTL	CAR	KEN3011100	52500	Unemployment Compensation	350	-	(350)	-100%
1000	DTL	CAR	KEN3011100	52600	Workers' Compensation	3,850	4,400	550	14%
1000	DTL	CAR	KEN3011100	52900	Other Employee Benefits	1,480	1,728	248	17%
1000	DTL	CAR	KEN3011100	55320	Communication Web based Subscr	6,000	11,152	5,152	86%
1000	DTL	CAR	KEN3011100	56100	Supplies	10,500	11,000	500	5%
1000	DTL	CAR	KEN3011100	56110	Supplies-Technology	5,100	9,600	4,500	88%
1000	DTL	CAR	KEN3011100	56150	Expendable Equipment	18,200	16,000	(2,200)	-12%
1000	DTL	CAR	KEN3011100	56160	Expendable Computer Equipment	8,000	5,000	(3,000)	-38%
1000	DTL	FED	KEN8881100	58810	School-Wide Schools Con	53,519	6,188	(47,331)	-88%
1000	DTL	SEC	KEN9100100	55320	Communication Web based Subscr	-	11,650	11,650	N/A
1000	DTL	SEC	KEN9100100	55800	Travel - Employees	-	5,000	5,000	N/A
1000	DTL	SEC	KEN9100100	55950	Other Purchased Services	4,000	-	(4,000)	-100%
1000	DTL	SEC	KEN9100100	56100	Supplies	5,000	3,000	(2,000)	-40%
1000	DTL	SEC	KEN9100100	56110	Supplies-Technology	500	10,000	9,500	1900%
1000	DTL	SEC	KEN9100100	56150	Expendable Equipment	500	-	(500)	-100%
1000	DTL	SEC	KEN9100100	58100	Dues and Fees	500	2,500	2,000	400%
1000	DTL	ELM	KEY1011100	51100	Teachers	157,455	148,176	(9,279)	-6%
1000	DTL	ELM	KEY1011100	51400	Aides And Paraprofessionals	68,852	78,554	9,702	14%
1000	DTL	ELM	KEY1011100	52100	State Health Insurance	80,010	67,860	(12,150)	-15%
1000	DTL	ELM	KEY1011100	52200	Fica & Medicare	17,312	17,345	33	0%
1000	DTL	ELM	KEY1011100	52300	Teachers Retirement System	42,561	49,676	7,115	17%
1000	DTL	ELM	KEY1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	KEY1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	KEY1011100	52900	Other Employee Benefits	792	794	2	0%
1000	DTL	ELM	KEY1021100	51100	Teachers	459,621	511,510	51,889	11%
1000	DTL	ELM	KEY1021100	51400	Aides And Paraprofessionals	47,702	78,877	31,175	65%
1000	DTL	ELM	KEY1021100	52100	State Health Insurance	101,130	135,720	34,590	34%
1000	DTL	ELM	KEY1021100	52200	Fica & Medicare	38,810	45,165	6,355	16%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ELM	KEY1021100	52300	Teachers Retirement System	105,422	129,354	23,932	23%
1000	DTL	ELM	KEY1021100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DTL	ELM	KEY1021100	52600	Workers' Compensation	6,050	6,600	550	9%
1000	DTL	ELM	KEY1021100	52900	Other Employee Benefits	1,776	1,893	117	7%
1000	DTL	ELM	KEY1051100	51100	Teachers	222,845	232,325	9,480	4%
1000	DTL	ELM	KEY1051100	51180	Art,Music,Pe	87,391	142,551	55,160	63%
1000	DTL	ELM	KEY1051100	51720	Elementary Counselor	53,646	55,255	1,609	3%
1000	DTL	ELM	KEY1051100	52100	State Health Insurance	63,360	90,480	27,120	43%
1000	DTL	ELM	KEY1051100	52200	Fica & Medicare	27,837	32,905	5,068	18%
1000	DTL	ELM	KEY1051100	52300	Teachers Retirement System	75,615	78,787	3,172	4%
1000	DTL	ELM	KEY1051100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	KEY1051100	52600	Workers' Compensation	4,400	4,950	550	13%
1000	DTL	ELM	KEY1051100	52900	Other Employee Benefits	1,274	1,259	(15)	-1%
1000	DTL	ESL	KEY1351100	51100	Teachers	78,443	82,815	4,372	6%
1000	DTL	ESL	KEY1351100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DTL	ESL	KEY1351100	52200	Fica & Medicare	6,001	6,335	334	6%
1000	DTL	ESL	KEY1351100	52300	Teachers Retirement System	16,300	18,145	1,845	11%
1000	DTL	ESL	KEY1351100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DTL	ESL	KEY1351100	52600	Workers' Compensation	550	550	-	0%
1000	DTL	ESL	KEY1351100	52900	Other Employee Benefits	275	290	15	5%
1000	DSS	SPD	KEY2041100	51100	Teachers	313,155	278,046	(35,109)	-11%
1000	DSS	SPD	KEY2041100	52100	State Health Insurance	42,240	67,860	25,620	61%
1000	DSS	SPD	KEY2041100	52200	Fica & Medicare	23,956	21,271	(2,685)	-11%
1000	DSS	SPD	KEY2041100	52300	Teachers Retirement System	47,462	60,920	13,458	28%
1000	DSS	SPD	KEY2041100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DSS	SPD	KEY2041100	52600	Workers' Compensation	2,750	2,200	(550)	-20%
1000	DSS	SPD	KEY2041100	52900	Other Employee Benefits	1,096	668	(428)	-39%
1000	DSS	SPD	KEY2061100	51400	Aides And Paraprofessionals	24,277	-	(24,277)	-100%
1000	DSS	SPD	KEY2061100	52100	State Health Insurance	16,650	-	(16,650)	-100%
1000	DSS	SPD	KEY2061100	52200	Fica & Medicare	1,857	-	(1,857)	-100%
1000	DSS	SPD	KEY2061100	52300	Teachers Retirement System	5,045	-	(5,045)	-100%
1000	DSS	SPD	KEY2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	KEY2061100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	KEY2061100	52900	Other Employee Benefits	85	-	(85)	-100%
1000	DTL	FED	KEY8881100	58810	School-Wide Schools Con	18,615	1,736	(16,879)	-91%
1000	DTL	ELM	LJA1011100	51100	Teachers	164,261	174,349	10,088	6%
1000	DTL	ELM	LJA1011100	51400	Aides And Paraprofessionals	70,980	81,636	10,656	15%
1000	DTL	ELM	LJA1011100	52100	State Health Insurance	96,660	113,100	16,440	17%
1000	DTL	ELM	LJA1011100	52200	Fica & Medicare	17,996	19,583	1,587	9%
1000	DTL	ELM	LJA1011100	52300	Teachers Retirement System	48,883	56,086	7,203	15%
1000	DTL	ELM	LJA1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	LJA1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	LJA1011100	52900	Other Employee Benefits	823	896	73	9%
1000	DTL	ELM	LJA1021100	51100	Teachers	501,484	507,128	5,644	1%
1000	DTL	ELM	LJA1021100	51400	Aides And Paraprofessionals	42,976	54,923	11,947	28%
1000	DTL	ELM	LJA1021100	52100	State Health Insurance	105,600	158,340	52,740	50%
1000	DTL	ELM	LJA1021100	52200	Fica & Medicare	41,651	42,997	1,346	3%
1000	DTL	ELM	LJA1021100	52300	Teachers Retirement System	113,139	123,145	10,006	9%
1000	DTL	ELM	LJA1021100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DTL	ELM	LJA1021100	52600	Workers' Compensation	6,050	6,050	-	0%
1000	DTL	ELM	LJA1021100	52900	Other Employee Benefits	1,906	1,967	61	3%
1000	DTL	ELM	LJA1051100	51100	Teachers	386,088	385,734	(354)	0%
1000	DTL	ELM	LJA1051100	51180	Art,Music,Pe	67,070	57,002	(10,068)	-15%
1000	DTL	ELM	LJA1051100	51720	Elementary Counselor	53,646	55,255	1,609	3%
1000	DTL	ELM	LJA1051100	52100	State Health Insurance	135,045	158,340	23,295	17%
1000	DTL	ELM	LJA1051100	52200	Fica & Medicare	38,770	38,096	(674)	-2%
1000	DTL	ELM	LJA1051100	52300	Teachers Retirement System	105,314	109,110	3,796	4%
1000	DTL	ELM	LJA1051100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DTL	ELM	LJA1051100	52600	Workers' Compensation	4,950	4,950	-	0%
1000	DTL	ELM	LJA1051100	52900	Other Employee Benefits	1,774	1,743	(31)	-2%
1000	DSS	SPD	LJA2021100	51100	Teachers	132,332	-	(132,332)	-100%
1000	DSS	SPD	LJA2021100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	LJA2021100	52200	Fica & Medicare	10,123	-	(10,123)	-100%
1000	DSS	SPD	LJA2021100	52300	Teachers Retirement System	27,499	-	(27,499)	-100%
1000	DSS	SPD	LJA2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	LJA2021100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	LJA2021100	52900	Other Employee Benefits	463	-	(463)	-100%
1000	DSS	SPD	LJA2041100	51100	Teachers	123,186	353,499	230,313	187%
1000	DSS	SPD	LJA2041100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	LJA2041100	52200	Fica & Medicare	9,424	27,043	17,619	187%
1000	DSS	SPD	LJA2041100	52300	Teachers Retirement System	25,598	77,452	51,854	203%
1000	DSS	SPD	LJA2041100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	LJA2041100	52600	Workers' Compensation	1,100	2,750	1,650	150%
1000	DSS	SPD	LJA2041100	52900	Other Employee Benefits	431	1,237	806	187%
1000	DSS	SPD	LJA2061100	51400	Aides And Paraprofessionals	24,893	-	(24,893)	-100%
1000	DSS	SPD	LJA2061100	52200	Fica & Medicare	1,904	-	(1,904)	-100%
1000	DSS	SPD	LJA2061100	52300	Teachers Retirement System	5,173	-	(5,173)	-100%
1000	DSS	SPD	LJA2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	LJA2061100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	LJA2061100	52900	Other Employee Benefits	87	-	(87)	-100%
1000	DTL	FED	LJA8881100	58810	School-Wide Schools Con	14,249	6,470	(7,779)	-55%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	FED	LJA8881105	58810	School-Wide Schools Con	9,846	-	(9,846)	-100%
1000	DIS	LVA	LVA1041100	51100	Teachers	141,471	149,881	8,410	6%
1000	DIS	LVA	LVA1041100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DIS	LVA	LVA1041100	52200	Fica & Medicare	10,823	11,466	643	6%
1000	DIS	LVA	LVA1041100	52300	Teachers Retirement System	29,398	32,839	3,441	12%
1000	DIS	LVA	LVA1041100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DIS	LVA	LVA1041100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DIS	LVA	LVA1041100	52900	Other Employee Benefits	495	525	30	6%
1000	DIS	LVA	LVA1041100	53210	Contracted Services - Teachers	748,000	711,000	(37,000)	-5%
1000	DIS	LVA	LVA1041100	55320	Communication Web based Subscr	30,200	38,000	7,800	26%
1000	DIS	LVA	LVA1041100	55800	Travel - Employees	-	4,595	4,595	N/A
1000	DIS	LVA	LVA1041100	56100	Supplies	4,500	3,000	(1,500)	-33%
1000	DIS	LVA	LVA1041100	56110	Supplies-Technology	1,500	1,500	-	0%
1000	DIS	LVA	LVA1041100	56150	Expendable Equipment	2,000	2,000	-	0%
1000	DIS	LVA	LVA1041100	56160	Expendable Computer Equipment	1,500	1,500	-	0%
1000	DIS	LVA	LVA1041100	56400	Digital Textbooks	-	5,600	5,600	N/A
1000	DIS	LVA	LVA1041100	56421	Audio Visual Materials	2,500	1,000	(1,500)	-60%
1000	DIS	LVA	LVA1041100	58100	Dues and Fees	-	1,890	1,890	N/A
1000	DIS	LVA	LVA2041100	51100	Teachers	36,831	29,075	(7,756)	-21%
1000	DIS	LVA	LVA2041100	52200	Fica & Medicare	2,818	2,224	(594)	-21%
1000	DIS	LVA	LVA2041100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DIS	LVA	LVA2041100	52600	Workers' Compensation	550	550	-	0%
1000	DIS	LVA	LVA2041100	52900	Other Employee Benefits	129	-	(129)	-100%
1000	DIS	LVA	LVA9100100	51910	0th Administrative Personnel	68,972	71,448	2,476	4%
1000	DIS	LVA	LVA9100100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DIS	LVA	LVA9100100	52200	Fica & Medicare	5,276	5,466	190	4%
1000	DIS	LVA	LVA9100100	52300	Teachers Retirement System	14,332	15,654	1,322	9%
1000	DIS	LVA	LVA9100100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DIS	LVA	LVA9100100	52600	Workers' Compensation	550	550	-	0%
1000	DIS	LVA	LVA9100100	52900	Other Employee Benefits	241	250	9	4%
1000	DTL	ELM	MAC1011100	51100	Teachers	286,236	297,009	10,773	4%
1000	DTL	ELM	MAC1011100	51400	Aides And Paraprofessionals	88,770	101,084	12,314	14%
1000	DTL	ELM	MAC1011100	52100	State Health Insurance	101,130	113,100	11,970	12%
1000	DTL	ELM	MAC1011100	52200	Fica & Medicare	28,688	30,454	1,766	6%
1000	DTL	ELM	MAC1011100	52300	Teachers Retirement System	77,926	87,222	9,296	12%
1000	DTL	ELM	MAC1011100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	MAC1011100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DTL	ELM	MAC1011100	52900	Other Employee Benefits	1,313	1,393	80	6%
1000	DTL	ELM	MAC1011100	58810	School-Wide Schools Con	2,726	-	(2,726)	-100%
1000	DTL	ELM	MAC1021100	51100	Teachers	708,497	747,800	39,303	6%
1000	DTL	ELM	MAC1021100	51400	Aides And Paraprofessionals	45,486	49,404	3,918	9%
1000	DTL	ELM	MAC1021100	52100	State Health Insurance	227,850	271,440	43,590	19%
1000	DTL	ELM	MAC1021100	52200	Fica & Medicare	57,680	60,986	3,306	6%
1000	DTL	ELM	MAC1021100	52300	Teachers Retirement System	156,678	174,667	17,989	11%
1000	DTL	ELM	MAC1021100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DTL	ELM	MAC1021100	52600	Workers' Compensation	7,700	7,700	-	0%
1000	DTL	ELM	MAC1021100	52900	Other Employee Benefits	2,639	2,705	66	3%
1000	DTL	ELM	MAC1021100	58810	School-Wide Schools Con	7,998	-	(7,998)	-100%
1000	DTL	ELM	MAC1051100	51100	Teachers	462,923	483,599	20,676	4%
1000	DTL	ELM	MAC1051100	51180	Art,Music,Pe	174,046	180,874	6,828	4%
1000	DTL	ELM	MAC1051100	51720	Elementary Counselor	53,646	57,399	3,753	7%
1000	DTL	ELM	MAC1051100	52100	State Health Insurance	190,080	203,580	13,500	7%
1000	DTL	ELM	MAC1051100	52200	Fica & Medicare	52,832	55,223	2,391	5%
1000	DTL	ELM	MAC1051100	52300	Teachers Retirement System	143,510	158,162	14,652	10%
1000	DTL	ELM	MAC1051100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	MAC1051100	52600	Workers' Compensation	6,600	6,600	-	0%
1000	DTL	ELM	MAC1051100	52900	Other Employee Benefits	2,417	2,152	(265)	-11%
1000	DTL	ELM	MAC1051100	58810	School-Wide Schools Con	4,302	-	(4,302)	-100%
1000	DTL	ESL	MAC1351100	51100	Teachers	74,686	76,927	2,241	3%
1000	DTL	ESL	MAC1351100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DTL	ESL	MAC1351100	52200	Fica & Medicare	5,713	5,885	172	3%
1000	DTL	ESL	MAC1351100	52300	Teachers Retirement System	15,520	16,855	1,335	9%
1000	DTL	ESL	MAC1351100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DTL	ESL	MAC1351100	52600	Workers' Compensation	550	550	-	0%
1000	DTL	ESL	MAC1351100	52900	Other Employee Benefits	261	269	8	3%
1000	DSS	SPD	MAC2041100	51100	Teachers	233,639	308,807	75,168	32%
1000	DSS	SPD	MAC2041100	52100	State Health Insurance	63,360	67,860	4,500	7%
1000	DSS	SPD	MAC2041100	52200	Fica & Medicare	17,873	23,624	5,751	32%
1000	DSS	SPD	MAC2041100	52300	Teachers Retirement System	48,550	67,660	19,110	39%
1000	DSS	SPD	MAC2041100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	MAC2041100	52600	Workers' Compensation	2,200	2,750	550	25%
1000	DSS	SPD	MAC2041100	52900	Other Employee Benefits	818	1,081	263	32%
1000	DSS	SPD	MAC2051100	51100	Teachers	53,155	56,296	3,141	6%
1000	DSS	SPD	MAC2051100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	MAC2051100	52200	Fica & Medicare	4,066	4,307	241	6%
1000	DSS	SPD	MAC2051100	52300	Teachers Retirement System	11,046	12,335	1,289	12%
1000	DSS	SPD	MAC2051100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	MAC2051100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	MAC2051100	52900	Other Employee Benefits	186	197	11	6%
1000	DSS	SPD	MAC2061100	51400	Aides And Paraprofessionals	47,966	-	(47,966)	-100%
1000	DSS	SPD	MAC2061100	52100	State Health Insurance	33,300	-	(33,300)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DSS	SPD	MAC2061100	52200	Fica & Medicare	3,669	-	(3,669)	-100%
1000	DSS	SPD	MAC2061100	52300	Teachers Retirement System	9,967	-	(9,967)	-100%
1000	DSS	SPD	MAC2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	MAC2061100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	MAC2061100	52900	Other Employee Benefits	168	-	(168)	-100%
1000	DTL	FED	MAC8881100	58810	School-Wide Schools Con	22,304	12,571	(9,733)	-44%
1000	DTL	ELM	MBA1011100	51100	Teachers	274,040	291,403	17,363	6%
1000	DTL	ELM	MBA1011100	51400	Aides And Paraprofessionals	109,626	123,863	14,237	13%
1000	DTL	ELM	MBA1011100	52100	State Health Insurance	63,360	113,100	49,740	79%
1000	DTL	ELM	MBA1011100	52200	Fica & Medicare	29,351	31,768	2,417	8%
1000	DTL	ELM	MBA1011100	52300	Teachers Retirement System	79,726	90,985	11,259	14%
1000	DTL	ELM	MBA1011100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	MBA1011100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	MBA1011100	52900	Other Employee Benefits	1,343	1,453	110	8%
1000	DTL	ELM	MBA1021100	51100	Teachers	908,517	871,525	(36,992)	-4%
1000	DTL	ELM	MBA1021100	51400	Aides And Paraprofessionals	108,247	73,182	(35,065)	-32%
1000	DTL	ELM	MBA1021100	52100	State Health Insurance	328,980	271,440	(57,540)	-17%
1000	DTL	ELM	MBA1021100	52200	Fica & Medicare	77,782	72,270	(5,512)	-7%
1000	DTL	ELM	MBA1021100	52300	Teachers Retirement System	211,284	206,985	(4,299)	-2%
1000	DTL	ELM	MBA1021100	52500	Unemployment Compensation	1,000	-	(1,000)	-100%
1000	DTL	ELM	MBA1021100	52600	Workers' Compensation	11,000	9,900	(1,100)	-10%
1000	DTL	ELM	MBA1021100	52900	Other Employee Benefits	3,559	3,306	(253)	-7%
1000	DTL	ELM	MBA1051100	51100	Teachers	532,863	608,490	75,627	14%
1000	DTL	ELM	MBA1051100	51180	Art,Music,Pe	162,264	166,854	4,590	3%
1000	DTL	ELM	MBA1051100	51720	Elementary Counselor	67,113	69,126	2,013	3%
1000	DTL	ELM	MBA1051100	52100	State Health Insurance	105,600	180,960	75,360	71%
1000	DTL	ELM	MBA1051100	52200	Fica & Medicare	58,311	64,602	6,291	11%
1000	DTL	ELM	MBA1051100	52300	Teachers Retirement System	139,593	185,023	45,430	33%
1000	DTL	ELM	MBA1051100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DTL	ELM	MBA1051100	52600	Workers' Compensation	7,700	7,700	-	0%
1000	DTL	ELM	MBA1051100	52900	Other Employee Benefits	2,668	2,956	288	11%
1000	DSS	SPD	MBA2041100	51100	Teachers	561,604	532,906	(28,698)	-5%
1000	DSS	SPD	MBA2041100	51400	Aides And Paraprofessionals	-	120,561	120,561	N/A
1000	DSS	SPD	MBA2041100	52100	State Health Insurance	126,720	135,720	9,000	7%
1000	DSS	SPD	MBA2041100	52200	Fica & Medicare	42,963	49,990	7,027	16%
1000	DSS	SPD	MBA2041100	52300	Teachers Retirement System	116,701	143,175	26,474	23%
1000	DSS	SPD	MBA2041100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DSS	SPD	MBA2041100	52600	Workers' Compensation	4,950	7,150	2,200	44%
1000	DSS	SPD	MBA2041100	52900	Other Employee Benefits	1,966	2,287	321	16%
1000	DSS	SPD	MBA2061100	51400	Aides And Paraprofessionals	103,667	122,513	18,846	18%
1000	DSS	SPD	MBA2061100	52100	State Health Insurance	49,950	45,240	(4,710)	-9%
1000	DSS	SPD	MBA2061100	52200	Fica & Medicare	7,931	9,372	1,441	18%
1000	DSS	SPD	MBA2061100	52300	Teachers Retirement System	21,542	26,843	5,301	25%
1000	DSS	SPD	MBA2061100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	MBA2061100	52600	Workers' Compensation	2,200	2,200	-	0%
1000	DSS	SPD	MBA2061100	52900	Other Employee Benefits	363	330	(33)	-9%
1000	DTL	FED	MBA8881100	58810	School-Wide Schools Con	46,814	15,594	(31,220)	-67%
1000	DTL	MID	MDL1081100	51100	Teachers	1,046,890	998,281	(48,609)	-5%
1000	DTL	MID	MDL1081100	51180	Art,Music,Pe	417,519	453,000	35,481	8%
1000	DTL	MID	MDL1081100	51400	Aides And Paraprofessionals	22,106	29,418	7,312	33%
1000	DTL	MID	MDL1081100	51730	Secondary Counselor	65,497	67,462	1,965	3%
1000	DTL	MID	MDL1081100	52100	State Health Insurance	449,610	452,400	2,790	1%
1000	DTL	MID	MDL1081100	52200	Fica & Medicare	118,729	118,434	(295)	0%
1000	DTL	MID	MDL1081100	52300	Teachers Retirement System	322,508	339,202	16,694	5%
1000	DTL	MID	MDL1081100	52500	Unemployment Compensation	1,300	-	(1,300)	-100%
1000	DTL	MID	MDL1081100	52600	Workers' Compensation	14,300	13,750	(550)	-4%
1000	DTL	MID	MDL1081100	52900	Other Employee Benefits	5,432	5,118	(314)	-6%
1000	DSS	SPD	MDL2021100	51100	Teachers	-	145,253	145,253	N/A
1000	DSS	SPD	MDL2021100	52100	State Health Insurance	-	45,240	45,240	N/A
1000	DSS	SPD	MDL2021100	52200	Fica & Medicare	-	11,112	11,112	N/A
1000	DSS	SPD	MDL2021100	52300	Teachers Retirement System	-	31,825	31,825	N/A
1000	DSS	SPD	MDL2021100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DSS	SPD	MDL2021100	52900	Other Employee Benefits	-	508	508	N/A
1000	DSS	SPD	MDL2041100	51100	Teachers	582,563	539,254	(43,309)	-7%
1000	DSS	SPD	MDL2041100	52100	State Health Insurance	185,610	180,960	(4,650)	-3%
1000	DSS	SPD	MDL2041100	52200	Fica & Medicare	44,566	41,253	(3,313)	-7%
1000	DSS	SPD	MDL2041100	52300	Teachers Retirement System	121,057	118,151	(2,906)	-2%
1000	DSS	SPD	MDL2041100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DSS	SPD	MDL2041100	52600	Workers' Compensation	5,500	4,950	(550)	-10%
1000	DSS	SPD	MDL2041100	52900	Other Employee Benefits	2,039	1,887	(152)	-7%
1000	DTL	CAR	MDL3018100	51100	Teachers	-	76,927	76,927	N/A
1000	DTL	CAR	MDL3018100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DTL	CAR	MDL3018100	52200	Fica & Medicare	-	5,885	5,885	N/A
1000	DTL	CAR	MDL3018100	52300	Teachers Retirement System	-	16,855	16,855	N/A
1000	DTL	CAR	MDL3018100	52600	Workers' Compensation	-	550	550	N/A
1000	DTL	CAR	MDL3018100	52900	Other Employee Benefits	-	269	269	N/A
1000	DTL	FED	MDL8881100	58810	School-Wide Schools Con	30,573	3,773	(26,800)	-88%
1000	DTL	MID	MID1081100	51101	Academic Supplement	175,000	175,000	-	0%
1000	DTL	MID	MID1081100	51103	Athletic Supplement	450,000	450,000	-	0%
1000	DTL	MID	MID1081100	51990	0th Salaries And Compensation	160,000	160,000	-	0%
1000	DTL	MID	MID1081100	52200	Fica & Medicare	60,053	60,053	-	0%

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1000	DTL	MID	MID1081100	52300	Teachers Retirement System	163,123	171,994	8,871	5%
1000	DTL	MID	MID1081100	52600	Workers' Compensation	-	1,650	1,650	N/A
1000	DTL	MID	MID1081100	52900	Other Employee Benefits	2,748	2,748	-	0%
1000	DTL	MID	MID1081100	55320	Communication Web based Subscr	51,000	200,000	149,000	292%
1000	DTL	MID	MID1081100	55800	Travel - Employees	2,000	2,500	500	25%
1000	DTL	MID	MID1081100	55950	Other Purchased Services	7,500	-	(7,500)	-100%
1000	DTL	MID	MID1081100	56100	Supplies	7,550	33,000	25,450	337%
1000	DTL	MID	MID1081100	56400	Digital Textbooks	750,000	465,000	(285,000)	-38%
1000	DTL	MID	MID1081100	56410	Textbooks	270,000	30,000	(240,000)	-89%
1000	DTL	MID	MID1081100	58100	Dues and Fees	3,000	-	(3,000)	-100%
1000	DTL	MID	MID1100100	51100	Teachers	25,000	-	(25,000)	-100%
1000	DTL	MID	MID1100100	51101	Academic Supplement	-	260,000	260,000	N/A
1000	DTL	MID	MID1100100	52200	Fica & Medicare	1,913	19,890	17,977	940%
1000	DTL	MID	MID1100100	52300	Teachers Retirement System	5,195	56,966	51,771	997%
1000	DTL	ELM	MLK1011100	51100	Teachers	172,683	211,935	39,252	23%
1000	DTL	ELM	MLK1011100	51400	Aides And Paraprofessionals	70,746	74,151	3,405	5%
1000	DTL	ELM	MLK1011100	52100	State Health Insurance	58,890	45,240	(13,650)	-23%
1000	DTL	ELM	MLK1011100	52200	Fica & Medicare	18,622	21,886	3,264	18%
1000	DTL	ELM	MLK1011100	52300	Teachers Retirement System	50,584	53,531	2,947	6%
1000	DTL	ELM	MLK1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	MLK1011100	52600	Workers' Compensation	3,300	3,850	550	17%
1000	DTL	ELM	MLK1011100	52900	Other Employee Benefits	852	855	3	0%
1000	DTL	ELM	MLK1021100	51100	Teachers	432,317	757,737	325,420	75%
1000	DTL	ELM	MLK1021100	51400	Aides And Paraprofessionals	26,552	57,154	30,602	115%
1000	DTL	ELM	MLK1021100	52100	State Health Insurance	117,780	203,580	85,800	73%
1000	DTL	ELM	MLK1021100	52200	Fica & Medicare	35,103	62,339	27,236	78%
1000	DTL	ELM	MLK1021100	52300	Teachers Retirement System	95,353	165,104	69,751	73%
1000	DTL	ELM	MLK1021100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	MLK1021100	52600	Workers' Compensation	4,400	8,250	3,850	88%
1000	DTL	ELM	MLK1021100	52900	Other Employee Benefits	1,606	2,637	1,031	64%
1000	DTL	ELM	MLK1051100	51100	Teachers	498,385	491,512	(6,873)	-1%
1000	DTL	ELM	MLK1051100	51180	Art,Music,Pe	180,531	165,994	(14,537)	-8%
1000	DTL	ELM	MLK1051100	51720	Elementary Counselor	62,402	65,845	3,443	6%
1000	DTL	ELM	MLK1051100	52100	State Health Insurance	185,610	135,720	(49,890)	-27%
1000	DTL	ELM	MLK1051100	52200	Fica & Medicare	56,711	55,336	(1,375)	-2%
1000	DTL	ELM	MLK1051100	52300	Teachers Retirement System	154,046	158,486	4,440	3%
1000	DTL	ELM	MLK1051100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	MLK1051100	52600	Workers' Compensation	6,600	6,600	-	0%
1000	DTL	ELM	MLK1051100	52900	Other Employee Benefits	2,595	2,532	(63)	-2%
1000	DTL	ESL	MLK1351100	51100	Teachers	214,869	211,940	(2,929)	-1%
1000	DTL	ESL	MLK1351100	52100	State Health Insurance	42,240	67,860	25,620	61%
1000	DTL	ESL	MLK1351100	52200	Fica & Medicare	16,437	16,213	(224)	-1%
1000	DTL	ESL	MLK1351100	52300	Teachers Retirement System	44,650	46,436	1,786	4%
1000	DTL	ESL	MLK1351100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DTL	ESL	MLK1351100	52600	Workers' Compensation	1,650	1,650	-	0%
1000	DTL	ESL	MLK1351100	52900	Other Employee Benefits	752	742	(10)	-1%
1000	DSS	SPD	MLK2041100	51100	Teachers	282,486	364,860	82,374	29%
1000	DSS	SPD	MLK2041100	52100	State Health Insurance	84,480	90,480	6,000	7%
1000	DSS	SPD	MLK2041100	52200	Fica & Medicare	21,610	27,912	6,302	29%
1000	DSS	SPD	MLK2041100	52300	Teachers Retirement System	58,701	79,941	21,240	36%
1000	DSS	SPD	MLK2041100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DSS	SPD	MLK2041100	52600	Workers' Compensation	2,750	2,750	-	0%
1000	DSS	SPD	MLK2041100	52900	Other Employee Benefits	989	1,277	288	29%
1000	DSS	SPD	MLK2061100	51400	Aides And Paraprofessionals	23,690	-	(23,690)	-100%
1000	DSS	SPD	MLK2061100	52100	State Health Insurance	16,650	-	(16,650)	-100%
1000	DSS	SPD	MLK2061100	52200	Fica & Medicare	1,812	-	(1,812)	-100%
1000	DSS	SPD	MLK2061100	52300	Teachers Retirement System	4,923	-	(4,923)	-100%
1000	DSS	SPD	MLK2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	MLK2061100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	MLK2061100	52900	Other Employee Benefits	83	-	(83)	-100%
1000	DTL	FED	MLK8881100	58810	School-Wide Schools Con	32,406	1,340	(31,066)	-96%
1000	DTL	ELM	MTH1011100	51100	Teachers	304,624	326,371	21,747	7%
1000	DTL	ELM	MTH1011100	51400	Aides And Paraprofessionals	109,905	125,771	15,866	14%
1000	DTL	ELM	MTH1011100	52100	State Health Insurance	138,900	158,340	19,440	14%
1000	DTL	ELM	MTH1011100	52200	Fica & Medicare	31,711	34,589	2,878	9%
1000	DTL	ELM	MTH1011100	52300	Teachers Retirement System	86,139	99,064	12,925	15%
1000	DTL	ELM	MTH1011100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	MTH1011100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	MTH1011100	52900	Other Employee Benefits	1,451	1,582	131	9%
1000	DTL	ELM	MTH1011100	56100	Supplies	2,696	2,969	273	10%
1000	DTL	ELM	MTH1021100	51100	Teachers	979,676	1,026,789	47,113	5%
1000	DTL	ELM	MTH1021100	51400	Aides And Paraprofessionals	45,177	80,624	35,447	78%
1000	DTL	ELM	MTH1021100	52100	State Health Insurance	248,970	271,440	22,470	9%
1000	DTL	ELM	MTH1021100	52200	Fica & Medicare	78,401	84,717	6,316	8%
1000	DTL	ELM	MTH1021100	52300	Teachers Retirement System	212,965	242,634	29,669	14%
1000	DTL	ELM	MTH1021100	52500	Unemployment Compensation	850	-	(850)	-100%
1000	DTL	ELM	MTH1021100	52600	Workers' Compensation	9,350	9,900	550	6%
1000	DTL	ELM	MTH1021100	52900	Other Employee Benefits	3,587	3,787	200	6%
1000	DTL	ELM	MTH1021100	56100	Supplies	8,513	9,209	696	8%
1000	DTL	ELM	MTH1051100	51100	Teachers	692,013	702,143	10,130	1%
1000	DTL	ELM	MTH1051100	51180	Art,Music,Pe	149,592	177,632	28,040	19%

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Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ELM	MTH1051100	51720	Elementary Counselor	55,727	58,751	3,024	5%
1000	DTL	ELM	MTH1051100	52100	State Health Insurance	168,960	135,720	(33,240)	-20%
1000	DTL	ELM	MTH1051100	52200	Fica & Medicare	68,646	71,797	3,151	5%
1000	DTL	ELM	MTH1051100	52300	Teachers Retirement System	186,466	205,631	19,165	10%
1000	DTL	ELM	MTH1051100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DTL	ELM	MTH1051100	52600	Workers' Compensation	7,700	7,700	-	0%
1000	DTL	ELM	MTH1051100	52900	Other Employee Benefits	3,141	3,285	144	5%
1000	DTL	ELM	MTH1051100	56100	Supplies	5,362	6,786	1,424	27%
1000	DSS	SPD	MTH2021100	51100	Teachers	189,597	-	(189,597)	-100%
1000	DSS	SPD	MTH2021100	52100	State Health Insurance	63,360	-	(63,360)	-100%
1000	DSS	SPD	MTH2021100	52200	Fica & Medicare	14,504	-	(14,504)	-100%
1000	DSS	SPD	MTH2021100	52300	Teachers Retirement System	39,398	-	(39,398)	-100%
1000	DSS	SPD	MTH2021100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	MTH2021100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	MTH2021100	52900	Other Employee Benefits	664	-	(664)	-100%
1000	DSS	SPD	MTH2041100	51100	Teachers	192,237	525,586	333,349	173%
1000	DSS	SPD	MTH2041100	52100	State Health Insurance	42,240	135,720	93,480	221%
1000	DSS	SPD	MTH2041100	52200	Fica & Medicare	14,706	40,207	25,501	173%
1000	DSS	SPD	MTH2041100	52300	Teachers Retirement System	39,947	115,156	75,209	188%
1000	DSS	SPD	MTH2041100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	MTH2041100	52600	Workers' Compensation	1,650	4,400	2,750	167%
1000	DSS	SPD	MTH2041100	52900	Other Employee Benefits	673	1,840	1,167	173%
1000	DSS	SPD	MTH2061100	51400	Aides And Paraprofessionals	49,537	-	(49,537)	-100%
1000	DSS	SPD	MTH2061100	52100	State Health Insurance	16,650	-	(16,650)	-100%
1000	DSS	SPD	MTH2061100	52200	Fica & Medicare	3,790	-	(3,790)	-100%
1000	DSS	SPD	MTH2061100	52300	Teachers Retirement System	10,294	-	(10,294)	-100%
1000	DSS	SPD	MTH2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	MTH2061100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	MTH2061100	52900	Other Employee Benefits	173	-	(173)	-100%
1000	DTL	ELM	NCE1011100	51100	Teachers	317,994	360,710	42,716	13%
1000	DTL	ELM	NCE1011100	51400	Aides And Paraprofessionals	107,439	126,505	19,066	18%
1000	DTL	ELM	NCE1011100	52100	State Health Insurance	105,600	135,720	30,120	29%
1000	DTL	ELM	NCE1011100	52200	Fica & Medicare	32,546	37,272	4,726	15%
1000	DTL	ELM	NCE1011100	52300	Teachers Retirement System	88,405	106,749	18,344	21%
1000	DTL	ELM	NCE1011100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	NCE1011100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	NCE1011100	52900	Other Employee Benefits	1,489	1,620	131	9%
1000	DTL	ELM	NCE1011100	56100	Supplies	3,514	-	(3,514)	-100%
1000	DTL	ELM	NCE1021100	51100	Teachers	927,790	963,986	36,196	4%
1000	DTL	ELM	NCE1021100	51400	Aides And Paraprofessionals	43,519	51,621	8,102	19%
1000	DTL	ELM	NCE1021100	52100	State Health Insurance	244,500	260,130	15,630	6%
1000	DTL	ELM	NCE1021100	52200	Fica & Medicare	74,305	77,694	3,389	5%
1000	DTL	ELM	NCE1021100	52300	Teachers Retirement System	201,838	222,520	20,682	10%
1000	DTL	ELM	NCE1021100	52500	Unemployment Compensation	850	-	(850)	-100%
1000	DTL	ELM	NCE1021100	52600	Workers' Compensation	9,350	9,900	550	6%
1000	DTL	ELM	NCE1021100	52900	Other Employee Benefits	3,400	3,555	155	5%
1000	DTL	ELM	NCE1021100	56100	Supplies	8,937	-	(8,937)	-100%
1000	DTL	ELM	NCE1051100	51100	Teachers	632,224	653,163	20,939	3%
1000	DTL	ELM	NCE1051100	51180	Art,Music,Pe	208,584	216,689	8,105	4%
1000	DTL	ELM	NCE1051100	51720	Elementary Counselor	67,113	70,974	3,861	6%
1000	DTL	ELM	NCE1051100	52100	State Health Insurance	211,200	180,960	(30,240)	-14%
1000	DTL	ELM	NCE1051100	52200	Fica & Medicare	69,456	71,973	2,517	4%
1000	DTL	ELM	NCE1051100	52300	Teachers Retirement System	188,666	206,135	17,469	9%
1000	DTL	ELM	NCE1051100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DTL	ELM	NCE1051100	52600	Workers' Compensation	7,700	7,700	-	0%
1000	DTL	ELM	NCE1051100	52900	Other Employee Benefits	3,178	3,293	115	4%
1000	DTL	ELM	NCE1051100	56100	Supplies	5,847	-	(5,847)	-100%
1000	DTL	ESL	NCE1351100	51100	Teachers	107,495	103,599	(3,896)	-4%
1000	DTL	ESL	NCE1351100	52100	State Health Insurance	31,680	33,930	2,250	7%
1000	DTL	ESL	NCE1351100	52200	Fica & Medicare	8,223	7,925	(298)	-4%
1000	DTL	ESL	NCE1351100	52300	Teachers Retirement System	22,337	22,699	362	2%
1000	DTL	ESL	NCE1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	NCE1351100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DTL	ESL	NCE1351100	52900	Other Employee Benefits	376	363	(13)	-3%
1000	DSS	SPD	NCE2041100	51100	Teachers	943,560	866,998	(76,562)	-8%
1000	DSS	SPD	NCE2041100	52100	State Health Insurance	190,080	248,820	58,740	31%
1000	DSS	SPD	NCE2041100	52200	Fica & Medicare	72,182	66,325	(5,857)	-8%
1000	DSS	SPD	NCE2041100	52300	Teachers Retirement System	178,460	189,959	11,499	6%
1000	DSS	SPD	NCE2041100	52500	Unemployment Compensation	850	-	(850)	-100%
1000	DSS	SPD	NCE2041100	52600	Workers' Compensation	9,350	7,700	(1,650)	-18%
1000	DSS	SPD	NCE2041100	52900	Other Employee Benefits	3,302	3,034	(268)	-8%
1000	DSS	SPD	NCE2061100	51400	Aides And Paraprofessionals	100,629	107,938	7,309	7%
1000	DSS	SPD	NCE2061100	52100	State Health Insurance	49,950	45,240	(4,710)	-9%
1000	DSS	SPD	NCE2061100	52200	Fica & Medicare	7,698	8,257	559	7%
1000	DSS	SPD	NCE2061100	52300	Teachers Retirement System	20,911	23,649	2,738	13%
1000	DSS	SPD	NCE2061100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	NCE2061100	52600	Workers' Compensation	2,200	2,200	-	0%
1000	DSS	SPD	NCE2061100	52900	Other Employee Benefits	352	378	26	7%
1000	DTL	FED	NCE8881100	58810	School-Wide Schools Con	-	12,210	12,210	N/A
1000	DTL	SEC	NOR1041100	51100	Teachers	2,777,721	2,927,945	150,224	5%
1000	DTL	SEC	NOR1041100	51180	Art,Music,Pe	1,014,208	992,476	(21,732)	-2%

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Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	SEC	NOR1041100	51400	Aides And Paraprofessionals	50,239	62,040	11,801	23%
1000	DTL	SEC	NOR1041100	51730	Secondary Counselor	273,267	246,435	(26,832)	-10%
1000	DTL	SEC	NOR1041100	52100	State Health Insurance	1,045,440	1,085,760	40,320	4%
1000	DTL	SEC	NOR1041100	52200	Fica & Medicare	314,831	323,510	8,679	3%
1000	DTL	SEC	NOR1041100	52300	Teachers Retirement System	855,187	926,551	71,364	8%
1000	DTL	SEC	NOR1041100	52500	Unemployment Compensation	3,250	-	(3,250)	-100%
1000	DTL	SEC	NOR1041100	52600	Workers' Compensation	35,750	34,650	(1,100)	-3%
1000	DTL	SEC	NOR1041100	52900	Other Employee Benefits	14,404	14,801	397	3%
1000	DTL	SEC	NOR1041100	56100	Supplies	29,873	34,767	4,894	16%
1000	DSS	SPD	NOR2021100	51100	Teachers	59,040	116,719	57,679	98%
1000	DSS	SPD	NOR2021100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	NOR2021100	52200	Fica & Medicare	4,517	8,929	4,412	98%
1000	DSS	SPD	NOR2021100	52300	Teachers Retirement System	12,269	25,573	13,304	108%
1000	DSS	SPD	NOR2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	NOR2021100	52600	Workers' Compensation	550	1,100	550	100%
1000	DSS	SPD	NOR2021100	52900	Other Employee Benefits	207	409	202	98%
1000	DSS	SPD	NOR2031100	51400	Aides And Paraprofessionals	26,709	60,667	33,958	127%
1000	DSS	SPD	NOR2031100	52200	Fica & Medicare	2,043	4,641	2,598	127%
1000	DSS	SPD	NOR2031100	52300	Teachers Retirement System	5,550	13,292	7,742	139%
1000	DSS	SPD	NOR2031100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	NOR2031100	52600	Workers' Compensation	550	1,100	550	100%
1000	DSS	SPD	NOR2031100	52900	Other Employee Benefits	93	212	119	128%
1000	DSS	SPD	NOR2041100	51100	Teachers	1,083,399	1,136,605	53,206	5%
1000	DSS	SPD	NOR2041100	52100	State Health Insurance	274,560	271,440	(3,120)	-1%
1000	DSS	SPD	NOR2041100	52200	Fica & Medicare	82,880	86,950	4,070	5%
1000	DSS	SPD	NOR2041100	52300	Teachers Retirement System	225,130	232,161	7,031	3%
1000	DSS	SPD	NOR2041100	52500	Unemployment Compensation	800	-	(800)	-100%
1000	DSS	SPD	NOR2041100	52600	Workers' Compensation	8,800	9,350	550	6%
1000	DSS	SPD	NOR2041100	52900	Other Employee Benefits	3,792	3,709	(83)	-2%
1000	DSS	SPD	NOR2051100	51100	Teachers	248,641	145,993	(102,648)	-41%
1000	DSS	SPD	NOR2051100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	NOR2051100	52200	Fica & Medicare	19,021	11,168	(7,853)	-41%
1000	DSS	SPD	NOR2051100	52300	Teachers Retirement System	51,668	31,987	(19,681)	-38%
1000	DSS	SPD	NOR2051100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	NOR2051100	52600	Workers' Compensation	1,650	1,100	(550)	-33%
1000	DSS	SPD	NOR2051100	52900	Other Employee Benefits	870	511	(359)	-41%
1000	DSS	SPD	NOR2061100	51400	Aides And Paraprofessionals	335,595	414,613	79,018	24%
1000	DSS	SPD	NOR2061100	52100	State Health Insurance	116,550	158,340	41,790	36%
1000	DSS	SPD	NOR2061100	52200	Fica & Medicare	25,673	31,718	6,045	24%
1000	DSS	SPD	NOR2061100	52300	Teachers Retirement System	69,737	83,521	13,784	20%
1000	DSS	SPD	NOR2061100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DSS	SPD	NOR2061100	52600	Workers' Compensation	6,600	7,150	550	8%
1000	DSS	SPD	NOR2061100	52900	Other Employee Benefits	1,175	1,342	167	14%
1000	DTL	CAR	NOR3011100	51100	Teachers	668,607	677,273	8,666	1%
1000	DTL	CAR	NOR3011100	52100	State Health Insurance	101,130	158,340	57,210	57%
1000	DTL	CAR	NOR3011100	52200	Fica & Medicare	51,148	51,811	663	1%
1000	DTL	CAR	NOR3011100	52300	Teachers Retirement System	123,417	148,391	24,974	20%
1000	DTL	CAR	NOR3011100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	CAR	NOR3011100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	CAR	NOR3011100	52900	Other Employee Benefits	2,340	2,370	30	1%
1000	DTL	CAR	NOR3011100	55320	Communication Web based Subscr	15,000	15,220	220	1%
1000	DTL	CAR	NOR3011100	56100	Supplies	20,000	18,500	(1,500)	-8%
1000	DTL	CAR	NOR3011100	56110	Supplies-Technology	1,775	1,350	(425)	-24%
1000	DTL	CAR	NOR3011100	56150	Expendable Equipment	17,075	5,700	(11,375)	-67%
1000	DTL	CAR	NOR3011100	56160	Expendable Computer Equipment	-	4,000	4,000	N/A
1000	DTL	CAR	NOR3011100	56420	Books And Periodicals	1,100	-	(1,100)	-100%
1000	DTL	SEC	NOR9100100	51100	Teachers	31,204	-	(31,204)	-100%
1000	DTL	SEC	NOR9100100	52200	Fica & Medicare	2,387	-	(2,387)	-100%
1000	DTL	SEC	NOR9100100	52300	Teachers Retirement System	6,484	-	(6,484)	-100%
1000	DTL	SEC	NOR9100100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DTL	SEC	NOR9100100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DTL	SEC	NOR9100100	52900	Other Employee Benefits	109	-	(109)	-100%
1000	DTL	SEC	NOR9100100	55300	Communication	100	-	(100)	-100%
1000	DTL	SEC	NOR9100100	55800	Travel - Employees	8,000	7,500	(500)	-6%
1000	DTL	SEC	NOR9100100	55950	Other Purchased Services	750	-	(750)	-100%
1000	DTL	SEC	NOR9100100	56100	Supplies	18,000	7,750	(10,250)	-57%
1000	DTL	SEC	NOR9100100	56110	Supplies-Technology	-	31,700	31,700	N/A
1000	DTL	SEC	NOR9100100	56120	Computer Software	3,500	-	(3,500)	-100%
1000	DTL	SEC	NOR9100100	56150	Expendable Equipment	23,000	9,516	(13,484)	-59%
1000	DTL	SEC	NOR9100100	58100	Dues and Fees	1,000	500	(500)	-50%
1000	DTL	PRK	PRK1540101	51100	Teachers	25,000	-	(25,000)	-100%
1000	DTL	PRK	PRK1540101	51101	Academic Supplement	-	28,000	28,000	N/A
1000	DTL	PRK	PRK1540101	51420	Salary Of Clerical Staff	-	20,400	20,400	N/A
1000	DTL	PRK	PRK1540101	52200	Fica & Medicare	1,913	3,703	1,790	94%
1000	DTL	PRK	PRK1540101	52300	Teachers Retirement System	5,195	10,604	5,409	104%
1000	DTL	PRK	PRK1540101	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DTL	PRK	PRK1540101	52900	Other Employee Benefits	88	169	81	92%
2210	DTL	PRK	PRK1540221	51420	Salary Of Clerical Staff	-	34,509	34,509	N/A
2210	DTL	PRK	PRK1540221	52100	State Health Insurance	-	22,620	22,620	N/A
2210	DTL	PRK	PRK1540221	52200	Fica & Medicare	-	10,296	10,296	N/A
2210	DTL	PRK	PRK1540221	52300	Teachers Retirement System	-	29,487	29,487	N/A

