



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

**FY 2023 Public Budget Document
July 1, 2022 – June 30, 2023**

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Muscogee County School District
Tentative General Fund Budget and Proposed Budgets - All Funds
July 1, 2022 - June 30, 2023

Description	Total All Funds	General Fund	Other State Grants	Capital Projects	Debt Service	Federal, State & Other Programs	Activity Funds	School Nutrition Program	Library
ANTICIPATED REVENUES									
Local Property Taxes	\$ 125,634,223	\$ 125,634,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	44,232,340	-	-	44,232,340	-	-	-	-	-
Other Local Sources	13,573,020	5,720,000	-	89,839	500	1,422,518	4,000,000	2,228,000	112,163
State	184,147,225	176,863,558	1,477,004	-	-	4,442,614	-	545,000	819,049
Federal	95,527,835	1,500,000	-	-	-	73,997,498	-	20,030,337	-
Total Anticipated Revenues	\$ 463,114,643	\$ 309,717,781	\$ 1,477,004	\$ 44,322,179	\$ 500	\$ 79,862,630	\$ 4,000,000	\$ 22,803,337	\$ 931,212
Transfers From Other Funds	23,714,410	-	-	250,000	16,026,850	-	-	-	7,437,560
Fund Balance 7/1/2022	202,012,124	64,581,687	-	104,325,981	14,597,425	940,251	3,550,000	8,687,594	5,329,186
Total Funds Available	\$ 688,841,177	\$ 374,299,468	\$ 1,477,004	\$ 148,898,160	\$ 30,624,775	\$ 80,802,881	\$ 7,550,000	\$ 31,490,931	\$ 13,697,958
ANTICIPATED EXPENDITURES									
Instruction	\$ 257,178,329	\$ 206,127,126	\$ 1,347,067	\$ -	\$ -	\$ 49,704,136	\$ -	\$ -	\$ -
Student Services	22,106,690	10,406,629	20,597	-	-	8,679,464	3,000,000	-	-
Improvement of Instruction	7,131,966	4,328,893	36,000	-	-	2,763,073	4,000	-	-
Instructional Staff Training	1,732,857	-	-	-	-	1,732,857	-	-	-
Educational Media Services	5,535,056	5,525,471	-	-	-	9,585	-	-	-
Federal Grant Administration	957,109	-	-	-	-	957,109	-	-	-
General Administration	8,981,155	1,945,180	-	-	-	7,000,975	35,000	-	-
School Administration	21,610,507	21,175,207	23,340	-	-	351,960	60,000	-	-
Business Services	3,597,382	3,593,882	-	-	-	3,500	-	-	-
Facility Maintenance & Operati	38,664,094	31,015,428	50,000	-	-	6,503,075	-	-	1,095,591
Student Transportation	15,920,553	14,667,410	-	-	-	1,252,143	1,000	-	-
Central Support Services	11,642,905	11,453,405	-	-	-	189,500	-	-	-
Other Support Services	909,408	95,000	-	-	-	814,408	-	-	-
Community Services	9,468,519	817,301	-	-	-	-	11,000	-	8,640,218
School Nutrition Services	22,783,837	-	-	-	-	-	-	22,783,837	-
Capital Projects	65,694,766	-	-	65,694,766	-	-	-	-	-
Debt Service	15,904,997	61,000	-	216,147	15,627,850	-	-	-	-
Total Expenditures	\$ 509,820,130	\$ 311,211,932	\$ 1,477,004	\$ 65,910,913	\$ 15,627,850	\$ 79,961,785	\$ 3,111,000	\$ 22,783,837	\$ 9,735,809
Transfers to Other Funds	23,714,410	7,687,560	-	16,026,850	-	-	-	-	-
Fund Balance 6/30/2023	\$ 155,306,637	\$ 55,399,976	\$ -	\$ 66,960,397	\$ 14,996,925	\$ 841,096	\$ 4,439,000	\$ 8,707,094	\$ 3,962,149

The Muscogee County Board of Education on June 13, 2022 will hold its first public hearing on the Fiscal Year (FY) 2023 General Fund Budget at 5:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2023 General Fund Budget on June 13, 2022 at 5:00 p.m.

The Muscogee County Board of Education on June 27, 2022 will hold its second public hearing on the FY 2023 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the final adoption of the FY 2023 General Fund Budget on June 27, 2022 at 6:00 p.m.