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2210	DTL	PRK	PRK1540221	52600	Workers' Compensation	-	1,100	1,100	N/A
2210	DTL	PRK	PRK1540221	52900	Other Employee Benefits	-	471	471	N/A
1000	DTL	MID	RCH1081100	51100	Teachers	1,859,517	1,732,542	(126,975)	-7%
1000	DTL	MID	RCH1081100	51180	Art,Music,Pe	625,158	618,568	(6,590)	-1%
1000	DTL	MID	RCH1081100	51400	Aides And Paraprofessionals	21,840	29,042	7,202	33%
1000	DTL	MID	RCH1081100	51730	Secondary Counselor	162,607	122,068	(40,539)	-25%
1000	DTL	MID	RCH1081100	52100	State Health Insurance	612,480	655,980	43,500	7%
1000	DTL	MID	RCH1081100	52200	Fica & Medicare	204,188	191,420	(12,768)	-6%
1000	DTL	MID	RCH1081100	52300	Teachers Retirement System	554,644	548,236	(6,408)	-1%
1000	DTL	MID	RCH1081100	52500	Unemployment Compensation	2,100	-	(2,100)	-100%
1000	DTL	MID	RCH1081100	52600	Workers' Compensation	23,100	20,900	(2,200)	-10%
1000	DTL	MID	RCH1081100	52900	Other Employee Benefits	9,342	8,758	(584)	-6%
1000	DSS	SPD	RCH2021100	51100	Teachers	55,646	59,399	3,753	7%
1000	DSS	SPD	RCH2021100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DSS	SPD	RCH2021100	52200	Fica & Medicare	4,257	4,544	287	7%
1000	DSS	SPD	RCH2021100	52300	Teachers Retirement System	11,563	13,014	1,451	13%
1000	DSS	SPD	RCH2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	RCH2021100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	RCH2021100	52900	Other Employee Benefits	195	208	13	7%
1000	DSS	SPD	RCH2041100	51100	Teachers	399,207	388,492	(10,715)	-3%
1000	DSS	SPD	RCH2041100	52100	State Health Insurance	105,600	113,100	7,500	7%
1000	DSS	SPD	RCH2041100	52200	Fica & Medicare	30,539	29,720	(819)	-3%
1000	DSS	SPD	RCH2041100	52300	Teachers Retirement System	82,955	85,119	2,164	3%
1000	DSS	SPD	RCH2041100	52500	Unemployment Compensation	350	-	(350)	-100%
1000	DSS	SPD	RCH2041100	52600	Workers' Compensation	3,850	3,300	(550)	-14%
1000	DSS	SPD	RCH2041100	52900	Other Employee Benefits	1,397	1,360	(37)	-3%
1000	DSS	SPD	RCH2061100	51400	Aides And Paraprofessionals	27,042	30,698	3,656	14%
1000	DSS	SPD	RCH2061100	52200	Fica & Medicare	2,069	2,348	279	13%
1000	DSS	SPD	RCH2061100	52300	Teachers Retirement System	5,619	6,726	1,107	20%
1000	DSS	SPD	RCH2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	RCH2061100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	RCH2061100	52900	Other Employee Benefits	95	107	12	13%
1000	DTL	CAR	RCH3018100	51100	Teachers	-	206,898	206,898	N/A
1000	DTL	CAR	RCH3018100	52100	State Health Insurance	-	45,240	45,240	N/A
1000	DTL	CAR	RCH3018100	52200	Fica & Medicare	-	15,828	15,828	N/A
1000	DTL	CAR	RCH3018100	52300	Teachers Retirement System	-	45,331	45,331	N/A
1000	DTL	CAR	RCH3018100	52600	Workers' Compensation	-	1,650	1,650	N/A
1000	DTL	CAR	RCH3018100	52900	Other Employee Benefits	-	724	724	N/A
1000	DTL	FED	RCH8881100	58810	School-Wide Schools Con	51,868	4,127	(47,741)	-92%
1000	DTL	MID	RCH9100100	51100	Teachers	82,755	85,238	2,483	3%
1000	DTL	MID	RCH9100100	52100	State Health Insurance	21,120	22,620	1,500	7%
1000	DTL	MID	RCH9100100	52200	Fica & Medicare	6,331	6,521	190	3%
1000	DTL	MID	RCH9100100	52300	Teachers Retirement System	17,196	18,676	1,480	9%
1000	DTL	MID	RCH9100100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DTL	MID	RCH9100100	52600	Workers' Compensation	550	550	-	0%
1000	DTL	MID	RCH9100100	52900	Other Employee Benefits	290	298	8	3%
1000	DTL	MID	RCH9100100	55800	Travel - Employees	15,000	24,000	9,000	60%
1000	DTL	MID	RCH9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	MID	RCH9100100	56100	Supplies	600	600	-	0%
1000	DTL	MID	RCH9100100	56420	Books And Periodicals	900	900	-	0%
1000	DTL	MID	RCH9100100	58100	Dues and Fees	11,250	11,000	(250)	-2%
1000	DTL	ELM	RES1011100	51100	Teachers	215,945	222,423	6,478	3%
1000	DTL	ELM	RES1011100	51400	Aides And Paraprofessionals	69,645	83,574	13,929	20%
1000	DTL	ELM	RES1011100	52100	State Health Insurance	80,010	90,480	10,470	13%
1000	DTL	ELM	RES1011100	52200	Fica & Medicare	21,848	23,409	1,561	7%
1000	DTL	ELM	RES1011100	52300	Teachers Retirement System	59,346	67,044	7,698	13%
1000	DTL	ELM	RES1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	RES1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	RES1011100	52900	Other Employee Benefits	1,000	1,071	71	7%
1000	DTL	ELM	RES1021100	51100	Teachers	599,115	652,662	53,547	9%
1000	DTL	ELM	RES1021100	51400	Aides And Paraprofessionals	45,442	52,252	6,810	15%
1000	DTL	ELM	RES1021100	52100	State Health Insurance	147,840	158,340	10,500	7%
1000	DTL	ELM	RES1021100	52200	Fica & Medicare	49,309	53,926	4,617	9%
1000	DTL	ELM	RES1021100	52300	Teachers Retirement System	133,939	154,447	20,508	15%
1000	DTL	ELM	RES1021100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DTL	ELM	RES1021100	52600	Workers' Compensation	6,050	6,050	-	0%
1000	DTL	ELM	RES1021100	52900	Other Employee Benefits	2,256	2,467	211	9%
1000	DTL	ELM	RES1051100	51100	Teachers	433,117	450,607	17,490	4%
1000	DTL	ELM	RES1051100	51180	Art,Music,Pe	194,280	190,098	(4,182)	-2%
1000	DTL	ELM	RES1051100	51720	Elementary Counselor	90,475	93,189	2,714	3%
1000	DTL	ELM	RES1051100	52100	State Health Insurance	147,840	135,720	(12,120)	-8%
1000	DTL	ELM	RES1051100	52200	Fica & Medicare	54,917	56,143	1,226	2%
1000	DTL	ELM	RES1051100	52300	Teachers Retirement System	149,174	160,796	11,622	8%
1000	DTL	ELM	RES1051100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	RES1051100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	RES1051100	52900	Other Employee Benefits	2,513	2,569	56	2%
1000	DTL	ESL	RES1351100	51100	Teachers	162,250	132,231	(30,019)	-19%
1000	DTL	ESL	RES1351100	52100	State Health Insurance	31,680	22,620	(9,060)	-29%
1000	DTL	ESL	RES1351100	52200	Fica & Medicare	12,412	10,116	(2,296)	-18%
1000	DTL	ESL	RES1351100	52300	Teachers Retirement System	33,716	28,972	(4,744)	-14%
1000	DTL	ESL	RES1351100	52500	Unemployment Compensation	150	-	(150)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ESL	RES1351100	52600	Workers' Compensation	1,650	1,100	(550)	-33%
1000	DTL	ESL	RES1351100	52900	Other Employee Benefits	568	463	(105)	-18%
1000	DSS	SPD	RES2041100	51100	Teachers	272,715	283,844	11,129	4%
1000	DSS	SPD	RES2041100	52100	State Health Insurance	84,480	90,480	6,000	7%
1000	DSS	SPD	RES2041100	52200	Fica & Medicare	20,863	21,714	851	4%
1000	DSS	SPD	RES2041100	52300	Teachers Retirement System	56,670	62,190	5,520	10%
1000	DSS	SPD	RES2041100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DSS	SPD	RES2041100	52600	Workers' Compensation	2,750	2,750	-	0%
1000	DSS	SPD	RES2041100	52900	Other Employee Benefits	955	993	38	4%
1000	DTL	FED	RES8881100	58810	School-Wide Schools Con	27,331	1,401	(25,930)	-95%
1000	DTL	ELM	RES9100100	55800	Travel - Employees	10,000	5,000	(5,000)	-50%
1000	DTL	ELM	RES9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	ELM	RES9100100	56100	Supplies	2,000	1,300	(700)	-35%
1000	DTL	ELM	RES9100100	56150	Expendable Equipment	-	500	500	N/A
1000	DTL	ELM	RES9100100	58100	Dues and Fees	10,500	7,500	(3,000)	-29%
1000	DTL	ELM	RIG1011100	51100	Teachers	205,680	204,015	(1,665)	-1%
1000	DTL	ELM	RIG1011100	51400	Aides And Paraprofessionals	69,381	80,418	11,037	16%
1000	DTL	ELM	RIG1011100	52100	State Health Insurance	37,770	45,240	7,470	20%
1000	DTL	ELM	RIG1011100	52200	Fica & Medicare	21,042	21,759	717	3%
1000	DTL	ELM	RIG1011100	52300	Teachers Retirement System	57,158	62,319	5,161	9%
1000	DTL	ELM	RIG1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	RIG1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	RIG1011100	52900	Other Employee Benefits	963	996	33	3%
1000	DTL	ELM	RIG1021100	51100	Teachers	442,948	543,817	100,869	23%
1000	DTL	ELM	RIG1021100	51400	Aides And Paraprofessionals	23,734	57,477	33,743	142%
1000	DTL	ELM	RIG1021100	52100	State Health Insurance	143,370	180,960	37,590	26%
1000	DTL	ELM	RIG1021100	52200	Fica & Medicare	35,701	45,999	10,298	29%
1000	DTL	ELM	RIG1021100	52300	Teachers Retirement System	96,976	131,744	34,768	36%
1000	DTL	ELM	RIG1021100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DTL	ELM	RIG1021100	52600	Workers' Compensation	4,950	6,050	1,100	22%
1000	DTL	ELM	RIG1021100	52900	Other Employee Benefits	1,633	1,806	173	11%
1000	DTL	ELM	RIG1051100	51100	Teachers	335,457	354,941	19,484	6%
1000	DTL	ELM	RIG1051100	51180	Art,Music,Pe	173,386	181,728	8,342	5%
1000	DTL	ELM	RIG1051100	51720	Elementary Counselor	74,293	55,255	(19,038)	-26%
1000	DTL	ELM	RIG1051100	52100	State Health Insurance	126,720	203,580	76,860	61%
1000	DTL	ELM	RIG1051100	52200	Fica & Medicare	44,610	45,282	672	2%
1000	DTL	ELM	RIG1051100	52300	Teachers Retirement System	121,176	129,691	8,515	7%
1000	DTL	ELM	RIG1051100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DTL	ELM	RIG1051100	52600	Workers' Compensation	4,950	4,950	-	0%
1000	DTL	ELM	RIG1051100	52900	Other Employee Benefits	2,041	2,072	31	2%
1000	DSS	SPD	RIG2021100	51100	Teachers	46,500	121,502	75,002	161%
1000	DSS	SPD	RIG2021100	52200	Fica & Medicare	3,557	9,295	5,738	161%
1000	DSS	SPD	RIG2021100	52300	Teachers Retirement System	9,663	26,621	16,958	175%
1000	DSS	SPD	RIG2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	RIG2021100	52600	Workers' Compensation	550	1,100	550	100%
1000	DSS	SPD	RIG2021100	52900	Other Employee Benefits	163	425	262	161%
1000	DSS	SPD	RIG2041100	51100	Teachers	370,159	394,338	24,179	7%
1000	DSS	SPD	RIG2041100	51400	Aides And Paraprofessionals	-	29,663	29,663	N/A
1000	DSS	SPD	RIG2041100	52100	State Health Insurance	84,480	135,720	51,240	61%
1000	DSS	SPD	RIG2041100	52200	Fica & Medicare	28,317	32,436	4,119	15%
1000	DSS	SPD	RIG2041100	52300	Teachers Retirement System	76,919	92,899	15,980	21%
1000	DSS	SPD	RIG2041100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DSS	SPD	RIG2041100	52600	Workers' Compensation	3,300	3,850	550	17%
1000	DSS	SPD	RIG2041100	52900	Other Employee Benefits	1,296	1,484	188	15%
1000	DSS	SPD	RIG2051100	51100	Teachers	121,059	129,762	8,703	7%
1000	DSS	SPD	RIG2051100	52100	State Health Insurance	42,240	-	(42,240)	-100%
1000	DSS	SPD	RIG2051100	52200	Fica & Medicare	9,261	9,927	666	7%
1000	DSS	SPD	RIG2051100	52300	Teachers Retirement System	25,156	28,431	3,275	13%
1000	DSS	SPD	RIG2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	RIG2051100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	RIG2051100	52900	Other Employee Benefits	424	454	30	7%
1000	DSS	SPD	RIG2061100	51400	Aides And Paraprofessionals	23,689	29,707	6,018	25%
1000	DSS	SPD	RIG2061100	52200	Fica & Medicare	1,812	2,273	461	25%
1000	DSS	SPD	RIG2061100	52300	Teachers Retirement System	4,923	6,509	1,586	32%
1000	DSS	SPD	RIG2061100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	RIG2061100	52600	Workers' Compensation	550	550	-	0%
1000	DSS	SPD	RIG2061100	52900	Other Employee Benefits	83	104	21	25%
1000	DTL	FED	RIG8881100	58810	School-Wide Schools Con	24,459	1,261	(23,198)	-95%
1000	DTL	ELM	RIV1011100	51100	Teachers	177,083	165,893	(11,190)	-6%
1000	DTL	ELM	RIV1011100	51400	Aides And Paraprofessionals	68,324	104,856	36,532	53%
1000	DTL	ELM	RIV1011100	52100	State Health Insurance	80,010	67,860	(12,150)	-15%
1000	DTL	ELM	RIV1011100	52200	Fica & Medicare	18,774	20,712	1,938	10%
1000	DTL	ELM	RIV1011100	52300	Teachers Retirement System	50,996	59,321	8,325	16%
1000	DTL	ELM	RIV1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	RIV1011100	52600	Workers' Compensation	3,300	3,850	550	17%
1000	DTL	ELM	RIV1011100	52900	Other Employee Benefits	859	948	89	10%
1000	DTL	ELM	RIV1021100	51100	Teachers	691,690	674,896	(16,794)	-2%
1000	DTL	ELM	RIV1021100	51400	Aides And Paraprofessionals	99,557	109,127	9,570	10%
1000	DTL	ELM	RIV1021100	52100	State Health Insurance	164,490	226,200	61,710	38%
1000	DTL	ELM	RIV1021100	52200	Fica & Medicare	60,530	59,978	(552)	-1%
1000	DTL	ELM	RIV1021100	52300	Teachers Retirement System	164,421	171,780	7,359	4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

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Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	ELM	RIV1021100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DTL	ELM	RIV1021100	52600	Workers' Compensation	7,700	7,700	-	0%
1000	DTL	ELM	RIV1021100	52900	Other Employee Benefits	2,769	2,744	(25)	-1%
1000	DTL	ELM	RIV1051100	51100	Teachers	439,396	440,509	1,113	0%
1000	DTL	ELM	RIV1051100	51180	Art,Music,Pe	199,763	205,756	5,993	3%
1000	DTL	ELM	RIV1051100	51720	Elementary Counselor	82,755	85,238	2,483	3%
1000	DTL	ELM	RIV1051100	52100	State Health Insurance	147,840	180,960	33,120	22%
1000	DTL	ELM	RIV1051100	52200	Fica & Medicare	55,226	55,960	734	1%
1000	DTL	ELM	RIV1051100	52300	Teachers Retirement System	150,014	160,272	10,258	7%
1000	DTL	ELM	RIV1051100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	RIV1051100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	RIV1051100	52900	Other Employee Benefits	2,527	2,560	33	1%
1000	DTL	ESL	RIV1351100	51100	Teachers	253,037	220,050	(32,987)	-13%
1000	DTL	ESL	RIV1351100	52100	State Health Insurance	73,920	79,170	5,250	7%
1000	DTL	ESL	RIV1351100	52200	Fica & Medicare	19,357	16,834	(2,523)	-13%
1000	DTL	ESL	RIV1351100	52300	Teachers Retirement System	52,581	48,213	(4,368)	-8%
1000	DTL	ESL	RIV1351100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DTL	ESL	RIV1351100	52600	Workers' Compensation	2,750	2,200	(550)	-20%
1000	DTL	ESL	RIV1351100	52900	Other Employee Benefits	886	770	(116)	-13%
1000	DSS	SPD	RIV2021100	51100	Teachers	76,293	-	(76,293)	-100%
1000	DSS	SPD	RIV2021100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	RIV2021100	52200	Fica & Medicare	5,836	-	(5,836)	-100%
1000	DSS	SPD	RIV2021100	52300	Teachers Retirement System	15,854	-	(15,854)	-100%
1000	DSS	SPD	RIV2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	RIV2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	RIV2021100	52900	Other Employee Benefits	267	-	(267)	-100%
1000	DSS	SPD	RIV2041100	51100	Teachers	194,034	283,561	89,527	46%
1000	DSS	SPD	RIV2041100	52100	State Health Insurance	63,360	90,480	27,120	43%
1000	DSS	SPD	RIV2041100	52200	Fica & Medicare	14,844	21,692	6,848	46%
1000	DSS	SPD	RIV2041100	52300	Teachers Retirement System	40,320	62,128	21,808	54%
1000	DSS	SPD	RIV2041100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	RIV2041100	52600	Workers' Compensation	1,650	2,200	550	33%
1000	DSS	SPD	RIV2041100	52900	Other Employee Benefits	679	992	313	46%
1000	DSS	SPD	RIV2051100	51100	Teachers	76,064	-	(76,064)	-100%
1000	DSS	SPD	RIV2051100	52200	Fica & Medicare	5,819	-	(5,819)	-100%
1000	DSS	SPD	RIV2051100	52300	Teachers Retirement System	15,806	-	(15,806)	-100%
1000	DSS	SPD	RIV2051100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	RIV2051100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	RIV2051100	52900	Other Employee Benefits	266	-	(266)	-100%
1000	DSS	SPD	RIV2061100	51400	Aides And Paraprofessionals	84,469	32,393	(52,076)	-62%
1000	DSS	SPD	RIV2061100	52100	State Health Insurance	16,650	-	(16,650)	-100%
1000	DSS	SPD	RIV2061100	52200	Fica & Medicare	6,462	2,478	(3,984)	-62%
1000	DSS	SPD	RIV2061100	52300	Teachers Retirement System	17,553	7,097	(10,456)	-60%
1000	DSS	SPD	RIV2061100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	RIV2061100	52600	Workers' Compensation	1,650	550	(1,100)	-67%
1000	DSS	SPD	RIV2061100	52900	Other Employee Benefits	296	113	(183)	-62%
1000	DTL	FED	RIV8881100	58810	School-Wide Schools Con	27,736	8,281	(19,455)	-70%
1000	DTL	SEC	RMA1041100	51100	Teachers	863,590	1,224,101	360,511	42%
1000	DTL	SEC	RMA1041100	51180	Art,Music,Pe	670,972	799,527	128,555	19%
1000	DTL	SEC	RMA1041100	51400	Aides And Paraprofessionals	22,952	30,529	7,577	33%
1000	DTL	SEC	RMA1041100	51730	Secondary Counselor	173,817	158,579	(15,238)	-9%
1000	DTL	SEC	RMA1041100	52100	State Health Insurance	392,340	508,950	116,610	30%
1000	DTL	SEC	RMA1041100	52200	Fica & Medicare	132,447	169,274	36,827	28%
1000	DTL	SEC	RMA1041100	52300	Teachers Retirement System	359,771	484,811	125,040	35%
1000	DTL	SEC	RMA1041100	52500	Unemployment Compensation	1,400	-	(1,400)	-100%
1000	DTL	SEC	RMA1041100	52600	Workers' Compensation	15,400	19,250	3,850	25%
1000	DTL	SEC	RMA1041100	52900	Other Employee Benefits	6,060	7,745	1,685	28%
1000	DTL	SEC	RMA1041100	58810	School-Wide Schools Con	9,290	-	(9,290)	-100%
1000	DTL	MID	RMA1081100	51100	Teachers	329,684	295,186	(34,498)	-10%
1000	DTL	MID	RMA1081100	51180	Art,Music,Pe	60,240		(60,240)	-100%
1000	DTL	MID	RMA1081100	52100	State Health Insurance	84,480	67,860	(16,620)	-20%
1000	DTL	MID	RMA1081100	52200	Fica & Medicare	29,829	22,582	(7,247)	-24%
1000	DTL	MID	RMA1081100	52300	Teachers Retirement System	81,026	64,675	(16,351)	-20%
1000	DTL	MID	RMA1081100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	MID	RMA1081100	52600	Workers' Compensation	3,300	2,200	(1,100)	-33%
1000	DTL	MID	RMA1081100	52900	Other Employee Benefits	1,365	764	(601)	-44%
1000	DSS	SPD	RMA2041100	51100	Teachers	163,306	152,829	(10,477)	-6%
1000	DSS	SPD	RMA2041100	52100	State Health Insurance	21,120	45,240	24,120	114%
1000	DSS	SPD	RMA2041100	52200	Fica & Medicare	12,493	11,691	(802)	-6%
1000	DSS	SPD	RMA2041100	52300	Teachers Retirement System	33,935	33,485	(450)	-1%
1000	DSS	SPD	RMA2041100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	RMA2041100	52600	Workers' Compensation	1,650	1,650	-	0%
1000	DSS	SPD	RMA2041100	52900	Other Employee Benefits	572	535	(37)	-6%
1000	DTL	FED	RMA8881100	58810	School-Wide Schools Con	14,047	6,166	(7,881)	-56%
1000	DTL	SEC	RMA9100100	51100	Teachers	-	76,927	76,927	N/A
1000	DTL	SEC	RMA9100100	52100	State Health Insurance	-	11,310	11,310	N/A
1000	DTL	SEC	RMA9100100	52200	Fica & Medicare	-	5,885	5,885	N/A
1000	DTL	SEC	RMA9100100	52300	Teachers Retirement System	-	16,855	16,855	N/A
1000	DTL	SEC	RMA9100100	52600	Workers' Compensation	-	550	550	N/A
1000	DTL	SEC	RMA9100100	52900	Other Employee Benefits	-	269	269	N/A
1000	DTL	SEC	RMA9100100	53000	Purch Professional & Technical	6,000	-	(6,000)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DTL	SEC	RMA9100100	54320	Repair Services - Technology	-	900	900	N/A
1000	DTL	SEC	RMA9100100	55300	Communication	500	-	(500)	-100%
1000	DTL	SEC	RMA9100100	55320	Communication Web based Subscr	4,300	3,500	(800)	-19%
1000	DTL	SEC	RMA9100100	55800	Travel - Employees	15,000	5,000	(10,000)	-67%
1000	DTL	SEC	RMA9100100	55950	Other Purchased Services	1,000	-	(1,000)	-100%
1000	DTL	SEC	RMA9100100	56100	Supplies	10,000	7,500	(2,500)	-25%
1000	DTL	SEC	RMA9100100	56110	Supplies-Technology	9,500	1,000	(8,500)	-89%
1000	DTL	SEC	RMA9100100	56150	Expendable Equipment	1,000	-	(1,000)	-100%
1000	DTL	SEC	RMA9100100	58100	Dues and Fees	500	3,500	3,000	600%
1000	DTL	MID	RTH1081100	51100	Teachers	1,176,629	920,912	(255,717)	-22%
1000	DTL	MID	RTH1081100	51180	Art,Music,Pe	312,337	278,997	(33,340)	-11%
1000	DTL	MID	RTH1081100	51400	Aides And Paraprofessionals	22,388	28,697	6,309	28%
1000	DTL	MID	RTH1081100	51730	Secondary Counselor	111,060	120,485	9,425	8%
1000	DTL	MID	RTH1081100	52100	State Health Insurance	353,340	384,540	31,200	9%
1000	DTL	MID	RTH1081100	52200	Fica & Medicare	124,115	103,206	(20,909)	-17%
1000	DTL	MID	RTH1081100	52300	Teachers Retirement System	337,138	295,586	(41,552)	-12%
1000	DTL	MID	RTH1081100	52500	Unemployment Compensation	1,600	-	(1,600)	-100%
1000	DTL	MID	RTH1081100	52600	Workers' Compensation	17,600	14,850	(2,750)	-16%
1000	DTL	MID	RTH1081100	52900	Other Employee Benefits	5,678	4,411	(1,267)	-22%
1000	DSS	SPD	RTH2041100	51100	Teachers	637,060	652,171	15,111	2%
1000	DSS	SPD	RTH2041100	52100	State Health Insurance	126,720	135,720	9,000	7%
1000	DSS	SPD	RTH2041100	52200	Fica & Medicare	48,735	49,891	1,156	2%
1000	DSS	SPD	RTH2041100	52300	Teachers Retirement System	132,381	142,891	10,510	8%
1000	DSS	SPD	RTH2041100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DSS	SPD	RTH2041100	52600	Workers' Compensation	6,050	6,050	-	0%
1000	DSS	SPD	RTH2041100	52900	Other Employee Benefits	2,230	2,283	53	2%
1000	DTL	CAR	RTH3018100	51100	Teachers	-	110,821	110,821	N/A
1000	DTL	CAR	RTH3018100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DTL	CAR	RTH3018100	52200	Fica & Medicare	-	8,478	8,478	N/A
1000	DTL	CAR	RTH3018100	52300	Teachers Retirement System	-	24,281	24,281	N/A
1000	DTL	CAR	RTH3018100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DTL	CAR	RTH3018100	52900	Other Employee Benefits	-	388	388	N/A
1000	DTL	FED	RTH8881100	58810	School-Wide Schools Con	35,411	2,246	(33,165)	-94%
1000	DTL	SEC	SEC1041100	51101	Academic Supplement	175,000	175,000	-	0%
1000	DTL	SEC	SEC1041100	51103	Athletic Supplement	1,300,000	1,300,000	-	0%
1000	DTL	SEC	SEC1041100	51990	0th Salaries And Compensation	160,000	160,000	-	0%
1000	DTL	SEC	SEC1041100	52200	Fica & Medicare	125,078	125,078	-	0%
1000	DTL	SEC	SEC1041100	52300	Teachers Retirement System	339,753	358,229	18,476	5%
1000	DTL	SEC	SEC1041100	52600	Workers' Compensation	-	1,650	1,650	N/A
1000	DTL	SEC	SEC1041100	52900	Other Employee Benefits	5,723	5,723	-	0%
1000	DTL	SEC	SEC1041100	55320	Communication Web based Subscr	2,000	1,000	(1,000)	-50%
1000	DTL	SEC	SEC1041100	55800	Travel - Employees	2,000	-	(2,000)	-100%
1000	DTL	SEC	SEC1041100	56100	Supplies	2,000	26,000	24,000	1200%
1000	DTL	SEC	SEC1041100	56160	Expendable Computer Equipment	-	1,000	1,000	N/A
1000	DTL	SEC	SEC1041100	56400	Digital Textbooks	1,262,000	802,500	(459,500)	-36%
1000	DTL	SEC	SEC1041100	56410	Textbooks	1,929,016	325,000	(1,604,016)	-83%
1000	DTL	SEC	SEC1041100	58100	Dues and Fees	16,000	3,000	(13,000)	-81%
1000	DTL	SEC	SEC1100100	51100	Teachers	60,000	-	(60,000)	-100%
1000	DTL	SEC	SEC1100100	51101	Academic Supplement	-	270,000	270,000	N/A
1000	DTL	SEC	SEC1100100	52200	Fica & Medicare	4,590	20,655	16,065	350%
1000	DTL	SEC	SEC1100100	52300	Teachers Retirement System	12,468	59,157	46,689	374%
1000	DTL	SEC	SEC1100100	52600	Workers' Compensation	-	-	-	N/A
1000	DTL	SEC	SEC1100100	52900	Other Employee Benefits	-	-	-	N/A
2210	DTL	SEC	SEC9100220	51990	0th Salaries And Compensation	-	400,000	400,000	N/A
1000	DTL	SEC	SHW1041100	51100	Teachers	1,890,162	1,926,595	36,433	2%
1000	DTL	SEC	SHW1041100	51180	Art,Music,Pe	820,601	873,824	53,223	6%
1000	DTL	SEC	SHW1041100	51400	Aides And Paraprofessionals	45,151	55,842	10,691	24%
1000	DTL	SEC	SHW1041100	51730	Secondary Counselor	279,045	294,811	15,766	6%
1000	DTL	SEC	SHW1041100	52100	State Health Insurance	787,530	836,940	49,410	6%
1000	DTL	SEC	SHW1041100	52200	Fica & Medicare	232,174	241,057	8,883	4%
1000	DTL	SEC	SHW1041100	52300	Teachers Retirement System	630,665	690,400	59,735	9%
1000	DTL	SEC	SHW1041100	52500	Unemployment Compensation	2,600	-	(2,600)	-100%
1000	DTL	SEC	SHW1041100	52600	Workers' Compensation	28,600	28,600	-	0%
1000	DTL	SEC	SHW1041100	52900	Other Employee Benefits	10,622	11,029	407	4%
1000	DTL	SEC	SHW1041100	58810	School-Wide Schools Con	24,147	-	(24,147)	-100%
1000	DTL	ESL	SHW1351100	51100	Teachers	153,585	158,193	4,608	3%
1000	DTL	ESL	SHW1351100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DTL	ESL	SHW1351100	52200	Fica & Medicare	11,749	12,102	353	3%
1000	DTL	ESL	SHW1351100	52300	Teachers Retirement System	31,915	34,660	2,745	9%
1000	DTL	ESL	SHW1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	SHW1351100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DTL	ESL	SHW1351100	52900	Other Employee Benefits	538	554	16	3%
1000	DSS	SPD	SHW2031100	51100	Teachers	123,500	128,950	5,450	4%
1000	DSS	SPD	SHW2031100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DSS	SPD	SHW2031100	52200	Fica & Medicare	9,448	9,865	417	4%
1000	DSS	SPD	SHW2031100	52300	Teachers Retirement System	25,663	28,253	2,590	10%
1000	DSS	SPD	SHW2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SHW2031100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DSS	SPD	SHW2031100	52900	Other Employee Benefits	432	451	19	4%
1000	DSS	SPD	SHW2041100	51100	Teachers	980,165	1,097,472	117,307	12%
1000	DSS	SPD	SHW2041100	52100	State Health Insurance	295,680	316,680	21,000	7%

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1000	DSS	SPD	SHW2041100	52200	Fica & Medicare	74,983	83,957	8,974	12%
1000	DSS	SPD	SHW2041100	52300	Teachers Retirement System	203,678	240,456	36,778	18%
1000	DSS	SPD	SHW2041100	52500	Unemployment Compensation	800	-	(800)	-100%
1000	DSS	SPD	SHW2041100	52600	Workers' Compensation	8,800	9,350	550	6%
1000	DSS	SPD	SHW2041100	52900	Other Employee Benefits	3,431	3,841	410	12%
1000	DSS	SPD	SHW2051100	51100	Teachers	135,070	66,274	(68,796)	-51%
1000	DSS	SPD	SHW2051100	52100	State Health Insurance	42,240	22,620	(19,620)	-46%
1000	DSS	SPD	SHW2051100	52200	Fica & Medicare	10,333	5,070	(5,263)	-51%
1000	DSS	SPD	SHW2051100	52300	Teachers Retirement System	28,068	14,521	(13,547)	-48%
1000	DSS	SPD	SHW2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SHW2051100	52600	Workers' Compensation	1,100	550	(550)	-50%
1000	DSS	SPD	SHW2051100	52900	Other Employee Benefits	473	232	(241)	-51%
1000	DSS	SPD	SHW2061100	51400	Aides And Paraprofessionals	130,586	205,054	74,468	57%
1000	DSS	SPD	SHW2061100	51450	Interpreter	200,937	235,770	34,833	17%
1000	DSS	SPD	SHW2061100	52100	State Health Insurance	116,550	113,100	(3,450)	-3%
1000	DSS	SPD	SHW2061100	52200	Fica & Medicare	25,361	33,723	8,362	33%
1000	DSS	SPD	SHW2061100	52300	Teachers Retirement System	68,890	96,585	27,695	40%
1000	DSS	SPD	SHW2061100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	SHW2061100	52600	Workers' Compensation	4,400	5,500	1,100	25%
1000	DSS	SPD	SHW2061100	52900	Other Employee Benefits	1,160	1,543	383	33%
1000	DTL	CAR	SHW3011100	51100	Teachers	518,901	547,122	28,221	5%
1000	DTL	CAR	SHW3011100	52100	State Health Insurance	168,960	180,960	12,000	7%
1000	DTL	CAR	SHW3011100	52200	Fica & Medicare	39,696	41,855	2,159	5%
1000	DTL	CAR	SHW3011100	52300	Teachers Retirement System	107,828	119,874	12,046	11%
1000	DTL	CAR	SHW3011100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DTL	CAR	SHW3011100	52600	Workers' Compensation	4,950	4,950	-	0%
1000	DTL	CAR	SHW3011100	52900	Other Employee Benefits	1,816	1,915	99	5%
1000	DTL	CAR	SHW3011100	55320	Communication Web based Subscr	14,500	10,000	(4,500)	-31%
1000	DTL	CAR	SHW3011100	56100	Supplies	18,800	14,000	(4,800)	-26%
1000	DTL	CAR	SHW3011100	56110	Supplies-Technology	3,600	5,000	1,400	39%
1000	DTL	CAR	SHW3011100	56150	Expendable Equipment	16,825	5,000	(11,825)	-70%
1000	DTL	CAR	SHW3011100	56160	Expendable Computer Equipment	-	3,500	3,500	N/A
1000	DTL	CAR	SHW3011100	56420	Books And Periodicals	200	-	(200)	-100%
1000	DTL	FED	SHW8881100	58810	School-Wide Schools Con	50,560	12,205	(38,355)	-76%
1000	DTL	SEC	SHW9100100	55320	Communication Web based Subscr	1,200	1,000	(200)	-17%
1000	DTL	SEC	SHW9100100	55950	Other Purchased Services	750	-	(750)	-100%
1000	DTL	SEC	SHW9100100	56100	Supplies	3,000	3,000	-	0%
1000	DTL	SEC	SHW9100100	56110	Supplies-Technology	6,000	6,000	-	0%
1000	DTL	SEC	SHW9100100	56150	Expendable Equipment	-	5,000	5,000	N/A
1000	DTL	SEC	SHW9100100	58100	Dues and Fees	-	800	800	N/A
1000	DTL	ELM	SOC1011100	51100	Teachers	173,680	198,027	24,347	14%
1000	DTL	ELM	SOC1011100	51400	Aides And Paraprofessionals	66,445	80,257	13,812	21%
1000	DTL	ELM	SOC1011100	52100	State Health Insurance	92,190	113,100	20,910	23%
1000	DTL	ELM	SOC1011100	52200	Fica & Medicare	18,370	21,289	2,919	16%
1000	DTL	ELM	SOC1011100	52300	Teachers Retirement System	49,898	60,972	11,074	22%
1000	DTL	ELM	SOC1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	SOC1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	SOC1011100	52900	Other Employee Benefits	840	974	134	16%
1000	DTL	ELM	SOC1021100	51100	Teachers	400,997	446,065	45,068	11%
1000	DTL	ELM	SOC1021100	51400	Aides And Paraprofessionals	48,069	85,805	37,736	79%
1000	DTL	ELM	SOC1021100	52100	State Health Insurance	101,130	180,960	79,830	79%
1000	DTL	ELM	SOC1021100	52200	Fica & Medicare	34,354	40,688	6,334	18%
1000	DTL	ELM	SOC1021100	52300	Teachers Retirement System	93,316	116,533	23,217	25%
1000	DTL	ELM	SOC1021100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DTL	ELM	SOC1021100	52600	Workers' Compensation	4,950	6,050	1,100	22%
1000	DTL	ELM	SOC1021100	52900	Other Employee Benefits	1,572	1,862	290	18%
1000	DTL	ELM	SOC1051100	51100	Teachers	344,104	250,526	(93,578)	-27%
1000	DTL	ELM	SOC1051100	51180	Art,Music,Pe	87,391	80,504	(6,887)	-8%
1000	DTL	ELM	SOC1051100	51720	Elementary Counselor	82,755	85,238	2,483	3%
1000	DTL	ELM	SOC1051100	52100	State Health Insurance	126,720	67,860	(58,860)	-46%
1000	DTL	ELM	SOC1051100	52200	Fica & Medicare	39,340	31,844	(7,496)	-19%
1000	DTL	ELM	SOC1051100	52300	Teachers Retirement System	106,861	91,204	(15,657)	-15%
1000	DTL	ELM	SOC1051100	52500	Unemployment Compensation	450	-	(450)	-100%
1000	DTL	ELM	SOC1051100	52600	Workers' Compensation	4,950	3,850	(1,100)	-22%
1000	DTL	ELM	SOC1051100	52900	Other Employee Benefits	1,800	1,457	(343)	-19%
1000	DTL	ESL	SOC1351100	51100	Teachers	147,055	151,467	4,412	3%
1000	DTL	ESL	SOC1351100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DTL	ESL	SOC1351100	52200	Fica & Medicare	11,250	11,587	337	3%
1000	DTL	ESL	SOC1351100	52300	Teachers Retirement System	30,558	33,186	2,628	9%
1000	DTL	ESL	SOC1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	SOC1351100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DTL	ESL	SOC1351100	52900	Other Employee Benefits	515	530	15	3%
1000	DSS	SPD	SOC2021100	51100	Teachers	62,240	161,944	99,704	160%
1000	DSS	SPD	SOC2021100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DSS	SPD	SOC2021100	52200	Fica & Medicare	4,761	12,389	7,628	160%
1000	DSS	SPD	SOC2021100	52300	Teachers Retirement System	12,933	35,482	22,549	174%
1000	DSS	SPD	SOC2021100	52500	Unemployment Compensation	50	-	(50)	-100%
1000	DSS	SPD	SOC2021100	52600	Workers' Compensation	550	1,650	1,100	200%
1000	DSS	SPD	SOC2021100	52900	Other Employee Benefits	218	567	349	160%
1000	DSS	SPD	SOC2041100	51100	Teachers	117,018	78,927	(38,091)	-33%
1000	DSS	SPD	SOC2041100	52100	State Health Insurance	42,240	22,620	(19,620)	-46%

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1000	DSS	SPD	SOC2041100	52200	Fica & Medicare	8,952	6,038	(2,914)	-33%
1000	DSS	SPD	SOC2041100	52300	Teachers Retirement System	24,316	17,293	(7,023)	-29%
1000	DSS	SPD	SOC2041100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SOC2041100	52600	Workers' Compensation	1,100	550	(550)	-50%
1000	DSS	SPD	SOC2041100	52900	Other Employee Benefits	410	276	(134)	-33%
1000	DTL	FED	SOC8881100	58810	School-Wide Schools Con	19,525	1,213	(18,312)	-94%
1000	DTL	SEC	SPC1041100	51100	Teachers	1,628,992	1,734,733	105,741	6%
1000	DTL	SEC	SPC1041100	51180	Art,Music,Pe	605,615	663,063	57,448	9%
1000	DTL	SEC	SPC1041100	51400	Aides And Paraprofessionals	45,151	55,842	10,691	24%
1000	DTL	SEC	SPC1041100	51730	Secondary Counselor	188,950	232,552	43,602	23%
1000	DTL	SEC	SPC1041100	52100	State Health Insurance	550,529	678,600	128,071	23%
1000	DTL	SEC	SPC1041100	52200	Fica & Medicare	188,856	205,494	16,638	9%
1000	DTL	SEC	SPC1041100	52300	Teachers Retirement System	506,585	588,544	81,959	16%
1000	DTL	SEC	SPC1041100	52500	Unemployment Compensation	2,200	-	(2,200)	-100%
1000	DTL	SEC	SPC1041100	52600	Workers' Compensation	24,200	24,200	-	0%
1000	DTL	SEC	SPC1041100	52900	Other Employee Benefits	8,640	9,402	762	9%
1000	DTL	ESL	SPC1351100	51100	Teachers	149,691	304,263	154,572	103%
1000	DTL	ESL	SPC1351100	52100	State Health Insurance	42,240	113,100	70,860	168%
1000	DTL	ESL	SPC1351100	52200	Fica & Medicare	11,451	23,276	11,825	103%
1000	DTL	ESL	SPC1351100	52300	Teachers Retirement System	31,106	66,664	35,558	114%
1000	DTL	ESL	SPC1351100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DTL	ESL	SPC1351100	52600	Workers' Compensation	1,650	2,750	1,100	67%
1000	DTL	ESL	SPC1351100	52900	Other Employee Benefits	524	1,065	541	103%
1000	DSS	SPD	SPC2021100	51100	Teachers	110,709	51,651	(59,058)	-53%
1000	DSS	SPD	SPC2021100	52100	State Health Insurance	42,240	22,620	(19,620)	-46%
1000	DSS	SPD	SPC2021100	52200	Fica & Medicare	8,469	3,951	(4,518)	-53%
1000	DSS	SPD	SPC2021100	52300	Teachers Retirement System	23,005	11,317	(11,688)	-51%
1000	DSS	SPD	SPC2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SPC2021100	52600	Workers' Compensation	1,100	550	(550)	-50%
1000	DSS	SPD	SPC2021100	52900	Other Employee Benefits	387	181	(206)	-53%
1000	DSS	SPD	SPC2041100	51100	Teachers	681,827	732,625	50,798	7%
1000	DSS	SPD	SPC2041100	52100	State Health Insurance	147,840	203,580	55,740	38%
1000	DSS	SPD	SPC2041100	52200	Fica & Medicare	52,160	56,046	3,886	7%
1000	DSS	SPD	SPC2041100	52300	Teachers Retirement System	141,684	160,518	18,834	13%
1000	DSS	SPD	SPC2041100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DSS	SPD	SPC2041100	52600	Workers' Compensation	6,050	6,600	550	9%
1000	DSS	SPD	SPC2041100	52900	Other Employee Benefits	2,386	2,564	178	7%
1000	DSS	SPD	SPC2051100	51100	Teachers	167,515	178,758	11,243	7%
1000	DSS	SPD	SPC2051100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DSS	SPD	SPC2051100	52200	Fica & Medicare	12,815	13,675	860	7%
1000	DSS	SPD	SPC2051100	52300	Teachers Retirement System	34,810	39,166	4,356	13%
1000	DSS	SPD	SPC2051100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	SPC2051100	52600	Workers' Compensation	1,650	1,650	-	0%
1000	DSS	SPD	SPC2051100	52900	Other Employee Benefits	586	626	40	7%
1000	DTL	CAR	SPC3011100	51100	Teachers	265,243	329,703	64,460	24%
1000	DTL	CAR	SPC3011100	52100	State Health Insurance	21,120	67,860	46,740	221%
1000	DTL	CAR	SPC3011100	52200	Fica & Medicare	20,291	25,222	4,931	24%
1000	DTL	CAR	SPC3011100	52300	Teachers Retirement System	55,117	72,238	17,121	31%
1000	DTL	CAR	SPC3011100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DTL	CAR	SPC3011100	52600	Workers' Compensation	2,750	3,300	550	20%
1000	DTL	CAR	SPC3011100	52900	Other Employee Benefits	928	1,154	226	24%
1000	DTL	CAR	SPC3011100	55320	Communication Web based Subscr	12,300	12,300	-	0%
1000	DTL	CAR	SPC3011100	55950	Other Purchased Services	200	-	(200)	-100%
1000	DTL	CAR	SPC3011100	56100	Supplies	13,200	12,000	(1,200)	-9%
1000	DTL	CAR	SPC3011100	56110	Supplies-Technology	4,175	2,000	(2,175)	-52%
1000	DTL	CAR	SPC3011100	56150	Expendable Equipment	6,000	7,000	1,000	17%
1000	DTL	CAR	SPC3011100	56160	Expendable Computer Equipment	5,000	-	(5,000)	-100%
1000	DTL	FED	SPC8881100	58810	School-Wide Schools Con	64,612	3,193	(61,419)	-95%
1000	DTL	SEC	SPC9100100	55320	Communication Web based Subscr	200	-	(200)	-100%
1000	DTL	SEC	SPC9100100	55800	Travel - Employees	5,500	-	(5,500)	-100%
1000	DTL	SEC	SPC9100100	55950	Other Purchased Services	1,000	-	(1,000)	-100%
1000	DTL	SEC	SPC9100100	56100	Supplies	6,000	2,500	(3,500)	-58%
1000	DTL	SEC	SPC9100100	56110	Supplies-Technology	3,000	-	(3,000)	-100%
1000	DTL	SEC	SPC9100100	56420	Books And Periodicals	150	300	150	100%
1000	DSS	SPD	SPD2021100	56100	Supplies	13,675	13,675	-	0%
1000	DSS	SPD	SPD2031100	56100	Supplies	12,916	12,913	(3)	0%
1000	DSS	SPD	SPD2041100	51100	Teachers	1,645,253	1,849,070	203,817	12%
1000	DSS	SPD	SPD2041100	51101	Academic Supplement	25,000	25,000	-	0%
1000	DSS	SPD	SPD2041100	51400	Aides And Paraprofessionals	301,380	272,802	(28,578)	-9%
1000	DSS	SPD	SPD2041100	51450	Interpreter	74,293	-	(74,293)	-100%
1000	DSS	SPD	SPD2041100	51640	Phy/Occup/Mobility Therapist	2,361,570	1,241,830	(1,119,740)	-47%
1000	DSS	SPD	SPD2041100	51910	Oth Administrative Personnel	-	225,381	225,381	N/A
1000	DSS	SPD	SPD2041100	52100	State Health Insurance	560,505	882,180	321,675	57%
1000	DSS	SPD	SPD2041100	52200	Fica & Medicare	337,173	276,477	(60,696)	-18%
1000	DSS	SPD	SPD2041100	52300	Teachers Retirement System	881,707	745,479	(136,228)	-15%
1000	DSS	SPD	SPD2041100	52500	Unemployment Compensation	3,100	-	(3,100)	-100%
1000	DSS	SPD	SPD2041100	52600	Workers' Compensation	34,100	29,700	(4,400)	-13%
1000	DSS	SPD	SPD2041100	52900	Other Employee Benefits	15,426	11,909	(3,517)	-23%
1000	DSS	SPD	SPD2041100	53000	Purch Professional & Technical	1,079,000	8,489,252	7,410,252	687%
1000	DSS	SPD	SPD2041100	55320	Communication Web based Subscr	17,946	18,850	904	5%
1000	DSS	SPD	SPD2041100	55800	Travel - Employees	20,000	20,000	-	0%

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1000	DSS	SPD	SPD2041100	56100	Supplies	61,000	120,735	59,735	98%
1000	DSS	SPD	SPD2041100	56150	Expendable Equipment	7,651	7,651	-	0%
1000	DSS	SPD	SPD2041100	58100	Dues and Fees	9,860	-	(9,860)	-100%
1000	DSS	SPD	SPD2061100	51100	Teachers	124,480	204,398	79,918	64%
1000	DSS	SPD	SPD2061100	52100	State Health Insurance	21,120	67,860	46,740	221%
1000	DSS	SPD	SPD2061100	52200	Fica & Medicare	9,523	15,636	6,113	64%
1000	DSS	SPD	SPD2061100	52300	Teachers Retirement System	25,867	44,784	18,917	73%
1000	DSS	SPD	SPD2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SPD2061100	52600	Workers' Compensation	1,100	1,650	550	50%
1000	DSS	SPD	SPD2061100	52900	Other Employee Benefits	436	715	279	64%
1000	DSS	SPD	SPD2081100	51100	Teachers	140,799	-	(140,799)	-100%
1000	DSS	SPD	SPD2081100	52100	State Health Insurance	21,120	-	(21,120)	-100%
1000	DSS	SPD	SPD2081100	52200	Fica & Medicare	10,771	-	(10,771)	-100%
1000	DSS	SPD	SPD2081100	52300	Teachers Retirement System	29,258	-	(29,258)	-100%
1000	DSS	SPD	SPD2081100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SPD2081100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	SPD2081100	52900	Other Employee Benefits	493	-	(493)	-100%
1000	DSS	SPD	SPD2081100	53000	Purch Professional & Technical	5,436,782	-	(5,436,782)	-100%
1000	DTL	GFT	STE2110100	55320	Communication Web based Subscr	50,000	55,000	5,000	10%
1000	DTL	GFT	STE2110100	56100	Supplies	42,315	32,000	(10,315)	-24%
1000	DTL	GFT	STE2111100	51100	Teachers	1,109,210	1,234,053	124,843	11%
1000	DTL	GFT	STE2111100	51400	Aides And Paraprofessionals	47,012	-	(47,012)	-100%
1000	DTL	GFT	STE2111100	52100	State Health Insurance	232,320	271,440	39,120	17%
1000	DTL	GFT	STE2111100	52200	Fica & Medicare	88,451	94,405	5,954	7%
1000	DTL	GFT	STE2111100	52300	Teachers Retirement System	235,798	270,381	34,583	15%
1000	DTL	GFT	STE2111100	52500	Unemployment Compensation	850	-	(850)	-100%
1000	DTL	GFT	STE2111100	52600	Workers' Compensation	9,350	8,800	(550)	-6%
1000	DTL	GFT	STE2111100	52900	Other Employee Benefits	4,047	4,083	36	1%
1000	DTL	GFT	STE2111100	55320	Communication Web based Subscr	2,200	3,500	1,300	59%
1000	DTL	GFT	STE2111100	55800	Travel - Employees	2,500	2,500	-	0%
1000	DTL	GFT	STE2111100	55950	Other Purchased Services	700	250	(450)	-64%
1000	DTL	GFT	STE2111100	56100	Supplies	13,000	20,000	7,000	54%
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	500	300	150%
1000	DTL	GFT	STE2111100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	GFT	STE2111100	58100	Dues and Fees	1,500	1,500	-	0%
1000	DIS	TLS	TLS9100100	51910	Oth Administrative Personnel	454,628	-	(454,628)	-100%
1000	DIS	TLS	TLS9100100	52100	State Health Insurance	110,070	-	(110,070)	-100%
1000	DIS	TLS	TLS9100100	52200	Fica & Medicare	34,779	-	(34,779)	-100%
1000	DIS	TLS	TLS9100100	52300	Teachers Retirement System	94,472	-	(94,472)	-100%
1000	DIS	TLS	TLS9100100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DIS	TLS	TLS9100100	52600	Workers' Compensation	2,750	-	(2,750)	-100%
1000	DIS	TLS	TLS9100100	52900	Other Employee Benefits	1,592	-	(1,592)	-100%
1000	DIS	TLS	TLS9100100	53000	Purch Professional & Technical	3,000	2,500	(500)	-17%
1000	DIS	TLS	TLS9100100	54320	Repair Services - Technology	30,000	30,000	-	0%
1000	DIS	TLS	TLS9100100	55320	Communication Web based Subscr	971,900	900,700	(71,200)	-7%
1000	DIS	TLS	TLS9100100	55800	Travel - Employees	7,200	24,550	17,350	241%
1000	DIS	TLS	TLS9100100	56100	Supplies	2,000	2,000	-	0%
1000	DIS	TLS	TLS9100100	56110	Supplies-Technology	15,500	15,500	-	0%
1000	DIS	TLS	TLS9100100	56160	Expendable Computer Equipment	15,000	32,100	17,100	114%
1000	DIS	TLS	TLS9100100	56420	Books And Periodicals	100	100	-	0%
1000	DIS	TLS	TLS9100100	58100	Dues and Fees	-	5,115	5,115	N/A
1000	DTL	MID	VET1081100	51100	Teachers	1,353,951	1,349,384	(4,567)	0%
1000	DTL	MID	VET1081100	51180	Art,Music,Pe	507,218	549,296	42,078	8%
1000	DTL	MID	VET1081100	51400	Aides And Paraprofessionals	23,218	30,921	7,703	33%
1000	DTL	MID	VET1081100	51730	Secondary Counselor	72,466	88,178	15,712	22%
1000	DTL	MID	VET1081100	52100	State Health Insurance	481,290	486,330	5,040	1%
1000	DTL	MID	VET1081100	52200	Fica & Medicare	149,699	154,360	4,661	3%
1000	DTL	MID	VET1081100	52300	Teachers Retirement System	387,833	428,377	40,544	10%
1000	DTL	MID	VET1081100	52500	Unemployment Compensation	1,700	-	(1,700)	-100%
1000	DTL	MID	VET1081100	52600	Workers' Compensation	18,700	18,150	(550)	-3%
1000	DTL	MID	VET1081100	52900	Other Employee Benefits	6,849	6,608	(241)	-4%
1000	DTL	MID	VET1081100	56100	Supplies	16,432	-	(16,432)	-100%
1000	DTL	ESL	VET1351100	51100	Teachers	110,354	126,631	16,277	15%
1000	DTL	ESL	VET1351100	52100	State Health Insurance	42,240	45,240	3,000	7%
1000	DTL	ESL	VET1351100	52200	Fica & Medicare	8,442	9,687	1,245	15%
1000	DTL	ESL	VET1351100	52300	Teachers Retirement System	22,932	27,745	4,813	21%
1000	DTL	ESL	VET1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	VET1351100	52600	Workers' Compensation	1,100	1,100	-	0%
1000	DTL	ESL	VET1351100	52900	Other Employee Benefits	386	443	57	15%
1000	DSS	SPD	VET2041100	51100	Teachers	760,821	797,031	36,210	5%
1000	DSS	SPD	VET2041100	52100	State Health Insurance	105,600	113,100	7,500	7%
1000	DSS	SPD	VET2041100	52200	Fica & Medicare	58,203	60,973	2,770	5%
1000	DSS	SPD	VET2041100	52300	Teachers Retirement System	158,099	174,629	16,530	10%
1000	DSS	SPD	VET2041100	52500	Unemployment Compensation	650	-	(650)	-100%
1000	DSS	SPD	VET2041100	52600	Workers' Compensation	7,150	7,700	550	8%
1000	DSS	SPD	VET2041100	52900	Other Employee Benefits	2,663	2,790	127	5%
1000	DSS	SPD	VET2061100	51400	Aides And Paraprofessionals	135,970	185,596	49,626	36%
1000	DSS	SPD	VET2061100	52100	State Health Insurance	16,650	22,620	5,970	36%
1000	DSS	SPD	VET2061100	52200	Fica & Medicare	10,402	14,198	3,796	36%

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Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
1000	DSS	SPD	VET2061100	52300	Teachers Retirement System	28,255	40,664	12,409	44%
1000	DSS	SPD	VET2061100	52500	Unemployment Compensation	250	-	(250)	-100%
1000	DSS	SPD	VET2061100	52600	Workers' Compensation	2,750	3,300	550	20%
1000	DSS	SPD	VET2061100	52900	Other Employee Benefits	476	650	174	37%
1000	DTL	CAR	VET3018100	51100	Teachers	-	120,151	120,151	N/A
1000	DTL	CAR	VET3018100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DTL	CAR	VET3018100	52200	Fica & Medicare	-	9,192	9,192	N/A
1000	DTL	CAR	VET3018100	52300	Teachers Retirement System	-	26,325	26,325	N/A
1000	DTL	CAR	VET3018100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DTL	CAR	VET3018100	52900	Other Employee Benefits	-	421	421	N/A
1000	DTL	FED	VET8881100	58810	School-Wide Schools Con	-	14,723	14,723	N/A
1000	DTL	ELM	WAD1011100	51100	Teachers	211,993	231,311	19,318	9%
1000	DTL	ELM	WAD1011100	51400	Aides And Paraprofessionals	94,949	109,435	14,486	15%
1000	DTL	ELM	WAD1011100	52100	State Health Insurance	42,240	67,860	25,620	61%
1000	DTL	ELM	WAD1011100	52200	Fica & Medicare	23,481	26,067	2,586	11%
1000	DTL	ELM	WAD1011100	52300	Teachers Retirement System	63,782	74,658	10,876	17%
1000	DTL	ELM	WAD1011100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	WAD1011100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DTL	ELM	WAD1011100	52900	Other Employee Benefits	1,074	1,193	119	11%
1000	DTL	ELM	WAD1021100	51100	Teachers	757,873	738,632	(19,241)	-3%
1000	DTL	ELM	WAD1021100	51400	Aides And Paraprofessionals	23,440	28,665	5,225	22%
1000	DTL	ELM	WAD1021100	52100	State Health Insurance	147,840	180,960	33,120	22%
1000	DTL	ELM	WAD1021100	52200	Fica & Medicare	59,770	58,698	(1,072)	-2%
1000	DTL	ELM	WAD1021100	52300	Teachers Retirement System	162,357	168,115	5,758	4%
1000	DTL	ELM	WAD1021100	52500	Unemployment Compensation	650	-	(650)	-100%
1000	DTL	ELM	WAD1021100	52600	Workers' Compensation	7,150	7,150	-	0%
1000	DTL	ELM	WAD1021100	52900	Other Employee Benefits	2,735	2,686	(49)	-2%
1000	DTL	ELM	WAD1051100	51100	Teachers	367,095	379,328	12,233	3%
1000	DTL	ELM	WAD1051100	51180	Art,Music,Pe	175,226	172,139	(3,087)	-2%
1000	DTL	ELM	WAD1051100	51720	Elementary Counselor	46,897	60,843	13,946	30%
1000	DTL	ELM	WAD1051100	52100	State Health Insurance	126,720	226,200	99,480	79%
1000	DTL	ELM	WAD1051100	52200	Fica & Medicare	45,075	46,842	1,767	4%
1000	DTL	ELM	WAD1051100	52300	Teachers Retirement System	122,440	134,157	11,717	10%
1000	DTL	ELM	WAD1051100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	WAD1051100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	WAD1051100	52900	Other Employee Benefits	2,062	2,143	81	4%
1000	DSS	SPD	WAD2041100	51100	Teachers	287,786	366,167	78,381	27%
1000	DSS	SPD	WAD2041100	52100	State Health Insurance	84,480	90,480	6,000	7%
1000	DSS	SPD	WAD2041100	52200	Fica & Medicare	22,016	28,012	5,996	27%
1000	DSS	SPD	WAD2041100	52300	Teachers Retirement System	59,802	80,227	20,425	34%
1000	DSS	SPD	WAD2041100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	WAD2041100	52600	Workers' Compensation	2,200	2,750	550	25%
1000	DSS	SPD	WAD2041100	52900	Other Employee Benefits	1,007	1,282	275	27%
1000	DSS	SPD	WAD2061100	51400	Aides And Paraprofessionals	-	55,158	55,158	N/A
1000	DSS	SPD	WAD2061100	52100	State Health Insurance	-	22,620	22,620	N/A
1000	DSS	SPD	WAD2061100	52200	Fica & Medicare	-	4,220	4,220	N/A
1000	DSS	SPD	WAD2061100	52300	Teachers Retirement System	-	12,085	12,085	N/A
1000	DSS	SPD	WAD2061100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DSS	SPD	WAD2061100	52900	Other Employee Benefits	-	193	193	N/A
1000	DTL	FED	WAD8881100	58810	School-Wide Schools Con	30,121	9,916	(20,205)	-67%
1000	DSS	SPD	WDL2021100	51100	Teachers	114,306	-	(114,306)	-100%
1000	DSS	SPD	WDL2021100	51400	Aides And Paraprofessionals	133,100	151,310	18,210	14%
1000	DSS	SPD	WDL2021100	52100	State Health Insurance	58,644	45,240	(13,404)	-23%
1000	DSS	SPD	WDL2021100	52200	Fica & Medicare	18,927	11,575	(7,352)	-39%
1000	DSS	SPD	WDL2021100	52300	Teachers Retirement System	51,411	33,152	(18,259)	-36%
1000	DSS	SPD	WDL2021100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	WDL2021100	52600	Workers' Compensation	4,400	2,750	(1,650)	-38%
1000	DSS	SPD	WDL2021100	52900	Other Employee Benefits	866	530	(336)	-39%
1000	DSS	SPD	WDL2061100	51100	Teachers	100,794	489,344	388,550	385%
1000	DSS	SPD	WDL2061100	52100	State Health Insurance	-	45,240	45,240	N/A
1000	DSS	SPD	WDL2061100	52200	Fica & Medicare	7,711	37,435	29,724	385%
1000	DSS	SPD	WDL2061100	52300	Teachers Retirement System	20,945	107,215	86,270	412%
1000	DSS	SPD	WDL2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	WDL2061100	52600	Workers' Compensation	1,100	4,400	3,300	300%
1000	DSS	SPD	WDL2061100	52900	Other Employee Benefits	353	1,713	1,360	385%
1000	DSS	SPD	WDL2061100	53000	Purch Professional & Technical	110,000	65,000	(45,000)	-41%
1000	DSS	SPD	WDL2061100	53210	Contracted Services - Teachers	-	16,500	16,500	N/A
1000	DSS	SPD	WDL2061100	55800	Travel - Employees	1,000	1,000	-	0%
1000	DTL	ELM	WES1011100	51100	Teachers	200,503	210,847	10,344	5%
1000	DTL	ELM	WES1011100	51400	Aides And Paraprofessionals	68,852	73,828	4,976	7%
1000	DTL	ELM	WES1011100	52100	State Health Insurance	75,540	67,860	(7,680)	-10%
1000	DTL	ELM	WES1011100	52200	Fica & Medicare	20,606	21,778	1,172	6%
1000	DTL	ELM	WES1011100	52300	Teachers Retirement System	55,972	62,372	6,400	11%
1000	DTL	ELM	WES1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	WES1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	WES1011100	52900	Other Employee Benefits	943	996	53	6%
1000	DTL	ELM	WES1021100	51100	Teachers	496,086	497,508	1,422	0%
1000	DTL	ELM	WES1021100	51400	Aides And Paraprofessionals	22,589	25,964	3,375	15%
1000	DTL	ELM	WES1021100	52100	State Health Insurance	143,370	158,340	14,970	10%
1000	DTL	ELM	WES1021100	52200	Fica & Medicare	39,679	40,046	367	1%
1000	DTL	ELM	WES1021100	52300	Teachers Retirement System	107,781	114,693	6,912	6%

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1000	DTL	ELM	WES1021100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	WES1021100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	WES1021100	52900	Other Employee Benefits	1,815	1,832	17	1%
1000	DTL	ELM	WES1051100	51100	Teachers	399,593	397,034	(2,559)	-1%
1000	DTL	ELM	WES1051100	51180	Art,Music,Pe	191,212	184,515	(6,697)	-4%
1000	DTL	ELM	WES1051100	51720	Elementary Counselor	63,927	67,462	3,535	6%
1000	DTL	ELM	WES1051100	52100	State Health Insurance	126,720	180,960	54,240	43%
1000	DTL	ELM	WES1051100	52200	Fica & Medicare	50,087	49,649	(438)	-1%
1000	DTL	ELM	WES1051100	52300	Teachers Retirement System	136,053	142,198	6,145	5%
1000	DTL	ELM	WES1051100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DTL	ELM	WES1051100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	WES1051100	52900	Other Employee Benefits	2,292	2,272	(20)	-1%
1000	DSS	SPD	WES2041100	51100	Teachers	178,538	246,955	68,417	38%
1000	DSS	SPD	WES2041100	52100	State Health Insurance	58,890	22,620	(36,270)	-62%
1000	DSS	SPD	WES2041100	52200	Fica & Medicare	13,658	18,892	5,234	38%
1000	DSS	SPD	WES2041100	52300	Teachers Retirement System	37,100	54,108	17,008	46%
1000	DSS	SPD	WES2041100	52500	Unemployment Compensation	150	-	(150)	-100%
1000	DSS	SPD	WES2041100	52600	Workers' Compensation	1,650	2,200	550	33%
1000	DSS	SPD	WES2041100	52900	Other Employee Benefits	625	864	239	38%
1000	DTL	FED	WES8881100	58810	School-Wide Schools Con	23,993	2,491	(21,502)	-90%
1000	DTL	ELM	WYN1011100	51100	Teachers	198,866	181,172	(17,694)	-9%
1000	DTL	ELM	WYN1011100	51400	Aides And Paraprofessionals	72,316	82,810	10,494	15%
1000	DTL	ELM	WYN1011100	52100	State Health Insurance	21,120	45,240	24,120	114%
1000	DTL	ELM	WYN1011100	52200	Fica & Medicare	20,745	20,195	(550)	-3%
1000	DTL	ELM	WYN1011100	52300	Teachers Retirement System	56,352	57,839	1,487	3%
1000	DTL	ELM	WYN1011100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	ELM	WYN1011100	52600	Workers' Compensation	3,300	3,300	-	0%
1000	DTL	ELM	WYN1011100	52900	Other Employee Benefits	949	924	(25)	-3%
1000	DTL	ELM	WYN1021100	51100	Teachers	555,502	522,552	(32,950)	-6%
1000	DTL	ELM	WYN1021100	51400	Aides And Paraprofessionals	43,240	49,404	6,164	14%
1000	DTL	ELM	WYN1021100	52100	State Health Insurance	168,960	180,960	12,000	7%
1000	DTL	ELM	WYN1021100	52200	Fica & Medicare	45,804	43,755	(2,049)	-4%
1000	DTL	ELM	WYN1021100	52300	Teachers Retirement System	124,419	125,316	897	1%
1000	DTL	ELM	WYN1021100	52500	Unemployment Compensation	550	-	(550)	-100%
1000	DTL	ELM	WYN1021100	52600	Workers' Compensation	6,050	6,050	-	0%
1000	DTL	ELM	WYN1021100	52900	Other Employee Benefits	2,096	2,002	(94)	-4%
1000	DTL	ELM	WYN1051100	51100	Teachers	376,126	447,078	70,952	19%
1000	DTL	ELM	WYN1051100	51180	Art,Music,Pe	274,989	202,462	(72,527)	-26%
1000	DTL	ELM	WYN1051100	51720	Elementary Counselor	74,686	76,927	2,241	3%
1000	DTL	ELM	WYN1051100	52100	State Health Insurance	200,640	180,960	(19,680)	-10%
1000	DTL	ELM	WYN1051100	52200	Fica & Medicare	55,524	55,575	51	0%
1000	DTL	ELM	WYN1051100	52300	Teachers Retirement System	150,821	159,169	8,348	6%
1000	DTL	ELM	WYN1051100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DTL	ELM	WYN1051100	52600	Workers' Compensation	6,600	5,500	(1,100)	-17%
1000	DTL	ELM	WYN1051100	52900	Other Employee Benefits	2,540	2,543	3	0%
1000	DSS	SPD	WYN2041100	51100	Teachers	277,073	245,091	(31,982)	-12%
1000	DSS	SPD	WYN2041100	52100	State Health Insurance	84,480	67,860	(16,620)	-20%
1000	DSS	SPD	WYN2041100	52200	Fica & Medicare	21,196	18,749	(2,447)	-12%
1000	DSS	SPD	WYN2041100	52300	Teachers Retirement System	57,576	53,699	(3,877)	-7%
1000	DSS	SPD	WYN2041100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	WYN2041100	52600	Workers' Compensation	2,200	1,650	(550)	-25%
1000	DSS	SPD	WYN2041100	52900	Other Employee Benefits	970	858	(112)	-12%
1000	DTL	FED	WYN8881100	58810	School-Wide Schools Con	24,317	7,558	(16,759)	-69%
1000	DTL	ELM	WYN9100100	51100	Teachers	34,831	34,562	(269)	-1%
1000	DTL	ELM	WYN9100100	51180	Art,Music,Pe	63,927	151,760	87,833	137%
1000	DTL	ELM	WYN9100100	52100	State Health Insurance	21,120	56,550	35,430	168%
1000	DTL	ELM	WYN9100100	52200	Fica & Medicare	7,555	14,254	6,699	89%
1000	DTL	ELM	WYN9100100	52300	Teachers Retirement System	13,284	33,251	19,967	150%
1000	DTL	ELM	WYN9100100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ELM	WYN9100100	52600	Workers' Compensation	1,100	2,200	1,100	100%
1000	DTL	ELM	WYN9100100	52900	Other Employee Benefits	346	531	185	53%
1000	DTL	ELM	WYN9100100	53000	Purch Professional & Technical	10,000	10,000	-	0%
1000	DTL	ELM	WYN9100100	55320	Communication Web based Subscr	3,000	1,000	(2,000)	-67%
1000	DTL	ELM	WYN9100100	55800	Travel - Employees	8,000	3,000	(5,000)	-63%
1000	DTL	ELM	WYN9100100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	ELM	WYN9100100	56100	Supplies	6,000	6,000	-	0%
1000	DTL	ELM	WYN9100100	56110	Supplies-Technology	1,500	1,500	-	0%
1000	DTL	ELM	WYN9100100	56150	Expendable Equipment	500	500	-	0%
1000	DTL	ELM	WYN9100100	58100	Dues and Fees	2,000	3,500	1,500	75%
2220	DTL	MID	ACM1310200	52900	Other Employee Benefits	290	298	8	3%
2100	DSS	SSA	ACM1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	ACM1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	ACM1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	ACM1500210	52900	Other Employee Benefits	42		(42)	-100%
2100	DSS	SSA	ALN1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	ALN1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	ALN1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	ALN1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	ALN1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	ALN8881210	58810	School-Wide Schools Con	-	239	239	N/A
2100	DSS	SSA	ARN1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2100	DSS	SSA	ARN1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	ARN1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	ARN1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	ARN1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	ARN8881210	58810	School-Wide Schools Con	-	8,365	8,365	N/A
2100	DSS	ATH	ATH9100210	51103	Athletic Supplement	35,000	35,000	-	0%
2100	DSS	ATH	ATH9100210	51420	Salary Of Clerical Staff	37,021	34,509	(2,512)	-7%
2100	DSS	ATH	ATH9100210	51900	0th Management Personnel	97,158	107,342	10,184	10%
2100	DSS	ATH	ATH9100210	52100	State Health Insurance	16,650	22,620	5,970	36%
2100	DSS	ATH	ATH9100210	52200	Fica & Medicare	12,942	13,529	587	5%
2100	DSS	ATH	ATH9100210	52300	Teachers Retirement System	35,155	38,748	3,593	10%
2100	DSS	ATH	ATH9100210	52500	Unemployment Compensation	100	-	(100)	-100%
2100	DSS	ATH	ATH9100210	52600	Workers' Compensation	1,100	1,650	550	50%
2100	DSS	ATH	ATH9100210	52900	Other Employee Benefits	592	619	27	5%
2100	DSS	ATH	ATH9100210	53000	Purch Professional & Technical	498,500	549,500	51,000	10%
2100	DSS	ATH	ATH9100210	54100	Water, Sewer And Cleaning Svc	5,000	-	(5,000)	-100%
2100	DSS	ATH	ATH9100210	54410	Rental Of Land Or Buildings	27,000	-	(27,000)	-100%
2100	DSS	ATH	ATH9100210	54420	Rental Of Equipment Or Vehicle	20,000	10,000	(10,000)	-50%
2100	DSS	ATH	ATH9100210	55320	Communication Web based Subscr	10,500	10,500	-	0%
2100	DSS	ATH	ATH9100210	55800	Travel - Employees	3,500	9,200	5,700	163%
2100	DSS	ATH	ATH9100210	55950	Other Purchased Services	500,000	500,000	-	0%
2100	DSS	ATH	ATH9100210	56100	Supplies	34,000	7,000	(27,000)	-79%
2100	DSS	ATH	ATH9100210	56110	Supplies-Technology	800	800	-	0%
2100	DSS	ATH	ATH9100210	56150	Expendable Equipment	29,500	29,500	-	0%
2100	DSS	ATH	ATH9100210	58100	Dues and Fees	17,400	15,500	(1,900)	-11%
2100	DSS	GUD	ATT9100210	51420	Salary Of Clerical Staff	39,839	-	(39,839)	-100%
2100	DSS	GUD	ATT9100210	51760	School Social Worker	716,881	-	(716,881)	-100%
2100	DSS	GUD	ATT9100210	52100	State Health Insurance	185,610	-	(185,610)	-100%
2100	DSS	GUD	ATT9100210	52200	Fica & Medicare	57,889	-	(57,889)	-100%
2100	DSS	GUD	ATT9100210	52300	Teachers Retirement System	137,611	-	(137,611)	-100%
2100	DSS	GUD	ATT9100210	52500	Unemployment Compensation	600	-	(600)	-100%
2100	DSS	GUD	ATT9100210	52600	Workers' Compensation	6,600	-	(6,600)	-100%
2100	DSS	GUD	ATT9100210	52900	Other Employee Benefits	2,649	-	(2,649)	-100%
2100	DSS	SSA	BAK1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	BAK1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	BAK1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	BAK1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	BAK1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	BAK8881210	58810	School-Wide Schools Con	-	6,505	6,505	N/A
2100	DSS	SSA	BDV1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	BDV1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	BDV1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	BDV1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	BDV1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DSS	SSA	BLK1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	BLK1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	BLK1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	BLK1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	BLK1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	BLK8881210	58810	School-Wide Schools Con	-	632	632	N/A
2100	DSS	SSA	BLN1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	BLN1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	BLN1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	BLN1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	BLN1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	BLN8881210	58810	School-Wide Schools Con	-	481	481	N/A
2100	DSS	SSA	BRW1500210	51910	0th Administrative Personnel	13,519	20,633	7,114	53%
2100	DSS	SSA	BRW1500210	52200	Fica & Medicare	1,034	1,578	544	53%
2100	DSS	SSA	BRW1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	BRW1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	BRW1500210	52900	Other Employee Benefits	47	72	25	53%
2100	DTL	FED	BRW8881210	58810	School-Wide Schools Con	-	26	26	N/A
2100	DSS	SSA	CLB1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	CLB1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	CLB1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	CLB1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	CLB1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	CLB8881210	58810	School-Wide Schools Con	-	193	193	N/A
2100	DSS	SSA	COH1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	COH1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	COH1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	COH1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	COH1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DSS	SSA	CVH1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	CVH1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	CVH1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	CVH1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	CVH1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	CVH8881210	58810	School-Wide Schools Con	-	10,861	10,861	N/A
2100	DSS	SSA	DCM1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	DCM1500210	52200	Fica & Medicare	920	773	(147)	-16%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2100	DSS	SSA	DCM1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	DCM1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	DCM1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	DCM8881210	58810	School-Wide Schools Con	-	2,199	2,199	N/A
2100	DSS	SSA	DHE1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	DHE1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	DHE1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	DHE1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	DHE1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	DHE8881210	58810	School-Wide Schools Con	-	610	610	N/A
2100	DSS	SSA	DMN1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	DMN1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	DMN1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	DMN1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	DMN1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	DMN8881210	58810	School-Wide Schools Con	-	30	30	N/A
2100	DSS	SSA	DTN1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	DTN1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	DTN1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	DTN1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	DTN1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	DTN8881210	58810	School-Wide Schools Con	-	106	106	N/A
2100	DSS	SSA	DUB1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	DUB1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	DUB1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	DUB1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	DUB1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	DUB8881210	58810	School-Wide Schools Con	-	915	915	N/A
2100	DSS	SSA	DVS1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	DVS1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	DVS1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	DVS1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	DVS1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	DVS8881210	58810	School-Wide Schools Con	-	854	854	N/A
2100	DSS	SSA	ECM1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	ECM1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	ECM1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	ECM1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	ECM1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	ECM8881210	58810	School-Wide Schools Con	-	1,935	1,935	N/A
2100	DTL	MID	ECM9100210	51770	Family Services/Parent Coordinator	-	29,367	29,367	N/A
2100	DTL	MID	ECM9100210	52200	Fica & Medicare	-	2,247	2,247	N/A
2100	DTL	MID	ECM9100210	52600	Workers' Compensation	-	550	550	N/A
2100	DSS	SSA	EDY1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	EDY1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	EDY1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	EDY1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	EDY1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	EDY8881210	58810	School-Wide Schools Con	-	36	36	N/A
2100	DSS	SSA	ERA1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	ERA1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	ERA1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	ERA1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	ERA1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	ERA8881210	58810	School-Wide Schools Con	-	8,362	8,362	N/A
2100	DSS	SSA	FOR1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	FOR1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	FOR1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	FOR1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	FOR1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	FOR8881210	58810	School-Wide Schools Con	-	19	19	N/A
2100	DSS	SSA	FOX1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	FOX1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	FOX1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	FOX1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	FOX1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	FOX8881210	58810	School-Wide Schools Con	-	27	27	N/A
2100	DSS	SSA	FRT1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	FRT1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	FRT1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	FRT1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	FRT1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	FRT8881210	58810	School-Wide Schools Con	-	2,876	2,876	N/A
2100	DSS	SSA	GEN1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	GEN1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	GEN1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	GEN1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	GEN1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	GEN8881210	58810	School-Wide Schools Con	-	37	37	N/A
2100	DSS	SSA	GRG1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	GRG1500210	52200	Fica & Medicare	920	773	(147)	-16%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2100	DSS	SSA	GRG1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	GRG1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	GRG1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	GRG8881210	58810	School-Wide Schools Con	-	30	30	N/A
2100	DSS	GUD	GUD9100210	51101	Academic Supplement	100,000	-	(100,000)	-100%
2100	DSS	GUD	GUD9100210	51420	Salary Of Clerical Staff	30,044	85,863	55,819	186%
2100	DSS	GUD	GUD9100210	51730	Secondary Counselor	-	274,425	274,425	N/A
2100	DSS	GUD	GUD9100210	51760	School Social Worker	-	734,028	734,028	N/A
2100	DSS	GUD	GUD9100210	51900	0th Management Personnel	97,158	110,832	13,674	14%
2100	DSS	GUD	GUD9100210	52100	State Health Insurance	21,120	294,060	272,940	1292%
2100	DSS	GUD	GUD9100210	52200	Fica & Medicare	17,381	92,194	74,813	430%
2100	DSS	GUD	GUD9100210	52300	Teachers Retirement System	47,213	264,048	216,835	459%
2100	DSS	GUD	GUD9100210	52500	Unemployment Compensation	100	-	(100)	-100%
2100	DSS	GUD	GUD9100210	52600	Workers' Compensation	1,100	9,900	8,800	800%
2100	DSS	GUD	GUD9100210	52900	Other Employee Benefits	795	4,218	3,423	431%
2100	DSS	GUD	GUD9100210	53000	Purch Professional & Technical	9,500	9,500	-	0%
2100	DSS	GUD	GUD9100210	54410	Rental Of Land Or Buildings	-	500	500	N/A
2100	DSS	GUD	GUD9100210	55320	Communication Web based Subscr	12,000	12,000	-	0%
2100	DSS	GUD	GUD9100210	55800	Travel - Employees	5,000	15,000	10,000	200%
2100	DSS	GUD	GUD9100210	55950	Other Purchased Services	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	56100	Supplies	5,000	2,500	(2,500)	-50%
2100	DSS	GUD	GUD9100210	58100	Dues and Fees	8,000	3,500	(4,500)	-56%
2100	DSS	SSA	HAN1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	HAN1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	HAN1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	HAN1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	HAN1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	HAN8881210	58810	School-Wide Schools Con	-	274	274	N/A
2100	DSS	SSA	HAR1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	HAR1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	HAR1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	HAR1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	HAR1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	HAR8881210	58810	School-Wide Schools Con	-	15,418	15,418	N/A
2100	DSS	SSA	HTH9100210	51630	School Nurse/Specl Ed Nurse Lp	803,403	850,112	46,709	6%
2100	DSS	SSA	HTH9100210	52100	State Health Insurance	183,150	294,060	110,910	61%
2100	DSS	SSA	HTH9100210	52200	Fica & Medicare	61,460	65,034	3,574	6%
2100	DSS	SSA	HTH9100210	52300	Teachers Retirement System	144,562	158,896	14,334	10%
2100	DSS	SSA	HTH9100210	52500	Unemployment Compensation	850	-	(850)	-100%
2100	DSS	SSA	HTH9100210	52600	Workers' Compensation	9,350	9,350	-	0%
2100	DSS	SSA	HTH9100210	52900	Other Employee Benefits	2,812	2,787	(25)	-1%
2100	DSS	SSA	HTH9100210	53000	Purch Professional & Technical	2,500	2,000	(500)	-20%
2100	DSS	SSA	HTH9100210	55800	Travel - Employees	4,500	4,500	-	0%
2100	DSS	SSA	HTH9100210	55950	Other Purchased Services	250	-	(250)	-100%
2100	DSS	SSA	HTH9100210	56100	Supplies	6,000	6,000	-	0%
2100	DSS	SSA	HTH9100210	58100	Dues and Fees	300	300	-	0%
2100	DSS	SSA	JNS1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	JNS1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	JNS1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	JNS1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	JNS1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	JNS8881210	58810	School-Wide Schools Con	-	28	28	N/A
2100	DSS	SSA	JOR1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	JOR1500210	52200	Fica & Medicare	920	773	(147)	-16%
2100	DSS	SSA	JOR1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	JOR1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	JOR1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	JOR8881210	58810	School-Wide Schools Con	-	19,200	19,200	N/A
2100	DSS	SSA	KEN1500210	51910	0th Administrative Personnel	12,266	10,110	(2,156)	-18%
2100	DSS	SSA	KEN1500210	52200	Fica & Medicare	938	773	(165)	-18%
2100	DSS	SSA	KEN1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	KEN1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	KEN1500210	52900	Other Employee Benefits	43	-	(43)	-100%
2100	DTL	FED	KEN8881210	58810	School-Wide Schools Con	-	61	61	N/A
2100	DSS	SSA	KEY1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	KEY1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	KEY1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	KEY1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	KEY1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	KEY8881210	58810	School-Wide Schools Con	-	388	388	N/A
2100	DSS	SSA	LJA1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	LJA1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	LJA1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	LJA1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	LJA1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	LJA8881210	58810	School-Wide Schools Con	-	27	27	N/A
2100	DSS	SSA	MAC1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	MAC1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	MAC1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	MAC1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	MAC1500210	52900	Other Employee Benefits	42	-	(42)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2100	DTL	FED	MAC8881210	58810	School-Wide Schools Con	-	882	882	N/A
2100	DSS	SSA	MAR1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	MAR1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	MAR1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	MAR1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	MAR1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DSS	SSA	MBA1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	MBA1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	MBA1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	MBA1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	MBA1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	MBA8881210	58810	School-Wide Schools Con	-	6,488	6,488	N/A
2100	DSS	SSA	MDL1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	MDL1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	MDL1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	MDL1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	MDL1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	MDL8881210	58810	School-Wide Schools Con	-	187	187	N/A
2100	DSS	SSA	MLK1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	MLK1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	MLK1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	MLK1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	MLK1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	MLK8881210	58810	School-Wide Schools Con	-	37	37	N/A
2100	DSS	SSA	NCE1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	NCE1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	NCE1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	NCE1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	NCE1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	NCE8881210	58810	School-Wide Schools Con	-	656	656	N/A
2100	DSS	SSA	NOR1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	NOR1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	NOR1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	NOR1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	NOR1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DSS	PIP	PBS9100210	51910	0th Administrative Personnel	128,271	-	(128,271)	-100%
2100	DSS	PIP	PBS9100210	52100	State Health Insurance	21,120	-	(21,120)	-100%
2100	DSS	PIP	PBS9100210	52200	Fica & Medicare	9,813	-	(9,813)	-100%
2100	DSS	PIP	PBS9100210	52300	Teachers Retirement System	12,182	-	(12,182)	-100%
2100	DSS	PIP	PBS9100210	52500	Unemployment Compensation	150	-	(150)	-100%
2100	DSS	PIP	PBS9100210	52600	Workers' Compensation	1,650	-	(1,650)	-100%
2100	DSS	PIP	PBS9100210	52900	Other Employee Benefits	449	-	(449)	-100%
2100	DSS	PIP	PBS9100210	55320	Communication Web based Subscr	1,500	-	(1,500)	-100%
2100	DSS	PIP	PBS9100210	55800	Travel - Employees	1,500	-	(1,500)	-100%
2100	DSS	PIP	PBS9100210	56100	Supplies	2,500	-	(2,500)	-100%
2100	DSS	PIP	PBS9100210	56160	Expendable Computer Equipment	1,500	-	(1,500)	-100%
2100	DSS	PIP	PBS9100210	56420	Books And Periodicals	1,000	-	(1,000)	-100%
2100	DSS	PIP	PBS9100210	58100	Dues and Fees	950	-	(950)	-100%
2100	DSS	PIP	PIP9100210	51900	0th Management Personnel	-	110,832	110,832	N/A
2100	DSS	PIP	PIP9100210	51910	0th Administrative Personnel	-	253,265	253,265	N/A
2100	DSS	PIP	PIP9100210	52100	State Health Insurance	-	90,480	90,480	N/A
2100	DSS	PIP	PIP9100210	52200	Fica & Medicare	-	27,853	27,853	N/A
2100	DSS	PIP	PIP9100210	52300	Teachers Retirement System	-	64,631	64,631	N/A
2100	DSS	PIP	PIP9100210	52600	Workers' Compensation	-	3,300	3,300	N/A
2100	DSS	PIP	PIP9100210	52900	Other Employee Benefits	-	1,032	1,032	N/A
2100	DSS	PIP	PIP9100210	55320	Communication Web based Subscr	-	1,500	1,500	N/A
2100	DSS	PIP	PIP9100210	55800	Travel - Employees	-	3,000	3,000	N/A
2100	DSS	PIP	PIP9100210	56100	Supplies	-	1,000	1,000	N/A
2100	DSS	PIP	PIP9100210	56160	Expendable Computer Equipment	-	1,500	1,500	N/A
2100	DSS	PIP	PIP9100210	56420	Books And Periodicals	-	1,000	1,000	N/A
2100	DSS	PIP	PIP9100210	58100	Dues and Fees	-	950	950	N/A
2100	DSS	SSA	RCH1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	RCH1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	RCH1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	RCH1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	RCH1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	RCH8881210	58810	School-Wide Schools Con	-	17,052	17,052	N/A
2100	DSS	REG	REG9100210	51420	Salary Of Clerical Staff	183,719	142,919	(40,800)	-22%
2100	DSS	REG	REG9100210	52100	State Health Insurance	49,950	67,860	17,910	36%
2100	DSS	REG	REG9100210	52200	Fica & Medicare	14,055	10,933	(3,122)	-22%
2100	DSS	REG	REG9100210	52300	Teachers Retirement System	20,149	22,159	2,010	10%
2100	DSS	REG	REG9100210	52500	Unemployment Compensation	300	-	(300)	-100%
2100	DSS	REG	REG9100210	52600	Workers' Compensation	3,300	3,300	-	0%
2100	DSS	REG	REG9100210	52900	Other Employee Benefits	643	354	(289)	-45%
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	600	600	-	0%
2100	DSS	SSA	RES1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2100	DSS	SSA	RES1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	RES1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	RES1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	RES1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	RES8881210	58810	School-Wide Schools Con	-	3,147	3,147	N/A
2100	DSS	SSA	RIG1500210	51910	0th Administrative Personnel	12,266	10,110	(2,156)	-18%
2100	DSS	SSA	RIG1500210	52200	Fica & Medicare	938	774	(164)	-17%
2100	DSS	SSA	RIG1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	RIG1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	RIG1500210	52900	Other Employee Benefits	43	-	(43)	-100%
2100	DTL	FED	RIG8881210	58810	School-Wide Schools Con	-	29	29	N/A
2100	DSS	SSA	RIV1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	RIV1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	RIV1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	RIV1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	RIV1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	RIV8881210	58810	School-Wide Schools Con	-	601	601	N/A
2100	DSS	SSA	RMA1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	RMA1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	RMA1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	RMA1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	RMA1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	RMA8881210	58810	School-Wide Schools Con	-	830	830	N/A
2100	DSS	SSA	RTH1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	RTH1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	RTH1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	RTH1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	RTH1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	RTH8881210	58810	School-Wide Schools Con	-	689	689	N/A
2100	DTL	SEC	SEC9100210	54410	Rental Of Land Or Buildings	20,000	25,000	5,000	25%
2100	DTL	SEC	SEC9100210	56100	Supplies	27,000	27,000	-	0%
2100	DTL	SEC	SEC9100210	58900	Other Expenditures	42,000	45,000	3,000	7%
2100	DSS	SSA	SHW1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	SHW1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	SHW1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	SHW1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	SHW1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	SHW8881210	58810	School-Wide Schools Con	-	3,874	3,874	N/A
2100	DSS	SSA	SOC1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	SOC1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	SOC1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	SOC1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	SOC1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	SOC8881210	58810	School-Wide Schools Con	-	2,871	2,871	N/A
2100	DSS	SSA	SPC1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	SPC1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	SPC1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	SPC1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	SPC1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	SPC8881210	58810	School-Wide Schools Con	-	2,091	2,091	N/A
2100	DSS	SPD	SPD2081210	51101	Academic Supplement	-	100,000	100,000	N/A
2100	DSS	SPD	SPD2081210	51420	Salary Of Clerical Staff	35,676	34,509	(1,167)	-3%
2100	DSS	SPD	SPD2081210	51640	Phy/Occup/Mobility Therapist	1,408,089	1,356,567	(51,522)	-4%
2100	DSS	SPD	SPD2081210	51710	Teacher Support Specialist	60,541	64,207	3,666	6%
2100	DSS	SPD	SPD2081210	51740	School Psychologist	1,293,931	1,297,451	3,520	0%
2100	DSS	SPD	SPD2081210	51900	0th Management Personnel	225,011	235,080	10,069	4%
2100	DSS	SPD	SPD2081210	51910	0th Administrative Personnel	1,184,724	1,120,109	(64,615)	-5%
2100	DSS	SPD	SPD2081210	52100	State Health Insurance	575,490	610,740	35,250	6%
2100	DSS	SPD	SPD2081210	52200	Fica & Medicare	321,910	321,906	(4)	0%
2100	DSS	SPD	SPD2081210	52300	Teachers Retirement System	799,479	783,409	(16,070)	-2%
2100	DSS	SPD	SPD2081210	52500	Unemployment Compensation	2,500	-	(2,500)	-100%
2100	DSS	SPD	SPD2081210	52600	Workers' Compensation	27,500	27,500	-	0%
2100	DSS	SPD	SPD2081210	52900	Other Employee Benefits	14,728	12,069	(2,659)	-18%
2100	DSS	SPD	SPD2081210	53000	Purch Professional & Technical	27,660	27,660	-	0%
2100	DSS	SPD	SPD2081210	54300	Repair And Maintenance Service	5,510	6,145	635	12%
2100	DSS	SPD	SPD2081210	55320	Communication Web based Subscr	9,873	9,873	-	0%
2100	DSS	SPD	SPD2081210	55800	Travel - Employees	10,000	10,000	-	0%
2100	DSS	SPD	SPD2081210	56100	Supplies	50,950	52,000	1,050	2%
2100	DSS	SPD	SPD2081210	56110	Supplies-Technology	-	3,500	3,500	N/A
2100	DSS	SPD	SPD2081210	56150	Expendable Equipment	2,405	7,500	5,095	212%
2100	DSS	SPD	SPD2081210	56160	Expendable Computer Equipment	6,355	-	(6,355)	-100%
2100	DSS	SPD	SPD2081210	58100	Dues and Fees	8,500	9,500	1,000	12%
2100	DSS	SSA	SSA9100210	51420	Salary Of Clerical Staff	89,170	89,645	475	1%
2100	DSS	SSA	SSA9100210	51900	0th Management Personnel	202,244	130,784	(71,460)	-35%
2100	DSS	SSA	SSA9100210	51910	0th Administrative Personnel	191,051	74,963	(116,088)	-61%
2100	DSS	SSA	SSA9100210	52100	State Health Insurance	108,840	113,100	4,260	4%
2100	DSS	SSA	SSA9100210	52200	Fica & Medicare	36,909	22,597	(14,312)	-39%
2100	DSS	SSA	SSA9100210	52300	Teachers Retirement System	100,256	64,720	(35,536)	-35%
2100	DSS	SSA	SSA9100210	52500	Unemployment Compensation	400	-	(400)	-100%
2100	DSS	SSA	SSA9100210	52600	Workers' Compensation	4,400	2,750	(1,650)	-38%
2100	DSS	SSA	SSA9100210	52900	Other Employee Benefits	1,689	1,034	(655)	-39%