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

**Dr. David F. Lewis
Superintendent of Education**

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

After careful deliberation, we present to you the Superintendent's Recommended General Fund Budget for the Muscogee County School District for the July 1, 2022 through June 30, 2023 year enclosed herewith.

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

In the building of the District's FY 2023 General Fund Budget, the financial landscape of the state and local economy as a whole serve as a backdrop in defining the District's budget parameters. Budget parameters include those considerations that will be forefront in the budget development process. This budget was built in accordance with the parameters as established by the Board.

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

General Fund Revenues

The District is projected to realize Total General Fund Revenues of \$309.7 million, which is \$18.8 million or 6.47% above FY 2022. This projected increase in Total Revenues is primarily attributed to the State's QBE calculation having no austerity cuts along with an increase of \$2,000 in the salary schedule which is offset by a reduction in FTE. State Revenues, which continue to represent the dominate funding source for the District at 57.10% of Total General Fund Revenues, is up \$6.6 million or 3.9% over FY 2022.

Local Property Tax Revenue, including Title Ad Valorem Tax (TAVT), which accounts for 40.56% of Total General Fund Revenues, is projected at \$125.6 million, which is \$8.0 million or 6.82% above FY 2022. The preliminary tax digest received for Calendar Year (CY) 2022, FY 2023, reflects a year-over-year increase from CY 2022 of 5.87%. The TAVT is estimated to generate \$10.0 million in revenue for FY 2023, which is an increase of \$1.7 million FY 2022. The final mill levy for CY 2022, FY 2023 is set to be adopted by the Board on June 27, 2022 keeping the millage rate the same as in the prior year.

General Fund Expenditures

The Total General Fund Budget for FY 2023, which includes transfers out to other funds, is approximately \$319.0 million, which represents an increase of \$28,084,865 or 9.65% above the FY 2022 budget. This balanced budget includes Total Expenditures of \$311.2 million. Of this amount, \$276.50 million or 88.8% is dedicated to Salaries and Fringe Benefits, and \$34.8 million or 11.18% is allocated to Operational Expenditures.

Highlights of the items included in the FY 2023 Budget are as follows:

- Included in the FY 2023 General Fund budget is approximately \$10 million of salaries and \$5,000,000 of utilities that were budgeted in the Federal, State and Other Programs Fund in FY 2022 using Elementary and Secondary School Emergency Relief (ESSER) funding which was used to supplement the General Fund budget in FY 2022.
- Increase to the teacher salary and related salary scales of \$2,000.

- In January 2022, the certain salary scales not tied to the teacher salary scale were increased by 3.5%, excluding the management scale. Bus driver starting pay was increased to \$17.25 an hour. Substitutes salaries were increased by \$25 per day. These increasing were carried over to FY 2023. In FY 2023, employees on the management scale that did not get the raise in January 2022 will receive a 3.5% increase.
- Step increase for certified personnel paid on the certified personnel pay scale. Step increase for the non-certified staff on pay scales that step.
- Initial year of the Lighthouse Virtual Academy
- Changes to district positions include:
 - Adding additional full-time police officers
 - Additional positions for the Division of Information Services to include a learning innovation specialist, senior customer technical support, and security analyst
 - Additional positions for the Division of Human Resources to include a Director Recruitment and Retention and an employee relations coordinator
 - Adding back positions that were cut from the budget in recent years: youth apprentice coordinator, museum admin, additional teaching and other positions at the AIM program
- Increases in operation expenditures related to inflation include fuel, utilities, maintenance supplies, waste disposal
- Includes a 0.17% increase in TRS from 19.81% to 19.98%

Transfers Out

Transfers Out to Other Funds for FY 2023 include transfers out to the Chattahoochee Public Libraries and the Capital Project Fund totaling \$7,437,560 and \$250,000 respectively. Total transfers out is up \$656,403 or 9.34% from FY 2022.

Fund Balance

FY 2022 is projected to have a Fund Balance of \$64.6 million, which is an increase of \$14.5 million over FY 2021. The projected change in fund balance for FY 2023 is decrease of \$9.2 million, for a projected total of \$55.4 million.

The year-over-year changes in the General Fund Budget, which compares FY 2022 Adopted to FY 2023 Proposed are as follows:

	FY 2022	FY 2023	Dollar Change	Percent Change
Revenues	\$ 290,887,363	\$ 309,717,781	\$ 18,830,418	6.47%
Expenditures	283,856,206	311,211,932	27,355,726	9.64%
Transfers to Other Funds	7,031,157	7,687,560	656,403	9.34%
Total Expenditures and Transfers out	290,887,363	318,899,492	28,012,129	9.63%
Change in Fund Balance	-	(9,181,711)	(9,181,711)	N/A

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

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

Sincerely,

Dr. David F. Lewis
Superintendent of Education



Muscofee County School District Columbus, Georgia

Mission

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

Vision

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

Values

MCSD fosters a healthy organization where...