MUSCOGEE COUNTY SCHOOL DISTRICT
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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2100	DSS	SSA	SSA9100210	55800	Travel - Employees	200	190	(10)	-5%
2100	DSS	SSA	SSA9100210	56100	Supplies	5,000	4,500	(500)	-10%
2100	DSS	SSA	SSA9100210	56110	Supplies-Technology	200	190	(10)	-5%
2100	DSS	SSA	SSA9100210	56150	Expendable Equipment	150	140	(10)	-7%
2100	DSS	SSA	SSA9100210	56160	Expendable Computer Equipment	1,000	900	(100)	-10%
2100	DSS	SSA	SSA9100210	58100	Dues and Fees	3,000	2,700	(300)	-10%
2100	DSS	SSD	SSD9100210	51210	Deputy/Assist Superintendent	155,463	160,044	4,581	3%
2100	DSS	SSD	SSD9100210	51420	Salary Of Clerical Staff	45,524	47,462	1,938	4%
2100	DSS	SSD	SSD9100210	52100	State Health Insurance	16,650	-	(16,650)	-100%
2100	DSS	SSD	SSD9100210	52200	Fica & Medicare	15,376	15,874	498	3%
2100	DSS	SSD	SSD9100210	52300	Teachers Retirement System	41,183	45,465	4,282	10%
2100	DSS	SSD	SSD9100210	52500	Unemployment Compensation	100	-	(100)	-100%
2100	DSS	SSD	SSD9100210	52600	Workers' Compensation	1,100	1,100	-	0%
2100	DSS	SSD	SSD9100210	52900	Other Employee Benefits	704	726	22	3%
2100	DSS	SSD	SSD9100210	53000	Purch Professional & Technical	485,970	511,000	25,030	5%
2100	DSS	SSD	SSD9100210	55320	Communication Web based Subscr	500	450	(50)	-10%
2100	DSS	SSD	SSD9100210	55800	Travel - Employees	2,000	1,800	(200)	-10%
2100	DSS	SSD	SSD9100210	55950	Other Purchased Services	3,900	3,510	(390)	-10%
2100	DSS	SSD	SSD9100210	56100	Supplies	9,000	8,100	(900)	-10%
2100	DSS	SSD	SSD9100210	56110	Supplies-Technology	1,000	900	(100)	-10%
2100	DSS	SSD	SSD9100210	56150	Expendable Equipment	500	450	(50)	-10%
2100	DSS	SSD	SSD9100210	56160	Expendable Computer Equipment	1,000	900	(100)	-10%
2100	DSS	SSD	SSD9100210	56420	Books And Periodicals	2,000	1,800	(200)	-10%
2100	DSS	SSD	SSD9100210	58100	Dues and Fees	1,500	1,350	(150)	-10%
2100	DSS	SSA	STE1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	STE1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	STE1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	STE1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	STE1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DSS	SSA	VET1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	VET1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	VET1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	VET1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	VET1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	VET8881210	58810	School-Wide Schools Con	-	11,902	11,902	N/A
2100	DSS	SSA	WAD1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	WAD1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	WAD1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	WAD1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	WAD1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	WAD8881210	58810	School-Wide Schools Con	-	40	40	N/A
2100	DSS	SPD	WDL2081210	51760	School Social Worker	114,730	141,493	26,763	23%
2100	DSS	SPD	WDL2081210	52100	State Health Insurance	21,120	22,620	1,500	7%
2100	DSS	SPD	WDL2081210	52200	Fica & Medicare	8,777	10,824	2,047	23%
2100	DSS	SPD	WDL2081210	52300	Teachers Retirement System	18,801	20,418	1,617	9%
2100	DSS	SPD	WDL2081210	52500	Unemployment Compensation	100	-	(100)	-100%
2100	DSS	SPD	WDL2081210	52600	Workers' Compensation	1,100	1,100	-	0%
2100	DSS	SPD	WDL2081210	52900	Other Employee Benefits	402	326	(76)	-19%
2100	DSS	SSA	WES1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	WES1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	WES1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	WES1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	WES1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	WES8881210	58810	School-Wide Schools Con	-	26	26	N/A
2100	DSS	SSA	WYN1500210	51910	0th Administrative Personnel	12,019	10,110	(1,909)	-16%
2100	DSS	SSA	WYN1500210	52200	Fica & Medicare	920	774	(146)	-16%
2100	DSS	SSA	WYN1500210	52500	Unemployment Compensation	50	-	(50)	-100%
2100	DSS	SSA	WYN1500210	52600	Workers' Compensation	550	550	-	0%
2100	DSS	SSA	WYN1500210	52900	Other Employee Benefits	42	-	(42)	-100%
2100	DTL	FED	WYN8881210	58810	School-Wide Schools Con	-	28	28	N/A
2210	DTL	PRF	ACD1210220	58100	Dues and Fees	12,000	-	(12,000)	-100%
2210	DTL	ACD	ACD9100220	51210	Deputy/Assist Superintendent	155,463	156,270	807	1%
2210	DTL	ACD	ACD9100220	51420	Salary Of Clerical Staff	76,711	49,262	(27,449)	-36%
2210	DTL	ACD	ACD9100220	51900	0th Management Personnel	419,327	115,913	(303,414)	-72%
2210	DTL	ACD	ACD9100220	52100	State Health Insurance	138,900	67,860	(71,040)	-51%
2210	DTL	ACD	ACD9100220	52200	Fica & Medicare	49,840	24,591	(25,249)	-51%
2210	DTL	ACD	ACD9100220	52300	Teachers Retirement System	134,800	70,429	(64,371)	-48%
2210	DTL	ACD	ACD9100220	52500	Unemployment Compensation	350		(350)	-100%
2210	DTL	ACD	ACD9100220	52600	Workers' Compensation	3,850	1,650	(2,200)	-57%
2210	DTL	ACD	ACD9100220	52900	Other Employee Benefits	2,280	1,125	(1,155)	-51%
2210	DTL	ACD	ACD9100220	53000	Purch Professional & Technical	64,100	65,000	900	1%
2210	DTL	ACD	ACD9100220	55320	Communication Web based Subscr	-	61,000	61,000	N/A
2210	DTL	ACD	ACD9100220	55800	Travel - Employees	-	1,250	1,250	N/A
2210	DTL	ACD	ACD9100220	55950	Other Purchased Services	-	8,300	8,300	N/A
2210	DTL	ACD	ACD9100220	56100	Supplies	1,200	4,700	3,500	292%
2210	DTL	ACD	ACD9100220	56110	Supplies-Technology	-	600	600	N/A
2210	DTL	ACD	ACD9100220	56160	Expendable Computer Equipment	-	300	300	N/A
2210	DTL	ACD	ACD9100220	56420	Books And Periodicals	-	1,250	1,250	N/A
2210	DTL	ACD	ACD9100220	58100	Dues and Fees	-	74,200	74,200	N/A
2210	DTL	FED	ALN8881220	58810	School-Wide Schools Con	-	13,318	13,318	N/A
2210	DTL	FED	ARN8881220	58810	School-Wide Schools Con	-	14,177	14,177	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2210	DTL	ART	ART9100220	55800	Travel - Employees	1,500	1,500	-	0%
2210	DTL	ART	ART9100220	55950	Other Purchased Services	2,500	5,000	2,500	100%
2210	DTL	ART	ART9100220	56100	Supplies	500	500	-	0%
2210	DTL	ART	ART9100221	55800	Travel - Employees	4,000	4,000	-	0%
2210	DTL	ART	ART9100221	56100	Supplies	800	1,000	200	25%
2210	DTL	ART	ART9100221	58100	Dues and Fees	1,000	1,000	-	0%
2210	DTL	PRF	BAK1210220	51910	0th Administrative Personnel	-	147,962	147,962	N/A
2210	DTL	PRF	BAK1210220	52100	State Health Insurance	-	45,240	45,240	N/A
2210	DTL	PRF	BAK1210220	52200	Fica & Medicare	-	11,319	11,319	N/A
2210	DTL	PRF	BAK1210220	52300	Teachers Retirement System	-	32,418	32,418	N/A
2210	DTL	PRF	BAK1210220	52600	Workers' Compensation	-	1,100	1,100	N/A
2210	DTL	PRF	BAK1210220	52900	Other Employee Benefits	-	518	518	N/A
2210	DTL	FED	BAK8881220	58810	School-Wide Schools Con	-	17,561	17,561	N/A
2210	DTL	FED	BLK8881220	58810	School-Wide Schools Con	-	10,652	10,652	N/A
2210	DTL	FED	BLN8881220	58810	School-Wide Schools Con	-	9,081	9,081	N/A
2210	DTL	PRF	BRW1210220	51910	0th Administrative Personnel	-	159,337	159,337	N/A
2210	DTL	PRF	BRW1210220	52100	State Health Insurance	-	45,240	45,240	N/A
2210	DTL	PRF	BRW1210220	52200	Fica & Medicare	-	12,189	12,189	N/A
2210	DTL	PRF	BRW1210220	52300	Teachers Retirement System	-	34,911	34,911	N/A
2210	DTL	PRF	BRW1210220	52600	Workers' Compensation	-	1,100	1,100	N/A
2210	DTL	PRF	BRW1210220	52900	Other Employee Benefits	-	558	558	N/A
2210	DTL	FED	BRW8881220	58810	School-Wide Schools Con	-	12,445	12,445	N/A
2210	DTL	CAR	CAR9100220	51420	Salary Of Clerical Staff	33,501	34,944	1,443	4%
2210	DTL	CAR	CAR9100220	51900	0th Management Personnel	122,936	126,624	3,688	3%
2210	DTL	CAR	CAR9100220	51910	0th Administrative Personnel	389,406	537,543	148,137	38%
2210	DTL	CAR	CAR9100220	52100	State Health Insurance	126,720	135,720	9,000	7%
2210	DTL	CAR	CAR9100220	52200	Fica & Medicare	41,757	53,482	11,725	28%
2210	DTL	CAR	CAR9100220	52300	Teachers Retirement System	113,426	153,175	39,749	35%
2210	DTL	CAR	CAR9100220	52500	Unemployment Compensation	350	-	(350)	-100%
2210	DTL	CAR	CAR9100220	52600	Workers' Compensation	3,850	4,400	550	14%
2210	DTL	CAR	CAR9100220	52900	Other Employee Benefits	1,910	2,447	537	28%
2210	DTL	CAR	CAR9100220	53000	Purch Professional & Technical	3,500	3,000	(500)	-14%
2210	DTL	CAR	CAR9100220	54410	Rental Of Land Or Buildings	12,000	4,000	(8,000)	-67%
2210	DTL	CAR	CAR9100220	55800	Travel - Employees	8,000	15,000	7,000	88%
2210	DTL	CAR	CAR9100220	56100	Supplies	1,000	1,500	500	50%
2210	DTL	CAR	CAR9100220	56110	Supplies-Technology	1,000	1,200	200	20%
2210	DTL	CAR	CAR9100220	58100	Dues and Fees	2,000	3,000	1,000	50%
2210	DTL	FED	CLB8881220	58810	School-Wide Schools Con	-	650	650	N/A
2210	DTL	CUR	CUR9100220	51420	Salary Of Clerical Staff	30,435	31,721	1,286	4%
2210	DTL	CUR	CUR9100220	51900	0th Management Personnel	127,853	1,143,555	1,015,702	794%
2210	DTL	CUR	CUR9100220	51910	0th Administrative Personnel	944,797	-	(944,797)	-100%
2210	DTL	FED	CVH8881220	58810	School-Wide Schools Con	-	12,362	12,362	N/A
2210	DTL	FED	DCM8881220	58810	School-Wide Schools Con	-	13,836	13,836	N/A
2210	DOE	DEP	DEP9100220	51210	Deputy/Assist Superintendent	457,431	-	(457,431)	-100%
2210	DOE	DEP	DEP9100220	52100	State Health Insurance	63,360	-	(63,360)	-100%
2210	DOE	DEP	DEP9100220	52200	Fica & Medicare	34,993	-	(34,993)	-100%
2210	DOE	DEP	DEP9100220	52300	Teachers Retirement System	92,623	-	(92,623)	-100%
2210	DOE	DEP	DEP9100220	52500	Unemployment Compensation	150	-	(150)	-100%
2210	DOE	DEP	DEP9100220	52600	Workers' Compensation	1,650	-	(1,650)	-100%
2210	DOE	DEP	DEP9100220	52900	Other Employee Benefits	1,601	-	(1,601)	-100%
2210	DTL	PRF	DHE1210220	51910	0th Administrative Personnel	-	34,562	34,562	N/A
2210	DTL	PRF	DHE1210220	52200	Fica & Medicare	-	2,644	2,644	N/A
2210	DTL	PRF	DHE1210220	52600	Workers' Compensation	-	550	550	N/A
2210	DTL	FED	DHE8881220	58810	School-Wide Schools Con	-	14,374	14,374	N/A
2210	DTL	FED	DMN8881220	58810	School-Wide Schools Con	-	7,705	7,705	N/A
2210	DTL	FED	DTN8881220	58810	School-Wide Schools Con	-	11,919	11,919	N/A
2210	DTL	FED	DUB8881220	58810	School-Wide Schools Con	-	4,267	4,267	N/A
2210	DTL	PRF	DVS1210220	51910	0th Administrative Personnel	-	224,355	224,355	N/A
2210	DTL	PRF	DVS1210220	52100	State Health Insurance	-	67,860	67,860	N/A
2210	DTL	PRF	DVS1210220	52200	Fica & Medicare	-	17,163	17,163	N/A
2210	DTL	PRF	DVS1210220	52300	Teachers Retirement System	-	49,156	49,156	N/A
2210	DTL	PRF	DVS1210220	52600	Workers' Compensation	-	1,650	1,650	N/A
2210	DTL	PRF	DVS1210220	52900	Other Employee Benefits	-	785	785	N/A
2210	DTL	FED	DVS8881220	58810	School-Wide Schools Con	-	8,542	8,542	N/A
2210	DTL	PRF	ECM1210220	51910	0th Administrative Personnel	-	69,126	69,126	N/A
2210	DTL	PRF	ECM1210220	52100	State Health Insurance	-	22,620	22,620	N/A
2210	DTL	PRF	ECM1210220	52200	Fica & Medicare	-	5,288	5,288	N/A
2210	DTL	PRF	ECM1210220	52300	Teachers Retirement System	-	15,146	15,146	N/A
2210	DTL	PRF	ECM1210220	52600	Workers' Compensation	-	550	550	N/A
2210	DTL	PRF	ECM1210220	52900	Other Employee Benefits	-	242	242	N/A
2210	DTL	FED	ECM8881220	58810	School-Wide Schools Con	-	7,112	7,112	N/A
2210	DTL	PRF	EDY1210220	51910	0th Administrative Personnel	-	71,035	71,035	N/A
2210	DTL	PRF	EDY1210220	52100	State Health Insurance	-	22,620	22,620	N/A
2210	DTL	PRF	EDY1210220	52200	Fica & Medicare	-	5,434	5,434	N/A
2210	DTL	PRF	EDY1210220	52300	Teachers Retirement System	-	15,564	15,564	N/A
2210	DTL	PRF	EDY1210220	52600	Workers' Compensation	-	550	550	N/A
2210	DTL	PRF	EDY1210220	52900	Other Employee Benefits	-	249	249	N/A
2210	DTL	FED	EDY8881220	58810	School-Wide Schools Con	-	16,938	16,938	N/A
2210	DTL	ELM	ELM9100220	55800	Travel - Employees	3,000	3,000	-	0%
2210	DTL	ELM	ELM9100220	56100	Supplies	6,000	185,000	179,000	2983%
2210	DTL	ELM	ELM9100220	56150	Expendable Equipment	128,500	1,000	(127,500)	-99%

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2210	DTL	ELM	ELM9100220	56420	Books And Periodicals	2,000	3,700	1,700	85%
2210	DTL	ELM	ELM9100220	58100	Dues and Fees	85,000	-	(85,000)	-100%
2210	DIS	ENT	ENT9100220	55300	Communication	13,000	13,000	-	0%
2210	DIS	ENT	ENT9100220	55320	Communication Web based Subscr	908,400	1,058,000	149,600	16%
2210	DIS	ENT	ENT9100220	55800	Travel - Employees	2,500	27,850	25,350	1014%
2210	DIS	ENT	ENT9100220	56110	Supplies-Technology	3,000	3,000	-	0%
2210	DIS	ENT	ENT9100220	56160	Expendable Computer Equipment	600	600	-	0%
2210	DIS	ENT	ENT9100220	58100	Dues and Fees	-	4,720	4,720	N/A
2210	DTL	ESL	ESL1351220	51910	0th Administrative Personnel	72,564	86,542	13,978	19%
2210	DTL	ESL	ESL1351220	52100	State Health Insurance	21,120	22,620	1,500	7%
2210	DTL	ESL	ESL1351220	52200	Fica & Medicare	5,551	6,620	1,069	19%
2210	DTL	ESL	ESL1351220	52300	Teachers Retirement System	15,079	18,961	3,882	26%
2210	DTL	ESL	ESL1351220	52500	Unemployment Compensation	50	-	(50)	-100%
2210	DTL	ESL	ESL1351220	52600	Workers' Compensation	550	550	-	0%
2210	DTL	ESL	ESL1351220	52900	Other Employee Benefits	254	303	49	19%
2210	DOE	EXE	EXE9100220	51210	Deputy/Assist Superintendent	-	460,203	460,203	N/A
2210	DTL	FED	FED9100220	51900	0th Management Personnel	-	104,076	104,076	N/A
2210	DTL	FED	FED9100220	52200	Fica & Medicare	-	7,962	7,962	N/A
2210	DTL	FED	FED9100220	52300	Teachers Retirement System	-	22,803	22,803	N/A
2210	DTL	FED	FED9100220	52600	Workers' Compensation	-	550	550	N/A
2210	DTL	FED	FED9100220	52900	Other Employee Benefits	-	364	364	N/A
2210	DTL	FED	FOR8881220	58810	School-Wide Schools Con	-	7,997	7,997	N/A
2210	DTL	PRF	FOX1210220	51100	Teachers	-	85,238	85,238	N/A
2210	DTL	PRF	FOX1210220	51910	0th Administrative Personnel	-	76,927	76,927	N/A
2210	DTL	PRF	FOX1210220	52100	State Health Insurance	-	22,620	22,620	N/A
2210	DTL	PRF	FOX1210220	52200	Fica & Medicare	-	12,406	12,406	N/A
2210	DTL	PRF	FOX1210220	52300	Teachers Retirement System	-	35,530	35,530	N/A
2210	DTL	PRF	FOX1210220	52600	Workers' Compensation	-	1,100	1,100	N/A
2210	DTL	PRF	FOX1210220	52900	Other Employee Benefits	-	568	568	N/A
2210	DTL	FED	FOX8881220	58810	School-Wide Schools Con	-	12,768	12,768	N/A
2210	DTL	FED	FRT8881220	58810	School-Wide Schools Con	-	14,021	14,021	N/A
2210	DTL	FED	GEN8881220	58810	School-Wide Schools Con	-	12,287	12,287	N/A
2210	DTL	PRF	GRG1210220	51910	0th Administrative Personnel	-	65,845	65,845	N/A
2210	DTL	PRF	GRG1210220	52100	State Health Insurance	-	22,620	22,620	N/A
2210	DTL	PRF	GRG1210220	52200	Fica & Medicare	-	5,037	5,037	N/A
2210	DTL	PRF	GRG1210220	52300	Teachers Retirement System	-	14,427	14,427	N/A
2210	DTL	PRF	GRG1210220	52600	Workers' Compensation	-	550	550	N/A
2210	DTL	PRF	GRG1210220	52900	Other Employee Benefits	-	230	230	N/A
2210	DTL	FED	GRG8881220	58810	School-Wide Schools Con	-	13,842	13,842	N/A
2210	DTL	FED	HAN8881220	58810	School-Wide Schools Con	-	6,935	6,935	N/A
2210	DTL	FED	HAR8881220	58810	School-Wide Schools Con	-	20,611	20,611	N/A
2210	DTL	FED	JNS8881220	58810	School-Wide Schools Con	-	12,644	12,644	N/A
2210	DTL	FED	JOR8881220	58810	School-Wide Schools Con	-	5,867	5,867	N/A
2210	DTL	FED	KEN8881220	58810	School-Wide Schools Con	-	24,654	24,654	N/A
2210	DTL	FED	KEY8881220	58810	School-Wide Schools Con	-	7,682	7,682	N/A
2210	DTL	FED	LJA8881220	58810	School-Wide Schools Con	-	7,348	7,348	N/A
2210	DIS	LVA	LVA9100220	55320	Communication Web based Subscr	500	800	300	60%
2210	DIS	LVA	LVA9100220	55800	Travel - Employees	-	4,900	4,900	N/A
2210	DIS	LVA	LVA9100220	56100	Supplies	3,000	3,000	-	0%
2210	DIS	LVA	LVA9100220	56110	Supplies-Technology	250	250	-	0%
2210	DIS	LVA	LVA9100220	56150	Expendable Equipment	500	500	-	0%
2210	DIS	LVA	LVA9100220	56420	Books And Periodicals	100	100	-	0%
2210	DIS	LVA	LVA9100220	58100	Dues and Fees	1,000	1,700	700	70%
2210	DTL	FED	MAC8881220	58810	School-Wide Schools Con	-	7,972	7,972	N/A
2210	DTL	FED	MBA8881220	58810	School-Wide Schools Con	-	6,194	6,194	N/A
2210	DTL	FED	MDL8881220	58810	School-Wide Schools Con	-	14,141	14,141	N/A
2210	DTL	MID	MID1030220	56100	Supplies	-	6,550	6,550	N/A
2210	DTL	MID	MID1030220	58100	Dues and Fees	-	3,000	3,000	N/A
2210	DTL	MID	MID9100220	55950	Other Purchased Services	2,000	13,000	11,000	550%
2210	DTL	MID	MID9100220	56100	Supplies	3,000	-	(3,000)	-100%
2210	DTL	MID	MID9100220	58100	Dues and Fees	5,000	-	(5,000)	-100%
2210	DTL	PRF	MLK1210220	51100	Teachers	-	38,433	38,433	N/A
2210	DTL	PRF	MLK1210220	51910	0th Administrative Personnel	-	76,522	76,522	N/A
2210	DTL	PRF	MLK1210220	52100	State Health Insurance	-	22,620	22,620	N/A
2210	DTL	PRF	MLK1210220	52200	Fica & Medicare	-	8,794	8,794	N/A
2210	DTL	PRF	MLK1210220	52300	Teachers Retirement System	-	16,766	16,766	N/A
2210	DTL	PRF	MLK1210220	52600	Workers' Compensation	-	1,100	1,100	N/A
2210	DTL	PRF	MLK1210220	52900	Other Employee Benefits	-	268	268	N/A
2210	DTL	FED	MLK8881220	58810	School-Wide Schools Con	-	17,439	17,439	N/A
2210	DTL	FED	NCE8881220	58810	School-Wide Schools Con	-	14,772	14,772	N/A
2210	DTL	PRF	PRF1210220	53000	Purch Professional & Technical	20,000	-	(20,000)	-100%
2210	DTL	PRF	PRF1210220	54410	Rental Of Land Or Buildings	7,500	-	(7,500)	-100%
2210	DTL	PRF	PRF1210220	55320	Communication Web based Subscr	9,000	25,000	16,000	178%
2210	DTL	PRF	PRF1210220	55800	Travel - Employees	120,000	50,000	(70,000)	-58%
2210	DTL	PRF	PRF1210220	56100	Supplies	2,500	4,500	2,000	80%
2210	DTL	PRF	PRF1210220	56110	Supplies-Technology	1,500	500	(1,000)	-67%
2210	DTL	PRF	PRF1210220	56150	Expendable Equipment	1,500	500	(1,000)	-67%
2210	DTL	PRF	PRF1210220	56160	Expendable Computer Equipment	500	1,200	700	140%
2210	DTL	PRF	PRF1210220	56420	Books And Periodicals	1,000	1,500	500	50%
2210	DTL	PRF	PRF1210220	58100	Dues and Fees	80,000	38,000	(42,000)	-53%
2210	DTL	PRF	PRF9100220	51420	Salary Of Clerical Staff	-	35,399	35,399	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2210	DTL	PRF	PRF9100220	51900	0th Management Personnel	-	101,528	101,528	N/A
2210	DTL	PRF	PRF9100220	52100	State Health Insurance	-	45,240	45,240	N/A
2210	DTL	PRF	PRF9100220	52200	Fica & Medicare	-	10,475	10,475	N/A
2210	DTL	PRF	PRF9100220	52300	Teachers Retirement System	-	30,001	30,001	N/A
2210	DTL	PRF	PRF9100220	52500	Unemployment Compensation	-		-	N/A
2210	DTL	PRF	PRF9100220	52600	Workers' Compensation	-	1,100	1,100	N/A
2210	DTL	PRF	PRF9100220	52900	Other Employee Benefits	-	479	479	N/A
2210	DTL	PRK	PRK1540221	51900	0th Management Personnel	-	100,073	100,073	N/A
2210	DTL	FED	RCH8881220	58810	School-Wide Schools Con	-	10,403	10,403	N/A
2210	DTL	FED	RES8881220	58810	School-Wide Schools Con	-	10,317	10,317	N/A
2210	DTL	FED	RIG8881220	58810	School-Wide Schools Con	-	13,532	13,532	N/A
2210	DTL	FED	RIV8881220	58810	School-Wide Schools Con	-	8,188	8,188	N/A
2210	DTL	PRF	RTH1210220	51910	0th Administrative Personnel	-	161,759	161,759	N/A
2210	DTL	PRF	RTH1210220	52100	State Health Insurance	-	22,620	22,620	N/A
2210	DTL	PRF	RTH1210220	52200	Fica & Medicare	-	12,375	12,375	N/A
2210	DTL	PRF	RTH1210220	52300	Teachers Retirement System	-	35,441	35,441	N/A
2210	DTL	PRF	RTH1210220	52600	Workers' Compensation	-	1,100	1,100	N/A
2210	DTL	PRF	RTH1210220	52900	Other Employee Benefits	-	566	566	N/A
2210	DTL	FED	RTH8881220	58810	School-Wide Schools Con	-	16,113	16,113	N/A
2210	DTL	SEC	SEC9100220	52200	Fica & Medicare	-	30,600	30,600	N/A
2210	DTL	SEC	SEC9100220	52300	Teachers Retirement System	-	87,640	87,640	N/A
2210	DTL	SEC	SEC9100220	52600	Workers' Compensation	-	550	550	N/A
2210	DTL	SEC	SEC9100220	52900	Other Employee Benefits	-	1,400	1,400	N/A
2210	DTL	SEC	SEC9100220	53210	Contracted Services - Teachers	-	50,000	50,000	N/A
2210	DTL	SEC	SEC9100220	54320	Repair Services - Technology	500	500	-	0%
2210	DTL	SEC	SEC9100220	55300	Communication	500	500	-	0%
2210	DTL	SEC	SEC9100220	55320	Communication Web based Subscr	-	3,000	3,000	N/A
2210	DTL	SEC	SEC9100220	55800	Travel - Employees	2,000	3,500	1,500	75%
2210	DTL	SEC	SEC9100220	56100	Supplies	2,000	2,000	-	0%
2210	DTL	SEC	SEC9100220	56110	Supplies-Technology	1,000	5,000	4,000	400%
2210	DTL	SEC	SEC9100220	56160	Expendable Computer Equipment	8,000	-	(8,000)	-100%
2210	DTL	SEC	SEC9100220	56420	Books And Periodicals	3,000	5,000	2,000	67%
2210	DTL	SEC	SEC9100220	58100	Dues and Fees	11,000	41,600	30,600	278%
2210	DTL	FED	SHW8881220	58810	School-Wide Schools Con	-	20,515	20,515	N/A
2210	DTL	FED	SOC8881220	58810	School-Wide Schools Con	-	7,694	7,694	N/A
2210	DTL	FED	SPC8881220	58810	School-Wide Schools Con	-	32,311	32,311	N/A
2210	DSS	SPD	SPD2081220	55320	Communication Web based Subscr	46,120	45,925	(195)	0%
2210	DTL	GFT	STE2110220	51420	Salary Of Clerical Staff	38,425	40,066	1,641	4%
2210	DTL	GFT	STE2110220	51720	Elementary Counselor	67,113	76,522	9,409	14%
2210	DTL	GFT	STE2110220	51900	0th Management Personnel	101,044	104,076	3,032	3%
2210	DTL	GFT	STE2110220	52100	State Health Insurance	58,890	45,240	(13,650)	-23%
2210	DTL	GFT	STE2110220	52200	Fica & Medicare	15,804	16,881	1,077	7%
2210	DTL	GFT	STE2110220	52300	Teachers Retirement System	42,928	48,347	5,419	13%
2210	DTL	GFT	STE2110220	52500	Unemployment Compensation	150	-	(150)	-100%
2210	DTL	GFT	STE2110220	52600	Workers' Compensation	1,650	1,650	-	0%
2210	DTL	GFT	STE2110220	52900	Other Employee Benefits	723	772	49	7%
2210	DTL	GFT	STE2110220	55800	Travel - Employees	500	400	(100)	-20%
2210	DIS	TLS	TLS9100220	56100	Supplies	2,500	8,500	6,000	240%
2210	DIS	TLS	TLS9100220	56110	Supplies-Technology	2,000	1,500	(500)	-25%
2210	DTL	FED	WAD8881220	58810	School-Wide Schools Con	-	10,302	10,302	N/A
2210	DTL	PRF	WES1210220	51910	0th Administrative Personnel	-	74,741	74,741	N/A
2210	DTL	PRF	WES1210220	52100	State Health Insurance	-	22,620	22,620	N/A
2210	DTL	PRF	WES1210220	52200	Fica & Medicare	-	5,718	5,718	N/A
2210	DTL	PRF	WES1210220	52300	Teachers Retirement System	-	16,376	16,376	N/A
2210	DTL	PRF	WES1210220	52600	Workers' Compensation	-	550	550	N/A
2210	DTL	PRF	WES1210220	52900	Other Employee Benefits	-	262	262	N/A
2210	DTL	FED	WES8881220	58810	School-Wide Schools Con	-	10,776	10,776	N/A
2210	DTL	FED	WYN8881220	58810	School-Wide Schools Con	-	6,347	6,347	N/A
2213	DTL	FED	ALN8881130	58810	School-Wide Schools Con	-	168	168	N/A
2213	DTL	FED	ARN8881130	58810	School-Wide Schools Con	-	166	166	N/A
2213	DTL	FED	BAK8881130	58810	School-Wide Schools Con	-	247	247	N/A
2213	DTL	FED	BLK8881130	58810	School-Wide Schools Con	-	3,079	3,079	N/A
2213	DTL	FED	BLN8881130	58810	School-Wide Schools Con	-	323	323	N/A
2213	DTL	FED	CLB8881130	58810	School-Wide Schools Con	-	1,027	1,027	N/A
2213	DTL	FED	CVH8881130	58810	School-Wide Schools Con	-	2,853	2,853	N/A
2213	DTL	FED	DCM8881130	58810	School-Wide Schools Con	-	724	724	N/A
2213	DTL	FED	DTN8881130	58810	School-Wide Schools Con	-	168	168	N/A
2213	DTL	FED	DUB8881130	58810	School-Wide Schools Con	-	962	962	N/A
2213	DTL	FED	ECM8881130	58810	School-Wide Schools Con	-	3,037	3,037	N/A
2213	DTL	FED	EDY8881130	58810	School-Wide Schools Con	-	79	79	N/A
2213	DTL	FED	ERA8881130	58810	School-Wide Schools Con	-	1,089	1,089	N/A
2213	DTL	FED	FOX8881130	58810	School-Wide Schools Con	-	167	167	N/A
2213	DTL	FED	HAN8881130	58810	School-Wide Schools Con	-	168	168	N/A
2213	DTL	FED	HAR8881130	58810	School-Wide Schools Con	-	148	148	N/A
2213	DTL	FED	JOR8881130	58810	School-Wide Schools Con	-	3,455	3,455	N/A
2213	DTL	FED	KEN8881130	58810	School-Wide Schools Con	-	180	180	N/A
2213	DTL	FED	KEY8881130	58810	School-Wide Schools Con	-	386	386	N/A
2213	DTL	FED	MAC8881130	58810	School-Wide Schools Con	-	1,439	1,439	N/A
2213	DTL	FED	MBA8881130	58810	School-Wide Schools Con	-	1,877	1,877	N/A
2213	DTL	FED	MDL8881130	58810	School-Wide Schools Con	-	976	976	N/A
2213	DTL	FED	MLK8881130	58810	School-Wide Schools Con	-	125	125	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2213	DTL	FED	NCE8881130	58810	School-Wide Schools Con	-	870	870	N/A
2213	DTL	FED	RCH8881130	58810	School-Wide Schools Con	-	1,709	1,709	N/A
2213	DTL	FED	RES8881130	58810	School-Wide Schools Con	-	1,571	1,571	N/A
2213	DTL	FED	RIV8881130	58810	School-Wide Schools Con	-	640	640	N/A
2213	DTL	FED	RMA8881130	58810	School-Wide Schools Con	-	5,776	5,776	N/A
2213	DTL	FED	RTH8881130	58810	School-Wide Schools Con	-	1,832	1,832	N/A
2213	DTL	FED	SHW8881130	58810	School-Wide Schools Con	-	6,403	6,403	N/A
2213	DTL	FED	SOC8881130	58810	School-Wide Schools Con	-	188	188	N/A
2213	DTL	FED	VET8881130	58810	School-Wide Schools Con	-	1,287	1,287	N/A
2213	DTL	FED	WAD8881130	58810	School-Wide Schools Con	-	169	169	N/A
2213	DTL	FED	WYN8881130	58810	School-Wide Schools Con	-	167	167	N/A
2220	DTL	MID	ACM1310200	51650	Librarian/Media Specialist	82,755	85,238	2,483	3%
2220	DTL	MID	ACM1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	ACM1310200	52200	Fica & Medicare	6,331	6,521	190	3%
2220	DTL	MID	ACM1310200	52300	Teachers Retirement System	17,196	18,676	1,480	9%
2220	DTL	MID	ACM1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	ACM1310200	56100	Supplies	6,171	6,731	560	9%
2220	DTL	ELM	ALN1310200	51650	Librarian/Media Specialist	74,686	85,238	10,552	14%
2220	DTL	ELM	ALN1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	ALN1310200	52200	Fica & Medicare	5,713	6,521	808	14%
2220	DTL	ELM	ALN1310200	52300	Teachers Retirement System	15,520	18,676	3,156	20%
2220	DTL	ELM	ALN1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	ALN1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	ALN1310200	52900	Other Employee Benefits	261	298	37	14%
2220	DTL	FED	ALN8881200	58810	School-Wide Schools Con	5,975	282	(5,693)	-95%
2220	DTL	MID	ARN1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	MID	ARN1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	ARN1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	MID	ARN1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	MID	ARN1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	ARN1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	ARN1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	FED	ARN8881200	58810	School-Wide Schools Con	7,430	372	(7,058)	-95%
2220	DTL	MID	BAK1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	MID	BAK1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	BAK1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	MID	BAK1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	MID	BAK1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	BAK1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	BAK1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	FED	BAK8881200	58810	School-Wide Schools Con	6,385	403	(5,982)	-94%
2220	DTL	ELM	BDV1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	ELM	BDV1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	BDV1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	ELM	BDV1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	ELM	BDV1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	BDV1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	BDV1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	ELM	BDV1310200	56100	Supplies	-	7,077	7,077	N/A
2220	DTL	ELM	BDV1310200	58810	School-Wide Schools Con	6,526	-	(6,526)	-100%
2220	DTL	MID	BLK1310200	51650	Librarian/Media Specialist	78,443	80,796	2,353	3%
2220	DTL	MID	BLK1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	BLK1310200	52200	Fica & Medicare	6,001	6,181	180	3%
2220	DTL	MID	BLK1310200	52300	Teachers Retirement System	16,300	17,702	1,402	9%
2220	DTL	MID	BLK1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	BLK1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	BLK1310200	52900	Other Employee Benefits	275	283	8	3%
2220	DTL	MID	BLK1310200	58810	School-Wide Schools Con	6,014	-	(6,014)	-100%
2220	DTL	FED	BLK8881200	58810	School-Wide Schools Con	-	673	673	N/A
2220	DTL	ELM	BLN1310200	51650	Librarian/Media Specialist	58,836	62,047	3,211	5%
2220	DTL	ELM	BLN1310200	52200	Fica & Medicare	4,501	4,747	246	5%
2220	DTL	ELM	BLN1310200	52300	Teachers Retirement System	12,226	13,595	1,369	11%
2220	DTL	ELM	BLN1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	BLN1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	BLN1310200	52900	Other Employee Benefits	206	217	11	5%
2220	DTL	ELM	BLN1310200	58810	School-Wide Schools Con	5,526	-	(5,526)	-100%
2220	DTL	FED	BLN8881200	58810	School-Wide Schools Con	-	245	245	N/A
2220	DTL	ELM	BRW1310200	51650	Librarian/Media Specialist	77,686	76,927	(759)	-1%
2220	DTL	ELM	BRW1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	BRW1310200	52200	Fica & Medicare	5,943	5,885	(58)	-1%
2220	DTL	ELM	BRW1310200	52300	Teachers Retirement System	16,143	16,855	712	4%
2220	DTL	ELM	BRW1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	BRW1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	BRW1310200	52900	Other Employee Benefits	272	269	(3)	-1%
2220	DTL	FED	BRW8881200	58810	School-Wide Schools Con	6,462	208	(6,254)	-97%
2220	DTL	ELM	CLB1310200	51650	Librarian/Media Specialist	82,755	85,238	2,483	3%
2220	DTL	ELM	CLB1310200	52200	Fica & Medicare	6,331	6,521	190	3%
2220	DTL	ELM	CLB1310200	52300	Teachers Retirement System	17,196	18,676	1,480	9%
2220	DTL	ELM	CLB1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	CLB1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	CLB1310200	52900	Other Employee Benefits	290	298	8	3%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2220	DTL	ELM	CLB1310200	58810	School-Wide Schools Con	6,885	-	(6,885)	-100%
2220	DTL	FED	CLB8881200	58810	School-Wide Schools Con	-	1,207	1,207	N/A
2220	DTL	SEC	COH1310200	51650	Librarian/Media Specialist	90,475	93,189	2,714	3%
2220	DTL	SEC	COH1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	SEC	COH1310200	52200	Fica & Medicare	6,921	7,129	208	3%
2220	DTL	SEC	COH1310200	52300	Teachers Retirement System	18,801	20,418	1,617	9%
2220	DTL	SEC	COH1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	SEC	COH1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	SEC	COH1310200	52900	Other Employee Benefits	317	326	9	3%
2220	DTL	SEC	COH1310200	56100	Supplies	-	14,886	14,886	N/A
2220	DTL	SEC	COH1310200	58810	School-Wide Schools Con	11,768	-	(11,768)	-100%
2220	DTL	SEC	CVH1310200	51650	Librarian/Media Specialist	82,755	93,189	10,434	13%
2220	DTL	SEC	CVH1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	SEC	CVH1310200	52200	Fica & Medicare	6,331	7,129	798	13%
2220	DTL	SEC	CVH1310200	52300	Teachers Retirement System	17,196	20,418	3,222	19%
2220	DTL	SEC	CVH1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	SEC	CVH1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	SEC	CVH1310200	52900	Other Employee Benefits	290	326	36	12%
2220	DTL	FED	CVH8881200	58810	School-Wide Schools Con	9,383	500	(8,883)	-95%
2220	DTL	MID	DCM1310200	51650	Librarian/Media Specialist	80,403	85,238	4,835	6%
2220	DTL	MID	DCM1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	DCM1310200	52200	Fica & Medicare	6,151	6,521	370	6%
2220	DTL	MID	DCM1310200	52300	Teachers Retirement System	16,708	18,676	1,968	12%
2220	DTL	MID	DCM1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	DCM1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	DCM1310200	52900	Other Employee Benefits	281	298	17	6%
2220	DTL	FED	DCM8881200	58810	School-Wide Schools Con	4,979	274	(4,705)	-94%
2220	DTL	ELM	DHE1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	ELM	DHE1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	ELM	DHE1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	ELM	DHE1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	DHE1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	DHE1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	FED	DHE8881200	58810	School-Wide Schools Con	5,026	246	(4,780)	-95%
2220	DTL	ELM	DMN1310200	51650	Librarian/Media Specialist	72,564	76,927	4,363	6%
2220	DTL	ELM	DMN1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	DMN1310200	52200	Fica & Medicare	5,551	5,885	334	6%
2220	DTL	ELM	DMN1310200	52300	Teachers Retirement System	15,079	16,855	1,776	12%
2220	DTL	ELM	DMN1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	DMN1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	DMN1310200	52900	Other Employee Benefits	254	269	15	6%
2220	DTL	FED	DMN8881200	58810	School-Wide Schools Con	4,257	231	(4,026)	-95%
2220	DTL	ELM	DTN1310200	51650	Librarian/Media Specialist	74,686	85,238	10,552	14%
2220	DTL	ELM	DTN1310200	52100	State Health Insurance	-	22,620	22,620	N/A
2220	DTL	ELM	DTN1310200	52200	Fica & Medicare	5,713	6,521	808	14%
2220	DTL	ELM	DTN1310200	52300	Teachers Retirement System	15,520	18,676	3,156	20%
2220	DTL	ELM	DTN1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	DTN1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	DTN1310200	52900	Other Employee Benefits	261	298	37	14%
2220	DTL	FED	DTN8881200	58810	School-Wide Schools Con	3,308	197	(3,111)	-94%
2220	DTL	ELM	DUB1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	ELM	DUB1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	DUB1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	ELM	DUB1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	ELM	DUB1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	DUB1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	DUB1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	ELM	DUB1310200	58810	School-Wide Schools Con	5,026	-	(5,026)	-100%
2220	DTL	FED	DUB8881200	58810	School-Wide Schools Con	-	256	256	N/A
2220	DTL	ELM	DVS1310200	51650	Librarian/Media Specialist	57,139	58,853	1,714	3%
2220	DTL	ELM	DVS1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	DVS1310200	52200	Fica & Medicare	4,371	4,502	131	3%
2220	DTL	ELM	DVS1310200	52300	Teachers Retirement System	11,873	12,895	1,022	9%
2220	DTL	ELM	DVS1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	DVS1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	DVS1310200	52900	Other Employee Benefits	200	206	6	3%
2220	DTL	FED	DVS8881200	58810	School-Wide Schools Con	3,757	250	(3,507)	-93%
2220	DTL	MID	ECM1310200	51650	Librarian/Media Specialist	56,617	69,126	12,509	22%
2220	DTL	MID	ECM1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	ECM1310200	52200	Fica & Medicare	4,331	5,288	957	22%
2220	DTL	MID	ECM1310200	52300	Teachers Retirement System	11,765	15,146	3,381	29%
2220	DTL	MID	ECM1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	ECM1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	ECM1310200	52900	Other Employee Benefits	198	242	44	22%
2220	DTL	FED	ECM8881200	58810	School-Wide Schools Con	4,654	252	(4,402)	-95%
2220	DTL	MID	EDY1310200	51650	Librarian/Media Specialist	67,113	76,927	9,814	15%
2220	DTL	MID	EDY1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	EDY1310200	52200	Fica & Medicare	5,134	5,885	751	15%
2220	DTL	MID	EDY1310200	52300	Teachers Retirement System	13,946	16,855	2,909	21%
2220	DTL	MID	EDY1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	EDY1310200	52600	Workers' Compensation	550	550	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2025 Budget	FY 2026 Tentative	Dollar Variance	Percentage Difference
2220	DTL	MID	EDY1310200	52900	Other Employee Benefits	235	269	34	14%
2220	DTL	FED	EDY8881200	58810	School-Wide Schools Con	5,047	286	(4,761)	-94%
2220	DTL	ELM	ELM1310200	56100	Supplies	3,200	-	(3,200)	-100%
2220	DTL	ELM	ELM1310200	58100	Dues and Fees	8,750	8,750	-	0%
2220	DTL	ELM	ERA1310200	51650	Librarian/Media Specialist	80,403	85,238	4,835	6%
2220	DTL	ELM	ERA1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	ERA1310200	52200	Fica & Medicare	6,151	6,521	370	6%
2220	DTL	ELM	ERA1310200	52300	Teachers Retirement System	16,708	18,676	1,968	12%
2220	DTL	ELM	ERA1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	ERA1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	ERA1310200	52900	Other Employee Benefits	281	298	17	6%
2220	DTL	ELM	ERA1310200	58810	School-Wide Schools Con	7,616	-	(7,616)	-100%
2220	DTL	FED	ERA8881200	58810	School-Wide Schools Con	-	2,384	2,384	N/A
2220	DTL	ELM	FOR1310200	51650	Librarian/Media Specialist	72,564	74,741	2,177	3%
2220	DTL	ELM	FOR1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	FOR1310200	52200	Fica & Medicare	5,551	5,718	167	3%
2220	DTL	ELM	FOR1310200	52300	Teachers Retirement System	15,079	16,376	1,297	9%
2220	DTL	ELM	FOR1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	FOR1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	FOR1310200	52900	Other Employee Benefits	254	262	8	3%
2220	DTL	FED	FOR8881200	58810	School-Wide Schools Con	3,834	151	(3,683)	-96%
2220	DTL	ELM	FOX1310200	51650	Librarian/Media Specialist	58,836	62,047	3,211	5%
2220	DTL	ELM	FOX1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	FOX1310200	52200	Fica & Medicare	4,501	4,747	246	5%
2220	DTL	ELM	FOX1310200	52300	Teachers Retirement System	12,226	13,595	1,369	11%
2220	DTL	ELM	FOX1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	FOX1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	FOX1310200	52900	Other Employee Benefits	206	217	11	5%
2220	DTL	FED	FOX8881200	58810	School-Wide Schools Con	3,808	-	(3,808)	-100%
2220	DTL	MID	FRT1310200	51650	Librarian/Media Specialist	82,755	85,238	2,483	3%
2220	DTL	MID	FRT1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	FRT1310200	52200	Fica & Medicare	6,331	6,521	190	3%
2220	DTL	MID	FRT1310200	52300	Teachers Retirement System	17,196	18,676	1,480	9%
2220	DTL	MID	FRT1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	FRT1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	FRT1310200	52900	Other Employee Benefits	290	298	8	3%
2220	DTL	FED	FRT8881200	58810	School-Wide Schools Con	5,440	281	(5,159)	-95%
2220	DTL	ELM	GEN1310200	51650	Librarian/Media Specialist	55,727	58,751	3,024	5%
2220	DTL	ELM	GEN1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	GEN1310200	52200	Fica & Medicare	4,263	4,494	231	5%
2220	DTL	ELM	GEN1310200	52300	Teachers Retirement System	11,580	12,872	1,292	11%
2220	DTL	ELM	GEN1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	GEN1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	GEN1310200	52900	Other Employee Benefits	195	206	11	6%
2220	DTL	FED	GEN8881200	58810	School-Wide Schools Con	5,731	286	(5,445)	-95%
2220	DTL	ELM	GRG1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	ELM	GRG1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	GRG1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	ELM	GRG1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	ELM	GRG1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	GRG1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	GRG1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	FED	GRG8881200	58810	School-Wide Schools Con	4,795	231	(4,564)	-95%
2220	DTL	ELM	HAN1310200	51650	Librarian/Media Specialist	46,897	55,255	8,358	18%
2220	DTL	ELM	HAN1310200	52100	State Health Insurance	-	22,620	22,620	N/A
2220	DTL	ELM	HAN1310200	52200	Fica & Medicare	3,588	4,227	639	18%
2220	DTL	ELM	HAN1310200	52300	Teachers Retirement System	9,745	12,106	2,361	24%
2220	DTL	ELM	HAN1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	HAN1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	HAN1310200	52900	Other Employee Benefits	164	193	29	18%
2220	DTL	FED	HAN8881200	58810	School-Wide Schools Con	4,616	208	(4,408)	-95%
2220	DTL	SEC	HAR1310200	51650	Librarian/Media Specialist	80,403	85,238	4,835	6%
2220	DTL	SEC	HAR1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	SEC	HAR1310200	52200	Fica & Medicare	6,151	6,521	370	6%
2220	DTL	SEC	HAR1310200	52300	Teachers Retirement System	16,708	18,676	1,968	12%
2220	DTL	SEC	HAR1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	SEC	HAR1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	SEC	HAR1310200	52900	Other Employee Benefits	281	298	17	6%
2220	DTL	FED	HAR8881200	58810	School-Wide Schools Con	11,424	601	(10,823)	-95%
2220	DTL	ELM	JNS1310200	51650	Librarian/Media Specialist	82,755	85,238	2,483	3%
2220	DTL	ELM	JNS1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	JNS1310200	52200	Fica & Medicare	6,331	6,521	190	3%
2220	DTL	ELM	JNS1310200	52300	Teachers Retirement System	17,196	18,676	1,480	9%
2220	DTL	ELM	JNS1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	JNS1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	JNS1310200	52900	Other Employee Benefits	290	298	8	3%
2220	DTL	FED	JNS8881200	58810	School-Wide Schools Con	4,539	217	(4,322)	-95%
2220	DTL	SEC	JOR1310200	51650	Librarian/Media Specialist	72,466	76,522	4,056	6%
2220	DTL	SEC	JOR1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	SEC	JOR1310200	52200	Fica & Medicare	5,544	5,854	310	6%
2220	DTL	SEC	JOR1310200	52300	Teachers Retirement System	15,058	16,766	1,708	11%

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Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2220	DTL	SEC	JOR1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	SEC	JOR1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	SEC	JOR1310200	52900	Other Employee Benefits	254	268	14	6%
2220	DTL	FED	JOR8881200	58810	School-Wide Schools Con	10,352	586	(9,766)	-94%
2220	DTL	SEC	KEN1310200	51650	Librarian/Media Specialist	82,755	85,238	2,483	3%
2220	DTL	SEC	KEN1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	SEC	KEN1310200	52200	Fica & Medicare	6,331	6,521	190	3%
2220	DTL	SEC	KEN1310200	52300	Teachers Retirement System	17,196	18,676	1,480	9%
2220	DTL	SEC	KEN1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	SEC	KEN1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	SEC	KEN1310200	52900	Other Employee Benefits	290	298	8	3%
2220	DTL	FED	KEN8881200	58810	School-Wide Schools Con	9,414	473	(8,941)	-95%
2220	DTL	ELM	KEY1310200	51650	Librarian/Media Specialist	62,906	66,884	3,978	6%
2220	DTL	ELM	KEY1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	KEY1310200	52200	Fica & Medicare	4,812	5,117	305	6%
2220	DTL	ELM	KEY1310200	52300	Teachers Retirement System	13,072	14,654	1,582	12%
2220	DTL	ELM	KEY1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	KEY1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	KEY1310200	52900	Other Employee Benefits	220	234	14	6%
2220	DTL	FED	KEY8881200	58810	School-Wide Schools Con	3,526	156	(3,370)	-96%
2220	DTL	ELM	LJA1310200	51650	Librarian/Media Specialist	58,836	62,047	3,211	5%
2220	DTL	ELM	LJA1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	LJA1310200	52200	Fica & Medicare	4,501	4,747	246	5%
2220	DTL	ELM	LJA1310200	52300	Teachers Retirement System	12,226	13,595	1,369	11%
2220	DTL	ELM	LJA1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	LJA1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	LJA1310200	52900	Other Employee Benefits	206	217	11	5%
2220	DTL	FED	LJA8881200	58810	School-Wide Schools Con	4,513	211	(4,302)	-95%
2220	DTL	ELM	MAC1310200	51650	Librarian/Media Specialist	62,402	65,845	3,443	6%
2220	DTL	ELM	MAC1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	MAC1310200	52200	Fica & Medicare	4,774	5,037	263	6%
2220	DTL	ELM	MAC1310200	52300	Teachers Retirement System	12,967	14,427	1,460	11%
2220	DTL	ELM	MAC1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	MAC1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	MAC1310200	52900	Other Employee Benefits	218	230	12	6%
2220	DTL	ELM	MAC1310200	58810	School-Wide Schools Con	7,065	-	(7,065)	-100%
2220	DTL	FED	MAC8881200	58810	School-Wide Schools Con	-	634	634	N/A
2220	DTL	ELM	MBA1310200	51650	Librarian/Media Specialist	82,755	76,927	(5,828)	-7%
2220	DTL	ELM	MBA1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	MBA1310200	52200	Fica & Medicare	6,331	5,885	(446)	-7%
2220	DTL	ELM	MBA1310200	52300	Teachers Retirement System	17,197	16,855	(342)	-2%
2220	DTL	ELM	MBA1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	MBA1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	MBA1310200	52900	Other Employee Benefits	290	269	(21)	-7%
2220	DTL	FED	MBA8881200	58810	School-Wide Schools Con	8,744	459	(8,285)	-95%
2220	DTL	MID	MDL1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	MID	MDL1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	MDL1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	MID	MDL1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	MID	MDL1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	MDL1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	MDL1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	FED	MDL8881200	58810	School-Wide Schools Con	5,171	291	(4,880)	-94%
2220	DTL	ELM	MLK1310200	51650	Librarian/Media Specialist	65,854	76,927	11,073	17%
2220	DTL	ELM	MLK1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	MLK1310200	52200	Fica & Medicare	5,038	5,885	847	17%
2220	DTL	ELM	MLK1310200	52300	Teachers Retirement System	13,684	16,855	3,171	23%
2220	DTL	ELM	MLK1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	MLK1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	MLK1310200	52900	Other Employee Benefits	230	269	39	17%
2220	DTL	FED	MLK8881200	58810	School-Wide Schools Con	6,167	288	(5,879)	-95%
2220	DTL	ELM	MTH1310200	51650	Librarian/Media Specialist	78,443	80,796	2,353	3%
2220	DTL	ELM	MTH1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	MTH1310200	52200	Fica & Medicare	6,001	6,181	180	3%
2220	DTL	ELM	MTH1310200	52300	Teachers Retirement System	16,300	17,702	1,402	9%
2220	DTL	ELM	MTH1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	MTH1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	MTH1310200	52900	Other Employee Benefits	275	283	8	3%
2220	DTL	ELM	MTH1310200	56100	Supplies	8,244	8,026	(218)	-3%
2220	DTL	ELM	NCE1310200	51650	Librarian/Media Specialist	80,403	82,815	2,412	3%
2220	DTL	ELM	NCE1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	NCE1310200	52200	Fica & Medicare	6,151	6,335	184	3%
2220	DTL	ELM	NCE1310200	52300	Teachers Retirement System	16,708	18,145	1,437	9%
2220	DTL	ELM	NCE1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	NCE1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	NCE1310200	52900	Other Employee Benefits	281	290	9	3%
2220	DTL	ELM	NCE1310200	56100	Supplies	9,129	-	(9,129)	-100%
2220	DTL	FED	NCE8881200	58810	School-Wide Schools Con	-	1,357	1,357	N/A
2220	DTL	SEC	NOR1310200	51650	Librarian/Media Specialist	82,755	85,238	2,483	3%
2220	DTL	SEC	NOR1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	SEC	NOR1310200	52200	Fica & Medicare	6,331	6,521	190	3%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
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Function	Division	Dept	Key	Object	Object Description	FY 2025 Budget	FY 2026 Tentative	Dollar Variance	Percentage Difference
2220	DTL	SEC	NOR1310200	52300	Teachers Retirement System	17,196	18,676	1,480	9%
2220	DTL	SEC	NOR1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	SEC	NOR1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	SEC	NOR1310200	52900	Other Employee Benefits	290	298	8	3%
2220	DTL	SEC	NOR1310200	56100	Supplies	14,747	18,014	3,267	22%
2220	DTL	MID	RCH1310200	51650	Librarian/Media Specialist	82,755	85,238	2,483	3%
2220	DTL	MID	RCH1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	RCH1310200	52200	Fica & Medicare	6,331	6,521	190	3%
2220	DTL	MID	RCH1310200	52300	Teachers Retirement System	17,196	18,676	1,480	9%
2220	DTL	MID	RCH1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	RCH1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	RCH1310200	52900	Other Employee Benefits	290	298	8	3%
2220	DTL	FED	RCH8881200	58810	School-Wide Schools Con	9,105	719	(8,386)	-92%
2220	DTL	ELM	RES1310200	51650	Librarian/Media Specialist	78,443	69,126	(9,317)	-12%
2220	DTL	ELM	RES1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	RES1310200	52200	Fica & Medicare	6,001	5,288	(713)	-12%
2220	DTL	ELM	RES1310200	52300	Teachers Retirement System	16,300	15,146	(1,154)	-7%
2220	DTL	ELM	RES1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	RES1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	RES1310200	52900	Other Employee Benefits	275	242	(33)	-12%
2220	DTL	FED	RES8881200	58810	School-Wide Schools Con	5,231	250	(4,981)	-95%
2220	DTL	ELM	RIG1310200	51650	Librarian/Media Specialist	70,689	72,810	2,121	3%
2220	DTL	ELM	RIG1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	RIG1310200	52200	Fica & Medicare	5,408	5,570	162	3%
2220	DTL	ELM	RIG1310200	52300	Teachers Retirement System	14,689	15,953	1,264	9%
2220	DTL	ELM	RIG1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	RIG1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	RIG1310200	52900	Other Employee Benefits	247	255	8	3%
2220	DTL	FED	RIG8881200	58810	School-Wide Schools Con	4,590	226	(4,364)	-95%
2220	DTL	ELM	RIV1310200	51650	Librarian/Media Specialist	67,113	70,974	3,861	6%
2220	DTL	ELM	RIV1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	RIV1310200	52200	Fica & Medicare	5,134	5,430	296	6%
2220	DTL	ELM	RIV1310200	52300	Teachers Retirement System	13,946	15,550	1,604	12%
2220	DTL	ELM	RIV1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	RIV1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	RIV1310200	52900	Other Employee Benefits	235	248	13	6%
2220	DTL	FED	RIV8881200	58810	School-Wide Schools Con	5,398	270	(5,128)	-95%
2220	DTL	SEC	RMA1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	SEC	RMA1310200	52100	State Health Insurance	-	-	-	N/A
2220	DTL	SEC	RMA1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	SEC	RMA1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	SEC	RMA1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	SEC	RMA1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	SEC	RMA1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	SEC	RMA1310200	58810	School-Wide Schools Con	3,614	-	(3,614)	-100%
2220	DTL	FED	RMA8881200	58810	School-Wide Schools Con	-	1,328	1,328	N/A
2220	DTL	MID	RTH1310200	51650	Librarian/Media Specialist	68,907	70,974	2,067	3%
2220	DTL	MID	RTH1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	RTH1310200	52200	Fica & Medicare	5,271	5,430	159	3%
2220	DTL	MID	RTH1310200	52300	Teachers Retirement System	14,319	15,550	1,231	9%
2220	DTL	MID	RTH1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	RTH1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	RTH1310200	52900	Other Employee Benefits	241	248	7	3%
2220	DTL	FED	RTH8881200	58810	School-Wide Schools Con	6,081	318	(5,763)	-95%
2220	DTL	SEC	SEC1310200	56100	Supplies	6,000	3,000	(3,000)	-50%
2220	DTL	SEC	SHW1310200	51650	Librarian/Media Specialist	72,564	76,927	4,363	6%
2220	DTL	SEC	SHW1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	SEC	SHW1310200	52200	Fica & Medicare	5,551	5,885	334	6%
2220	DTL	SEC	SHW1310200	52300	Teachers Retirement System	15,079	16,855	1,776	12%
2220	DTL	SEC	SHW1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	SEC	SHW1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	SEC	SHW1310200	52900	Other Employee Benefits	254	269	15	6%
2220	DTL	SEC	SHW1310200	58810	School-Wide Schools Con	13,007	-	(13,007)	-100%
2220	DTL	FED	SHW8881200	58810	School-Wide Schools Con	-	655	655	N/A
2220	DTL	ELM	SOC1310200	51650	Librarian/Media Specialist	63,927	65,845	1,918	3%
2220	DTL	ELM	SOC1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	SOC1310200	52200	Fica & Medicare	4,890	5,037	147	3%
2220	DTL	ELM	SOC1310200	52300	Teachers Retirement System	13,284	14,427	1,143	9%
2220	DTL	ELM	SOC1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	SOC1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	SOC1310200	52900	Other Employee Benefits	224	230	6	3%
2220	DTL	FED	SOC8881200	58810	School-Wide Schools Con	3,757	193	(3,564)	-95%
2220	DTL	SEC	SPC1310200	51650	Librarian/Media Specialist	62,906	66,884	3,978	6%
2220	DTL	SEC	SPC1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	SEC	SPC1310200	52200	Fica & Medicare	4,812	5,117	305	6%
2220	DTL	SEC	SPC1310200	52300	Teachers Retirement System	13,072	14,654	1,582	12%
2220	DTL	SEC	SPC1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	SEC	SPC1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	SEC	SPC1310200	52900	Other Employee Benefits	220	234	14	6%
2220	DTL	FED	SPC8881200	58810	School-Wide Schools Con	10,893	573	(10,320)	-95%
2220	DTL	ELM	STE1310200	51650	Librarian/Media Specialist	62,906	-	(62,906)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2220	DTL	ELM	STE1310200	52200	Fica & Medicare	4,812	-	(4,812)	-100%
2220	DTL	ELM	STE1310200	52300	Teachers Retirement System	13,072	-	(13,072)	-100%
2220	DTL	ELM	STE1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	STE1310200	52600	Workers' Compensation	550	-	(550)	-100%
2220	DTL	ELM	STE1310200	52900	Other Employee Benefits	220	-	(220)	-100%
2220	DTL	GFT	STE2110200	51420	Salary Of Clerical Staff	19,805	20,635	830	4%
2220	DTL	GFT	STE2110200	52100	State Health Insurance	16,650	22,620	5,970	36%
2220	DTL	GFT	STE2110200	52200	Fica & Medicare	1,515	1,579	64	4%
2220	DTL	GFT	STE2110200	52300	Teachers Retirement System	4,115	4,521	406	10%
2220	DTL	GFT	STE2110200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	GFT	STE2110200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	GFT	STE2110200	52900	Other Employee Benefits	69	72	3	4%
2220	DTL	MID	VET1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	MID	VET1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	MID	VET1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	MID	VET1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	MID	VET1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	MID	VET1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	MID	VET1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	MID	VET1310200	56100	Supplies	7,554	-	(7,554)	-100%
2220	DTL	FED	VET8881200	58810	School-Wide Schools Con	-	1,081	1,081	N/A
2220	DTL	ELM	WAD1310200	51650	Librarian/Media Specialist	68,907	70,974	2,067	3%
2220	DTL	ELM	WAD1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	WAD1310200	52200	Fica & Medicare	5,271	5,430	159	3%
2220	DTL	ELM	WAD1310200	52300	Teachers Retirement System	14,319	15,550	1,231	9%
2220	DTL	ELM	WAD1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	WAD1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	WAD1310200	52900	Other Employee Benefits	241	248	7	3%
2220	DTL	FED	WAD8881200	58810	School-Wide Schools Con	5,654	311	(5,343)	-94%
2220	DTL	ELM	WES1310200	51650	Librarian/Media Specialist	67,113	70,974	3,861	6%
2220	DTL	ELM	WES1310200	52100	State Health Insurance	21,120	22,620	1,500	7%
2220	DTL	ELM	WES1310200	52200	Fica & Medicare	5,134	5,430	296	6%
2220	DTL	ELM	WES1310200	52300	Teachers Retirement System	13,946	15,550	1,604	12%
2220	DTL	ELM	WES1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	WES1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	WES1310200	52900	Other Employee Benefits	235	248	13	6%
2220	DTL	FED	WES8881200	58810	School-Wide Schools Con	4,500	202	(4,298)	-96%
2220	DTL	ELM	WYN1310200	51650	Librarian/Media Specialist	74,686	76,927	2,241	3%
2220	DTL	ELM	WYN1310200	52200	Fica & Medicare	5,713	5,885	172	3%
2220	DTL	ELM	WYN1310200	52300	Teachers Retirement System	15,520	16,855	1,335	9%
2220	DTL	ELM	WYN1310200	52500	Unemployment Compensation	50	-	(50)	-100%
2220	DTL	ELM	WYN1310200	52600	Workers' Compensation	550	550	-	0%
2220	DTL	ELM	WYN1310200	52900	Other Employee Benefits	261	269	8	3%
2220	DTL	FED	WYN8881200	58810	School-Wide Schools Con	4,603	215	(4,388)	-95%
2300	DOE	EXE	BOE9100230	51110	Sal - School Board Members Sal	111,240	108,000	(3,240)	-3%
2300	DOE	EXE	BOE9100230	52100	State Health Insurance	49,950	67,860	17,910	36%
2300	DOE	EXE	BOE9100230	52200	Fica & Medicare	8,510	8,262	(248)	-3%
2300	DOE	EXE	BOE9100230	52900	Other Employee Benefits	389	-	(389)	-100%
2300	DOE	EXE	BOE9100230	53000	Purch Professional & Technical	100,000	105,000	5,000	5%
2300	DOE	EXE	BOE9100230	53400	Purchased Legal Services	500,000	515,000	15,000	3%
2300	DOE	EXE	BOE9100230	55850	Travel - School Board Members	14,000	15,000	1,000	7%
2300	DOE	EXE	BOE9100230	55950	Other Purchased Services	500	515	15	3%
2300	DOE	EXE	BOE9100230	56100	Supplies	2,500	2,000	(500)	-20%
2300	DOE	EXE	BOE9100230	58100	Dues and Fees	39,500	50,000	10,500	27%
2300	DOE	DEP	DEP9100230	51420	Salary Of Clerical Staff	47,245	-	(47,245)	-100%
2300	DOE	DEP	DEP9100230	52100	State Health Insurance	16,650	-	(16,650)	-100%
2300	DOE	DEP	DEP9100230	52200	Fica & Medicare	3,614	-	(3,614)	-100%
2300	DOE	DEP	DEP9100230	52300	Teachers Retirement System	9,817	-	(9,817)	-100%
2300	DOE	DEP	DEP9100230	52500	Unemployment Compensation	50	-	(50)	-100%
2300	DOE	DEP	DEP9100230	52600	Workers' Compensation	550	-	(550)	-100%
2300	DOE	DEP	DEP9100230	52900	Other Employee Benefits	165	-	(165)	-100%
2300	DOE	DEP	DEP9100230	55320	Communication Web based Subscr	300	300	-	0%
2300	DOE	DEP	DEP9100230	55800	Travel - Employees	375	9,500	9,125	2433%
2300	DOE	DEP	DEP9100230	56100	Supplies	2,000	1,500	(500)	-25%
2300	DOE	DEP	DEP9100230	56110	Supplies-Technology	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	56150	Expendable Equipment	-	500	500	N/A
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	3,900	3,700	1850%
2210	DOE	EXE	EXE9100220	52100	State Health Insurance	-	67,860	67,860	N/A
2210	DOE	EXE	EXE9100220	52200	Fica & Medicare	-	35,206	35,206	N/A
2210	DOE	EXE	EXE9100220	52300	Teachers Retirement System	-	100,830	100,830	N/A
2210	DOE	EXE	EXE9100220	52600	Workers' Compensation	-	1,650	1,650	N/A
2210	DOE	EXE	EXE9100220	52900	Other Employee Benefits	-	1,611	1,611	N/A
2300	DOE	EXE	EXE9100230	51200	Superintendent, Resa Director	258,108	297,052	38,944	15%
2300	DOE	EXE	EXE9100230	51420	Salary Of Clerical Staff	46,533	91,451	44,918	97%
2300	DOE	EXE	EXE9100230	51900	Oth Management Personnel	29,078	29,078	-	0%
2300	DOE	EXE	EXE9100230	52100	State Health Insurance	-	22,620	22,620	N/A
2300	DOE	EXE	EXE9100230	52200	Fica & Medicare	25,529	31,945	6,416	25%
2300	DOE	EXE	EXE9100230	52300	Teachers Retirement System	52,139	75,747	23,608	45%
2300	DOE	EXE	EXE9100230	52500	Unemployment Compensation	100	-	(100)	-100%

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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2300	DOE	EXE	EXE9100230	52600	Workers' Compensation	1,100	2,200	1,100	100%
2300	DOE	EXE	EXE9100230	52900	Other Employee Benefits	1,168	6,210	5,042	432%
2300	DOE	EXE	EXE9100230	53100	Contracted Service - Admin	10,000	8,000	(2,000)	-20%
2300	DOE	EXE	EXE9100230	55320	Communication Web based Subscr	13,000	24,000	11,000	85%
2300	DOE	EXE	EXE9100230	55800	Travel - Employees	15,000	25,000	10,000	67%
2300	DOE	EXE	EXE9100230	55950	Other Purchased Services	3,500	3,500	-	0%
2300	DOE	EXE	EXE9100230	56100	Supplies	2,500	2,500	-	0%
2300	DOE	EXE	EXE9100230	56420	Books And Periodicals	1,000	1,000	-	0%
2300	DOE	EXE	EXE9100230	58100	Dues and Fees	17,500	17,500	-	0%
2300	DOE	EXE	EXE9100231	51420	Salary Of Clerical Staff	36,566	60,964	24,398	67%
2300	DOE	EXE	EXE9100231	51900	0th Management Personnel	127,853	139,591	11,738	9%
2300	DOE	EXE	EXE9100231	52100	State Health Insurance	33,300	45,240	11,940	36%
2300	DOE	EXE	EXE9100231	52200	Fica & Medicare	12,578	15,343	2,765	22%
2300	DOE	EXE	EXE9100231	52300	Teachers Retirement System	34,166	43,942	9,776	29%
2300	DOE	EXE	EXE9100231	52500	Unemployment Compensation	100	-	(100)	-100%
2300	DOE	EXE	EXE9100231	52600	Workers' Compensation	1,100	1,100	-	0%
2300	DOE	EXE	EXE9100231	52900	Other Employee Benefits	575	702	127	22%
2300	DOE	EXE	EXE9100231	53000	Purch Professional & Technical	1,060	1,060	-	0%
2300	DOE	EXE	EXE9100231	55800	Travel - Employees	2,050	2,000	(50)	-2%
2300	DOE	EXE	EXE9100231	56100	Supplies	2,185	1,935	(250)	-11%
2300	DOE	EXE	EXE9100231	56420	Books And Periodicals	1,774	1,875	101	6%
2300	DOE	EXE	EXE9100231	58100	Dues and Fees	2,400	3,885	1,485	62%
2300	DHR	PRM	PRM9100230	55200	Insurance (Other Than Emp Bene	438,821	477,510	38,689	9%
2400	DTL	MID	ACM9100240	51300	Principal	115,576	122,523	6,947	6%
2400	DTL	MID	ACM9100240	51310	Assistant Principal	87,110	92,377	5,267	6%
2400	DTL	MID	ACM9100240	51420	Salary Of Clerical Staff	75,353	99,612	24,259	32%
2400	DTL	MID	ACM9100240	52100	State Health Insurance	75,540	135,720	60,180	80%
2400	DTL	MID	ACM9100240	52200	Fica & Medicare	21,270	24,060	2,790	13%
2400	DTL	MID	ACM9100240	52300	Teachers Retirement System	57,777	68,909	11,132	19%
2400	DTL	MID	ACM9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	ACM9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	ACM9100240	52900	Other Employee Benefits	973	1,101	128	13%
2400	DTL	MID	ACM9100240	56100	Supplies	2,940	2,811	(129)	-4%
2400	DSS	ALT	AIM9100240	51300	Principal	133,767	137,780	4,013	3%
2400	DSS	ALT	AIM9100240	51310	Assistant Principal	89,466	92,150	2,684	3%
2400	DSS	ALT	AIM9100240	51420	Salary Of Clerical Staff	53,445	55,712	2,267	4%
2400	DSS	ALT	AIM9100240	52100	State Health Insurance	42,240	45,240	3,000	7%
2400	DSS	ALT	AIM9100240	52200	Fica & Medicare	21,166	21,852	686	3%
2400	DSS	ALT	AIM9100240	52300	Teachers Retirement System	57,494	62,584	5,090	9%
2400	DSS	ALT	AIM9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DSS	ALT	AIM9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DSS	ALT	AIM9100240	52900	Other Employee Benefits	968	1,000	32	3%
2400	DSS	ALT	AIM9100240	55320	Communication Web based Subscr	500	500	-	0%
2400	DSS	ALT	AIM9100240	55950	Other Purchased Services	400	400	-	0%
2400	DSS	ALT	AIM9100240	56100	Supplies	1,000	1,000	-	0%
2400	DSS	ALT	AIM9100240	56110	Supplies-Technology	200	200	-	0%
2400	DSS	ALT	AIM9100240	56150	Expendable Equipment	1,000	1,000	-	0%
2400	DSS	ALT	AIM9100240	56160	Expendable Computer Equipment	500	500	-	0%
2400	DSS	ALT	AIM9100240	58100	Dues and Fees	300	300	-	0%
2400	DTL	ELM	ALN9100240	51300	Principal	112,537	112,500	(37)	0%
2400	DTL	ELM	ALN9100240	51310	Assistant Principal	71,541	76,425	4,884	7%
2400	DTL	ELM	ALN9100240	51420	Salary Of Clerical Staff	48,226	49,507	1,281	3%
2400	DTL	ELM	ALN9100240	52100	State Health Insurance	75,540	45,240	(30,300)	-40%
2400	DTL	ELM	ALN9100240	52200	Fica & Medicare	17,771	18,240	469	3%
2400	DTL	ELM	ALN9100240	52300	Teachers Retirement System	48,273	52,240	3,967	8%
2400	DTL	ELM	ALN9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	ALN9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	ALN9100240	52900	Other Employee Benefits	813	835	22	3%
2400	DTL	ELM	ALN9100240	56100	Supplies	3,009	2,815	(194)	-6%
2400	DTL	MID	ARN9100240	51300	Principal	114,699	118,140	3,441	3%
2400	DTL	MID	ARN9100240	51310	Assistant Principal	89,686	92,377	2,691	3%
2400	DTL	MID	ARN9100240	51420	Salary Of Clerical Staff	73,521	97,308	23,787	32%
2400	DTL	MID	ARN9100240	52100	State Health Insurance	71,070	113,100	42,030	59%
2400	DTL	MID	ARN9100240	52200	Fica & Medicare	21,260	23,549	2,289	11%
2400	DTL	MID	ARN9100240	52300	Teachers Retirement System	57,749	67,444	9,695	17%
2400	DTL	MID	ARN9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	ARN9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	ARN9100240	52900	Other Employee Benefits	973	1,077	104	11%
2400	DTL	MID	ARN9100240	56100	Supplies	3,540	3,117	(423)	-12%
2400	DTL	MID	BAK9100240	51300	Principal	118,954	125,736	6,782	6%
2400	DTL	MID	BAK9100240	51310	Assistant Principal	89,686	92,377	2,691	3%
2400	DTL	MID	BAK9100240	51420	Salary Of Clerical Staff	76,223	98,247	22,024	29%
2400	DTL	MID	BAK9100240	52100	State Health Insurance	58,890	90,480	31,590	54%
2400	DTL	MID	BAK9100240	52200	Fica & Medicare	21,792	24,202	2,410	11%
2400	DTL	MID	BAK9100240	52300	Teachers Retirement System	59,195	69,314	10,119	17%
2400	DTL	MID	BAK9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	BAK9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	BAK9100240	52900	Other Employee Benefits	997	1,107	110	11%
2400	DTL	MID	BAK9100240	56100	Supplies	3,042	3,379	337	11%
2400	DTL	ELM	BDV9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	BDV9100240	51310	Assistant Principal	86,641	89,240	2,599	3%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2400	DTL	ELM	BDV9100240	51420	Salary Of Clerical Staff	48,788	53,895	5,107	10%
2400	DTL	ELM	BDV9100240	52100	State Health Insurance	37,770	67,860	30,090	80%
2400	DTL	ELM	BDV9100240	52200	Fica & Medicare	18,969	19,817	848	4%
2400	DTL	ELM	BDV9100240	52300	Teachers Retirement System	51,527	56,758	5,231	10%
2400	DTL	ELM	BDV9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	BDV9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	BDV9100240	52900	Other Employee Benefits	868	907	39	4%
2400	DTL	ELM	BDV9100240	56100	Supplies	3,286	3,564	278	8%
2400	DTL	MID	BLK9100240	51300	Principal	114,699	118,140	3,441	3%
2400	DTL	MID	BLK9100240	51310	Assistant Principal	89,686	92,377	2,691	3%
2400	DTL	MID	BLK9100240	51420	Salary Of Clerical Staff	72,567	99,631	27,064	37%
2400	DTL	MID	BLK9100240	52100	State Health Insurance	75,540	90,480	14,940	20%
2400	DTL	MID	BLK9100240	52200	Fica & Medicare	21,187	23,726	2,539	12%
2400	DTL	MID	BLK9100240	52300	Teachers Retirement System	53,331	67,953	14,622	27%
2400	DTL	MID	BLK9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	BLK9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	BLK9100240	52900	Other Employee Benefits	969	1,086	117	12%
2400	DTL	MID	BLK9100240	56100	Supplies	2,865	2,560	(305)	-11%
2400	DTL	ELM	BLN9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	BLN9100240	51310	Assistant Principal	89,201	91,877	2,676	3%
2400	DTL	ELM	BLN9100240	51420	Salary Of Clerical Staff	49,156	51,282	2,126	4%
2400	DTL	ELM	BLN9100240	52100	State Health Insurance	75,540	90,480	14,940	20%
2400	DTL	ELM	BLN9100240	52200	Fica & Medicare	19,193	19,819	626	3%
2400	DTL	ELM	BLN9100240	52300	Teachers Retirement System	52,136	56,763	4,627	9%
2400	DTL	ELM	BLN9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	BLN9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	BLN9100240	52900	Other Employee Benefits	878	907	29	3%
2400	DTL	ELM	BLN9100240	56100	Supplies	2,783	2,660	(123)	-4%
2400	DTL	ELM	BRW9100240	51300	Principal	109,469	109,663	194	0%
2400	DTL	ELM	BRW9100240	51310	Assistant Principal	89,641	91,877	2,236	2%
2400	DTL	ELM	BRW9100240	51420	Salary Of Clerical Staff	54,139	52,966	(1,173)	-2%
2400	DTL	ELM	BRW9100240	52100	State Health Insurance	75,540	67,860	(7,680)	-10%
2400	DTL	ELM	BRW9100240	52200	Fica & Medicare	19,374	19,470	96	0%
2400	DTL	ELM	BRW9100240	52300	Teachers Retirement System	52,625	55,762	3,137	6%
2400	DTL	ELM	BRW9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	BRW9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	BRW9100240	52900	Other Employee Benefits	886	891	5	1%
2400	DTL	ELM	BRW9100240	56100	Supplies	3,254	2,073	(1,181)	-36%
2400	DTL	ELM	CLB9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	CLB9100240	51310	Assistant Principal	89,201	74,348	(14,853)	-17%
2400	DTL	ELM	CLB9100240	51420	Salary Of Clerical Staff	49,143	53,214	4,071	8%
2400	DTL	ELM	CLB9100240	52100	State Health Insurance	58,890	90,480	31,590	54%
2400	DTL	ELM	CLB9100240	52200	Fica & Medicare	19,192	18,626	(566)	-3%
2400	DTL	ELM	CLB9100240	52300	Teachers Retirement System	52,133	53,346	1,213	2%
2400	DTL	ELM	CLB9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	CLB9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	CLB9100240	52900	Other Employee Benefits	878	852	(26)	-3%
2400	DTL	ELM	CLB9100240	56100	Supplies	3,467	3,396	(71)	-2%
2400	DTL	SEC	COH9100240	51300	Principal	121,928	125,586	3,658	3%
2400	DTL	SEC	COH9100240	51310	Assistant Principal	277,944	291,906	13,962	5%
2400	DTL	SEC	COH9100240	51420	Salary Of Clerical Staff	100,202	120,528	20,326	20%
2400	DTL	SEC	COH9100240	52100	State Health Insurance	117,780	135,720	17,940	15%
2400	DTL	SEC	COH9100240	52200	Fica & Medicare	38,256	41,159	2,903	8%
2400	DTL	SEC	COH9100240	52300	Teachers Retirement System	103,915	117,880	13,965	13%
2400	DTL	SEC	COH9100240	52500	Unemployment Compensation	400	-	(400)	-100%
2400	DTL	SEC	COH9100240	52600	Workers' Compensation	4,400	4,950	550	13%
2400	DTL	SEC	COH9100240	52900	Other Employee Benefits	1,750	1,543	(207)	-12%
2400	DTL	SEC	COH9100240	56100	Supplies	5,913	6,075	162	3%
2210	DTL	CUR	CUR9100220	52100	State Health Insurance	206,730	226,200	19,470	9%
2210	DTL	CUR	CUR9100220	52200	Fica & Medicare	84,386	89,909	5,523	7%
2210	DTL	CUR	CUR9100220	52300	Teachers Retirement System	221,983	242,049	20,066	9%
2210	DTL	CUR	CUR9100220	52500	Unemployment Compensation	650	-	(650)	-100%
2210	DTL	CUR	CUR9100220	52600	Workers' Compensation	7,150	7,150	-	0%
2210	DTL	CUR	CUR9100220	52900	Other Employee Benefits	3,861	3,867	6	0%
2400	DTL	CUR	CUR9100240	51420	Salary Of Clerical Staff	40,363	34,509	(5,854)	-15%
2400	DTL	CUR	CUR9100240	52100	State Health Insurance	16,650	-	(16,650)	-100%
2400	DTL	CUR	CUR9100240	52200	Fica & Medicare	3,088	2,640	(448)	-15%
2400	DTL	CUR	CUR9100240	52300	Teachers Retirement System	8,387	7,561	(826)	-10%
2400	DTL	CUR	CUR9100240	52500	Unemployment Compensation	50	-	(50)	-100%
2400	DTL	CUR	CUR9100240	52600	Workers' Compensation	550	550	-	0%
2400	DTL	CUR	CUR9100240	52900	Other Employee Benefits	141	-	(141)	-100%
2400	DTL	SEC	CVH9100240	51300	Principal	121,928	125,586	3,658	3%
2400	DTL	SEC	CVH9100240	51310	Assistant Principal	170,794	180,361	9,567	6%
2400	DTL	SEC	CVH9100240	51420	Salary Of Clerical Staff	98,359	123,557	25,198	26%
2400	DTL	SEC	CVH9100240	52100	State Health Insurance	96,660	113,100	16,440	17%
2400	DTL	SEC	CVH9100240	52200	Fica & Medicare	29,918	32,857	2,939	10%
2400	DTL	SEC	CVH9100240	52300	Teachers Retirement System	81,267	94,104	12,837	16%
2400	DTL	SEC	CVH9100240	52500	Unemployment Compensation	350	-	(350)	-100%
2400	DTL	SEC	CVH9100240	52600	Workers' Compensation	3,850	4,400	550	14%
2400	DTL	SEC	CVH9100240	52900	Other Employee Benefits	1,369	1,503	134	10%
2400	DTL	SEC	CVH9100240	56100	Supplies	4,715	4,641	(74)	-2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2400	DTL	MID	DCM9100240	51300	Principal	125,778	129,551	3,773	3%
2400	DTL	MID	DCM9100240	51310	Assistant Principal	92,935	98,174	5,239	6%
2400	DTL	MID	DCM9100240	51420	Salary Of Clerical Staff	74,859	96,121	21,262	28%
2400	DTL	MID	DCM9100240	52100	State Health Insurance	42,240	67,860	25,620	61%
2400	DTL	MID	DCM9100240	52200	Fica & Medicare	22,458	24,774	2,316	10%
2400	DTL	MID	DCM9100240	52300	Teachers Retirement System	61,004	61,545	541	1%
2400	DTL	MID	DCM9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	DCM9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	DCM9100240	52900	Other Employee Benefits	1,028	908	(120)	-12%
2400	DTL	MID	DCM9100240	56100	Supplies	2,372	2,297	(75)	-3%
2400	DTL	ELM	DHE9100240	51300	Principal	109,223	112,500	3,277	3%
2400	DTL	ELM	DHE9100240	51310	Assistant Principal	89,872	92,568	2,696	3%
2400	DTL	ELM	DHE9100240	51420	Salary Of Clerical Staff	49,438	51,548	2,110	4%
2400	DTL	ELM	DHE9100240	52100	State Health Insurance	42,240	45,240	3,000	7%
2400	DTL	ELM	DHE9100240	52200	Fica & Medicare	19,013	19,631	618	3%
2400	DTL	ELM	DHE9100240	52300	Teachers Retirement System	51,645	56,225	4,580	9%
2400	DTL	ELM	DHE9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	DHE9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	DHE9100240	52900	Other Employee Benefits	870	898	28	3%
2400	DTL	ELM	DHE9100240	56100	Supplies	2,531	2,454	(77)	-3%
2400	DTL	ELM	DMN9100240	51300	Principal	109,223	115,913	6,690	6%
2400	DTL	ELM	DMN9100240	51310	Assistant Principal	89,201	91,877	2,676	3%
2400	DTL	ELM	DMN9100240	51420	Salary Of Clerical Staff	52,805	54,386	1,581	3%
2400	DTL	ELM	DMN9100240	52100	State Health Insurance	54,420	67,860	13,440	25%
2400	DTL	ELM	DMN9100240	52200	Fica & Medicare	19,219	20,056	837	4%
2400	DTL	ELM	DMN9100240	52300	Teachers Retirement System	52,205	57,443	5,238	10%
2400	DTL	ELM	DMN9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	DMN9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	DMN9100240	52900	Other Employee Benefits	879	918	39	4%
2400	DTL	ELM	DMN9100240	56100	Supplies	2,144	2,311	167	8%
2400	DTL	ELM	DTN9100240	51300	Principal	123,388	127,090	3,702	3%
2400	DTL	ELM	DTN9100240	51310	Assistant Principal	-	89,240	89,240	N/A
2400	DTL	ELM	DTN9100240	51420	Salary Of Clerical Staff	52,715	54,560	1,845	3%
2400	DTL	ELM	DTN9100240	52100	State Health Insurance	21,120	45,240	24,120	114%
2400	DTL	ELM	DTN9100240	52200	Fica & Medicare	13,472	20,723	7,251	54%
2400	DTL	ELM	DTN9100240	52300	Teachers Retirement System	36,594	59,352	22,758	62%
2400	DTL	ELM	DTN9100240	52500	Unemployment Compensation	150	-	(150)	-100%
2400	DTL	ELM	DTN9100240	52600	Workers' Compensation	1,650	2,200	550	33%
2400	DTL	ELM	DTN9100240	52900	Other Employee Benefits	616	948	332	54%
2400	DTL	ELM	DTN9100240	56100	Supplies	1,666	1,969	303	18%
2400	DTL	ELM	DUB9100240	51300	Principal	103,453	116,798	13,345	13%
2400	DTL	ELM	DUB9100240	51310	Assistant Principal	89,201	91,877	2,676	3%
2400	DTL	ELM	DUB9100240	51420	Salary Of Clerical Staff	50,958	49,861	(1,097)	-2%
2400	DTL	ELM	DUB9100240	52100	State Health Insurance	58,890	45,240	(13,650)	-23%
2400	DTL	ELM	DUB9100240	52200	Fica & Medicare	18,636	19,778	1,142	6%
2400	DTL	ELM	DUB9100240	52300	Teachers Retirement System	50,623	56,645	6,022	12%
2400	DTL	ELM	DUB9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	DUB9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	DUB9100240	52900	Other Employee Benefits	853	833	(20)	-2%
2400	DTL	ELM	DUB9100240	56100	Supplies	2,531	2,557	26	1%
2400	DTL	ELM	DVS9100240	51300	Principal	112,537	127,090	14,553	13%
2400	DTL	ELM	DVS9100240	51310	Assistant Principal	84,509	89,240	4,731	6%
2400	DTL	ELM	DVS9100240	51420	Salary Of Clerical Staff	53,917	53,214	(703)	-1%
2400	DTL	ELM	DVS9100240	52100	State Health Insurance	75,540	90,480	14,940	20%
2400	DTL	ELM	DVS9100240	52200	Fica & Medicare	19,199	20,620	1,421	7%
2400	DTL	ELM	DVS9100240	52300	Teachers Retirement System	52,150	59,057	6,907	13%
2400	DTL	ELM	DVS9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	DVS9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	DVS9100240	52900	Other Employee Benefits	878	943	65	7%
2400	DTL	ELM	DVS9100240	56100	Supplies	1,892	2,499	607	32%
2400	DTL	MID	ECM9100240	51300	Principal	114,699	118,140	3,441	3%
2400	DTL	MID	ECM9100240	51310	Assistant Principal	89,686	92,377	2,691	3%
2400	DTL	MID	ECM9100240	51420	Salary Of Clerical Staff	75,478	100,989	25,511	34%
2400	DTL	MID	ECM9100240	52100	State Health Insurance	92,190	135,720	43,530	47%
2400	DTL	MID	ECM9100240	52200	Fica & Medicare	21,410	23,830	2,420	11%
2400	DTL	MID	ECM9100240	52300	Teachers Retirement System	58,156	68,251	10,095	17%
2400	DTL	MID	ECM9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	ECM9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	ECM9100240	52900	Other Employee Benefits	980	1,090	110	11%
2400	DTL	MID	ECM9100240	56100	Supplies	2,217	2,115	(102)	-5%
2400	DTL	MID	EDY9100240	51300	Principal	114,699	118,140	3,441	3%
2400	DTL	MID	EDY9100240	51310	Assistant Principal	98,135	101,079	2,944	3%
2400	DTL	MID	EDY9100240	51420	Salary Of Clerical Staff	78,867	99,552	20,685	26%
2400	DTL	MID	EDY9100240	52100	State Health Insurance	54,420	45,240	(9,180)	-17%
2400	DTL	MID	EDY9100240	52200	Fica & Medicare	22,315	24,386	2,071	9%
2400	DTL	MID	EDY9100240	52300	Teachers Retirement System	60,615	69,843	9,228	15%
2400	DTL	MID	EDY9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	EDY9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	EDY9100240	52900	Other Employee Benefits	1,021	965	(56)	-5%
2400	DTL	MID	EDY9100240	56100	Supplies	2,404	2,399	(5)	0%
2400	DTL	ELM	ELM9100240	51420	Salary Of Clerical Staff	53,540	-	(53,540)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2400	DTL	ELM	ELM9100240	52200	Fica & Medicare	4,096	-	(4,096)	-100%
2400	DTL	ELM	ELM9100240	52300	Teachers Retirement System	11,126	-	(11,126)	-100%
2400	DTL	ELM	ELM9100240	52500	Unemployment Compensation	100	-	(100)	-100%
2400	DTL	ELM	ELM9100240	52600	Workers' Compensation	1,100	-	(1,100)	-100%
2400	DTL	ELM	ELM9100240	52900	Other Employee Benefits	187	-	(187)	-100%
2400	DTL	ELM	ERA9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	ERA9100240	51310	Assistant Principal	70,426	74,348	3,922	6%
2400	DTL	ELM	ERA9100240	51420	Salary Of Clerical Staff	52,164	54,013	1,849	4%
2400	DTL	ELM	ERA9100240	52100	State Health Insurance	42,240	45,240	3,000	7%
2400	DTL	ELM	ERA9100240	52200	Fica & Medicare	17,987	18,687	700	4%
2400	DTL	ELM	ERA9100240	52300	Teachers Retirement System	48,859	53,521	4,662	10%
2400	DTL	ELM	ERA9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	ERA9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	ERA9100240	52900	Other Employee Benefits	823	855	32	4%
2400	DTL	ELM	ERA9100240	56100	Supplies	3,835	3,706	(129)	-3%
2400	DTL	ELM	FOR9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	FOR9100240	51310	Assistant Principal	89,201	91,877	2,676	3%
2400	DTL	ELM	FOR9100240	51420	Salary Of Clerical Staff	49,156	51,282	2,126	4%
2400	DTL	ELM	FOR9100240	52100	State Health Insurance	54,420	45,240	(9,180)	-17%
2400	DTL	ELM	FOR9100240	52200	Fica & Medicare	19,193	19,819	626	3%
2400	DTL	ELM	FOR9100240	52300	Teachers Retirement System	52,136	56,763	4,627	9%
2400	DTL	ELM	FOR9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	FOR9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	FOR9100240	52900	Other Employee Benefits	878	907	29	3%
2400	DTL	ELM	FOR9100240	56100	Supplies	1,931	1,511	(420)	-22%
2400	DTL	ELM	FOX9100240	51300	Principal	101,196	104,232	3,036	3%
2400	DTL	ELM	FOX9100240	51310	Assistant Principal	89,201	91,877	2,676	3%
2400	DTL	ELM	FOX9100240	51420	Salary Of Clerical Staff	47,034	48,444	1,410	3%
2400	DTL	ELM	FOX9100240	52100	State Health Insurance	21,120	22,620	1,500	7%
2400	DTL	ELM	FOX9100240	52200	Fica & Medicare	18,163	18,708	545	3%
2400	DTL	ELM	FOX9100240	52300	Teachers Retirement System	49,338	53,582	4,244	9%
2400	DTL	ELM	FOX9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	FOX9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	FOX9100240	52900	Other Employee Benefits	831	856	25	3%
2400	DTL	ELM	FOX9100240	56100	Supplies	1,918	2,085	167	9%
2400	DTL	MID	FRT9100240	51300	Principal	114,699	125,736	11,037	10%
2400	DTL	MID	FRT9100240	51310	Assistant Principal	84,965	87,514	2,549	3%
2400	DTL	MID	FRT9100240	51420	Salary Of Clerical Staff	76,919	101,922	25,003	33%
2400	DTL	MID	FRT9100240	52100	State Health Insurance	54,420	67,860	13,440	25%
2400	DTL	MID	FRT9100240	52200	Fica & Medicare	21,159	24,111	2,952	14%
2400	DTL	MID	FRT9100240	52300	Teachers Retirement System	57,474	69,054	11,580	20%
2400	DTL	MID	FRT9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	FRT9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	FRT9100240	52900	Other Employee Benefits	968	1,103	135	14%
2400	DTL	MID	FRT9100240	56100	Supplies	2,592	2,356	(236)	-9%
2400	DTL	ELM	GEN9100240	51300	Principal	109,223	127,090	17,867	16%
2400	DTL	ELM	GEN9100240	51310	Assistant Principal	89,201	91,877	2,676	3%
2400	DTL	ELM	GEN9100240	51420	Salary Of Clerical Staff	48,798	50,895	2,097	4%
2400	DTL	ELM	GEN9100240	52100	State Health Insurance	42,240	45,240	3,000	7%
2400	DTL	ELM	GEN9100240	52200	Fica & Medicare	18,912	20,644	1,732	9%
2400	DTL	ELM	GEN9100240	52300	Teachers Retirement System	51,373	59,127	7,754	15%
2400	DTL	ELM	GEN9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	GEN9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	GEN9100240	52900	Other Employee Benefits	865	945	80	9%
2400	DTL	ELM	GEN9100240	56100	Supplies	2,886	2,854	(32)	-1%
2400	DTL	ELM	GRG9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	GRG9100240	51310	Assistant Principal	98,135	87,044	(11,091)	-11%
2400	DTL	ELM	GRG9100240	51420	Salary Of Clerical Staff	52,555	54,811	2,256	4%
2400	DTL	ELM	GRG9100240	52100	State Health Insurance	37,770	22,620	(15,150)	-40%
2400	DTL	ELM	GRG9100240	52200	Fica & Medicare	20,137	19,719	(418)	-2%
2400	DTL	ELM	GRG9100240	52300	Teachers Retirement System	54,699	56,477	1,778	3%
2400	DTL	ELM	GRG9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	GRG9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	GRG9100240	52900	Other Employee Benefits	921	902	(19)	-2%
2400	DTL	ELM	GRG9100240	56100	Supplies	2,415	2,305	(110)	-5%
2400	DTL	ELM	HAN9100240	51300	Principal	123,388	127,090	3,702	3%
2400	DTL	ELM	HAN9100240	51310	Assistant Principal	72,183	66,647	(5,536)	-8%
2400	DTL	ELM	HAN9100240	51420	Salary Of Clerical Staff	47,034	48,799	1,765	4%
2400	DTL	ELM	HAN9100240	52100	State Health Insurance	37,770	45,240	7,470	20%
2400	DTL	ELM	HAN9100240	52200	Fica & Medicare	18,559	18,554	(5)	0%
2400	DTL	ELM	HAN9100240	52300	Teachers Retirement System	50,413	53,139	2,726	5%
2400	DTL	ELM	HAN9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	HAN9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	HAN9100240	52900	Other Employee Benefits	849	849	-	0%
2400	DTL	ELM	HAN9100240	56100	Supplies	2,324	2,079	(245)	-11%
2400	DTL	SEC	HAR9100240	51300	Principal	115,307	118,766	3,459	3%
2400	DTL	SEC	HAR9100240	51310	Assistant Principal	269,212	277,288	8,076	3%
2400	DTL	SEC	HAR9100240	51420	Salary Of Clerical Staff	98,458	123,775	25,317	26%
2400	DTL	SEC	HAR9100240	52100	State Health Insurance	117,780	158,340	40,560	34%
2400	DTL	SEC	HAR9100240	52200	Fica & Medicare	36,948	39,767	2,819	8%
2400	DTL	SEC	HAR9100240	52300	Teachers Retirement System	100,363	113,895	13,532	13%

MUSCOGEE COUNTY SCHOOL DISTRICT
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						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2400	DTL	SEC	HAR9100240	52500	Unemployment Compensation	400	-	(400)	-100%
2400	DTL	SEC	HAR9100240	52600	Workers' Compensation	4,400	4,950	550	13%
2400	DTL	SEC	HAR9100240	52900	Other Employee Benefits	1,690	1,819	129	8%
2400	DTL	SEC	HAR9100240	56100	Supplies	5,740	5,583	(157)	-3%
2400	DTL	ELM	JNS9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	JNS9100240	51310	Assistant Principal	82,178	89,240	7,062	9%
2400	DTL	ELM	JNS9100240	51420	Salary Of Clerical Staff	48,788	50,623	1,835	4%
2400	DTL	ELM	JNS9100240	52100	State Health Insurance	54,420	67,860	13,440	25%
2400	DTL	ELM	JNS9100240	52200	Fica & Medicare	18,628	19,567	939	5%
2400	DTL	ELM	JNS9100240	52300	Teachers Retirement System	50,600	56,041	5,441	11%
2400	DTL	ELM	JNS9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	JNS9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	JNS9100240	52900	Other Employee Benefits	852	895	43	5%
2400	DTL	ELM	JNS9100240	56100	Supplies	2,286	2,169	(117)	-5%
2400	DTL	SEC	JOR9100240	51300	Principal	121,928	125,586	3,658	3%
2400	DTL	SEC	JOR9100240	51310	Assistant Principal	277,431	253,213	(24,218)	-9%
2400	DTL	SEC	JOR9100240	51420	Salary Of Clerical Staff	126,222	158,864	32,642	26%
2400	DTL	SEC	JOR9100240	51900	Oth Management Personnel	87,550	90,177	2,627	3%
2400	DTL	SEC	JOR9100240	52100	State Health Insurance	167,730	203,580	35,850	21%
2400	DTL	SEC	JOR9100240	52200	Fica & Medicare	46,905	48,030	1,125	2%
2400	DTL	SEC	JOR9100240	52300	Teachers Retirement System	127,409	137,560	10,151	8%
2400	DTL	SEC	JOR9100240	52500	Unemployment Compensation	500	-	(500)	-100%
2400	DTL	SEC	JOR9100240	52600	Workers' Compensation	5,500	6,050	550	10%
2400	DTL	SEC	JOR9100240	52900	Other Employee Benefits	2,146	2,197	51	2%
2400	DTL	SEC	JOR9100240	56100	Supplies	5,201	5,442	241	5%
2400	DTL	JTC	JTC9100240	51420	Salary Of Clerical Staff	36,566	91,166	54,600	149%
2400	DTL	JTC	JTC9100240	51900	Oth Management Personnel	262,602	147,286	(115,316)	-44%
2400	DTL	JTC	JTC9100240	51990	Oth Salaries And Compensation	114,522	258,421	143,899	126%
2400	DTL	JTC	JTC9100240	52100	State Health Insurance	16,650	22,620	5,970	36%
2400	DTL	JTC	JTC9100240	52200	Fica & Medicare	31,647	38,011	6,364	20%
2400	DTL	JTC	JTC9100240	52300	Teachers Retirement System	85,965	108,865	22,900	27%
2400	DTL	JTC	JTC9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	JTC	JTC9100240	52600	Workers' Compensation	2,200	2,750	550	25%
2400	DTL	JTC	JTC9100240	52900	Other Employee Benefits	1,448	1,739	291	20%
2400	DTL	SEC	KEN9100240	51300	Principal	133,767	137,780	4,013	3%
2400	DTL	SEC	KEN9100240	51310	Assistant Principal	167,763	191,792	24,029	14%
2400	DTL	SEC	KEN9100240	51420	Salary Of Clerical Staff	96,513	121,533	25,020	26%
2400	DTL	SEC	KEN9100240	52100	State Health Insurance	58,890	67,860	8,970	15%
2400	DTL	SEC	KEN9100240	52200	Fica & Medicare	30,450	34,510	4,060	13%
2400	DTL	SEC	KEN9100240	52300	Teachers Retirement System	82,713	98,837	16,124	19%
2400	DTL	SEC	KEN9100240	52500	Unemployment Compensation	350	-	(350)	-100%
2400	DTL	SEC	KEN9100240	52600	Workers' Compensation	3,850	4,400	550	14%
2400	DTL	SEC	KEN9100240	52900	Other Employee Benefits	1,393	1,579	186	13%
2400	DTL	SEC	KEN9100240	56100	Supplies	4,730	4,395	(335)	-7%
2400	DTL	ELM	KEY9100240	51300	Principal	123,388	127,090	3,702	3%
2400	DTL	ELM	KEY9100240	51310	Assistant Principal	-	84,643	84,643	N/A
2400	DTL	ELM	KEY9100240	51420	Salary Of Clerical Staff	49,515	48,679	(836)	-2%
2400	DTL	ELM	KEY9100240	52100	State Health Insurance	21,120	67,860	46,740	221%
2400	DTL	ELM	KEY9100240	52200	Fica & Medicare	13,227	19,922	6,695	51%
2400	DTL	ELM	KEY9100240	52300	Teachers Retirement System	35,929	57,056	21,127	59%
2400	DTL	ELM	KEY9100240	52500	Unemployment Compensation	150	-	(150)	-100%
2400	DTL	ELM	KEY9100240	52600	Workers' Compensation	1,650	2,200	550	33%
2400	DTL	ELM	KEY9100240	52900	Other Employee Benefits	605	911	306	51%
2400	DTL	ELM	KEY9100240	56100	Supplies	1,776	1,550	(226)	-13%
2400	DTL	ELM	LJA9100240	51300	Principal	109,223	115,913	6,690	6%
2400	DTL	ELM	LJA9100240	51310	Assistant Principal	90,430	97,640	7,210	8%
2400	DTL	ELM	LJA9100240	51420	Salary Of Clerical Staff	47,535	48,799	1,264	3%
2400	DTL	ELM	LJA9100240	52100	State Health Insurance	42,240	45,240	3,000	7%
2400	DTL	ELM	LJA9100240	52200	Fica & Medicare	18,910	20,070	1,160	6%
2400	DTL	ELM	LJA9100240	52300	Teachers Retirement System	51,366	57,481	6,115	12%
2400	DTL	ELM	LJA9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	LJA9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	LJA9100240	52900	Other Employee Benefits	865	847	(18)	-2%
2400	DTL	ELM	LJA9100240	56100	Supplies	2,273	2,105	(168)	-7%
2400	DIS	LVA	LVA9100240	51420	Salary Of Clerical Staff	33,936	35,399	1,463	4%
2400	DIS	LVA	LVA9100240	51900	Oth Management Personnel	97,158	109,989	12,831	13%
2400	DIS	LVA	LVA9100240	52100	State Health Insurance	37,770	45,240	7,470	20%
2400	DIS	LVA	LVA9100240	52200	Fica & Medicare	10,029	11,122	1,093	11%
2400	DIS	LVA	LVA9100240	52300	Teachers Retirement System	27,241	31,855	4,614	17%
2400	DIS	LVA	LVA9100240	52500	Unemployment Compensation	100	-	(100)	-100%
2400	DIS	LVA	LVA9100240	52600	Workers' Compensation	1,100	1,100	-	0%
2400	DIS	LVA	LVA9100240	52900	Other Employee Benefits	459	509	50	11%
2400	DTL	ELM	MAC9100240	51300	Principal	123,388	127,090	3,702	3%
2400	DTL	ELM	MAC9100240	51310	Assistant Principal	89,201	91,877	2,676	3%
2400	DTL	ELM	MAC9100240	51420	Salary Of Clerical Staff	51,209	53,125	1,916	4%
2400	DTL	ELM	MAC9100240	52100	State Health Insurance	58,890	67,860	8,970	15%
2400	DTL	ELM	MAC9100240	52200	Fica & Medicare	20,181	20,815	634	3%
2400	DTL	ELM	MAC9100240	52300	Teachers Retirement System	54,817	59,615	4,798	9%
2400	DTL	ELM	MAC9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	MAC9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	MAC9100240	52900	Other Employee Benefits	923	952	29	3%