WE embrace equity and diversity

WE hold ourselves and others to the same high standards

WE commit to continuous learning and improvement

WE treat everyone with dignity and respect

...as WE serve the needs of others.

Strategic Anchors

WE will make decisions...

that benefit student achievement

that are fiscally responsible with an eye on Return on Investment

that invest in stakeholders

that promote equity and access



MUSCOGEE COUNTY BOARD OF EDUCATION

FUNCTION AND COMPOSITION

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

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

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

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

The Board Members and terms are as follows:

Name and Office Held	Term Started	Expiration of Term	Number of Years in Office	Principal Occupation
Patricia Hugley-Green, Chair	01/01/2005	12/31/2024	16	Insurance Agent
Laurie McRae, Vice-Chair	01/01/2017	12/31/2024	4	Attorney
Naomi Buckner	01/01/2003	12/31/2022	18	Educator
Mark Cantrell	01/01/2011	12/31/2022	10	Business
Kia Chambers	01/01/2015	12/31/2022	6	Realtor
Nickie Tillery	06/30/2021	12/31/2022	2	Entrepreneur
Vanessa Jackson	01/01/2017	12/31/2024	4	Business
*Dr. Philip T. Schley, Sr.	01/01/2019	12/31/2022	2	Retired Urologist
**Cathy Williams	01/01/2017	12/31/2024	4	Business

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

**Prior to current term, Mrs. Williams served 7 years (2007-2014)

School Board Members



Patricia Hugley-Green ✉

Board Chair
District 1
Term Ends: 2024
706-687-4327
706-748-2002 Fax
P. O. Box 2427
Columbus, GA 31917



Laurie C. McRae ✉

Board Vice Chair
District 5
Term Ends: 2024
706-617-8179
706-748-2002 Fax
P. O. Box 2427
Columbus, GA 31902



Kia Chambers ✉

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



Nickie Tillery ✉

Representative
District 2
Term Ends: 2022
706-773-7154
706-748-2002 Fax
P.O. Box 2427
Columbus, GA 31902



Vanessa K. Jackson ✉

Representative
District 3
Term Ends: 2024
706-617-7985
706-748-2002 Fax
P. O. Box 2427
Columbus, GA 31902



Naomi Buckner ✉

Representative
District 4
Term Ends: 2022
706-563-2258
706-748-2002 Fax
P. O. Box 2427
Columbus, GA 31902



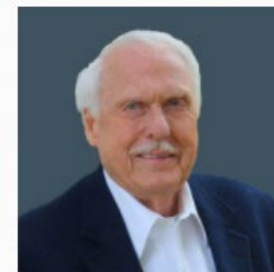
Mark Cantrell ✉

Representative
District 6
Term Ends: 2022
706-393-4000
706-748-2002 Fax
P. O. Box 2427
Columbus, GA 31902



Cathy Williams ✉

Representative
District 7
Term Ends: 2024
706-329-0209
706-748-2002 Fax
P. O. Box 2427
Columbus, GA 31902



Dr. Philip T. Schley, Sr. ✉

Representative
District 8
Term Ends: 2022
706-330-8929
706-748-2002 Fax
P.O. Box 2427
Columbus, GA 31902