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2400	DTL	ELM	MAC9100240	56100	Supplies	3,558	3,519	(39)	-1%
2400	DTL	ELM	MBA9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	MBA9100240	51310	Assistant Principal	195,198	192,404	(2,794)	-1%
2400	DTL	ELM	MBA9100240	51420	Salary Of Clerical Staff	69,223	63,199	(6,024)	-9%
2400	DTL	ELM	MBA9100240	52100	State Health Insurance	58,890	90,480	31,590	54%
2400	DTL	ELM	MBA9100240	52200	Fica & Medicare	28,837	28,421	(416)	-1%
2400	DTL	ELM	MBA9100240	52300	Teachers Retirement System	78,332	81,399	3,067	4%
2400	DTL	ELM	MBA9100240	52500	Unemployment Compensation	300	-	(300)	-100%
2400	DTL	ELM	MBA9100240	52600	Workers' Compensation	3,300	3,300	-	0%
2400	DTL	ELM	MBA9100240	52900	Other Employee Benefits	1,319	1,300	(19)	-1%
2400	DTL	ELM	MBA9100240	56100	Supplies	4,403	4,584	181	4%
2400	DTL	MID	MDL9100240	51300	Principal	125,778	129,551	3,773	3%
2400	DTL	MID	MDL9100240	51310	Assistant Principal	89,686	92,377	2,691	3%
2400	DTL	MID	MDL9100240	51420	Salary Of Clerical Staff	76,737	95,726	18,989	25%
2400	DTL	MID	MDL9100240	52100	State Health Insurance	58,890	135,720	76,830	130%
2400	DTL	MID	MDL9100240	52200	Fica & Medicare	22,353	24,301	1,948	9%
2400	DTL	MID	MDL9100240	52300	Teachers Retirement System	60,719	69,598	8,879	15%
2400	DTL	MID	MDL9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	MDL9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	MDL9100240	52900	Other Employee Benefits	1,023	1,112	89	9%
2400	DTL	MID	MDL9100240	56100	Supplies	2,463	2,437	(26)	-1%
2400	DTL	MID	MID9100240	55800	Travel - Employees	2,500	-	(2,500)	-100%
2400	DTL	ELM	MLK9100240	51300	Principal	106,469	115,913	9,444	9%
2400	DTL	ELM	MLK9100240	51310	Assistant Principal	84,509	87,044	2,535	3%
2400	DTL	ELM	MLK9100240	51420	Salary Of Clerical Staff	51,671	53,607	1,936	4%
2400	DTL	ELM	MLK9100240	52100	State Health Insurance	37,770	67,860	30,090	80%
2400	DTL	ELM	MLK9100240	52200	Fica & Medicare	18,563	19,627	1,064	6%
2400	DTL	ELM	MLK9100240	52300	Teachers Retirement System	50,423	56,213	5,790	11%
2400	DTL	ELM	MLK9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	MLK9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	MLK9100240	52900	Other Employee Benefits	849	898	49	6%
2400	DTL	ELM	MLK9100240	56100	Supplies	3,106	2,880	(226)	-7%
2400	DTL	ELM	MTH9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	MTH9100240	51310	Assistant Principal	195,198	192,404	(2,794)	-1%
2400	DTL	ELM	MTH9100240	51420	Salary Of Clerical Staff	67,340	69,950	2,610	4%
2400	DTL	ELM	MTH9100240	52100	State Health Insurance	96,660	90,480	(6,180)	-6%
2400	DTL	ELM	MTH9100240	52200	Fica & Medicare	28,693	28,937	244	1%
2400	DTL	ELM	MTH9100240	52300	Teachers Retirement System	77,941	82,878	4,937	6%
2400	DTL	ELM	MTH9100240	52500	Unemployment Compensation	300	-	(300)	-100%
2400	DTL	ELM	MTH9100240	52600	Workers' Compensation	3,300	3,300	-	0%
2400	DTL	ELM	MTH9100240	52900	Other Employee Benefits	1,313	1,324	11	1%
2400	DTL	ELM	MTH9100240	56100	Supplies	4,152	4,042	(110)	-3%
2400	DTL	ELM	NCE9100240	51300	Principal	106,469	109,663	3,194	3%
2400	DTL	ELM	NCE9100240	51310	Assistant Principal	169,018	202,158	33,140	20%
2400	DTL	ELM	NCE9100240	51420	Salary Of Clerical Staff	72,726	61,975	(10,751)	-15%
2400	DTL	ELM	NCE9100240	52100	State Health Insurance	16,650	67,860	51,210	308%
2400	DTL	ELM	NCE9100240	52200	Fica & Medicare	26,638	28,595	1,957	7%
2400	DTL	ELM	NCE9100240	52300	Teachers Retirement System	72,359	81,899	9,540	13%
2400	DTL	ELM	NCE9100240	52500	Unemployment Compensation	300	-	(300)	-100%
2400	DTL	ELM	NCE9100240	52600	Workers' Compensation	3,300	3,300	-	0%
2400	DTL	ELM	NCE9100240	52900	Other Employee Benefits	1,219	1,308	89	7%
2400	DTL	ELM	NCE9100240	56100	Supplies	4,597	4,500	(97)	-2%
2400	DTL	SEC	NOR9100240	51300	Principal	121,928	115,913	(6,015)	-5%
2400	DTL	SEC	NOR9100240	51310	Assistant Principal	263,770	281,795	18,025	7%
2400	DTL	SEC	NOR9100240	51420	Salary Of Clerical Staff	101,085	126,481	25,396	25%
2400	DTL	SEC	NOR9100240	52100	State Health Insurance	113,310	203,580	90,270	80%
2400	DTL	SEC	NOR9100240	52200	Fica & Medicare	37,239	40,100	2,861	8%
2400	DTL	SEC	NOR9100240	52300	Teachers Retirement System	101,154	114,850	13,696	14%
2400	DTL	SEC	NOR9100240	52500	Unemployment Compensation	400	-	(400)	-100%
2400	DTL	SEC	NOR9100240	52600	Workers' Compensation	4,400	4,950	550	13%
2400	DTL	SEC	NOR9100240	52900	Other Employee Benefits	1,704	1,835	131	8%
2400	DTL	SEC	NOR9100240	56100	Supplies	7,409	7,352	(57)	-1%
2400	DTL	MID	RCH9100240	51300	Principal	118,954	122,523	3,569	3%
2400	DTL	MID	RCH9100240	51310	Assistant Principal	82,620	175,028	92,408	112%
2400	DTL	MID	RCH9100240	51420	Salary Of Clerical Staff	75,386	97,011	21,625	29%
2400	DTL	MID	RCH9100240	52100	State Health Insurance	92,190	135,720	43,530	47%
2400	DTL	MID	RCH9100240	52200	Fica & Medicare	21,187	30,184	8,997	42%
2400	DTL	MID	RCH9100240	52300	Teachers Retirement System	57,552	86,448	28,896	50%
2400	DTL	MID	RCH9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	RCH9100240	52600	Workers' Compensation	2,750	3,850	1,100	40%
2400	DTL	MID	RCH9100240	52900	Other Employee Benefits	969	1,381	412	43%
2400	DTL	MID	RCH9100240	56100	Supplies	4,338	4,279	(59)	-1%
2400	DTL	ELM	RES9100240	51300	Principal	106,469	109,663	3,194	3%
2400	DTL	ELM	RES9100240	51310	Assistant Principal	89,201	91,877	2,676	3%
2400	DTL	ELM	RES9100240	51420	Salary Of Clerical Staff	49,887	51,620	1,733	3%
2400	DTL	ELM	RES9100240	52100	State Health Insurance	75,540	90,480	14,940	20%
2400	DTL	ELM	RES9100240	52200	Fica & Medicare	18,785	19,367	582	3%
2400	DTL	ELM	RES9100240	52300	Teachers Retirement System	51,027	55,467	4,440	9%
2400	DTL	ELM	RES9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	RES9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	RES9100240	52900	Other Employee Benefits	859	886	27	3%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2400	DTL	ELM	RES9100240	56100	Supplies	2,634	2,499	(135)	-5%
2400	DTL	ELM	RIG9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	RIG9100240	51310	Assistant Principal	89,201	91,877	2,676	3%
2400	DTL	ELM	RIG9100240	51420	Salary Of Clerical Staff	55,215	56,866	1,651	3%
2400	DTL	ELM	RIG9100240	52100	State Health Insurance	58,890	67,860	8,970	15%
2400	DTL	ELM	RIG9100240	52200	Fica & Medicare	19,657	20,246	589	3%
2400	DTL	ELM	RIG9100240	52300	Teachers Retirement System	53,395	57,986	4,591	9%
2400	DTL	ELM	RIG9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	RIG9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	RIG9100240	52900	Other Employee Benefits	899	926	27	3%
2400	DTL	ELM	RIG9100240	56100	Supplies	2,311	2,253	(58)	-3%
2400	DTL	ELM	RIV9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	RIV9100240	51310	Assistant Principal	97,599	100,527	2,928	3%
2400	DTL	ELM	RIV9100240	51420	Salary Of Clerical Staff	49,749	51,902	2,153	4%
2400	DTL	ELM	RIV9100240	52100	State Health Insurance	58,890	67,860	8,970	15%
2400	DTL	ELM	RIV9100240	52200	Fica & Medicare	19,881	20,528	647	3%
2400	DTL	ELM	RIV9100240	52300	Teachers Retirement System	54,004	58,794	4,790	9%
2400	DTL	ELM	RIV9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	RIV9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	RIV9100240	52900	Other Employee Benefits	910	939	29	3%
2400	DTL	ELM	RIV9100240	56100	Supplies	2,718	2,692	(26)	-1%
2400	DTL	SEC	RMA9100240	51300	Principal	122,863	130,268	7,405	6%
2400	DTL	SEC	RMA9100240	51310	Assistant Principal	66,729	70,407	3,678	6%
2400	DTL	SEC	RMA9100240	51420	Salary Of Clerical Staff	75,116	99,549	24,433	33%
2400	DTL	SEC	RMA9100240	52100	State Health Insurance	75,540	113,100	37,560	50%
2400	DTL	SEC	RMA9100240	52200	Fica & Medicare	20,250	22,967	2,717	13%
2400	DTL	SEC	RMA9100240	52300	Teachers Retirement System	55,006	65,779	10,773	20%
2400	DTL	SEC	RMA9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	SEC	RMA9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	SEC	RMA9100240	52900	Other Employee Benefits	926	1,051	125	13%
2400	DTL	SEC	RMA9100240	56100	Supplies	1,858	2,249	391	21%
2400	DTL	MID	RTH9100240	51300	Principal	108,504	111,759	3,255	3%
2400	DTL	MID	RTH9100240	51310	Assistant Principal	78,532	89,723	11,191	14%
2400	DTL	MID	RTH9100240	51420	Salary Of Clerical Staff	72,861	96,368	23,507	32%
2400	DTL	MID	RTH9100240	52100	State Health Insurance	21,120	22,620	1,500	7%
2400	DTL	MID	RTH9100240	52200	Fica & Medicare	19,882	22,786	2,904	15%
2400	DTL	MID	RTH9100240	52300	Teachers Retirement System	54,007	65,259	11,252	21%
2400	DTL	MID	RTH9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	RTH9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	RTH9100240	52900	Other Employee Benefits	910	1,042	132	15%
2400	DTL	MID	RTH9100240	56100	Supplies	2,897	2,667	(230)	-8%
2400	DTL	SEC	SEC9100240	55800	Travel - Employees	4,000	-	(4,000)	-100%
2400	DTL	SEC	SHW9100240	51300	Principal	133,767	137,780	4,013	3%
2400	DTL	SEC	SHW9100240	51310	Assistant Principal	265,912	276,230	10,318	4%
2400	DTL	SEC	SHW9100240	51420	Salary Of Clerical Staff	95,106	120,907	25,801	27%
2400	DTL	SEC	SHW9100240	52100	State Health Insurance	96,660	113,100	16,440	17%
2400	DTL	SEC	SHW9100240	52200	Fica & Medicare	37,851	40,921	3,070	8%
2400	DTL	SEC	SHW9100240	52300	Teachers Retirement System	102,816	117,200	14,384	14%
2400	DTL	SEC	SHW9100240	52500	Unemployment Compensation	400	-	(400)	-100%
2400	DTL	SEC	SHW9100240	52600	Workers' Compensation	4,400	4,950	550	13%
2400	DTL	SEC	SHW9100240	52900	Other Employee Benefits	1,732	1,872	140	8%
2400	DTL	SEC	SHW9100240	56100	Supplies	6,536	6,080	(456)	-7%
2400	DTL	ELM	SOC9100240	51300	Principal	112,537	109,663	(2,874)	-3%
2400	DTL	ELM	SOC9100240	51310	Assistant Principal	-	84,643	84,643	N/A
2400	DTL	ELM	SOC9100240	51420	Salary Of Clerical Staff	51,581	53,125	1,544	3%
2400	DTL	ELM	SOC9100240	52100	State Health Insurance	16,650	45,240	28,590	172%
2400	DTL	ELM	SOC9100240	52200	Fica & Medicare	12,555	18,928	6,373	51%
2400	DTL	ELM	SOC9100240	52300	Teachers Retirement System	34,104	54,212	20,108	59%
2400	DTL	ELM	SOC9100240	52500	Unemployment Compensation	150	-	(150)	-100%
2400	DTL	ELM	SOC9100240	52600	Workers' Compensation	1,650	2,200	550	33%
2400	DTL	ELM	SOC9100240	52900	Other Employee Benefits	574	866	292	51%
2400	DTL	ELM	SOC9100240	56100	Supplies	1,892	1,821	(71)	-4%
2400	DTL	SEC	SPC9100240	51300	Principal	121,928	125,586	3,658	3%
2400	DTL	SEC	SPC9100240	51310	Assistant Principal	183,934	189,452	5,518	3%
2400	DTL	SEC	SPC9100240	51420	Salary Of Clerical Staff	95,607	119,984	24,377	25%
2400	DTL	SEC	SPC9100240	52100	State Health Insurance	63,360	90,480	27,120	43%
2400	DTL	SEC	SPC9100240	52200	Fica & Medicare	30,712	33,279	2,567	8%
2400	DTL	SEC	SPC9100240	52300	Teachers Retirement System	83,425	95,313	11,888	14%
2400	DTL	SEC	SPC9100240	52500	Unemployment Compensation	350	-	(350)	-100%
2400	DTL	SEC	SPC9100240	52600	Workers' Compensation	3,850	4,400	550	14%
2400	DTL	SEC	SPC9100240	52900	Other Employee Benefits	1,405	1,372	(33)	-2%
2400	DTL	SEC	SPC9100240	56100	Supplies	5,473	5,316	(157)	-3%
2400	DTL	MID	VET9100240	51300	Principal	102,540	108,588	6,048	6%
2400	DTL	MID	VET9100240	51310	Assistant Principal	87,110	92,377	5,267	6%
2400	DTL	MID	VET9100240	51420	Salary Of Clerical Staff	73,636	98,494	24,858	34%
2400	DTL	MID	VET9100240	52100	State Health Insurance	54,420	67,860	13,440	25%
2400	DTL	MID	VET9100240	52200	Fica & Medicare	20,141	22,909	2,768	14%
2400	DTL	MID	VET9100240	52300	Teachers Retirement System	54,711	65,611	10,900	20%
2400	DTL	MID	VET9100240	52500	Unemployment Compensation	250	-	(250)	-100%
2400	DTL	MID	VET9100240	52600	Workers' Compensation	2,750	3,300	550	20%
2400	DTL	MID	VET9100240	52900	Other Employee Benefits	922	1,048	126	14%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2400	DTL	MID	VET9100240	56100	Supplies	3,599	3,647	48	1%
2400	DTL	ELM	WAD9100240	51300	Principal	100,628	113,596	12,968	13%
2400	DTL	ELM	WAD9100240	51310	Assistant Principal	97,599	89,240	(8,359)	-9%
2400	DTL	ELM	WAD9100240	51420	Salary Of Clerical Staff	47,034	49,033	1,999	4%
2400	DTL	ELM	WAD9100240	52100	State Health Insurance	75,540	67,860	(7,680)	-10%
2400	DTL	ELM	WAD9100240	52200	Fica & Medicare	18,762	19,268	506	3%
2400	DTL	ELM	WAD9100240	52300	Teachers Retirement System	50,965	55,185	4,220	8%
2400	DTL	ELM	WAD9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	WAD9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	WAD9100240	52900	Other Employee Benefits	858	882	24	3%
2400	DTL	ELM	WAD9100240	56100	Supplies	2,847	3,106	259	9%
2400	DTL	ELM	WES9100240	51300	Principal	110,287	116,798	6,511	6%
2400	DTL	ELM	WES9100240	51310	Assistant Principal	76,229	78,516	2,287	3%
2400	DTL	ELM	WES9100240	51420	Salary Of Clerical Staff	47,034	48,799	1,765	4%
2400	DTL	ELM	WES9100240	52100	State Health Insurance	21,120	22,620	1,500	7%
2400	DTL	ELM	WES9100240	52200	Fica & Medicare	17,867	18,675	808	5%
2400	DTL	ELM	WES9100240	52300	Teachers Retirement System	48,532	53,485	4,953	10%
2400	DTL	ELM	WES9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	WES9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	WES9100240	52900	Other Employee Benefits	817	854	37	5%
2400	DTL	ELM	WES9100240	56100	Supplies	2,266	2,021	(245)	-11%
2400	DTL	ELM	WYN9100240	51300	Principal	112,537	115,913	3,376	3%
2400	DTL	ELM	WYN9100240	51310	Assistant Principal	79,993	84,643	4,650	6%
2400	DTL	ELM	WYN9100240	51420	Salary Of Clerical Staff	47,034	49,033	1,999	4%
2400	DTL	ELM	WYN9100240	52100	State Health Insurance	37,770	45,240	7,470	20%
2400	DTL	ELM	WYN9100240	52200	Fica & Medicare	18,327	19,094	767	4%
2400	DTL	ELM	WYN9100240	52300	Teachers Retirement System	49,781	54,685	4,904	10%
2400	DTL	ELM	WYN9100240	52500	Unemployment Compensation	200	-	(200)	-100%
2400	DTL	ELM	WYN9100240	52600	Workers' Compensation	2,200	2,200	-	0%
2400	DTL	ELM	WYN9100240	52900	Other Employee Benefits	838	874	36	4%
2400	DTL	ELM	WYN9100240	56100	Supplies	2,318	2,144	(174)	-8%
2500	DOE	AUD	AUD9100250	51420	Salary Of Clerical Staff	104,279	99,539	(4,740)	-5%
2500	DOE	AUD	AUD9100250	51900	Oth Management Personnel	99,958	102,873	2,915	3%
2500	DOE	AUD	AUD9100250	51910	Oth Administrative Personnel	60,623	66,485	5,862	10%
2500	DOE	AUD	AUD9100250	52100	State Health Insurance	66,600	90,480	23,880	36%
2500	DOE	AUD	AUD9100250	52200	Fica & Medicare	20,262	20,571	309	2%
2500	DOE	AUD	AUD9100250	52300	Teachers Retirement System	47,223	52,878	5,655	12%
2500	DOE	AUD	AUD9100250	52500	Unemployment Compensation	250	-	(250)	-100%
2500	DOE	AUD	AUD9100250	52600	Workers' Compensation	2,750	2,750	-	0%
2500	DOE	AUD	AUD9100250	52900	Other Employee Benefits	927	845	(82)	-9%
2500	DOE	AUD	AUD9100250	54300	Repair And Maintenance Service	4,500	4,500	-	0%
2500	DOE	AUD	AUD9100250	55800	Travel - Employees	900	900	-	0%
2500	DOE	AUD	AUD9100250	56100	Supplies	1,000	900	(100)	-10%
2500	DOE	AUD	AUD9100250	56150	Expendable Equipment	500	500	-	0%
2500	DOE	AUD	AUD9100250	58100	Dues and Fees	250	150	(100)	-40%
2500	FIN	FIS	FIS9100250	51210	Deputy/Assist Superintendent	152,663	157,244	4,581	3%
2500	FIN	FIS	FIS9100250	51420	Salary Of Clerical Staff	462,736	458,934	(3,802)	-1%
2500	FIN	FIS	FIS9100250	51900	Oth Management Personnel	97,158	100,073	2,915	3%
2500	FIN	FIS	FIS9100250	51910	Oth Administrative Personnel	197,278	205,735	8,457	4%
2500	FIN	FIS	FIS9100250	52100	State Health Insurance	199,800	271,440	71,640	36%
2500	FIN	FIS	FIS9100250	52200	Fica & Medicare	69,602	70,532	930	1%
2500	FIN	FIS	FIS9100250	52300	Teachers Retirement System	189,064	193,473	4,409	2%
2500	FIN	FIS	FIS9100250	52500	Unemployment Compensation	900	-	(900)	-100%
2500	FIN	FIS	FIS9100250	52600	Workers' Compensation	9,900	10,450	550	6%
2500	FIN	FIS	FIS9100250	52900	Other Employee Benefits	3,184	2,882	(302)	-9%
2500	FIN	FIS	FIS9100250	53000	Purch Professional & Technical	33,500	34,100	600	2%
2500	FIN	FIS	FIS9100250	54300	Repair And Maintenance Service	500	500	-	0%
2500	FIN	FIS	FIS9100250	54320	Repair Services - Technology	2,200	2,000	(200)	-9%
2500	FIN	FIS	FIS9100250	55800	Travel - Employees	3,000	7,800	4,800	160%
2500	FIN	FIS	FIS9100250	55950	Other Purchased Services	8,000	6,000	(2,000)	-25%
2500	FIN	FIS	FIS9100250	56100	Supplies	12,800	12,900	100	1%
2500	FIN	FIS	FIS9100250	56110	Supplies-Technology	500	1,500	1,000	200%
2500	FIN	FIS	FIS9100250	56150	Expendable Equipment	2,500	1,500	(1,000)	-40%
2500	FIN	FIS	FIS9100250	56160	Expendable Computer Equipment	1,500	1,500	-	0%
2500	FIN	FIS	FIS9100250	58100	Dues and Fees	9,000	12,600	3,600	40%
2500	FIN	FIS	FIS9100250	58900	Other Expenditures	2,000	1,000	(1,000)	-50%
2500	DFO	PGM	PGM9100250	51420	Salary Of Clerical Staff	123,115	126,629	3,514	3%
2500	DFO	PGM	PGM9100250	51810	Maint/Trans Mech/Security/Whse	27,596		(27,596)	-100%
2500	DFO	PGM	PGM9100250	51860	Custodial Personnel	-	10,767	10,767	N/A
2500	DFO	PGM	PGM9100250	51910	Oth Administrative Personnel	87,373	91,120	3,747	4%
2500	DFO	PGM	PGM9100250	51990	Oth Salaries And Compensation	284,046	291,273	7,227	3%
2500	DFO	PGM	PGM9100250	52100	State Health Insurance	116,550	226,200	109,650	94%
2500	DFO	PGM	PGM9100250	52200	Fica & Medicare	39,943	39,764	(179)	0%
2500	DFO	PGM	PGM9100250	52300	Teachers Retirement System	102,764	111,527	8,763	9%
2500	DFO	PGM	PGM9100250	52500	Unemployment Compensation	700	-	(700)	-100%
2500	DFO	PGM	PGM9100250	52600	Workers' Compensation	7,700	7,700	-	0%
2500	DFO	PGM	PGM9100250	52900	Other Employee Benefits	1,827	1,782	(45)	-2%
2500	DFO	PGM	PGM9100250	53000	Purch Professional & Technical	5,480	-	(5,480)	-100%
2500	DFO	PGM	PGM9100250	54300	Repair And Maintenance Service	78,000	75,000	(3,000)	-4%
2500	DFO	PGM	PGM9100250	54420	Rental Of Equipment Or Vehicle	79,778	79,778	-	0%
2500	DFO	PGM	PGM9100250	55300	Communication	90,000	90,000	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2500	DFO	PGM	PGM9100250	55320	Communication Web based Subscr	4,900	-	(4,900)	-100%
2500	DFO	PGM	PGM9100250	55950	Other Purchased Services	200	200	-	0%
2500	DFO	PGM	PGM9100250	56100	Supplies	22,000	20,700	(1,300)	-6%
2500	DFO	PGM	PGM9100250	56110	Supplies-Technology	1,500	1,500	-	0%
2500	DFO	PGM	PGM9100250	56120	Computer Software	920	920	-	0%
2500	DFO	PGM	PGM9100250	56150	Expendable Equipment	5,000	-	(5,000)	-100%
2500	FIN	PUR	PUR9100250	51420	Salary Of Clerical Staff	103,547	110,251	6,704	6%
2500	FIN	PUR	PUR9100250	51900	Oth Management Personnel	113,661	117,071	3,410	3%
2500	FIN	PUR	PUR9100250	51910	Oth Administrative Personnel	115,373	120,300	4,927	4%
2500	FIN	PUR	PUR9100250	52100	State Health Insurance	66,600	90,480	23,880	36%
2500	FIN	PUR	PUR9100250	52200	Fica & Medicare	25,442	26,593	1,151	5%
2500	FIN	PUR	PUR9100250	52300	Teachers Retirement System	69,110	76,164	7,054	10%
2500	FIN	PUR	PUR9100250	52500	Unemployment Compensation	300	-	(300)	-100%
2500	FIN	PUR	PUR9100250	52600	Workers' Compensation	3,300	3,300	-	0%
2500	FIN	PUR	PUR9100250	52900	Other Employee Benefits	1,164	1,217	53	5%
2500	DFO	REC	REC9100250	51420	Salary Of Clerical Staff	113,514	80,923	(32,591)	-29%
2500	DFO	REC	REC9100250	51810	Maint/Trans Mech/Security/Whse	-	14,115	14,115	N/A
2500	DFO	REC	REC9100250	51910	Oth Administrative Personnel	-	37,159	37,159	N/A
2500	DFO	REC	REC9100250	52100	State Health Insurance	33,300	45,240	11,940	36%
2500	DFO	REC	REC9100250	52200	Fica & Medicare	8,684	10,113	1,429	16%
2500	DFO	REC	REC9100250	52300	Teachers Retirement System	23,588	25,872	2,284	10%
2500	DFO	REC	REC9100250	52500	Unemployment Compensation	200	-	(200)	-100%
2500	DFO	REC	REC9100250	52600	Workers' Compensation	2,200	2,750	550	25%
2500	DFO	REC	REC9100250	52900	Other Employee Benefits	397	463	66	17%
2500	DFO	REC	REC9100250	53000	Purch Professional & Technical	19,128	13,464	(5,664)	-30%
2500	DFO	REC	REC9100250	55800	Travel - Employees	500	700	200	40%
2500	DFO	REC	REC9100250	55950	Other Purchased Services	8,000	6,000	(2,000)	-25%
2500	DFO	REC	REC9100250	56100	Supplies	4,000	2,000	(2,000)	-50%
2500	DFO	REC	REC9100250	56120	Computer Software	3,000	-	(3,000)	-100%
2500	DFO	REC	REC9100250	56150	Expendable Equipment	2,500	-	(2,500)	-100%
2500	DFO	REC	REC9100250	56300	Purchased Food	-	650	650	N/A
2500	DFO	REC	REC9100250	58100	Dues and Fees	200	600	400	200%
2500	FIN	WHS	WHS9100250	51420	Salary Of Clerical Staff	35,399	36,467	1,068	3%
2500	FIN	WHS	WHS9100250	51810	Maint/Trans Mech/Security/Whse	161,395	157,958	(3,437)	-2%
2500	FIN	WHS	WHS9100250	51910	Oth Administrative Personnel	61,273	63,901	2,628	4%
2500	FIN	WHS	WHS9100250	52100	State Health Insurance	83,250	67,860	(15,390)	-18%
2500	FIN	WHS	WHS9100250	52200	Fica & Medicare	19,742	19,762	20	0%
2500	FIN	WHS	WHS9100250	52300	Teachers Retirement System	20,089	21,991	1,902	9%
2500	FIN	WHS	WHS9100250	52500	Unemployment Compensation	350	-	(350)	-100%
2500	FIN	WHS	WHS9100250	52600	Workers' Compensation	3,850	3,850	-	0%
2500	FIN	WHS	WHS9100250	52900	Other Employee Benefits	903	904	1	0%
2500	FIN	WHS	WHS9100250	54300	Repair And Maintenance Service	15,500	16,000	500	3%
2500	FIN	WHS	WHS9100250	54320	Repair Services - Technology	-	3,500	3,500	N/A
2500	FIN	WHS	WHS9100250	55320	Communication Web based Subscr	15,000	3,000	(12,000)	-80%
2500	FIN	WHS	WHS9100250	55800	Travel - Employees	1,400	3,500	2,100	150%
2500	FIN	WHS	WHS9100250	56100	Supplies	7,000	8,000	1,000	14%
2500	FIN	WHS	WHS9100250	56110	Supplies-Technology	2,000	1,000	(1,000)	-50%
2500	FIN	WHS	WHS9100250	56150	Expendable Equipment	6,000	15,500	9,500	158%
2500	FIN	WHS	WHS9100250	58100	Dues and Fees	800	1,000	200	25%
2600	DFO	PLS	ACM9100260	51860	Custodial Personnel	139,303	138,412	(891)	-1%
2600	DFO	PLS	ACM9100260	52100	State Health Insurance	16,650	22,620	5,970	36%
2600	DFO	PLS	ACM9100260	52200	Fica & Medicare	10,657	10,588	(69)	-1%
2600	DFO	PLS	ACM9100260	52500	Unemployment Compensation	300	-	(300)	-100%
2600	DFO	PLS	ACM9100260	52600	Workers' Compensation	3,300	3,300	-	0%
2600	DFO	PLS	ACM9100260	52900	Other Employee Benefits	488	254	(234)	-48%
2600	DFO	PLS	ACM9100260	54100	Water, Sewer And Cleaning Svc	16,187	14,850	(1,337)	-8%
2600	DFO	PLS	ACM9100260	56100	Supplies	13,165	13,560	395	3%
2600	DFO	PLS	ACM9100260	56200	Energy	97,993	108,844	10,851	11%
2600	DFO	PLS	AIM9100260	51860	Custodial Personnel	121,930	122,018	88	0%
2600	DFO	PLS	AIM9100260	52100	State Health Insurance	33,300	45,240	11,940	36%
2600	DFO	PLS	AIM9100260	52200	Fica & Medicare	9,328	9,334	6	0%
2600	DFO	PLS	AIM9100260	52500	Unemployment Compensation	250	-	(250)	-100%
2600	DFO	PLS	AIM9100260	52600	Workers' Compensation	2,750	2,750	-	0%
2600	DFO	PLS	AIM9100260	52900	Other Employee Benefits	427	427	-	0%
2600	DFO	PLS	AIM9100260	56100	Supplies	12,804	-	(12,804)	-100%
2600	DFO	PLS	AIM9100260	58100	Dues and Fees	3,000	-	(3,000)	-100%
2600	DFO	PLS	ALN9100260	51860	Custodial Personnel	73,847	-	(73,847)	-100%
2600	DFO	PLS	ALN9100260	52100	State Health Insurance	33,300	-	(33,300)	-100%
2600	DFO	PLS	ALN9100260	52200	Fica & Medicare	5,649	-	(5,649)	-100%
2600	DFO	PLS	ALN9100260	52500	Unemployment Compensation	150	-	(150)	-100%
2600	DFO	PLS	ALN9100260	52600	Workers' Compensation	1,650	-	(1,650)	-100%
2600	DFO	PLS	ALN9100260	52900	Other Employee Benefits	258	-	(258)	-100%
2600	DFO	PLS	ALN9100260	54100	Water, Sewer And Cleaning Svc	7,725	142,008	134,283	1738%
2600	DFO	PLS	ALN9100260	56100	Supplies	6,484	6,679	195	3%
2600	DFO	PLS	ALN9100260	56200	Energy	86,417	94,667	8,250	10%
2600	DFO	PLS	ARN9100260	51860	Custodial Personnel	104,290	103,922	(368)	0%
2600	DFO	PLS	ARN9100260	52100	State Health Insurance	49,950	67,860	17,910	36%
2600	DFO	PLS	ARN9100260	52200	Fica & Medicare	7,978	7,950	(28)	0%
2600	DFO	PLS	ARN9100260	52500	Unemployment Compensation	200	-	(200)	-100%
2600	DFO	PLS	ARN9100260	52600	Workers' Compensation	2,200	2,200	-	0%
2600	DFO	PLS	ARN9100260	52900	Other Employee Benefits	365	364	(1)	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2600	DFO	PLS	ARN9100260	54100	Water, Sewer And Cleaning Svc	5,760	8,411	2,651	46%
2600	DFO	PLS	ARN9100260	56100	Supplies	10,028	8,000	(2,028)	-20%
2600	DFO	PLS	ARN9100260	56200	Energy	94,279	103,539	9,260	10%
2600	DTL	ART	ART9100260	53000	Purch Professional & Technical	-	3,000	3,000	N/A
2600	DTL	ART	ART9100261	53000	Purch Professional & Technical	13,500	23,500	10,000	74%
2600	DTL	ART	ART9100261	54300	Repair And Maintenance Service	15,000	15,000	-	0%
2600	DTL	ART	ART9100261	56100	Supplies	8,000	8,000	-	0%
2600	DTL	ART	ART9100261	56150	Expendable Equipment	500	500	-	0%
2600	DSS	ATH	ATH9100260	54100	Water, Sewer And Cleaning Svc	-	7,500	7,500	N/A
2600	DSS	ATH	ATH9100260	54410	Rental Of Land Or Buildings	-	25,000	25,000	N/A
2600	DSS	ATH	ATH9100260	56200	Energy	12,000	10,000	(2,000)	-17%
2600	DFO	PLS	BAK9100260	51860	Custodial Personnel	126,259	125,506	(753)	-1%
2600	DFO	PLS	BAK9100260	52100	State Health Insurance	66,600	90,480	23,880	36%
2600	DFO	PLS	BAK9100260	52200	Fica & Medicare	9,659	9,601	(58)	-1%
2600	DFO	PLS	BAK9100260	52500	Unemployment Compensation	250	-	(250)	-100%
2600	DFO	PLS	BAK9100260	52600	Workers' Compensation	2,750	2,750	-	0%
2600	DFO	PLS	BAK9100260	52900	Other Employee Benefits	442	439	(3)	-1%
2600	DFO	PLS	BAK9100260	54100	Water, Sewer And Cleaning Svc	19,247	10,177	(9,070)	-47%
2600	DFO	PLS	BAK9100260	56100	Supplies	12,454	12,828	374	3%
2600	DFO	PLS	BAK9100260	56200	Energy	142,631	156,334	13,703	10%
2600	DFO	PLS	BDV9100260	54100	Water, Sewer And Cleaning Svc	143,193	151,159	7,966	6%
2600	DFO	PLS	BDV9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BDV9100260	56200	Energy	96,416	107,240	10,824	11%
2600	DFO	PLS	BLK9100260	51860	Custodial Personnel	126,238	125,793	(445)	0%
2600	DFO	PLS	BLK9100260	52100	State Health Insurance	49,950	67,860	17,910	36%
2600	DFO	PLS	BLK9100260	52200	Fica & Medicare	9,657	9,623	(34)	0%
2600	DFO	PLS	BLK9100260	52500	Unemployment Compensation	250	-	(250)	-100%
2600	DFO	PLS	BLK9100260	52600	Workers' Compensation	2,750	2,750	-	0%
2600	DFO	PLS	BLK9100260	52900	Other Employee Benefits	442	440	(2)	0%
2600	DFO	PLS	BLK9100260	54100	Water, Sewer And Cleaning Svc	11,960	14,794	2,834	24%
2600	DFO	PLS	BLK9100260	56100	Supplies	11,836	12,191	355	3%
2600	DFO	PLS	BLK9100260	56200	Energy	104,443	114,765	10,322	10%
2600	DFO	PLS	BLN9100260	54100	Water, Sewer And Cleaning Svc	149,708	162,966	13,258	9%
2600	DFO	PLS	BLN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BLN9100260	56200	Energy	95,239	102,458	7,219	8%
2600	DFO	PLS	BRW9100260	54100	Water, Sewer And Cleaning Svc	166,101	179,518	13,417	8%
2600	DFO	PLS	BRW9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BRW9100260	56200	Energy	106,684	121,459	14,775	14%
2600	DFO	PLS	CLB9100260	54100	Water, Sewer And Cleaning Svc	163,809	168,565	4,756	3%
2600	DFO	PLS	CLB9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	CLB9100260	56200	Energy	99,939	110,196	10,257	10%
2600	DFO	PLS	COH9100260	51810	Maint/Trans Mech/Security/Whse	42,882	29,068	(13,814)	-32%
2600	DFO	PLS	COH9100260	51860	Custodial Personnel	208,006	179,550	(28,456)	-14%
2600	DFO	PLS	COH9100260	52100	State Health Insurance	116,550	135,720	19,170	16%
2600	DFO	PLS	COH9100260	52200	Fica & Medicare	19,193	15,959	(3,234)	-17%
2600	DFO	PLS	COH9100260	52500	Unemployment Compensation	450	-	(450)	-100%
2600	DFO	PLS	COH9100260	52600	Workers' Compensation	4,950	4,400	(550)	-11%
2600	DFO	PLS	COH9100260	52900	Other Employee Benefits	878	730	(148)	-17%
2600	DFO	PLS	COH9100260	54100	Water, Sewer And Cleaning Svc	22,489	13,309	(9,180)	-41%
2600	DFO	PLS	COH9100260	56100	Supplies	17,804	18,338	534	3%
2600	DFO	PLS	COH9100260	56200	Energy	333,289	369,777	36,488	11%
2600	DFO	CON	CON9100262	51420	Salary Of Clerical Staff	32,769	34,173	1,404	4%
2600	DFO	CON	CON9100262	51900	0th Management Personnel	97,158	100,073	2,915	3%
2600	DFO	CON	CON9100262	51910	0th Administrative Personnel	137,166	156,182	19,016	14%
2600	DFO	CON	CON9100262	52100	State Health Insurance	16,650	22,620	5,970	36%
2600	DFO	CON	CON9100262	52200	Fica & Medicare	20,433	22,218	1,785	9%
2600	DFO	CON	CON9100262	52300	Teachers Retirement System	55,502	63,633	8,131	15%
2600	DFO	CON	CON9100262	52500	Unemployment Compensation	200	-	(200)	-100%
2600	DFO	CON	CON9100262	52600	Workers' Compensation	2,200	2,200	-	0%
2600	DFO	CON	CON9100262	52900	Other Employee Benefits	935	1,016	81	9%
2600	DFO	CON	CON9100262	53000	Purch Professional & Technical	50,000	25,000	(25,000)	-50%
2600	DFO	CON	CON9100262	54300	Repair And Maintenance Service	750	750	-	0%
2600	DFO	CON	CON9100262	55320	Communication Web based Subscr	-	76,700	76,700	N/A
2600	DFO	CON	CON9100262	55800	Travel - Employees	-	2,700	2,700	N/A
2600	DFO	CON	CON9100262	55950	Other Purchased Services	750	200	(550)	-73%
2600	DFO	CON	CON9100262	56100	Supplies	500	500	-	0%
2600	DFO	CON	CON9100262	56200	Energy	750	1,500	750	100%
2600	DFO	CON	CON9100262	58100	Dues and Fees	2,000	4,300	2,300	115%
2600	DFO	PLS	CVH9100260	51810	Maint/Trans Mech/Security/Whse	42,882	28,068	(14,814)	-35%
2600	DFO	PLS	CVH9100260	51860	Custodial Personnel	316,845	-	(316,845)	-100%
2600	DFO	PLS	CVH9100260	52100	State Health Insurance	49,950	22,260	(27,690)	-55%
2600	DFO	PLS	CVH9100260	52200	Fica & Medicare	27,519	2,147	(25,372)	-92%
2600	DFO	PLS	CVH9100260	52500	Unemployment Compensation	700	-	(700)	-100%
2600	DFO	PLS	CVH9100260	52600	Workers' Compensation	7,700	550	(7,150)	-93%
2600	DFO	PLS	CVH9100260	52900	Other Employee Benefits	1,259	98	(1,161)	-92%
2600	DFO	PLS	CVH9100260	54100	Water, Sewer And Cleaning Svc	30,475	351,866	321,391	1055%
2600	DFO	PLS	CVH9100260	56100	Supplies	21,037	21,668	631	3%
2600	DFO	PLS	CVH9100260	56200	Energy	229,254	253,164	23,910	10%
2600	DFO	PLS	DCM9100260	51860	Custodial Personnel	118,647	118,407	(240)	0%
2600	DFO	PLS	DCM9100260	52100	State Health Insurance	33,300	22,620	(10,680)	-32%
2600	DFO	PLS	DCM9100260	52200	Fica & Medicare	9,076	9,058	(18)	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2025 Budget	FY 2026 Tentative	Dollar Variance	Percentage Difference
2600	DFO	PLS	DCM9100260	52500	Unemployment Compensation	250	-	(250)	-100%
2600	DFO	PLS	DCM9100260	52600	Workers' Compensation	2,750	2,750	-	0%
2600	DFO	PLS	DCM9100260	52900	Other Employee Benefits	415	335	(80)	-19%
2600	DFO	PLS	DCM9100260	54100	Water, Sewer And Cleaning Svc	7,278	17,184	9,906	136%
2600	DFO	PLS	DCM9100260	56100	Supplies	11,220	11,556	336	3%
2600	DFO	PLS	DCM9100260	56200	Energy	200,133	220,116	19,983	10%
2600	DFO	PLS	DHE9100260	54100	Water, Sewer And Cleaning Svc	211,105	221,411	10,306	5%
2600	DFO	PLS	DHE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DHE9100260	56200	Energy	104,718	115,715	10,997	11%
2600	DFO	PLS	DMN9100260	54100	Water, Sewer And Cleaning Svc	137,414	144,830	7,416	5%
2600	DFO	PLS	DMN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DMN9100260	56200	Energy	93,408	104,384	10,976	12%
2600	DFO	PLS	DTN9100260	51860	Custodial Personnel	106,998	103,716	(3,282)	-3%
2600	DFO	PLS	DTN9100260	52100	State Health Insurance	49,950	45,240	(4,710)	-9%
2600	DFO	PLS	DTN9100260	52200	Fica & Medicare	8,185	7,934	(251)	-3%
2600	DFO	PLS	DTN9100260	52500	Unemployment Compensation	200	-	(200)	-100%
2600	DFO	PLS	DTN9100260	52600	Workers' Compensation	2,200	2,200	-	0%
2600	DFO	PLS	DTN9100260	52900	Other Employee Benefits	374	271	(103)	-28%
2600	DFO	PLS	DTN9100260	54100	Water, Sewer And Cleaning Svc	17,522	15,314	(2,208)	-13%
2600	DFO	PLS	DTN9100260	56100	Supplies	8,460	8,713	253	3%
2600	DFO	PLS	DTN9100260	56200	Energy	106,692	123,187	16,495	15%
2600	DFO	PLS	DUB9100260	51860	Custodial Personnel	72,226	-	(72,226)	-100%
2600	DFO	PLS	DUB9100260	52100	State Health Insurance	16,650	-	(16,650)	-100%
2600	DFO	PLS	DUB9100260	52200	Fica & Medicare	5,525	-	(5,525)	-100%
2600	DFO	PLS	DUB9100260	52500	Unemployment Compensation	150	-	(150)	-100%
2600	DFO	PLS	DUB9100260	52600	Workers' Compensation	1,650	-	(1,650)	-100%
2600	DFO	PLS	DUB9100260	52900	Other Employee Benefits	253	-	(253)	-100%
2600	DFO	PLS	DUB9100260	54100	Water, Sewer And Cleaning Svc	4,016	177,092	173,076	4310%
2600	DFO	PLS	DUB9100260	56100	Supplies	8,238	8,485	247	3%
2600	DFO	PLS	DUB9100260	56200	Energy	4,204	7,102	2,898	69%
2600	DFO	PLS	DVS9100260	51860	Custodial Personnel	79,018	73,391	(5,627)	-7%
2600	DFO	PLS	DVS9100260	52100	State Health Insurance	33,300	22,620	(10,680)	-32%
2600	DFO	PLS	DVS9100260	52200	Fica & Medicare	6,045	5,614	(431)	-7%
2600	DFO	PLS	DVS9100260	52500	Unemployment Compensation	150	-	(150)	-100%
2600	DFO	PLS	DVS9100260	52600	Workers' Compensation	1,650	1,650	-	0%
2600	DFO	PLS	DVS9100260	52900	Other Employee Benefits	277	257	(20)	-7%
2600	DFO	PLS	DVS9100260	54100	Water, Sewer And Cleaning Svc	5,159	6,602	1,443	28%
2600	DFO	PLS	DVS9100260	56100	Supplies	7,288	7,506	218	3%
2600	DFO	PLS	DVS9100260	56200	Energy	95,362	105,205	9,843	10%
2600	DFO	PLS	DWS9100260	54100	Water, Sewer And Cleaning Svc	3,423	-	(3,423)	-100%
2600	DFO	PLS	DWS9100260	56200	Energy	74,817	-	(74,817)	-100%
2600	DFO	PLS	ECM9100260	51860	Custodial Personnel	96,309	95,058	(1,251)	-1%
2600	DFO	PLS	ECM9100260	52100	State Health Insurance	16,650	22,620	5,970	36%
2600	DFO	PLS	ECM9100260	52200	Fica & Medicare	7,368	7,272	(96)	-1%
2600	DFO	PLS	ECM9100260	52500	Unemployment Compensation	200	-	(200)	-100%
2600	DFO	PLS	ECM9100260	52600	Workers' Compensation	2,200	2,200	-	0%
2600	DFO	PLS	ECM9100260	52900	Other Employee Benefits	337	256	(81)	-24%
2600	DFO	PLS	ECM9100260	54100	Water, Sewer And Cleaning Svc	8,736	7,304	(1,432)	-16%
2600	DFO	PLS	ECM9100260	56100	Supplies	10,402	10,714	312	3%
2600	DFO	PLS	ECM9100260	56200	Energy	439,392	484,461	45,069	10%
2600	DFO	PLS	EDY9100260	51860	Custodial Personnel	95,939	93,335	(2,604)	-3%
2600	DFO	PLS	EDY9100260	52100	State Health Insurance	49,950	22,620	(27,330)	-55%
2600	DFO	PLS	EDY9100260	52200	Fica & Medicare	7,339	7,140	(199)	-3%
2600	DFO	PLS	EDY9100260	52500	Unemployment Compensation	200	-	(200)	-100%
2600	DFO	PLS	EDY9100260	52600	Workers' Compensation	2,200	2,200	-	0%
2600	DFO	PLS	EDY9100260	52900	Other Employee Benefits	336	327	(9)	-3%
2600	DFO	PLS	EDY9100260	54100	Water, Sewer And Cleaning Svc	14,419	6,524	(7,895)	-55%
2600	DFO	PLS	EDY9100260	56100	Supplies	9,048	9,048	-	0%
2600	DFO	PLS	EDY9100260	56200	Energy	111,711	122,835	11,124	10%
2600	DFO	PLS	ERA9100260	54100	Water, Sewer And Cleaning Svc	203,129	217,518	14,389	7%
2600	DFO	PLS	ERA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	ERA9100260	56200	Energy	2,083	4,743	2,660	128%
2600	DOE	EXE	EXE9100260	51810	Maint/Trans Mech/Security/Whse	-	30,257	30,257	N/A
2600	DOE	EXE	EXE9100260	51860	Custodial Personnel	29,367	-	(29,367)	-100%
2600	DOE	EXE	EXE9100260	52200	Fica & Medicare	2,247	2,315	68	3%
2600	DOE	EXE	EXE9100260	52300	Teachers Retirement System	6,103	-	(6,103)	-100%
2600	DOE	EXE	EXE9100260	52500	Unemployment Compensation	50	-	(50)	-100%
2600	DOE	EXE	EXE9100260	52600	Workers' Compensation	550	550	-	0%
2600	DOE	EXE	EXE9100260	52900	Other Employee Benefits	103	106	3	3%
2600	DOE	EXE	EXE9100260	54100	Water, Sewer And Cleaning Svc	92,000	94,200	2,200	2%
2600	DOE	EXE	EXE9100260	54300	Repair And Maintenance Service	-	500	500	N/A
2600	DOE	EXE	EXE9100260	55300	Communication	2,000	2,100	100	5%
2600	DOE	EXE	EXE9100260	56100	Supplies	500	1,000	500	100%
2600	DOE	EXE	EXE9100260	56150	Expendable Equipment	2,500	1,500	(1,000)	-40%
2600	DOE	EXE	EXE9100260	56200	Energy	135,000	200,000	65,000	48%
2600	DFO	PLS	FOR9100260	54100	Water, Sewer And Cleaning Svc	117,082	122,391	5,309	5%
2600	DFO	PLS	FOR9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOR9100260	56200	Energy	91,156	100,094	8,938	10%
2600	DFO	PLS	FOX9100260	54100	Water, Sewer And Cleaning Svc	151,210	162,458	11,248	7%
2600	DFO	PLS	FOX9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOX9100260	56200	Energy	101,882	112,509	10,627	10%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2600	DFO	PLS	FRT9100260	51860	Custodial Personnel	119,693	-	(119,693)	-100%
2600	DFO	PLS	FRT9100260	52200	Fica & Medicare	9,157	-	(9,157)	-100%
2600	DFO	PLS	FRT9100260	52500	Unemployment Compensation	250	-	(250)	-100%
2600	DFO	PLS	FRT9100260	52600	Workers' Compensation	2,750	-	(2,750)	-100%
2600	DFO	PLS	FRT9100260	52900	Other Employee Benefits	419	-	(419)	-100%
2600	DFO	PLS	FRT9100260	54100	Water, Sewer And Cleaning Svc	9,402	273,169	263,767	2805%
2600	DFO	PLS	FRT9100260	56100	Supplies	12,768	13,151	383	3%
2600	DFO	PLS	FRT9100260	56200	Energy	117,910	124,635	6,725	6%
2600	DFO	PLS	GEN9100260	51860	Custodial Personnel	86,507	80,491	(6,016)	-7%
2600	DFO	PLS	GEN9100260	52100	State Health Insurance	33,300	22,620	(10,680)	-32%
2600	DFO	PLS	GEN9100260	52200	Fica & Medicare	6,618	6,158	(460)	-7%
2600	DFO	PLS	GEN9100260	52500	Unemployment Compensation	150	-	(150)	-100%
2600	DFO	PLS	GEN9100260	52600	Workers' Compensation	1,650	1,650	-	0%
2600	DFO	PLS	GEN9100260	52900	Other Employee Benefits	303	96	(207)	-68%
2600	DFO	PLS	GEN9100260	54100	Water, Sewer And Cleaning Svc	6,286	5,646	(640)	-10%
2600	DFO	PLS	GEN9100260	56100	Supplies	6,269	6,457	188	3%
2600	DFO	PLS	GEN9100260	56200	Energy	91,806	100,800	8,994	10%
2600	DFO	PLS	GRG9100260	54100	Water, Sewer And Cleaning Svc	147,042	159,042	12,000	8%
2600	DFO	PLS	GRG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	GRG9100260	56200	Energy	6,389	8,807	2,418	38%
2600	DFO	PLS	HAN9100260	54100	Water, Sewer And Cleaning Svc	161,228	166,910	5,682	4%
2600	DFO	PLS	HAN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	HAN9100260	56200	Energy	89,720	104,398	14,678	16%
2600	DFO	PLS	HAR9100260	51810	Maint/Trans Mech/Security/Whse	42,882	45,769	2,887	7%
2600	DFO	PLS	HAR9100260	52100	State Health Insurance	16,650	22,620	5,970	36%
2600	DFO	PLS	HAR9100260	52200	Fica & Medicare	3,280	3,501	221	7%
2600	DFO	PLS	HAR9100260	52500	Unemployment Compensation	50	-	(50)	-100%
2600	DFO	PLS	HAR9100260	52600	Workers' Compensation	550	550	-	0%
2600	DFO	PLS	HAR9100260	52900	Other Employee Benefits	150	160	10	7%
2600	DFO	PLS	HAR9100260	54100	Water, Sewer And Cleaning Svc	301,422	328,889	27,467	9%
2600	DFO	PLS	HAR9100260	56100	Supplies	5,000	5,000	-	0%
2600	DFO	PLS	HAR9100260	56200	Energy	236,440	266,076	29,636	13%
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	1,500	500	50%
2600	DIS	INF	INF9100261	56100	Supplies	4,977	5,000	23	0%
2600	DIS	INF	INF9100261	56150	Expendable Equipment	500	-	(500)	-100%
2600	DIS	INF	INF9100261	56200	Energy	132,000	145,200	13,200	10%
2600	DIS	INF	INF9100261	58100	Dues and Fees	46	46	-	0%
2600	DFO	PLS	JNS9100260	54100	Water, Sewer And Cleaning Svc	147,444	153,598	6,154	4%
2600	DFO	PLS	JNS9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	JNS9100260	56200	Energy	130,899	144,289	13,390	10%
2600	DFO	PLS	JOR9100260	51810	Maint/Trans Mech/Security/Whse	41,856	44,661	2,805	7%
2600	DFO	PLS	JOR9100260	51860	Custodial Personnel	247,430	235,255	(12,175)	-5%
2600	DFO	PLS	JOR9100260	52100	State Health Insurance	66,600	90,480	23,880	36%
2600	DFO	PLS	JOR9100260	52200	Fica & Medicare	22,130	21,414	(716)	-3%
2600	DFO	PLS	JOR9100260	52500	Unemployment Compensation	550	-	(550)	-100%
2600	DFO	PLS	JOR9100260	52600	Workers' Compensation	6,050	6,050	-	0%
2600	DFO	PLS	JOR9100260	52900	Other Employee Benefits	1,012	980	(32)	-3%
2600	DFO	PLS	JOR9100260	54100	Water, Sewer And Cleaning Svc	36,869	33,518	(3,351)	-9%
2600	DFO	PLS	JOR9100260	56100	Supplies	23,282	23,980	698	3%
2600	DFO	PLS	JOR9100260	56200	Energy	362,890	400,104	37,214	10%
2600	DFO	PLS	KEN9100260	51810	Maint/Trans Mech/Security/Whse	41,856	29,786	(12,070)	-29%
2600	DFO	PLS	KEN9100260	51860	Custodial Personnel	213,786	209,197	(4,589)	-2%
2600	DFO	PLS	KEN9100260	52100	State Health Insurance	49,950	45,240	(4,710)	-9%
2600	DFO	PLS	KEN9100260	52200	Fica & Medicare	19,557	18,282	(1,275)	-7%
2600	DFO	PLS	KEN9100260	52500	Unemployment Compensation	500	-	(500)	-100%
2600	DFO	PLS	KEN9100260	52600	Workers' Compensation	5,500	5,500	-	0%
2600	DFO	PLS	KEN9100260	52900	Other Employee Benefits	895	606	(289)	-32%
2600	DFO	PLS	KEN9100260	54100	Water, Sewer And Cleaning Svc	32,202	38,335	6,133	19%
2600	DFO	PLS	KEN9100260	56100	Supplies	20,400	21,012	612	3%
2600	DFO	PLS	KEN9100260	56200	Energy	19,637	16,936	(2,701)	-14%
2600	DFO	PLS	KEY9100260	51860	Custodial Personnel	76,063	74,212	(1,851)	-2%
2600	DFO	PLS	KEY9100260	52100	State Health Insurance	33,300	22,620	(10,680)	-32%
2600	DFO	PLS	KEY9100260	52200	Fica & Medicare	5,819	5,677	(142)	-2%
2600	DFO	PLS	KEY9100260	52500	Unemployment Compensation	150	-	(150)	-100%
2600	DFO	PLS	KEY9100260	52600	Workers' Compensation	1,650	1,650	-	0%
2600	DFO	PLS	KEY9100260	52900	Other Employee Benefits	266	260	(6)	-2%
2600	DFO	PLS	KEY9100260	54100	Water, Sewer And Cleaning Svc	5,404	3,574	(1,830)	-34%
2600	DFO	PLS	KEY9100260	56100	Supplies	5,944	6,122	178	3%
2600	DFO	PLS	KEY9100260	56200	Energy	88,747	97,174	8,427	9%
2600	DFO	PLS	KIN9100260	54100	Water, Sewer And Cleaning Svc	7,974	6,898	(1,076)	-13%
2600	DFO	PLS	KIN9100260	56100	Supplies	8,000	8,000	-	0%
2600	DFO	PLS	KIN9100260	56200	Energy	13,175	14,489	1,314	10%
2600	DFO	PLS	LJA9100260	54100	Water, Sewer And Cleaning Svc	127,784	135,068	7,284	6%
2600	DFO	PLS	LJA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	LJA9100260	56200	Energy	210,118	230,694	20,576	10%
2600	DFO	PLS	MAC9100260	54100	Water, Sewer And Cleaning Svc	176,644	185,201	8,557	5%
2600	DFO	PLS	MAC9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MAC9100260	56200	Energy	7,537	7,034	(503)	-7%
2600	DFO	PLS	MAR9100260	54100	Water, Sewer And Cleaning Svc	4,458	6,202	1,744	39%
2600	DFO	PLS	MAR9100260	56100	Supplies	-	13,188	13,188	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2600	DFO	PLS	MAR9100260	56200	Energy	133,988	146,579	12,591	9%
2600	DFO	PLS	MBA9100260	54100	Water, Sewer And Cleaning Svc	211,492	230,203	18,711	9%
2600	DFO	PLS	MBA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MBA9100260	56200	Energy	129,000	144,380	15,380	12%
2600	DFO	PLS	MDL9100260	51860	Custodial Personnel	117,908	115,247	(2,661)	-2%
2600	DFO	PLS	MDL9100260	52100	State Health Insurance	-	22,620	22,620	N/A
2600	DFO	PLS	MDL9100260	52200	Fica & Medicare	9,020	8,816	(204)	-2%
2600	DFO	PLS	MDL9100260	52500	Unemployment Compensation	250	-	(250)	-100%
2600	DFO	PLS	MDL9100260	52600	Workers' Compensation	2,750	2,750	-	0%
2600	DFO	PLS	MDL9100260	52900	Other Employee Benefits	413	403	(10)	-2%
2600	DFO	PLS	MDL9100260	54100	Water, Sewer And Cleaning Svc	6,668	7,967	1,299	19%
2600	DFO	PLS	MDL9100260	56100	Supplies	12,878	13,264	386	3%
2600	DFO	PLS	MDL9100260	56200	Energy	180,333	199,991	19,658	11%
2600	DFO	PLS	MLK9100260	54100	Water, Sewer And Cleaning Svc	150,031	157,296	7,265	5%
2600	DFO	PLS	MLK9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MLK9100260	56200	Energy	97,950	108,278	10,328	11%
2600	DOE	MSM	MSM9100260	51810	Maint/Trans Mech/Security/Whse	67,551	69,578	2,027	3%
2600	DOE	MSM	MSM9100260	51860	Custodial Personnel	73,663	73,350	(313)	0%
2600	DOE	MSM	MSM9100260	52100	State Health Insurance	83,250	113,100	29,850	36%
2600	DOE	MSM	MSM9100260	52200	Fica & Medicare	10,803	10,934	131	1%
2600	DOE	MSM	MSM9100260	52300	Teachers Retirement System	8,375	31,316	22,941	274%
2600	DOE	MSM	MSM9100260	52500	Unemployment Compensation	250	-	(250)	-100%
2600	DOE	MSM	MSM9100260	52600	Workers' Compensation	2,750	2,750	-	0%
2600	DOE	MSM	MSM9100260	52900	Other Employee Benefits	494	500	6	1%
2600	DOE	MSM	MSM9100260	54100	Water, Sewer And Cleaning Svc	18,475	22,325	3,850	21%
2600	DOE	MSM	MSM9100260	54300	Repair And Maintenance Service	85,610	104,128	18,518	22%
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	500	(900)	-64%
2600	DOE	MSM	MSM9100260	56120	Computer Software	1,025	1,025	-	0%
2600	DOE	MSM	MSM9100260	56150	Expendable Equipment	1,000	2,000	1,000	100%
2600	DOE	MSM	MSM9100260	56200	Energy	126,788	225,000	98,212	77%
2600	DFO	PLS	MTH9100260	51860	Custodial Personnel	114,200	96,946	(17,254)	-15%
2600	DFO	PLS	MTH9100260	52100	State Health Insurance	33,300	22,260	(11,040)	-33%
2600	DFO	PLS	MTH9100260	52200	Fica & Medicare	8,736	7,416	(1,320)	-15%
2600	DFO	PLS	MTH9100260	52500	Unemployment Compensation	200	-	(200)	-100%
2600	DFO	PLS	MTH9100260	52600	Workers' Compensation	2,200	2,200	-	0%
2600	DFO	PLS	MTH9100260	52900	Other Employee Benefits	400	339	(61)	-15%
2600	DFO	PLS	MTH9100260	54100	Water, Sewer And Cleaning Svc	7,508	9,230	1,722	23%
2600	DFO	PLS	MTH9100260	56100	Supplies	7,844	8,079	235	3%
2600	DFO	PLS	MTH9100260	56200	Energy	77,383	85,204	7,821	10%
2600	DFO	PLS	NCE9100260	54100	Water, Sewer And Cleaning Svc	192,491	202,431	9,940	5%
2600	DFO	PLS	NCE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	NCE9100260	56200	Energy	200,475	220,158	19,683	10%
2600	DFO	PLS	NOR9100260	51810	Maint/Trans Mech/Security/Whse	42,389	31,612	(10,777)	-25%
2600	DFO	PLS	NOR9100260	52200	Fica & Medicare	3,243	2,418	(825)	-25%
2600	DFO	PLS	NOR9100260	52500	Unemployment Compensation	50	-	(50)	-100%
2600	DFO	PLS	NOR9100260	52600	Workers' Compensation	550	550	-	0%
2600	DFO	PLS	NOR9100260	52900	Other Employee Benefits	148	111	(37)	-25%
2600	DFO	PLS	NOR9100260	54100	Water, Sewer And Cleaning Svc	354,895	372,451	17,556	5%
2600	DFO	PLS	NOR9100260	56100	Supplies	5,000	5,000	-	0%
2600	DFO	PLS	NOR9100260	56200	Energy	252,154	280,476	28,322	11%
2600	DFO	OPR	OPR9100260	51210	Deputy/Assist Superintendent	155,463	160,044	4,581	3%
2600	DFO	OPR	OPR9100260	51420	Salary Of Clerical Staff	43,863	45,722	1,859	4%
2600	DFO	OPR	OPR9100260	52100	State Health Insurance	33,300	45,240	11,940	36%
2600	DFO	OPR	OPR9100260	52200	Fica & Medicare	15,249	15,741	492	3%
2600	DFO	OPR	OPR9100260	52300	Teachers Retirement System	40,838	45,083	4,245	10%
2600	DFO	OPR	OPR9100260	52500	Unemployment Compensation	100	-	(100)	-100%
2600	DFO	OPR	OPR9100260	52600	Workers' Compensation	1,100	1,100	-	0%
2600	DFO	OPR	OPR9100260	52900	Other Employee Benefits	698	720	22	3%
2600	DFO	OPR	OPR9100260	53000	Purch Professional & Technical	25,000	-	(25,000)	-100%
2600	DFO	OPR	OPR9100260	55800	Travel - Employees	1,000	1,000	-	0%
2600	DFO	OPR	OPR9100260	56100	Supplies	250	1,000	750	300%
2600	DFO	OPR	OPR9100260	56420	Books And Periodicals	-	200	200	N/A
2600	DFO	OPR	OPR9100260	58100	Dues and Fees	1,000	600	(400)	-40%
2600	DFO	PLS	OSS9100260	54100	Water, Sewer And Cleaning Svc	6,471	6,941	470	7%
2600	DFO	PLS	OSS9100260	56100	Supplies	8,000	8,000	-	0%
2600	DFO	PLS	OSS9100260	56200	Energy	92,701	101,972	9,271	10%
2600	DFO	PGM	PGM9100260	51860	Custodial Personnel	27,693		(27,693)	-100%
2600	DFO	PGM	PGM9100260	52200	Fica & Medicare	2,119	-	(2,119)	-100%
2600	DFO	PGM	PGM9100260	52500	Unemployment Compensation	50	-	(50)	-100%
2600	DFO	PGM	PGM9100260	52600	Workers' Compensation	550	-	(550)	-100%
2600	DFO	PGM	PGM9100260	52900	Other Employee Benefits	97	-	(97)	-100%
2600	DFO	PGM	PGM9100260	54300	Repair And Maintenance Service	2,000	2,000	-	0%
2600	DFO	PGM	PGM9100260	56100	Supplies	2,000	3,000	1,000	50%
2600	DFO	PGM	PGM9100260	56200	Energy	7,000	7,000	-	0%
2600	DFO	PLS	PLS9100260	51420	Salary Of Clerical Staff	58,952	61,167	2,215	4%
2600	DFO	PLS	PLS9100260	51810	Maint/Trans Mech/Security/Whse	3,085,554	3,100,353	14,799	0%
2600	DFO	PLS	PLS9100260	51860	Custodial Personnel	108,906	56,670	(52,236)	-48%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2600	DFO	PLS	PLS9100260	51900	0th Management Personnel	388,906	131,689	(257,217)	-66%
2600	DFO	PLS	PLS9100260	51910	0th Administrative Personnel	91,468	366,064	274,596	300%
2600	DFO	PLS	PLS9100260	52100	State Health Insurance	999,000	1,425,060	426,060	43%
2600	DFO	PLS	PLS9100260	52200	Fica & Medicare	285,635	284,270	(1,365)	0%
2600	DFO	PLS	PLS9100260	52300	Teachers Retirement System	280,402	255,739	(24,663)	-9%
2600	DFO	PLS	PLS9100260	52500	Unemployment Compensation	4,700	-	(4,700)	-100%
2600	DFO	PLS	PLS9100260	52600	Workers' Compensation	51,700	49,500	(2,200)	-4%
2600	DFO	PLS	PLS9100260	52900	Other Employee Benefits	13,068	12,709	(359)	-3%
2600	DFO	PLS	PLS9100260	54100	Water, Sewer And Cleaning Svc	45,000	36,000	(9,000)	-20%
2600	DFO	PLS	PLS9100260	54300	Repair And Maintenance Service	85,000	85,000	-	0%
2600	DFO	PLS	PLS9100260	54440	Other Rentals	49,000	51,450	2,450	5%
2600	DFO	PLS	PLS9100260	55800	Travel - Employees	-	3,200	3,200	N/A
2600	DFO	PLS	PLS9100260	56100	Supplies	184,000	202,400	18,400	10%
2600	DFO	PLS	PLS9100260	56150	Expendable Equipment	5,000	-	(5,000)	-100%
2600	DFO	PLS	PLS9100260	56200	Energy	165,000	282,000	117,000	71%
2600	DFO	PLS	PLS9100260	58100	Dues and Fees	3,700	12,600	8,900	241%
2600	DFO	PLS	PLS9100261	53000	Purch Professional & Technical	200,000	275,000	75,000	38%
2600	DFO	PLS	PLS9100261	53320	Drug & Alcohol Testing, Finger	500	100	(400)	-80%
2600	DFO	PLS	PLS9100261	54300	Repair And Maintenance Service	1,669,000	1,729,000	60,000	4%
2600	DFO	PLS	PLS9100261	54420	Rental Of Equipment Or Vehicle	60,000	60,000	-	0%
2600	DFO	PLS	PLS9100261	55320	Communication Web based Subscr	45,000	50,000	5,000	11%
2600	DFO	PLS	PLS9100261	56100	Supplies	1,100,000	1,210,050	110,050	10%
2600	DFO	PLS	PLS9100261	56150	Expendable Equipment	150,000	150,000	-	0%
2600	DFO	PLS	PLS9100261	56200	Energy	130,000	125,000	(5,000)	-4%
2600	DFO	PLS	PLS9100261	57300	Purch Eqp Noncom	40,000	28,000	(12,000)	-30%
2600	DFO	PLS	PLS9100263	54300	Repair And Maintenance Service	1,169,158	1,370,209	201,051	17%
2600	DFO	PLS	PLS9100263	56100	Supplies	30,000	30,000	-	0%
2600	DFO	PLS	PLS9100264	53000	Purch Professional & Technical	50,000	50,000	-	0%
2600	DFO	PLS	PLS9100264	54100	Water, Sewer And Cleaning Svc	1,889,000	1,921,000	32,000	2%
2600	DFO	PLS	PLS9100264	54300	Repair And Maintenance Service	690,000	690,000	-	0%
2600	DFO	PLS	PLS9100264	56100	Supplies	225,000	225,000	-	0%
2600	DFO	PLS	PLS9100264	56200	Energy	20,000	20,000	-	0%
2600	DFO	PLS	PLS9100265	56200	Energy	35,000	35,000	-	0%
2600	DHR	PRM	PRM9100260	55200	Insurance (Other Than Emp Bene	1,175,197	1,438,330	263,133	22%
2600	DHR	PRM	PRM9100260	56200	Energy	1,500	1,500	-	0%
2600	DFO	PLS	RCH9100260	51860	Custodial Personnel	118,914	117,012	(1,902)	-2%
2600	DFO	PLS	RCH9100260	52100	State Health Insurance	16,650	-	(16,650)	-100%
2600	DFO	PLS	RCH9100260	52200	Fica & Medicare	9,097	8,951	(146)	-2%
2600	DFO	PLS	RCH9100260	52500	Unemployment Compensation	250	-	(250)	-100%
2600	DFO	PLS	RCH9100260	52600	Workers' Compensation	2,750	2,750	-	0%
2600	DFO	PLS	RCH9100260	52900	Other Employee Benefits	416	333	(83)	-20%
2600	DFO	PLS	RCH9100260	54100	Water, Sewer And Cleaning Svc	8,804	18,087	9,283	105%
2600	DFO	PLS	RCH9100260	56100	Supplies	13,002	13,392	390	3%
2600	DFO	PLS	RCH9100260	56200	Energy	169,473	186,011	16,538	10%
2600	DFO	REC	REC9100260	54100	Water, Sewer And Cleaning Svc	-	3,000	3,000	N/A
2600	DFO	REC	REC9100260	54300	Repair And Maintenance Service	1,500	1,500	-	0%
2600	DFO	REC	REC9100260	56100	Supplies	5,000	5,000	-	0%
2600	DFO	REC	REC9100260	56200	Energy	3,000	76,000	73,000	2433%
2600	DFO	PLS	RES9100260	51860	Custodial Personnel	77,397	77,269	(128)	0%
2600	DFO	PLS	RES9100260	52100	State Health Insurance	16,650	22,620	5,970	36%
2600	DFO	PLS	RES9100260	52200	Fica & Medicare	5,921	5,911	(10)	0%
2600	DFO	PLS	RES9100260	52500	Unemployment Compensation	150	-	(150)	-100%
2600	DFO	PLS	RES9100260	52600	Workers' Compensation	1,650	1,650	-	0%
2600	DFO	PLS	RES9100260	52900	Other Employee Benefits	271	194	(77)	-28%
2600	DFO	PLS	RES9100260	54100	Water, Sewer And Cleaning Svc	4,133	5,251	1,118	27%
2600	DFO	PLS	RES9100260	56100	Supplies	6,609	6,807	198	3%
2600	DFO	PLS	RES9100260	56200	Energy	80,100	87,836	7,736	10%
2600	DFO	PLS	RIG9100260	54100	Water, Sewer And Cleaning Svc	186,033	190,299	4,266	2%
2600	DFO	PLS	RIG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	RIG9100260	56200	Energy	102,026	111,540	9,514	9%
2600	DFO	PLS	RIV9100260	51860	Custodial Personnel	76,638	-	(76,638)	-100%
2600	DFO	PLS	RIV9100260	52100	State Health Insurance	33,300	-	(33,300)	-100%
2600	DFO	PLS	RIV9100260	52200	Fica & Medicare	5,863	-	(5,863)	-100%
2600	DFO	PLS	RIV9100260	52500	Unemployment Compensation	150	-	(150)	-100%
2600	DFO	PLS	RIV9100260	52600	Workers' Compensation	1,650	-	(1,650)	-100%
2600	DFO	PLS	RIV9100260	52900	Other Employee Benefits	268	-	(268)	-100%
2600	DFO	PLS	RIV9100260	54100	Water, Sewer And Cleaning Svc	4,928	142,406	137,478	2790%
2600	DFO	PLS	RIV9100260	56100	Supplies	6,511	6,706	195	3%
2600	DFO	PLS	RIV9100260	56200	Energy	91,575	104,060	12,485	14%
2600	DFO	PLS	RMA9100260	51860	Custodial Personnel	144,761	139,171	(5,590)	-4%
2600	DFO	PLS	RMA9100260	52100	State Health Insurance	33,300	22,620	(10,680)	-32%
2600	DFO	PLS	RMA9100260	52200	Fica & Medicare	11,074	10,647	(427)	-4%
2600	DFO	PLS	RMA9100260	52500	Unemployment Compensation	300	-	(300)	-100%
2600	DFO	PLS	RMA9100260	52600	Workers' Compensation	3,300	3,300	-	0%
2600	DFO	PLS	RMA9100260	52900	Other Employee Benefits	507	410	(97)	-19%
2600	DFO	PLS	RMA9100260	54100	Water, Sewer And Cleaning Svc	4,834	5,043	209	4%
2600	DFO	PLS	RMA9100260	56100	Supplies	13,613	14,021	408	3%
2600	DFO	PLS	RMA9100260	56200	Energy	157,643	173,112	15,469	10%
2600	DFO	PLS	RTH9100260	51860	Custodial Personnel	103,121	99,162	(3,959)	-4%
2600	DFO	PLS	RTH9100260	52100	State Health Insurance	33,300	22,620	(10,680)	-32%
2600	DFO	PLS	RTH9100260	52200	Fica & Medicare	7,889	7,586	(303)	-4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2600	DFO	PLS	RTH9100260	52500	Unemployment Compensation	200	-	(200)	-100%
2600	DFO	PLS	RTH9100260	52600	Workers' Compensation	2,200	2,200	-	0%
2600	DFO	PLS	RTH9100260	52900	Other Employee Benefits	361	193	(168)	-47%
2600	DFO	PLS	RTH9100260	54100	Water, Sewer And Cleaning Svc	3,816	7,154	3,338	87%
2600	DFO	PLS	RTH9100260	56100	Supplies	10,626	10,944	318	3%
2600	DFO	PLS	RTH9100260	56200	Energy	1,587	886	(701)	-44%
2660	DOE	SCR	SCR1670600	52100	State Health Insurance	-	678,600	678,600	N/A
2660	DOE	SCR	SCR1670600	52200	Fica & Medicare	-	221,045	221,045	N/A
2660	DOE	SCR	SCR1670600	52300	Teachers Retirement System	-	476,586	476,586	N/A
2660	DOE	SCR	SCR1670600	52600	Workers' Compensation	-	25,850	25,850	N/A
2660	DOE	SCR	SCR1670600	52900	Other Employee Benefits	-	9,946	9,946	N/A
2600	DOE	SCR	SCR9100260	51420	Salary Of Clerical Staff	70,897	-	(70,897)	-100%
2600	DOE	SCR	SCR9100260	51810	Maint/Trans Mech/Security/Whse	1,015,823	-	(1,015,823)	-100%
2600	DOE	SCR	SCR9100260	51900	Oth Management Personnel	100,785	-	(100,785)	-100%
2600	DOE	SCR	SCR9100260	51990	Oth Salaries And Compensation	2,241,992	-	(2,241,992)	-100%
2600	DOE	SCR	SCR9100260	52100	State Health Insurance	333,000	-	(333,000)	-100%
2600	DOE	SCR	SCR9100260	52200	Fica & Medicare	262,357	-	(262,357)	-100%
2600	DOE	SCR	SCR9100260	52300	Teachers Retirement System	387,991	-	(387,991)	-100%
2600	DOE	SCR	SCR9100260	52500	Unemployment Compensation	2,850	-	(2,850)	-100%
2600	DOE	SCR	SCR9100260	52600	Workers' Compensation	31,350	-	(31,350)	-100%
2600	DOE	SCR	SCR9100260	52900	Other Employee Benefits	12,003	-	(12,003)	-100%
2600	DOE	SCR	SCR9100260	53000	Purch Professional & Technical	20,000	-	(20,000)	-100%
2600	DOE	SCR	SCR9100260	54300	Repair And Maintenance Service	18,000	-	(18,000)	-100%
2600	DOE	SCR	SCR9100260	55300	Communication	3,000	-	(3,000)	-100%
2600	DOE	SCR	SCR9100260	55320	Communication Web based Subscr	75,000	-	(75,000)	-100%
2600	DOE	SCR	SCR9100260	55800	Travel - Employees	20,000	-	(20,000)	-100%
2600	DOE	SCR	SCR9100260	55950	Other Purchased Services	11,000	-	(11,000)	-100%
2600	DOE	SCR	SCR9100260	56100	Supplies	180,000	-	(180,000)	-100%
2600	DOE	SCR	SCR9100260	56110	Supplies-Technology	5,000	-	(5,000)	-100%
2600	DOE	SCR	SCR9100260	56120	Computer Software	500	-	(500)	-100%
2600	DOE	SCR	SCR9100260	56150	Expendable Equipment	28,000	-	(28,000)	-100%
2600	DOE	SCR	SCR9100260	56160	Expendable Computer Equipment	1,000	-	(1,000)	-100%
2600	DOE	SCR	SCR9100260	56200	Energy	40,000	-	(40,000)	-100%
2600	DOE	SCR	SCR9100260	56420	Books And Periodicals	8,000	-	(8,000)	-100%
2600	DOE	SCR	SCR9100260	58100	Dues and Fees	5,000	-	(5,000)	-100%
2600	DFO	PLS	SHW9100260	51810	Maint/Trans Mech/Security/Whse	42,389	44,661	2,272	5%
2600	DFO	PLS	SHW9100260	51860	Custodial Personnel	218,218	212,501	(5,717)	-3%
2600	DFO	PLS	SHW9100260	52100	State Health Insurance	49,950	67,860	17,910	36%
2600	DFO	PLS	SHW9100260	52200	Fica & Medicare	19,936	19,673	(263)	-1%
2600	DFO	PLS	SHW9100260	52500	Unemployment Compensation	500	-	(500)	-100%
2600	DFO	PLS	SHW9100260	52600	Workers' Compensation	5,500	5,500	-	0%
2600	DFO	PLS	SHW9100260	52900	Other Employee Benefits	912	823	(89)	-10%
2600	DFO	PLS	SHW9100260	54100	Water, Sewer And Cleaning Svc	25,846	27,648	1,802	7%
2600	DFO	PLS	SHW9100260	56100	Supplies	20,547	21,163	616	3%
2600	DFO	PLS	SHW9100260	56200	Energy	509,264	561,086	51,822	10%
2600	DFO	PLS	SOC9100260	51860	Custodial Personnel	74,545	74,623	78	0%
2600	DFO	PLS	SOC9100260	52100	State Health Insurance	16,650	45,240	28,590	172%
2600	DFO	PLS	SOC9100260	52200	Fica & Medicare	5,703	5,709	6	0%
2600	DFO	PLS	SOC9100260	52500	Unemployment Compensation	150	-	(150)	-100%
2600	DFO	PLS	SOC9100260	52600	Workers' Compensation	1,650	1,650	-	0%
2600	DFO	PLS	SOC9100260	52900	Other Employee Benefits	261	261	-	0%
2600	DFO	PLS	SOC9100260	54100	Water, Sewer And Cleaning Svc	6,839	18,911	12,072	177%
2600	DFO	PLS	SOC9100260	56100	Supplies	7,074	7,286	212	3%
2600	DFO	PLS	SOC9100260	56200	Energy	89,998	90,499	501	1%
2600	DFO	PLS	SPC9100260	51810	Maint/Trans Mech/Security/Whse	42,389	29,786	(12,603)	-30%
2600	DFO	PLS	SPC9100260	51860	Custodial Personnel	233,832	243,831	9,999	4%
2600	DFO	PLS	SPC9100260	52100	State Health Insurance	116,550	158,340	41,790	36%
2600	DFO	PLS	SPC9100260	52200	Fica & Medicare	21,131	20,932	(199)	-1%
2600	DFO	PLS	SPC9100260	52500	Unemployment Compensation	500	-	(500)	-100%
2600	DFO	PLS	SPC9100260	52600	Workers' Compensation	5,500	6,050	550	10%
2600	DFO	PLS	SPC9100260	52900	Other Employee Benefits	967	958	(9)	-1%
2600	DFO	PLS	SPC9100260	54100	Water, Sewer And Cleaning Svc	28,121	57,977	29,856	106%
2600	DFO	PLS	SPC9100260	56100	Supplies	24,069	24,791	722	3%
2600	DFO	PLS	SPC9100260	56200	Energy	291,281	324,387	33,106	11%
2600	DFO	PLS	STE9100260	51860	Custodial Personnel	59,059	53,325	(5,734)	-10%
2600	DFO	PLS	STE9100260	52100	State Health Insurance	33,300	45,240	11,940	36%
2600	DFO	PLS	STE9100260	52200	Fica & Medicare	4,518	4,079	(439)	-10%
2600	DFO	PLS	STE9100260	52500	Unemployment Compensation	100	-	(100)	-100%
2600	DFO	PLS	STE9100260	52600	Workers' Compensation	1,100	1,100	-	0%
2600	DFO	PLS	STE9100260	52900	Other Employee Benefits	207	187	(20)	-10%
2600	DFO	PLS	STE9100260	54100	Water, Sewer And Cleaning Svc	2,323	2,076	(247)	-11%
2600	DFO	PLS	STE9100260	56100	Supplies	3,021	3,111	90	3%
2600	DFO	PLS	STE9100260	56200	Energy	60,132	66,146	6,014	10%
2600	DFO	PLS	STM9100260	54100	Water, Sewer And Cleaning Svc	3,997	-	(3,997)	-100%
2600	DFO	PLS	STM9100260	56200	Energy	68,763	-	(68,763)	-100%
2600	DFO	TRN	TRN1320260	51860	Custodial Personnel	-	27,494	27,494	N/A
2600	DFO	TRN	TRN9100260	54100	Water, Sewer And Cleaning Svc	-	40,257	40,257	N/A
2600	DFO	TRN	TRN9100260	56200	Energy	55,000	55,000	-	0%
2600	DFO	PLS	VET9100260	51860	Custodial Personnel	124,289	123,865	(424)	0%
2600	DFO	PLS	VET9100260	52100	State Health Insurance	49,950	90,480	40,530	81%
2600	DFO	PLS	VET9100260	52200	Fica & Medicare	9,508	9,476	(32)	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2600	DFO	PLS	VET9100260	52500	Unemployment Compensation	250	-	(250)	-100%
2600	DFO	PLS	VET9100260	52600	Workers' Compensation	2,750	2,750	-	0%
2600	DFO	PLS	VET9100260	52900	Other Employee Benefits	435	434	(1)	0%
2600	DFO	PLS	VET9100260	54100	Water, Sewer And Cleaning Svc	3,049	9,785	6,736	221%
2600	DFO	PLS	VET9100260	56100	Supplies	11,591	11,938	347	3%
2600	DFO	PLS	WAD9100260	54100	Water, Sewer And Cleaning Svc	136,076	127,754	(8,322)	-6%
2600	DFO	PLS	WAD9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WAD9100260	56200	Energy	85,440	93,780	8,340	10%
2600	DFO	PLS	WDL9100260	51860	Custodial Personnel	27,263	26,509	(754)	-3%
2600	DFO	PLS	WDL9100260	52100	State Health Insurance	-	22,620	22,620	N/A
2600	DFO	PLS	WDL9100260	52200	Fica & Medicare	2,086	2,028	(58)	-3%
2600	DFO	PLS	WDL9100260	52500	Unemployment Compensation	50	-	(50)	-100%
2600	DFO	PLS	WDL9100260	52600	Workers' Compensation	550	550	-	0%
2600	DFO	PLS	WDL9100260	52900	Other Employee Benefits	95	93	(2)	-2%
2600	DFO	PLS	WDL9100260	56100	Supplies	3,000	-	(3,000)	-100%
2600	DFO	PLS	WES9100260	54100	Water, Sewer And Cleaning Svc	120,101	126,057	5,956	5%
2600	DFO	PLS	WES9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WES9100260	56200	Energy	72,004	79,517	7,513	10%
2600	FIN	WHS	WHS9100260	54440	Other Rentals	4,500	4,500	-	0%
2600	FIN	WHS	WHS9100260	56200	Energy	3,500	2,500	(1,000)	-29%
2600	DFO	PLS	WYN9100260	54100	Water, Sewer And Cleaning Svc	143,808	147,113	3,305	2%
2600	DFO	PLS	WYN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WYN9100260	56200	Energy	94,896	104,937	10,041	11%
2660	DOE	SCR	SCR1670600	51420	Salary Of Clerical Staff	-	37,654	37,654	N/A
2660	DOE	SCR	SCR1670600	51820	POST Certified Law Enforcement	-	1,981,514	1,981,514	N/A
2660	DOE	SCR	SCR1670600	51830	Safety and Security Personnel	-	220,312	220,312	N/A
2660	DOE	SCR	SCR1670600	51990	Oth Salaries And Compensation	-	650,000	650,000	N/A
2660	DOE	SCR	SCR1670600	53000	Purch Professional & Technical	-	20,000	20,000	N/A
2660	DOE	SCR	SCR1670600	53320	Drug & Alcohol Testing, Finger	-	2,000	2,000	N/A
2660	DOE	SCR	SCR1670600	53350	Contracted Svc Law Enforcement	-	125,000	125,000	N/A
2660	DOE	SCR	SCR1670600	54300	Repair And Maintenance Service	-	14,000	14,000	N/A
2660	DOE	SCR	SCR1670600	54320	Repair Services - Technology	-	200	200	N/A
2660	DOE	SCR	SCR1670600	55300	Communication	-	3,000	3,000	N/A
2660	DOE	SCR	SCR1670600	55320	Communication Web based Subscr	-	65,000	65,000	N/A
2660	DOE	SCR	SCR1670600	55800	Travel - Employees	-	10,000	10,000	N/A
2660	DOE	SCR	SCR1670600	55950	Other Purchased Services	-	11,000	11,000	N/A
2660	DOE	SCR	SCR1670600	56100	Supplies	-	100,000	100,000	N/A
2660	DOE	SCR	SCR1670600	56110	Supplies-Technology	-	5,000	5,000	N/A
2660	DOE	SCR	SCR1670600	56120	Computer Software	-	500	500	N/A
2660	DOE	SCR	SCR1670600	56160	Expendable Computer Equipment	-	1,000	1,000	N/A
2660	DOE	SCR	SCR1670600	56200	Energy	-	30,000	30,000	N/A
2660	DOE	SCR	SCR1670600	56420	Books And Periodicals	-	5,000	5,000	N/A
2660	DOE	SCR	SCR1670600	58100	Dues and Fees	-	15,000	15,000	N/A
2700	DTL	FED	CVH8881270	58810	School-Wide Schools Con	-	522	522	N/A
2700	DTL	ELM	ELM1320270	55950	Other Purchased Services	20,000	79,000	59,000	295%
2700	DTL	MID	MID1320270	55950	Other Purchased Services	3,500	13,000	9,500	271%
2700	DTL	FED	NCE8881270	58810	School-Wide Schools Con	-	187	187	N/A
2700	DHR	PRM	PRM9100270	55200	Insurance (Other Than Emp Bene	1,045,394	1,097,428	52,034	5%
2700	DTL	FED	RMA8881270	58810	School-Wide Schools Con	-	1,678	1,678	N/A
2700	DOE	SCR	SCR1320270	51810	Maint/Trans Mech/Security/Whse	500,574	-	(500,574)	-100%
2700	DOE	SCR	SCR1320270	52200	Fica & Medicare	38,294	-	(38,294)	-100%
2700	DOE	SCR	SCR1320270	52900	Other Employee Benefits	1,752	-	(1,752)	-100%
2700	DOE	SCR	SCR1670270	51830	Safety and Security Personnel	-	547,410	547,410	N/A
2700	DOE	SCR	SCR1670270	52200	Fica & Medicare	-	41,877	41,877	N/A
2700	DOE	SCR	SCR1670270	52600	Workers' Compensation	-	45,650	45,650	N/A
2700	DTL	SEC	SEC1320270	55950	Other Purchased Services	10,000	48,000	38,000	380%
2700	DFO	TRN	TRN1320270	51420	Salary Of Clerical Staff	442,330	594,100	151,770	34%
2700	DFO	TRN	TRN1320270	51800	Bus Drivers	3,299,889	3,652,980	353,091	11%
2700	DFO	TRN	TRN1320270	51810	Maint/Trans Mech/Security/Whse	1,458,829	592,605	(866,224)	-59%
2700	DFO	TRN	TRN1320270	51900	Oth Management Personnel	101,044	104,076	3,032	3%
2700	DFO	TRN	TRN1320270	51910	Oth Administrative Personnel	675,520	569,214	(106,306)	-16%
2700	DFO	TRN	TRN1320270	51990	Oth Salaries And Compensation	-	1,400,000	1,400,000	N/A
2700	DFO	TRN	TRN1320270	52100	State Health Insurance	1,348,650	2,081,040	732,390	54%
2700	DFO	TRN	TRN1320270	52200	Fica & Medicare	457,287	530,946	73,659	16%
2700	DFO	TRN	TRN1320270	52300	Teachers Retirement System	439,266	258,739	(180,527)	-41%
2700	DFO	TRN	TRN1320270	52500	Unemployment Compensation	11,200	-	(11,200)	-100%
2700	DFO	TRN	TRN1320270	52600	Workers' Compensation	123,200	129,800	6,600	5%
2700	DFO	TRN	TRN1320270	52900	Other Employee Benefits	20,922	22,422	1,500	7%
2700	DFO	TRN	TRN1320270	53000	Purch Professional & Technical	11,718	7,100	(4,618)	-39%
2700	DFO	TRN	TRN1320270	53320	Drug & Alcohol Testing, Finger	30,000	38,000	8,000	27%
2700	DFO	TRN	TRN1320270	53340	Bus Driver Physicals	25,000	40,000	15,000	60%
2700	DFO	TRN	TRN1320270	54440	Other Rentals	7,000	7,000	-	0%
2700	DFO	TRN	TRN1320270	55300	Communication	65,355	78,959	13,604	21%
2700	DFO	TRN	TRN1320270	55320	Communication Web based Subscr	175,206	148,150	(27,056)	-15%
2700	DFO	TRN	TRN1320270	55800	Travel - Employees	14,000	19,350	5,350	38%
2700	DFO	TRN	TRN1320270	56100	Supplies	35,000	36,594	1,594	5%
2700	DFO	TRN	TRN1320270	56110	Supplies-Technology	10,000	10,000	-	0%
2700	DFO	TRN	TRN1320270	58100	Dues and Fees	40,000	45,150	5,150	13%
2700	DFO	TRN	TRN1320274	51800	Bus Drivers	1,357,575	1,225,559	(132,016)	-10%
2700	DFO	TRN	TRN1320274	51810	Maint/Trans Mech/Security/Whse	861,520	866,681	5,161	1%
2700	DFO	TRN	TRN1320274	51910	Oth Administrative Personnel	-	86,105	86,105	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	Division	Dept	Key	Object	Object Description	Budget	Tentative	Dollar Variance	Percentage Difference
2700	DFO	TRN	TRN1320274	52100	State Health Insurance	899,100	1,266,720	367,620	41%
2700	DFO	TRN	TRN1320274	52200	Fica & Medicare	169,761	166,643	(3,118)	-2%
2700	DFO	TRN	TRN1320274	52300	Teachers Retirement System	-	18,866	18,866	N/A
2700	DFO	TRN	TRN1320274	52500	Unemployment Compensation	7,000	-	(7,000)	-100%
2700	DFO	TRN	TRN1320274	52600	Workers' Compensation	77,000	75,350	(1,650)	-2%
2700	DFO	TRN	TRN1320274	52900	Other Employee Benefits	7,767	7,087	(680)	-9%
2700	DFO	TRN	TRN1320274	56100	Supplies	14,000	14,000	-	0%
2700	DFO	TRN	TRN1320275	54300	Repair And Maintenance Service	412,000	374,000	(38,000)	-9%
2700	DFO	TRN	TRN1320275	56100	Supplies	912,000	1,012,000	100,000	11%
2700	DFO	TRN	TRN1320275	56150	Expendable Equipment	-	28,000	28,000	N/A
2700	DFO	TRN	TRN1320275	56200	Energy	1,750,000	1,950,000	200,000	11%
2700	DFO	TRN	TRN1320275	57300	Purch Eqp Noncom	-	54,000	54,000	N/A
2800	DOE	COM	COM9100280	51420	Salary Of Clerical Staff	59,083	78,051	18,968	32%
2800	DOE	COM	COM9100280	51900	Oth Management Personnel	96,221	99,024	2,803	3%
2800	DOE	COM	COM9100280	52100	State Health Insurance	33,300	56,550	23,250	70%
2800	DOE	COM	COM9100280	52200	Fica & Medicare	11,881	13,546	1,665	14%
2800	DOE	COM	COM9100280	52300	Teachers Retirement System	31,690	35,196	3,506	11%
2800	DOE	COM	COM9100280	52500	Unemployment Compensation	100	-	(100)	-100%
2800	DOE	COM	COM9100280	52600	Workers' Compensation	1,100	1,650	550	50%
2800	DOE	COM	COM9100280	52900	Other Employee Benefits	544	620	76	14%
2800	DOE	COM	COM9100280	53000	Purch Professional & Technical	5,000	5,000	-	0%
2800	DOE	COM	COM9100280	55320	Communication Web based Subscr	15,000	49,486	34,486	230%
2800	DOE	COM	COM9100280	55800	Travel - Employees	500	5,000	4,500	900%
2800	DOE	COM	COM9100280	55950	Other Purchased Services	8,500	8,500	-	0%
2800	DOE	COM	COM9100280	56100	Supplies	1,000	1,000	-	0%
2800	DOE	COM	COM9100280	56110	Supplies-Technology	100	100	-	0%
2800	DOE	COM	COM9100280	56150	Expendable Equipment	2,000	2,000	-	0%
2800	DOE	COM	COM9100280	56420	Books And Periodicals	100	150	50	50%
2800	DOE	COM	COM9100280	58100	Dues and Fees	2,010	2,000	(10)	0%
2800	DIS	ENT	ENT9100280	51420	Salary Of Clerical Staff	34,371	110,798	76,427	222%
2800	DIS	ENT	ENT9100280	51900	Oth Management Personnel	113,661	124,406	10,745	9%
2800	DIS	ENT	ENT9100280	51910	Oth Administrative Personnel	1,906,465	1,913,702	7,237	0%
2800	DIS	ENT	ENT9100280	52100	State Health Insurance	366,300	497,640	131,340	36%
2800	DIS	ENT	ENT9100280	52200	Fica & Medicare	157,169	164,391	7,222	5%
2800	DIS	ENT	ENT9100280	52300	Teachers Retirement System	426,924	470,825	43,901	10%
2800	DIS	ENT	ENT9100280	52500	Unemployment Compensation	1,400	-	(1,400)	-100%
2800	DIS	ENT	ENT9100280	52600	Workers' Compensation	15,400	15,400	-	0%
2800	DIS	ENT	ENT9100280	52900	Other Employee Benefits	7,191	7,521	330	5%
2800	DIS	ENT	ENT9100280	53000	Purch Professional & Technical	115,800	115,100	(700)	-1%
2800	DIS	ENT	ENT9100280	54320	Repair Services - Technology	343,750	332,670	(11,080)	-3%
2800	DIS	ENT	ENT9100280	55320	Communication Web based Subscr	501,460	548,785	47,325	9%
2800	DIS	ENT	ENT9100280	56100	Supplies	1,100	1,000	(100)	-9%
2800	DIS	ENT	ENT9100280	56110	Supplies-Technology	2,000	1,500	(500)	-25%
2800	DIS	ENT	ENT9100280	56120	Computer Software	1,100	1,000	(100)	-9%
2800	DIS	ENT	ENT9100280	56150	Expendable Equipment	1,000	700	(300)	-30%
2800	DIS	ENT	ENT9100280	56160	Expendable Computer Equipment	2,000	4,000	2,000	100%
2800	DIS	ENT	ENT9100280	58100	Dues and Fees	300	300	-	0%
2800	DHR	HRS	HRS9100280	51210	Deputy/Assist Superintendent	155,463	160,044	4,581	3%
2800	DHR	HRS	HRS9100280	51420	Salary Of Clerical Staff	765,826	788,034	22,208	3%
2800	DHR	HRS	HRS9100280	51900	Oth Management Personnel	501,267	516,092	14,825	3%
2800	DHR	HRS	HRS9100280	51910	Oth Administrative Personnel	332,803	364,380	31,577	9%
2800	DHR	HRS	HRS9100280	51990	Oth Salaries And Compensation	100,000	100,000	-	0%
2800	DHR	HRS	HRS9100280	52100	State Health Insurance	349,650	497,640	147,990	42%
2800	DHR	HRS	HRS9100280	52200	Fica & Medicare	141,935	147,534	5,599	4%
2800	DHR	HRS	HRS9100280	52300	Teachers Retirement System	364,182	412,021	47,839	13%
2800	DHR	HRS	HRS9100280	52500	Unemployment Compensation	1,650	-	(1,650)	-100%
2800	DHR	HRS	HRS9100280	52600	Workers' Compensation	18,150	19,800	1,650	9%
2800	DHR	HRS	HRS9100280	52900	Other Employee Benefits	6,494	6,400	(94)	-1%
2800	DHR	HRS	HRS9100280	53000	Purch Professional & Technical	59,000	50,009	(8,991)	-15%
2800	DHR	HRS	HRS9100280	53320	Drug & Alcohol Testing, Finger	100,000	100,000	-	0%
2800	DHR	HRS	HRS9100280	55300	Communication	4,400	4,400	-	0%
2800	DHR	HRS	HRS9100280	55320	Communication Web based Subscr	233,000	341,346	108,346	47%
2800	DHR	HRS	HRS9100280	55800	Travel - Employees	3,000	10,000	7,000	233%
2800	DHR	HRS	HRS9100280	55950	Other Purchased Services	11,800	11,800	-	0%
2800	DHR	HRS	HRS9100280	56100	Supplies	13,000	15,500	2,500	19%
2800	DHR	HRS	HRS9100280	56110	Supplies-Technology	2,450	2,500	50	2%
2800	DHR	HRS	HRS9100280	56150	Expendable Equipment	5,000	5,000	-	0%
2800	DHR	HRS	HRS9100280	56160	Expendable Computer Equipment	7,500	7,500	-	0%
2800	DHR	HRS	HRS9100280	56420	Books And Periodicals	650	650	-	0%
2800	DHR	HRS	HRS9100280	58100	Dues and Fees	3,000	11,000	8,000	267%
2800	DIS	INF	INF9100282	51210	Deputy/Assist Superintendent	152,663	157,244	4,581	3%
2800	DIS	INF	INF9100282	51420	Salary Of Clerical Staff	44,951	47,462	2,511	6%
2800	DIS	INF	INF9100282	51990	Oth Salaries And Compensation	31,500	31,500	-	0%
2800	DIS	INF	INF9100282	52100	State Health Insurance	33,300	45,240	11,940	36%
2800	DIS	INF	INF9100282	52200	Fica & Medicare	17,527	18,070	543	3%
2800	DIS	INF	INF9100282	52300	Teachers Retirement System	47,610	51,753	4,143	9%
2800	DIS	INF	INF9100282	52500	Unemployment Compensation	100	-	(100)	-100%
2800	DIS	INF	INF9100282	52600	Workers' Compensation	1,100	1,650	550	50%
2800	DIS	INF	INF9100282	52900	Other Employee Benefits	802	827	25	3%
2800	DIS	INF	INF9100282	53000	Purch Professional & Technical	1,111,267	-	(1,111,267)	-100%
2800	DIS	INF	INF9100282	54300	Repair And Maintenance Service	566,387	545,387	(21,000)	-4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2025 and FY 2026

						FY 2025	FY 2026		
Function	**Division**	**Dept**	**Key**	**Object**	**Object Description**	**Budget**	**Tentative**	**Dollar Variance**	**Percentage Difference**
2800	DIS	INF	INF9100282	55300	Communication	1,082,854	1,071,060	(11,794)	-1%
2800	DIS	INF	INF9100282	55320	Communication Web based Subscr	427,846	409,416	(18,430)	-4%
2800	DIS	INF	INF9100282	56100	Supplies	-	1,500	1,500	N/A
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	56420	Books And Periodicals	-	500	500	N/A
2800	DIS	INF	INF9100282	58100	Dues and Fees	8,300	8,300	-	0%
2800	DOE	PMO	PMO9100280	51910	0th Administrative Personnel	54,990	56,638	1,648	3%
2800	DOE	PMO	PMO9100280	52100	State Health Insurance	16,650	22,620	5,970	36%
2800	DOE	PMO	PMO9100280	52200	Fica & Medicare	4,207	4,333	126	3%
2800	DOE	PMO	PMO9100280	52300	Teachers Retirement System	11,427	12,409	982	9%
2800	DOE	PMO	PMO9100280	52500	Unemployment Compensation	50	-	(50)	-100%
2800	DOE	PMO	PMO9100280	52600	Workers' Compensation	550	550	-	0%
2800	DOE	PMO	PMO9100280	52900	Other Employee Benefits	192	198	6	3%
2800	DOE	PMO	PMO9100280	55320	Communication Web based Subscr	500	500	-	0%
2800	DOE	PMO	PMO9100280	55800	Travel - Employees	450	450	-	0%
2800	DOE	PMO	PMO9100280	56100	Supplies	150	75	(75)	-50%
2800	DOE	PMO	PMO9100280	56110	Supplies-Technology	200	100	(100)	-50%
2800	DOE	PMO	PMO9100280	56150	Expendable Equipment	100	100	-	0%
2800	DOE	PMO	PMO9100280	56160	Expendable Computer Equipment	400	100	(300)	-75%
2800	DOE	PMO	PMO9100280	56420	Books And Periodicals	200	400	200	100%
2800	DOE	PMO	PMO9100280	58100	Dues and Fees	1,000	800	(200)	-20%
2800	DHR	PRM	PRM9100280	55320	Communication Web based Subscr	39,000	34,820	(4,180)	-11%
2800	DHR	PRM	PRM9100280	58100	Dues and Fees	8,000	8,000	-	0%
2800	DTL	RAE	RAE9100280	51900	0th Management Personnel	159,951	191,960	32,009	20%
2800	DTL	RAE	RAE9100280	51910	0th Administrative Personnel	146,468	165,141	18,673	13%
2800	DTL	RAE	RAE9100280	52100	State Health Insurance	75,540	90,480	14,940	20%
2800	DTL	RAE	RAE9100280	52200	Fica & Medicare	23,441	27,318	3,877	17%
2800	DTL	RAE	RAE9100280	52300	Teachers Retirement System	63,674	78,241	14,567	23%
2800	DTL	RAE	RAE9100280	52500	Unemployment Compensation	200	-	(200)	-100%
2800	DTL	RAE	RAE9100280	52600	Workers' Compensation	2,200	2,200	-	0%
2800	DTL	RAE	RAE9100280	52900	Other Employee Benefits	1,072	1,250	178	17%
2800	DTL	RAE	RAE9100280	53000	Purch Professional & Technical	10,000	10,000	-	0%
2800	DTL	RAE	RAE9100280	55320	Communication Web based Subscr	92,000	570,000	478,000	520%
2800	DTL	RAE	RAE9100280	55800	Travel - Employees	2,000	1,000	(1,000)	-50%
2800	DTL	RAE	RAE9100280	55950	Other Purchased Services	77,000	77,000	-	0%
2800	DTL	RAE	RAE9100280	56100	Supplies	4,000	4,000	-	0%
2800	DTL	RAE	RAE9100280	56150	Expendable Equipment	6,000	-	(6,000)	-100%
2800	DTL	RAE	RAE9100280	58100	Dues and Fees	500	500	-	0%
2800	DIS	TLS	TLS9100280	51420	Salary Of Clerical Staff	35,676	37,199	1,523	4%
2800	DIS	TLS	TLS9100280	51610	Technology Specialist	-	559,145	559,145	N/A
2800	DIS	TLS	TLS9100280	51900	0th Management Personnel	127,853	131,689	3,836	3%
2800	DIS	TLS	TLS9100280	51910	0th Administrative Personnel	1,289,466	1,638,002	348,536	27%
2800	DIS	TLS	TLS9100280	52100	State Health Insurance	316,350	814,320	497,970	157%
2800	DIS	TLS	TLS9100280	52200	Fica & Medicare	111,155	181,002	69,847	63%
2800	DIS	TLS	TLS9100280	52300	Teachers Retirement System	301,933	518,398	216,465	72%
2800	DIS	TLS	TLS9100280	52500	Unemployment Compensation	1,800	-	(1,800)	-100%
2800	DIS	TLS	TLS9100280	52600	Workers' Compensation	14,048	22,550	8,502	61%
2800	DIS	TLS	TLS9100280	52900	Other Employee Benefits	5,085	8,281	3,196	63%
2800	DIS	TLS	TLS9100280	53000	Purch Professional & Technical	62,250	250	(62,000)	-100%
2800	DIS	TLS	TLS9100280	55800	Travel - Employees	20,000	30,000	10,000	50%
2800	DIS	TLS	TLS9100280	55950	Other Purchased Services	2,500	2,500	-	0%
2800	DIS	TLS	TLS9100280	56100	Supplies	3,000	3,000	-	0%
2800	DIS	TLS	TLS9100280	56110	Supplies-Technology	51,000	41,000	(10,000)	-20%
2800	DIS	TLS	TLS9100280	56150	Expendable Equipment	8,000	21,000	13,000	163%
2800	DIS	TLS	TLS9100280	56160	Expendable Computer Equipment	30,000	35,000	5,000	17%
2800	DIS	TLS	TLS9100280	56420	Books And Periodicals	250	250	-	0%
2800	DIS	TLS	TLS9100280	58100	Dues and Fees	11,350	11,750	400	4%
2900	DOE	EXE	EXE9100290	53000	Purch Professional & Technical	30,000	31,000	1,000	3%
2900	SYS	SYS	SYS9100290	53000	Purch Professional & Technical	75,000	75,000	-	0%
3300	DOE	MSM	MSM9100390	51420	Salary Of Clerical Staff	107,839	129,553	21,714	20%
3300	DOE	MSM	MSM9100390	51900	0th Management Personnel	264,107	272,031	7,924	3%
3300	DOE	MSM	MSM9100390	51990	0th Salaries And Compensation	161,493	165,317	3,824	2%
3300	DOE	MSM	MSM9100390	52100	State Health Insurance	133,200	180,960	47,760	36%
3300	DOE	MSM	MSM9100390	52200	Fica & Medicare	40,808	43,368	2,560	6%
3300	DOE	MSM	MSM9100390	52300	Teachers Retirement System	110,848	124,208	13,360	12%
3300	DOE	MSM	MSM9100390	52500	Unemployment Compensation	550	-	(550)	-100%
3300	DOE	MSM	MSM9100390	52600	Workers' Compensation	6,050	6,050	-	0%
3300	DOE	MSM	MSM9100390	52900	Other Employee Benefits	1,867	1,984	117	6%
5100	SYS	SYS	SYS9100501	58300	Interest	7,000	-	(7,000)	-100%
5100	SYS	SYS	SYS9100501	88310	Redemption of Principal	54,000	-	(54,000)	-100%