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

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

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

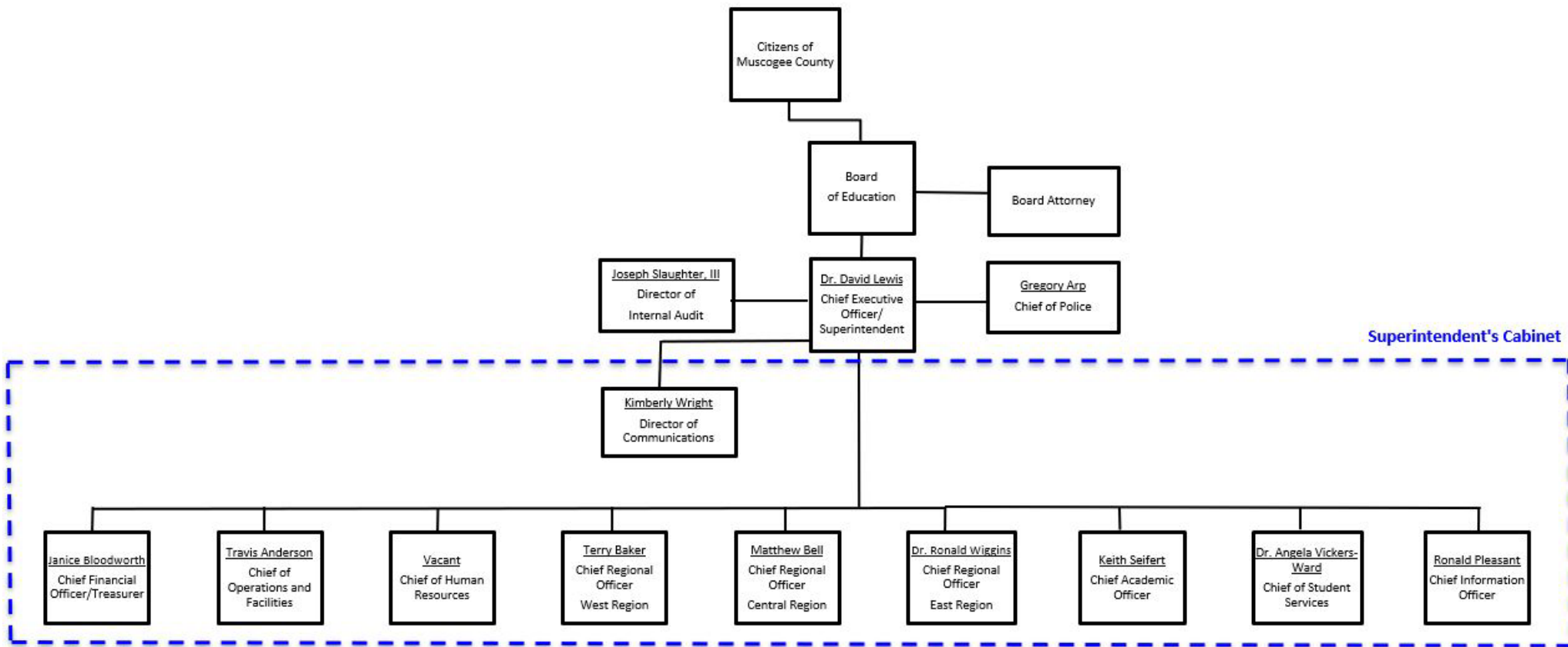
In 2004, Governor "Jeb" Bush made an official visit to Frostproof Middle School in recognition of the school's successful reading initiatives under Dr. Lewis. In 2005, Dr. Lewis was promoted to the district level position of Senior Director of High Schools, and was appointed Senior Director of Secondary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

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

On July 23, 2013, David F. Lewis was appointed to the position of Superintendent of Education for the Muscogee County School District in Columbus, Georgia, which serves 31,000 students by 5,000 employees. Since assuming the role of Superintendent of Education, Muscogee County has improved on all performance metrics to include Georgia's College and Career Readiness Performance Index, SAT, ACT, Advanced Placement and graduation rates, all of which reached all-time high marks.



MUSCOGEE COUNTY SCHOOL DISTRICT
Organizational Chart
July 1, 2022



Administrative Staff
As of July 1, 2022

EXECUTIVE ADMINISTRATION

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

TECHNOLOGY and INFORMATION SERVICES

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

INSTRUCTIONAL SERVICES

Keith Seifert	Chief Academic Officer
Terry Baker	Chief Regional Officer, West Region
Dr. Ronald Wiggins	Chief Regional Officer, East Region
Matthew Bell	Chief Regional Officer, Central Region
Dr. Timothy Smith	Executive Director - Federal Programs
Christine Hull	Executive Director - K-12 Curriculum
Herbert Sanders	Director - J.R.O.T.C.
Katherine Lopez	Director - Gifted Education
Patrick Knopf	Director - Research, Accountability and Assessment
Kimberly Thomas	Director - Early Success Centers
Victoria Thomas	Director - Career, Technical and Agricultural Education

FINANCIAL SERVICES

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

HUMAN RESOURCES

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

Administrative Staff
As of July 1, 2022

STUDENT SERVICES

Dr. Angela Vickers-Ward	Chief Student Services Officer
Dr. Cincystal Poythress	Executive Director - Programs for Exceptional Children
Jeffrey Battles	Director - System-Wide Athletics
Dr. Kenya Gilmore	Director - Prevention and Intervention Practices
Kevin Scott	Director - Student Services
Dr. Trikella Nelson	Director - Guidance
LaChrista Thornton	Director - Woodall Center

BUSINESS AFFAIRS

Travis Anderson	Chief Operations and Facilities Officer
Vacant	Director - Construction
Godfrey Jackson	Director - Transportation
James Odom, Jr.	Director - Plant Services
Kelli McKenzie	Director - School Nutrition Program

COMMUNITY SERVICES

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



MCSD Initiatives, Achievements, and Certificates

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

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

Some of the initiatives and achievements earned through Fiscal Year 2022 include:

Initiatives:

- As a result of foundational efforts prior to the COVID-19 Pandemic, the MCSD is continuing to redesign system and practices to improve student outcomes as outlined in the Columbus 2025 initiative. Toward this end, the District is collaborating with a national network of student-centric, future-driven school districts to reimagine learning in order to prepare students for their future and not our past.
- Continuing the Personalized Learning initiative begun in 2019 that focuses on providing individual support and ensuring mastery based on each student's strengths, needs, and interests. This initiative was aided by the rollout of 1:1 student-learning devices for all students.
- The MCSD believes that all students should have opportunities to engage in multiple learning experiences throughout the year to address unfinished learning and other associated impacts of the Covid-19 Pandemic. The Summer Learning Experience developed in 2021 and will be continued through 2024 to provide an engaging, data-driven, stakeholder-informed summer program that supports the academic, social and emotional needs of students.

- Continued to integrate Multi-Tiered System of Supports (MTSS) framework and Positive Behavior Intervention Strategies (PBIS) with the school-wide, multi-level intervention and prevention system to maximize student achievement and reduce behavioral problems.
- Coordinated YouScience with all students in grades 6-12. YouScience is a performance measure of aptitudes to uncover students' natural talents, match them to careers, and give them personalized feedback on how their abilities can be utilized in school, work, and in their daily lives. Upon completion of the YouScience, school counselors in ALL grade levels (pre-K-12) created lessons and activities for one week centered around careers and postsecondary options, creating I LOVE My Future Week.
- Created the Culture of Kindness District Continuous Improvement Team, which meets regularly to ensure our District embodies a culture of kindness in relation to our mission, vision, and values.
- Participated in the Dyslexia Pilot Initiative which allows teachers to have a better understanding of the science of reading, and signs of dyslexia and equip them with the skills to screen students for characteristics of dyslexia. This initiative is in response to Senate Bill 48 which the Georgia Legislature signed into law in 2019 to begin with the school year 2024-25.
- Continued the Behavior Support Program, working in collaboration with our partnering educational company ChanceLight Behavioral Health, Therapy, and Education to provide mental health therapeutic supports, social-emotional learning, behavioral observations, and other related behavior supports.

Achievements:

- According to a release from the Georgia Department of Education, the graduation rate for the Muscogee County School District increased by 1.8 percent from the 2020 rate and reached an all-time high of 91.2, which continues to surpass the State rate of 83.7.
- The District's 2021 Scholastic Aptitude Test (SAT) results in the areas of reading and writing and overall composite scores exceeded both the state and national averages.
- The 2021 American College Test (ACT) results showed continued improvement and reached all-time highs in three of the four assessed areas for the District. Likewise, the District's composite average increased to 22.3, which is the highest to date since the District began keeping records.

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, 2020, we expect to receive the same award for fiscal year ending June 30, 2021.

This will mark the thirty-fifth and twenty-eighth consecutive year that the District has submitted and successfully achieved the prestigious Certificate of Achievement for Excellence in Financial Reporting from GFOA and the Certificate of Excellence in Financial Reporting from ASBO, respectively. To be awarded these awards, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report that meets the prescribed program standards required by each organization. The report must also satisfy both generally accepted accounting principles and other legal requirements and regulations. Both certificates, the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting, are only valid for a period of one year. The District will submit the ACFR for the current fiscal year to both GFOA and ASBO for consideration. We are confident that the document continues to meet the standards for award.

Acknowledgements

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

Contacting the Division of Financial Services

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Chief Financial Officer/Treasurer
Muscogee County School District
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FY 2023 Budget Parameters

Background and Rationale:

The Economic outlook of the State of Georgia has a significant impact on defining the ability of the State to participate in the funding of public education. With the increase in federal support to mitigate the effects of the COVID-19 pandemic and an expected increase in state revenue of 9.4 %, the Governor's budget has put an emphasis on public education by restoring cuts made during the past two years.