Muscogee County School District
Tentative Budget
GENERAL FUND OTHER STATE GRANTS
Fiscal Year 2026

Description	Total All Other State Grants	1565 Hygiene	7050 Math and Science Supplement	2620 Preschool Handicapped State	7046 Residential Treatment Center	3019 CTAE Supervision	3529 Agriculture Ed Extended Year	3550 CTAE Industry Certification	3554 CTAE Extended Day
ANTICIPATED REVENUES									
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-
State	2,458,238	25,370	252,941	643,440	10,236	28,884	2,348	30,000	144,729
Federal	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	2,458,238	25,370	252,941	643,440	10,236	28,884	2,348	30,000	144,729
Transfers From Other Funds	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2025	-	-	-	-	-	-	-	-	-
Total Funds Available	$ 2,458,238	$ 25,370	$ 252,941	$ 643,440	$ 10,236	$ 28,884	$ 2,348	$ 30,000	$ 144,729
ANTICIPATED EXPENDITURES									
Instruction	$ 1,082,694	$ -	$ 252,941	$ 643,440	$ 10,236	$ -	$ 2,348	$ 29,000	$ 144,729
Student Services	25,370	25,370	-	-	-	-	-	-	-
Improvement of Instruction	1,000	-	-	-	-	-	-	1,000	-
Educational Media Services	-	-	-	-	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-
School Administration	28,884	-	-	-	-	28,884	-	-	-
Business Services	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	152,000	-	-	-	-	-	-	-	-
School Safety & Security	1,168,290	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-
Other Outlays	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-	-	-	-
Total Expenditures	$ 2,458,238	$ 25,370	$ 252,941	$ 643,440	$ 10,236	$ 28,884	$ 2,348	$ 30,000	$ 144,729
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Muscogee County School District
Tentative Budget
GENERAL FUND OTHER STATE GRANTS
Fiscal Year 2026

Description	1697 State Custodian Supplement	1695 School Security Grant
ANTICIPATED REVENUES		
Local Taxes	$ -	$ -
Local Sales Taxes	-	-
Other Local Sources	-	-
State	152,000	1,168,290
Federal	-	-
Total Anticipated Revenues	152,000	1,168,290
Transfers From Other Funds	-	-
Sale of Fixed Assets	-	-
Fund Balance 7/1/2025	-	-
Total Funds Available	$ 152,000	$ 1,168,290
ANTICIPATED EXPENDITURES		
Instruction	$ -	$ -
Student Services	-	-
Improvement of Instruction	-	-
Educational Media Services	-	-
Federal Grant Administration	-	-
General Administration	-	-
School Administration	-	-
Business Services	-	-
Facility Maintenance & Operation	152,000	-
School Safety & Security	-	1,168,290
Student Transportation	-	-
Central Support Services	-	-
Other Support Services	-	-
Community Services	-	-
Other Outlays	-	-
School Nutrition Services	-	-
Capital Projects	-	-
Debt Service	-	-
Undistributed	-	-
Total Expenditures	$ 152,000	$ 1,168,290
Transfers to Other Funds	-	-
Fund Balance 6/30/2026	$ -	$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2026

Description	Total Consolidation of Funds	Allen Elementary School	Arnold Magnet Middle School	Baker Middle School	Blackmon Road Middle School	Blanchard Elementary School	Brewer Elementary School	Carver High School	Clubview Elementary School
ANTICIPATED REVENUES									
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2025	-	-	-	-	-	-	-	-	-
Total Funds Available	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ANTICIPATED EXPENDITURES									
Instruction	$ 3,583,596	$ 76,243	$ 27,287	$ 34,719	$ 54,997	$ 85,554	$ 18,560	$ 113,241	$ 146,218
Student Services	1,980,218	3,806	134,720	105,385	6,545	5,389	424	197,626	1,446
Improvement of Instruction	8,310,091	211,930	228,328	284,485	110,310	101,781	198,904	224,944	4,845
Instructional Staff Training	570,167	2,680	2,680	4,000	31,883	3,625	-	51,918	7,661
Educational Media Services	278,959	4,487	5,985	6,527	6,975	2,750	3,318	9,095	9,000
Federal Grant Administration	1,300,012	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-
Student Transportation	23,500	-	-	-	-	-	-	9,500	-
Central Support Services	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-
Other Outlays	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Consolidation of Funds	(16,046,543)	(299,146)	(399,000)	(435,116)	(210,710)	(199,099)	(221,206)	(606,324)	(169,170)
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2026

Description	Davis Elementary School	Dimon Elementary Magnet	Dorothy Height Elementary School	Double Churches Elementary School	Double Churches Middle School	Downtown Magnet Academy	Eagle Ridge Academy	East Columbus Magnet Academy	Eddy Middle School
ANTICIPATED REVENUES									
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2025	-	-	-	-	-	-	-	-	-
Total Funds Available	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ANTICIPATED EXPENDITURES									
Instruction	$ 112,685	$ 118,866	$ 18,470	$ 104,592	$ 19,814	$ 12,121	$ 122,156	$ 72,323	$ 27,998
Student Services	13,674	473	9,763	8,968	35,463	1,695	79,109	31,265	593
Improvement of Instruction	136,710	122,606	230,077	41,823	223,162	189,931	-	114,872	273,987
Instructional Staff Training	-	-	-	9,430	11,680	2,680	10,300	49,054	1,270
Educational Media Services	4,006	3,684	3,934	2,510	4,418	3,144	22,557	4,074	4,630
Federal Grant Administration	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-
Other Outlays	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Consolidation of Funds	(267,075)	(245,629)	(262,244)	(167,323)	(294,537)	(209,571)	(234,122)	(271,588)	(308,478)
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2026

Description	Forrest Road Elementary School	Fort Middle School	Fox Elementary School	Gentian Elementary School	Georgetown Elementary School	Hannan Elementary School	Hardaway High School	Johnson Elementary School	Jordan High School
ANTICIPATED REVENUES									
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2025	-	-	-	-	-	-	-	-	-
Total Funds Available	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ANTICIPATED EXPENDITURES									
Instruction	$ 30,663	$ 25,094	$ 15,427	$ 102,598	$ 20,610	$ 100,229	$ 59,882	$ 25,426	$ 180,727
Student Services	309	46,518	427	585	472	4,356	279,317	444	348,336
Improvement of Instruction	127,632	226,812	202,373	195,531	221,242	110,350	373,393	201,207	106,454
Instructional Staff Training	-	-	2,680	-	-	2,680	2,680	-	62,680
Educational Media Services	2,415	4,545	2,000	4,549	3,690	3,314	10,892	3,458	10,632
Federal Grant Administration	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-
Other Outlays	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Consolidation of Funds	(161,019)	(302,969)	(222,907)	(303,263)	(246,014)	(220,929)	(726,164)	(230,535)	(708,829)
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2026

Description	Kendrick High School	Key Elementary School	Lonnie Jackson Academy	Martin Luther King, Jr. Elementary School	Mary Bucker Elementary School	Midland Academy	Midland Middle School	North Columbus Elementary School	Rainey-McCullers High School
ANTICIPATED REVENUES									
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2025	-	-	-	-	-	-	-	-	-
Total Funds Available	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ANTICIPATED EXPENDITURES									
Instruction	$ 112,429	$ 27,709	$ 103,406	$ 21,414	$ 249,238	$ 159,885	$ 60,766	$ 130,506	$ 44,094
Student Services	1,110	6,200	431	590	103,702	11,221	3,008	7,013	5,939
Improvement of Instruction	447,948	122,606	117,445	278,731	98,993	101,397	227,755	157,896	-
Instructional Staff Training	3,269	6,156	-	2,000	30,000	18,300	15,725	9,298	41,306
Educational Media Services	8,600	2,477	3,370	4,610	7,339	8,062	4,679	14,500	9,500
Federal Grant Administration	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	2,000	12,000
Central Support Services	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-
Other Outlays	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Consolidation of Funds	(573,356)	(165,148)	(224,652)	(307,345)	(489,272)	(298,865)	(311,933)	(321,213)	(112,839)
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2026

Description	Reese Road Leadership Academy	Richards Middle School	Rigdon Road Elementary School	River Road Elementary School	Rothschild Leadership Academy	Shaw High School	South Columbus Elementary School	Spencer High School	Veterans Memorial Middle School
ANTICIPATED REVENUES									
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2025	-	-	-	-	-	-	-	-	-
Total Funds Available	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
ANTICIPATED EXPENDITURES									
Instruction	$ 22,288	$ 49,499	$ 20,155	$ 131,769	$ 36,377	$ 149,228	$ 19,328	$ 57,927	$ 142,966
Student Services	50,072	204,518	462	9,564	11,165	47,369	45,756	37,940	115,561
Improvement of Instruction	164,184	124,766	216,277	130,295	261,035	250,848	122,606	586,218	-
Instructional Staff Training	25,000	20,500	-	10,191	29,676	78,292	3,000	-	12,500
Educational Media Services	3,983	8,619	3,608	4,292	5,151	8,006	3,077	10,387	10,500
Federal Grant Administration	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-
Other Outlays	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Consolidation of Funds	(265,527)	(407,902)	(240,502)	(286,111)	(343,404)	(533,743)	(193,767)	(692,472)	(281,527)
Total Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2026

Description	Waddell Elementary School	Wesley Heights Elementary School	Wynnton Arts Academy	Fund 400
ANTICIPATED REVENUES				
Local Taxes	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-
Other Local Sources	-	-	-	-
State	-	-	-	-
Federal	-	-	-	-
Total Anticipated Revenues	-	-	-	-
Transfers From Other Funds	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Fund Balance 7/1/2025	-	-	-	-
Total Funds Available	$ -	$ -	$ -	$ -
ANTICIPATED EXPENDITURES				
Instruction	$ 158,032	$ 39,818	$ 120,262	$ -
Student Services	636	414	439	-
Improvement of Instruction	164,183	172,226	100,993	-
Instructional Staff Training	2,693	-	2,680	-
Educational Media Services	4,958	3,235	3,417	-
Federal Grant Administration	-	-	-	1,300,012
General Administration	-	-	-	-
School Administration	-	-	-	-
Business Services	-	-	-	-
Facility Maintenance & Operation	-	-	-	-
School Safety & Security	-	-	-	-
Student Transportation	-	-	-	-
Central Support Services	-	-	-	-
Other Support Services	-	-	-	-
Community Services	-	-	-	-
Other Outlays	-	-	-	-
School Nutrition Services	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Consolidation of Funds	(330,502)	(215,693)	(227,791)	(1,300,012)
Total Expenditures	$ -	$ -	$ -	$ -
Transfers to Other Funds	-	-	-	-
Fund Balance 6/30/2026	$ -	$ -	$ -	$ -

Muscogee County School District
Tentative Budget
CAPITAL PROJECTS FUNDS
Fiscal Year 2026

Description	Total All Capital Projects Funds	Regular Capital Projects	2020 ESPLOST	2024 ESPLOST
ANTICIPATED REVENUES				
Local Taxes	$ -	$ -	$ -	$ -
Local Sales Taxes (ESPLOST)	49,815,871	-	-	49,815,871
Other Local Sources	3,220,489	95,000	2,605,489	520,000
State	2,053,037	-	2,053,037	-
Federal	-	-	-	-
Total Anticipated Revenues	55,089,397	95,000	4,658,526	50,335,871
Transfers From Other Funds	650,000	500,000	150,000	-
Sale of Fixed Assets	-	-	-	-
Fund Balance 7/1/2025	83,688,888	936,796	62,210,714	20,541,378
Total Funds Available	$ 139,428,285	$ 1,531,796	$ 67,019,240	$ 70,877,249
ANTICIPATED EXPENDITURES				
Instruction	$ -	$ -	$ -	$ -
Student Services	-	-	-	-
Improvement of Instruction	-	-	-	-
Educational Media Services	-	-	-	-
Federal Grant Administration	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business Services	-	-	-	-
Facility Maintenance & Operation	-	-	-	-
School Safety & Security	-	-	-	-
Student Transportation	-	-	-	-
Central Support Services	-	-	-	-
Other Support Services	-	-	-	-
Enterprise Operations	-	-	-	-
School Nutrition Services	-	-	-	-
Capital Projects	58,681,282	500,000	38,278,775	19,902,507
Debt Service	276,450	-	276,450	-
Total Expenditures	$ 58,957,732	$ 500,000	$ 38,555,225	$ 19,902,507
Transfers to Other Funds	-	-	-	-
Fund Balance 6/30/2026	$ 80,470,553	$ 1,031,796	$ 28,464,015	$ 50,974,742

Muscogee County School District
Tentative Budget
FEDERAL, STATE, AND OTHER PROGRAMS
Fiscal Year 2026

Description	Total Federal, State Programs & Other Funds	1750 Title I-A, Improving Academic Achievement	1784 Title II-A, Improving Teacher Quality	1816 Title III-A, Limited English Proficient (LEP)	1775 Title IV-A, Student Support and Academic Enrichment	1900 Title I-A, 1003a Structured Literacy Support Coach	1800 Education for Homeless Children and Youth	1864 DOJ STOP School Violence
ANTICIPATED REVENUES								
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-	-	-
Other Local Sources	1,672,961	-	-	-	-	-	-	-
State	7,499,967	-	-	-	-	-	-	-
Federal	28,765,896	16,727,082	717,197	173,783	1,340,105	598,316	90,000	330,857
Total Anticipated Revenues	37,938,824	16,727,082	717,197	173,783	1,340,105	598,316	90,000	330,857
Transfers From Other Funds	335,000	335,000	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance 7/1/2025	569,633	-	-	-	-	-	-	-
Total Funds Available	$ 38,843,457	$ 17,062,082	$ 717,197	$ 173,783	$ 1,340,105	$ 598,316	$ 90,000	$ 330,857
ANTICIPATED EXPENDITURES								
Instruction	$ 17,823,363	$ 4,245,851	$ -	$ 35,031	$ 470,769	$ -	$ -	$ -
Student Services	4,630,676	2,316,406	-	21,000	107,536	-	42,106	-
Improvement of Instruction	8,266,110	7,781,480	-	25,000	332,836	-	4,500	-
Instructional Staff Training	2,350,333	532,012	717,197	68,468	10,100	598,316	-	-
Educational Media Services	262,422	262,422	-	-	-	-	-	-
Federal Grant Administration	1,756,260	1,278,175	-	1,737	20,100	-	30,100	330,857
General Administration	1,193,393	624,623	-	6,361	36,795	-	3,294	-
School Administration	427,544	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-
Student Transportation	204,257	21,113	-	16,186	26,969	-	7,000	-
Central Support Services	-	-	-	-	-	-	-	-
Other Support Services	1,180,273	-	-	-	-	-	3,000	-
Community Services	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-	-	-
Total Expenditures	$ 38,094,631	$ 17,062,082	$ 717,197	$ 173,783	$ 1,005,105	$ 598,316	$ 90,000	$ 330,857
Transfers to Other Funds	335,000	-	-	-	335,000	-	-	-
Fund Balance 6/30/2026	$ 413,826	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Muscogee County School District
Tentative Budget
FEDERAL, STATE, AND OTHER PROGRAMS
Fiscal Year 2026

Description	1866 School-Based Mental Health	2820 Special Ed Preschool Regular Project	2824 Special Ed-VIB Flowthrough	2831 IDEA Parent Mentor	3324 CTAE - Perkins V Grants Program Improvement	3325 CTAE - Perkins V Reserve Perkins Plus	2616 GNETS Federal VIB Special Project	7020 GNETS State Grant
ANTICIPATED REVENUES								
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	230,169
Federal	907,579	204,418	6,860,039	36,800	489,720	25,000	265,000	-
Total Anticipated Revenues	907,579	204,418	6,860,039	36,800	489,720	25,000	265,000	230,169
Transfers From Other Funds	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance 7/1/2025	-	-	-	-	-	-	-	-
Total Funds Available	$ 907,579	$ 204,418	$ 6,860,039	$ 36,800	$ 489,720	$ 25,000	$ 265,000	$ 230,169
ANTICIPATED EXPENDITURES								
Instruction	$ 8,038	$ 196,934	$ 4,933,064	$ -	$ 357,547	$ 25,000	$ 22,625	$ 45,000
Student Services	768,250	-	1,215,848	36,800	-	-	-	-
Improvement of Instruction	-	-	-	-	-	-	-	-
Instructional Staff Training	36,000	-	110,000	-	114,245	-	-	-
Educational Media Services	-	-	-	-	-	-	-	-
Federal Grant Administration	95,291	-	-	-	-	-	-	-
General Administration	-	7,484	468,138	-	17,928	-	-	-
School Administration	-	-	-	-	-	-	242,375	185,169
Business Services	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-
Student Transportation	-	-	132,989	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Undistributed	-				-	-	-	-
Total Expenditures	$ 907,579	$ 204,418	$ 6,860,039	$ 36,800	$ 489,720	$ 25,000	$ 265,000	$ 230,169
Transfers to Other Funds	-	-	-	-	-	-	-	-
Fund Balance 6/30/2026	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Muscogee County School District
Tentative Budget
FEDERAL, STATE, AND OTHER PROGRAMS
Fiscal Year 2026

Description	1540 Pre-K Lottery	GRT55 Blended Head Start	GRT62 TAPP	GRT45 Army Youth Program In Your Neighborhood	GRT71 Peach Tax Credit - Human Resources	After School Programs
ANTICIPATED REVENUES						
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-
Other Local Sources	-	336,000	105,000	130,000	-	1,101,961
State	7,269,798	-	-	-	-	-
Federal	-	-	-	-	-	-
Total Anticipated Revenues	7,269,798	336,000	105,000	130,000	-	1,101,961
Transfers From Other Funds	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
Fund Balance 7/1/2025	-	-	38,868	21,500	20,127	489,138
Total Funds Available	$ 7,269,798	$ 336,000	$ 143,868	$ 151,500	$ 20,127	$ 1,591,099
ANTICIPATED EXPENDITURES						
Instruction	$ 7,149,604	$ 333,900		$ -	$ -	$ -
Student Services		-	-	122,730	-	-
Improvement of Instruction	120,194	2,100	-	-	-	-
Instructional Staff Training	-	-	143,868	-	20,127	-
Educational Media Services	-	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-	-
General Administration	-	-	-	28,770	-	-
School Administration	-	-	-	-	-	-
Business Services	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	1,177,273
Community Services	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-
Total Expenditures	$ 7,269,798	$ 336,000	$ 143,868	$ 151,500	$ 20,127	$ 1,177,273
Transfers to Other Funds	-	-	-	-	-	-
Fund Balance 6/30/2026	$ -	$ -	$ -	$ -	$ -	$ 413,826

Muscogee County School District
Tentative Budget
AFTER SCHOOL PROGRAMS
Fiscal Year 2026

Description	Total After School Programs	GRT42 Allen	GRT47 Britt David	GRT70 Clubview	GRT72 Double Churches	GRT68 Georgetown	GRT66 Gentian
ANTICIPATED REVENUES							
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-	-
Other Local Sources	1,101,961	48,676	193,000	244,000	105,000	20,000	58,550
State	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-
Total Anticipated Revenues	1,101,961	48,676	193,000	244,000	105,000	20,000	58,550
Transfers From Other Funds	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-
Fund Balance 7/1/2025	489,138	24,000	205,338	41,500	33,000	17,000	38,000
Total Funds Available	$ 1,591,099	$ 72,676	$ 398,338	$ 285,500	$ 138,000	$ 37,000	$ 96,550
ANTICIPATED EXPENDITURES							
Instruction	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Student Services	-	-	-	-	-	-	-
Improvement of Instruction	-	-	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-	-	-
Educational Media Services	-	-	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-
Other Support Services	1,177,273	48,676	226,940	280,550	110,150	20,570	62,500
Community Services	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-	-
Total Expenditures	$ 1,177,273	$ 48,676	$ 226,940	$ 280,550	$ 110,150	$ 20,570	$ 62,500
Transfers to Other Funds	-	-	-	-	-	-	-
Fund Balance 6/30/2026	$ 413,826	$ 24,000	$ 171,398	$ 4,950	$ 27,850	$ 16,430	$ 34,050

Muscogee County School District
Tentative Budget
AFTER SCHOOL PROGRAMS
Fiscal Year 2026

Description	GRT52 Hannan	GRT64 Key	GRT69 North Columbus	GRT61 Reese Road	GRT50 River Road	GRT49 Wynnton
ANTICIPATED REVENUES						
Local Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Local Sales Taxes	-	-	-	-	-	-
Other Local Sources	74,385	10,200	134,000	55,000	48,000	111,150
State	-	-	-	-	-	-
Federal	-	-	-	-	-	-
Total Anticipated Revenues	74,385	10,200	134,000	55,000	48,000	111,150
Transfers From Other Funds	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-
Fund Balance 7/1/2025	13,300	-	15,000	75,000	27,000	-
Total Funds Available	$ 87,685	$ 10,200	$ 149,000	$ 130,000	$ 75,000	$ 111,150
ANTICIPATED EXPENDITURES						
Instruction	$ -	$ -	$ -	$ -	$ -	$ -
Student Services	-	-	-	-	-	-
Improvement of Instruction	-	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-	-
Educational Media Services	-	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-	-
General Administration	-	-	-	-	-	-
School Administration	-	-	-	-	-	-
Business Services	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-
Other Support Services	75,337	10,200	134,000	55,000	42,200	111,150
Community Services	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-
Total Expenditures	$ 75,337	$ 10,200	$ 134,000	$ 55,000	$ 42,200	$ 111,150
Transfers to Other Funds	-	-	-	-	-	-
Fund Balance 6/30/2026	$ 12,348	$ -	$ 15,000	$ 75,000	$ 32,800	$ -

TEACHER SALARY SCHEDULE

2025-26 SCHOOL YEAR

Years of Experience	Step		T-4 Bachelors Certification	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification	T-1 / V-1 Vocational Certification	T-2 / V-2 Vocational Certification	NT-4 Provisional Bachelors Certification	NT-5 Provisional Masters Certification
0, 1, 2, 3	**1**	**Total Salary**	**49,651**	**55,255**	**60,843**	**66,187**	**47,509**	**48,580**	**45,835**	**48,304**
		State Salary	44,615	49,882	55,132	60,151	42,684	43,650	41,717	46,897
		Local Supplement	5,036	5,373	5,711	6,036	4,825	4,930	4,118	1,407
4	**2**	**Total Salary**	**51,513**	**57,399**	**63,265**	**68,876**	**49,270**	**50,391**	**45,835**	**49,460**
		State Salary	45,668	51,093	56,501	61,671	43,680	44,673	41,717	48,019
		Local Supplement	5,845	6,306	6,764	7,205	5,590	5,718	4,118	1,441
5	**3**	**Total Salary**	**52,690**	**58,751**	**64,793**	**70,574**	**50,380**	**51,535**	**44,500**	**50,650**
		State Salary	46,753	52,341	57,911	63,236	44,705	45,728	41,717	49,175
		Local Supplement	5,937	6,410	6,882	7,338	5,675	5,807	4,118	1,475
6	**4**	**Total Salary**	**54,296**	**60,601**	**66,884**	**72,895**	**51,522**	**52,708**	**45,835**	**52,285**
		State Salary	48,243	54,055	59,847	65,385	45,761	46,815	41,717	50,762
		Local Supplement	6,053	6,546	7,037	7,510	5,761	5,893	4,118	1,523
7	**5**	**Total Salary**	**55,555**	**62,047**	**68,518**	**74,711**	**52,700**	**53,922**	**45,835**	**53,560**
		State Salary	49,405	55,392	61,357	67,062	46,849	47,934	41,717	52,000
		Local Supplement	6,150	6,655	7,161	7,649	5,851	5,988	4,118	1,560
8	**6**	**Total Salary**	**57,490**	**64,274**	**71,035**	**77,502**	**53,910**	**55,168**	**45,835**	**55,530**
		State Salary	51,201	57,457	63,691	69,652	47,969	49,087	41,717	53,913
		Local Supplement	6,289	6,817	7,344	7,850	5,941	6,081	4,118	1,617
9-10	**7**	**Total Salary**	**58,853**	**65,845**	**72,810**	**79,478**	**55,169**	**56,464**	**45,835**	**56,902**
		State Salary	52,452	58,896	65,317	71,457	49,123	50,275	41,717	55,245
		Local Supplement	6,401	6,949	7,493	8,021	6,046	6,189	4,118	1,657
11-12	**L1**	**Total Salary**	**60,259**	**67,462**	**74,640**	**81,507**	**56,466**	**57,796**	**45,835**	**58,316**
		State Salary	53,741	60,378	66,992	73,316	50,312	51,498	41,717	56,617
		Local Supplement	6,518	7,084	7,648	8,191	6,154	6,298	4,118	1,699
13-14	**L2**	**Total Salary**	**61,705**	**69,126**	**76,522**	**83,599**	**57,801**	**59,170**	**45,835**	**59,772**
		State Salary	55,068	61,904	68,717	75,230	51,536	52,758	41,717	58,031
		Local Supplement	6,637	7,222	7,805	8,369	6,265	6,412	4,118	1,741
15-16	**L3**	**Total Salary**	**63,169**	**70,974**	**78,590**	**85,875**	**59,152**	**60,561**	**45,835**	**61,272**
		State Salary	56,435	63,476	70,494	77,202	52,797	54,056	41,717	59,487
		Local Supplement	6,734	7,498	8,096	8,673	6,355	6,505	4,118	1,785
17-18	**L4**	**Total Salary**	**64,677**	**72,955**	**80,796**	**88,297**	**60,541**	**61,993**	**45,835**	**62,817**
		State Salary	57,843	65,095	72,324	79,233	54,096	55,393	41,717	60,987
		Local Supplement	6,834	7,860	8,472	9,064	6,445	6,600	4,118	1,830
19-20	**L5**	**Total Salary**	**66,229**	**74,741**	**82,815**	**90,331**	**61,975**	**63,467**	**45,835**	**64,408**
		State Salary	59,293	66,763	74,209	81,125	55,434	56,770	41,717	62,532
		Local Supplement	6,936	7,978	8,606	9,206	6,541	6,697	4,118	1,876
21+	**L6**	**Total Salary**	**67,830**	**76,927**	**85,238**	**93,189**	**63,450**	**64,986**	**45,835**	**66,047**
		State Salary	60,787	68,481	76,150	83,480	56,812	58,188	41,717	64,123
		Local Supplement	7,043	8,446	9,088	9,709	6,638	6,798	4,118	1,924

Salary placement is determined by valid certificate on file with GAPSC.

SALARIES LISTED ARE BASED ON WORKING 190 DAYS. IF DAYS WORKED ARE MORE OR LESS THAN 190 THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED.

MCSD STRATEGIC WAIVER PROGRAM $41,717.00 ANNUALLY FOR MATH & SCIENCE AND WILL INCLUDE BENEFITS

Approved by the Board of Education for FY26
3.0% increase to state base rate

ELEMENTARY PRINCIPAL

FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 240

FLSA = Fair Labor Standards Act = Exempt
Leadership Certificate Required = YES

YEARS OF EXP	STEP	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification
4	2	**76,771**	**85,014**	**92,902**
5	3	**78,670**	**87,162**	**95,287**
6	4	**81,270**	**90,100**	**98,550**
7	5	**83,301**	**92,397**	**101,103**
8	6	**86,431**	**95,935**	**105,026**
9-10	7	**88,640**	**98,429**	**107,803**
11-12	L1	**90,913**	**101,002**	**110,654**
13-14	L2	**93,253**	**103,647**	**113,596**
15-16	L3	**95,853**	**106,557**	**116,798**
17-18	L4	**98,643**	**109,663**	**120,206**
19-20	L5	**101,153**	**112,500**	**123,354**
21+	L6	**104,232**	**115,913**	**127,090**

SALARIES LISTED ARE BASED ON WORKING 240 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 240, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED

BOARD APPROVED

3% increase to the state base rate

MIDDLE SCHOOL PRINCIPAL
FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 240

FLSA = Fair Labor Standards Act = Exempt
Leadership Certificate Required = YES

YEARS OF EXP	STEP	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification
4	2	**78,177**	**86,593**	**94,647**
5	3	**80,116**	**88,786**	**97,082**
6	4	**82,771**	**91,786**	**98,353**
7	5	**84,844**	**94,131**	**103,019**
8	6	**88,040**	**97,743**	**107,024**
9-10	7	**90,295**	**100,289**	**109,859**
11-12	L1	**92,616**	**102,916**	**112,771**
13-14	L2	**95,005**	**105,616**	**115,773**
15-16	L3	**97,659**	**108,588**	**119,043**
17-18	L4	**100,508**	**111,759**	**122,523**
19-20	L5	**103,071**	**114,655**	**125,736**
21+	L6	**106,215**	**118,140**	**129,551**

SALARIES LISTED ARE BASED ON WORKING 240 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 240, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED

Approved by the Board of Education for FY26
3% increase to the state base rate

HIGH SCHOOL PRINCIPAL

FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 240

FLSA = Fair Labor Standards Act = Exempt
Leadership Certificate Required = YES

YEARS OF EXP	STEP	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification
4	2	**82,879**	**91,872**	**100,478**
5	3	**84,951**	**94,215**	**103,080**
6	4	**87,788**	**97,422**	**106,640**
7	5	**90,003**	**99,928**	**109,424**
8	6	**93,419**	**103,786**	**113,705**
9-10	7	**95,828**	**106,508**	**116,734**
11-12	L1	**98,308**	**109,314**	**119,845**
13-14	L2	**100,861**	**112,200**	**123,054**
15-16	L3	**103,697**	**115,375**	**126,549**
17-18	L4	**106,744**	**118,766**	**130,268**
19-20	L5	**109,482**	**121,861**	**133,702**
21+	L6	**112,843**	**125,586**	**137,780**

SALARIES LISTED ARE BASED ON WORKING 240 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 240, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED

Approved by the Board of Education FY26

3% increase to state base rate

ELEMENTARY ASSISTANT PRINCIPAL

FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 195

FLSA = Fair Labor Standards Act = Exempt
Leadership Certificate Required = YES

YEARS OF EXP	STEP	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification
4	2	**61,593**	**67,973**	**74,077**
5	3	**63,063**	**69,634**	**75,923**
6	4	**65,075**	**71,908**	**78,449**
7	5	**66,647**	**73,687**	**80,423**
8	6	**69,070**	**76,425**	**83,563**
9-10	7	**70,780**	**78,354**	**85,609**
11-12	L1	**72,539**	**80,345**	**87,816**
13-14	L2	**74,348**	**82,393**	**90,092**
15-16	L3	**76,359**	**84,643**	**92,568**
17-18	L4	**78,516**	**87,044**	**93,143**
19-20	L5	**80,458**	**89,240**	**97,640**
21+	L6	**82,837**	**91,877**	**100,527**

SALARIES LISTED ARE BASED ON WORKING 195 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 195, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED.

BOARD APPROVED

3% increase to state base rate

MIDDLE SCHOOL ASSISTANT PRINCIPAL
FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 195

FLSA = Fair Labor Standards Act = Exempt
Leadership Certificate Required = YES

YEARS OF EXP	STEP	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification
4	2	**61,909**	**68,327**	**74,468**
5	3	**63,387**	**69,999**	**76,326**
6	4	**65,412**	**72,287**	**78,866**
7	5	**66,993**	**74,076**	**80,854**
8	6	**69,430**	**76,831**	**83,909**
9-10	7	**71,150**	**78,772**	**86,071**
11-12	L1	**72,920**	**80,775**	**88,291**
13-14	L2	**74,742**	**82,835**	**90,580**
15-16	L3	**76,764**	**85,099**	**93,073**
17-18	L4	**78,934**	**87,514**	**95,723**
19-20	L5	**80,888**	**89,723**	**98,174**
21+	L6	**83,282**	**92,377**	**101,079**

SALARIES LISTED ARE BASED ON WORKING 195 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 195, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED.

Approved by the Board of Education for FY26
3% increase to state base rate

HIGH SCHOOL ASSISTANT PRINCIPAL

FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 200

FLSA = Fair Labor Standards Act = Exempt
Leadership Certificate Required = YES

YEARS OF EXP	STEP	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification
4	2	65,019	71,819	78,326
5	3	66,586	73,590	80,294
6	4	68,731	76,015	82,986
7	5	70,407	77,910	85,091
8	6	72,989	80,828	88,328
9-10	7	74,811	82,886	90,618
11-12	L1	76,686	85,008	92,970
13-14	L2	78,616	87,191	95,397
15-16	L3	80,759	89,589	98,037
17-18	L4	83,059	92,150	100,846
19-20	L5	85,130	94,490	103,444
21+	L6	87,666	97,302	106,523

SALARIES LISTED ARE BASED ON WORKING 200 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 200, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED

BOARD APPROVED by the Board of Education for FY26
3% increase to the state base rate

MIDDLE SCHOOL GUIDANCE DIRECTOR
FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 190

FLSA = Fair Labor Standards Act = Exempt
School Counselor Certificate Required = YES

YEARS OF EXP	STEP	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification
0-4	2	59,136	65,230	71,170
5	3	60,537	66,813	72,932
6	4	62,455	68,980	75,343
7	5	63,952	70,674	77,230
8	6	66,260	73,283	80,130
9-10	7	67,888	75,122	82,182
11-12	L1	69,563	77,019	84,288
13-14	L2	71,288	78,970	86,462
15-16	L3	73,203	81,115	88,826
17-18	L4	75,258	83,402	91,341
19-20	L5	77,109	85,494	93,668
21+	L6	79,374	88,007	96,424

SALARIES LISTED ARE BASED ON WORKING 190 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 190, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED

Board Approved Includes a 3% per step increase

HIGH SCHOOL GUIDANCE DIRECTOR
FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 200

FLSA = Fair Labor Standards Act = Exempt
School Counselor Certificate Required = YES

YEARS OF EXP	STEP	T-5 Masters Certification	T-6 Specialist Certification	T-7 Doctorate Certification
0-4	2	62,494	68,985	75,195
5	3	63,990	70,676	77,073
6	4	66,037	72,989	79,643
7	5	67,636	74,799	81,652
8	6	70,101	77,584	84,741
9-10	7	71,840	79,547	86,927
11-12	L1	73,630	81,573	89,172
13-14	L2	75,472	83,655	91,488
15-16	L3	77,517	85,944	94,008
17-18	L4	79,711	88,387	96,688
19-20	L5	81,687	90,621	99,167
21+	L6	84,108	93,305	102,105

SALARIES LISTED ARE BASED ON WORKING 200 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 200, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED

Board Approved for 3% increase

OT / PT THERAPIST and SLP
FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 190

FLSA = Fair Labor Standards Act = Exempt
Speech Language Pathologist Certificate Required = YES
OT / PT License Required = YES

YEARS OF EXP	STEP	BACHELORS	MASTERS	SPECIALIST	DOCTORATE
0-3	1	**52,548**	**58,046**	**63,527**	**68,770**
4	2	**55,119**	**61,006**	**66,871**	**73,008**
5	3	**56,296**	**62,357**	**68,398**	**74,721**
6	4	**57,904**	**64,207**	**70,489**	**77,066**
7	5	**59,163**	**65,652**	**72,124**	**78,898**
8	6	**61,099**	**67,879**	**74,641**	**81,716**
9-10	7	**62,461**	**69,451**	**76,415**	**81,649**
11-12	L1	**63,867**	**71,068**	**78,245**	**85,757**
13-14	L2	**65,313**	**72,732**	**80,127**	**87,868**
15-16	L3	**66,776**	**74,579**	**82,195**	**90,164**
17-18	L4	**67,255**	**76,561**	**84,401**	**92,606**
19-20	L5	**69,837**	**78,347**	**86,420**	**94,868**
21+	L6	**71,439**	**80,533**	**88,843**	**97,542**

We would honor American Board of Physical Therapy Specialities (ABPTS) Certification
We would review and consider for pay purposes any specialist certification awarded through ABPTS.

SALARIES LISTED ARE BASED ON WORKING 190 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 190, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED.

Approved by the Board of Education for FY26
3% increase to state base rate

SCHOOL PSYCHOLOGIST
FY26 ANNUAL SALARY SCHEDULE

Contracted? YES
Type of Retirement Plan = TRS
Days in Contract = 200

FLSA = Fair Labor Standards Act = Exempt
School Psychologist Certificate Required = YES

YEARS OF EXP	STEP	Masters Certification	Specialist Certification	Doctorate Certification
0-3	1	**61,085**	**67,027**	**72,710**
4	2	**63,613**	**69,774**	**75,670**
5	3	**65,032**	**71,379**	**77,453**
6	4	**66,976**	**73,576**	**79,893**
7	5	**68,494**	**75,293**	**81,801**
8	6	**70,834**	**77,938**	**84,733**
9-10	7	**72,485**	**79,801**	**86,808**
11-12	L1	**74,184**	**81,724**	**88,939**
13-14	L2	**75,933**	**83,702**	**91,139**
15-16	L3	**77,873**	**85,875**	**93,530**
17-18	L4	**79,956**	**88,194**	**96,074**
19-20	L5	**81,832**	**90,315**	**98,428**
21+	L6	**84,129**	**92,861**	**101,216**

SALARIES LISTED ARE BASED ON WORKING 200 DAYS - IF DAYS WORKED ARE MORE OR LESS THAN 200, THE SALARY WILL BE ADJUSTED ACCORDING TO THE ACTUAL NUMBER OF DAYS WORKED

Board Approved
3% increase to state base salary

MANAGEMENT WAGE SCHEDULE*
2025-26 SCHOOL YEAR

GRADE	MIN	MAX
A	85,542.56	94,019.75
B	88,964.25	97,780.49
C	92,522.82	101,691.67
D	96,223.74	105,759.42
E	100,072.69	109,989.80
F	104,075.61	114,389.40
G	108,238.62	118,964.98
H	112,568.16	123,723.57
I	117,070.89	128,672.52
J	121,753.73	133,819.42
K	126,623.88	139,172.20
L	131,688.84	144,739.09
M	136,956.38	150,528.64
N	142,434.65	156,549.80

3% INCREASE BOARD APPROVED

MUSCOGEE COUNTY SCHOOL DISTRICT

Professional Salary Schedule 2025-26

Years of Exp	STEP	GRADE A	GRADE B	GRADE C	GRADE D	GRADE E	GRADE F	GRADE G	GRADE H	GRADE I	GRADE J	GRADE K	GRADE L	GRADE M	GRADE N
0	100	184.58	199.79	209.90	220.28	231.28	242.85	254.99	267.74	281.13	295.18	309.94	325.45	341.71	359.13
1	101	186.88	202.29	212.40	223.02	234.18	245.88	258.19	271.09	284.64	298.87	313.82	329.52	345.98	363.28
2	102	189.21	204.81	215.06	225.81	237.10	248.95	261.40	274.48	288.21	302.61	317.74	333.62	350.31	367.83
3	103	191.59	207.37	217.75	228.63	240.06	252.06	264.67	277.90	291.81	306.39	321.72	337.81	354.69	372.42
4	104	193.99	209.97	220.46	231.50	243.06	255.22	267.98	281.37	295.45	310.22	325.73	342.02	359.12	377.08
5	105	196.40	212.59	223.22	234.39	246.10	258.41	271.33	284.90	299.14	314.09	329.80	346.29	363.61	381.79
6	106	198.86	215.25	226.02	237.32	249.18	261.64	274.72	288.46	302.88	318.03	333.92	350.62	368.16	386.56
7	107	201.35	217.94	228.83	240.28	252.30	264.90	278.16	292.07	306.67	322.00	338.10	355.00	372.76	391.40
8	108	203.86	220.67	231.70	243.29	255.45	268.21	281.63	295.72	310.51	326.03	342.33	359.44	377.42	396.28
9	109	203.86	220.67	231.70	243.29	255.45	268.21	281.63	295.72	310.51	326.03	342.33	359.44	377.42	396.28
10	110	206.41	223.43	234.59	246.33	258.64	271.57	285.14	299.41	314.38	330.10	346.61	363.93	382.13	401.25
11	111	206.41	223.43	234.59	246.33	258.64	271.57	285.14	299.41	314.38	330.10	346.61	363.93	382.13	401.25
12	112	208.99	226.22	237.54	249.40	261.87	274.96	288.72	303.15	318.32	334.23	350.94	368.48	386.90	406.26
13	113	208.99	226.22	237.54	249.40	261.87	274.96	288.72	303.15	318.32	334.23	350.94	368.48	386.90	406.26
14	114	211.60	229.05	240.49	252.53	265.15	278.41	292.33	306.94	322.29	338.41	355.33	373.10	391.75	411.66
15	115	211.60	229.05	240.49	252.53	265.15	278.41	292.33	306.94	322.29	338.41	355.33	373.10	391.75	411.33
16	116	214.25	231.92	243.50	255.68	268.47	281.89	295.98	310.78	326.32	342.63	359.77	377.76	396.65	416.47
17	117	214.25	231.92	243.50	255.68	268.47	281.89	295.98	310.78	326.32	342.63	359.77	377.76	396.65	416.47
18	118	216.93	234.80	246.55	258.87	271.83	285.41	299.68	314.66	330.40	346.92	364.26	382.48	401.61	421.68
19	119	216.93	234.80	246.55	258.87	271.83	285.41	299.68	314.66	330.40	346.92	364.26	382.48	401.61	421.68
20	120	219.64	237.74	249.67	262.11	275.21	288.98	303.43	318.59	334.54	351.25	368.81	387.25	406.62	426.95

After 8 years of experience, annual salary increases every other year. Annual salary ceases to increase after 20 years of experience.

Board Approved 3% increase to Salary Schedule

MUSCOGEE COUNTY SCHOOL DISTRICT

Bus Driver & Bus Monitor Salary Schedule 2025-26

Years of Exp	STEP	BUS MONITOR GRADE B	REGULAR BUS DRIVER GRADE J	SPECIAL ED BUS DRIVER GRADE L
0	100	11.81	19.44	21.43
1	101	11.96	19.69	21.70
2	102	12.11	19.92	21.98
3	103	12.26	20.18	22.24
4	104	12.41	20.43	22.53
5	105	12.56	20.69	22.82
6	106	12.73	20.94	23.09
7	107	12.88	21.21	23.39
8	108	13.04	21.47	23.67
9	109	13.04	21.47	23.67
10	110	13.20	21.74	23.98
11	111	13.20	21.74	23.98
12	112	13.37	22.01	24.26
13	113	13.37	22.01	24.26
14	114	13.53	22.29	24.56
15	115	13.53	22.29	24.56
16	116	13.71	22.56	24.88
17	117	13.71	22.56	24.88
18	118	13.87	22.85	25.19
19	119	13.87	22.85	25.19
20	120	14.05	23.14	25.51
21	121	14.05	23.14	25.51
22	122	14.23	23.42	25.82
23	123	14.23	23.42	25.82
24	124	14.40	23.71	26.14
25	125	14.40	23.71	26.14
26	126	14.58	24.02	26.46
27	127	14.58	24.02	26.46
28	128	14.76	24.31	26.80
29	129	14.76	24.31	26.80
30+	130	14.95	24.62	27.14

After 8 years of experience, annual salary increases every other year. Annual salary ceases to increase after 30 years of experience.

Board Approved of 3% increase