Governor's FY 2023 Budget

For FY 2023, the Governor's budget provided funding for the following initiatives statewide:

- \$382,696,501 to offset for austerity reduction to the Quality Basic Education (QBE) program
- \$287,136,600 adjustment to the state salary schedule for an increase of \$2,000
- \$43 million for growth and training and experience
- \$3.1 million for projected dual enrollment
- \$280,000 for school nurses
- \$289 million in bonds for construction and renovation projects for local school systems
- \$2.2 million in bonds for career, technical, and agricultural equipment
- \$13 million to reflect an increase in the actuarially determined employer contribution for the Teachers Retirement System from 19.81% to 19.98%

**Muscogee County School District
FY 2023 Budget Parameters**

In the building of the District's FY 2023 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 2023 Budget Parameters:

- ✓ Continued effort to provide the programs needed as we strive to become a premier district; which includes differentiated resources for challenged school
- ✓ Leverage the use of ESSER funding to address ongoing learning needs and safety precautions
- ✓ Pass along any increases to the State salary schedule to certificated staff
- ✓ Pass along step increases within the current State of Georgia teacher salary schedule and salary scale for non-certified personnel
- ✓ Increase Teacher Retirement System "Employer" Rate to 19.98% effective July 1, 2021, up from 19.81%
- ✓ Increase in salary of 3.5% to those positions not tied to the teacher salary schedule that did not receive an increase in FY2022
- ✓ Move Pre-K teachers and paraprofessional from the grant pay scale to the district pay scale, along with increasing hours for the pre-k paraprofessionals
- ✓ Include 1.5 mill transfer-out for Chattahoochee Valley Regional Library System and a \$250,000 transfer to Capital Project
- ✓ Mill Levy retained at 23.321 mills
- ✓ Continuation of Zero-Based Budgeting Model
- ✓ Expand our budget to support school resource officers at all middle and high schools to have someone in place at each location
- ✓ Expand our budget to develop internal executive leadership training or coaching that is beyond teaching and learning

Muscogee County School District

Budget Calendar

Fiscal Year 2023

Date	Person(s) Responsible	Event
Feb 2022	Division of Financial Services	Communicates FY 2022 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
Feb 2022	Division of Financial Services	Present Mid-year FY 2022 Budget Update and FY 2023 Preliminary Budget to the Board
Feb 2022	Executive Administration Selected Cabinet Members and Directors	Review Resource Allocation Methodology Plan (RAMP) and preliminary school staffing
Feb 2022	Division of Financial Services	FY 2023 Budget Development Templates presented to Budget Managers
Feb 2022	Division of Financial Services	FY 2023 Budget Training provided to Budget Managers
Mar 2022	Division of Financial Services	Receives FY 2022 Mid-Term and FY 2023 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)
Mar 2022	Budget Managers	FY 2023 Budget Proposals due to Division of Financial Services
Mar 2022	Superintendent and Cabinet	Review FY 2023 budget proposals
Mar 2022	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
Mar 2022	Executive Administration	Develops FY 2023 school staff allocations. Communicates school staff allocations to Principals.
Mar 2022	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2023
Mar 2022	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2023, where needed
March 14, 2022	Board of Education	FY 2023 Budget Calendar presented to Board at regular board meeting as information item Approves budget parameters

Muscogee County School District

Budget Calendar

Fiscal Year 2023

Date	Person(s) Responsible	Event
Apr 2022-To be determined	Division of Financial Services	Special Called Work Session to discuss the budget for the various divisions
May 16, 2022	Superintendent and Division of Financial Services	Tentative FY 2023 Superintendent's Recommended General Fund Budget presented to Board of Education.
June 2, 2022	Division of Financial Services and Director of Communications	Current 2022 Tax Digest and 5 Year History of Levy published in newspaper and on district website in accordance with O.C.G.A. section 48-5-32. Notice also includes the proposed tax levy for school maintenance and operations, and the date, time, and place of the setting of the final mill levy.
June 6, 2022	Division of Financial Services and Director of Communications	Advertise Tentative FY 2023 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 2023 Budget Public Hearing scheduled for Monday, June 13th and 2nd FY 2023 Budget Public Hearing scheduled for Monday, June 27th. (1st FY 2023 Tentative Budget advertisement).
June 13, 2022	Board of Education	Called Board Meeting Holds 1st Public Hearing (during A.M.) concerning the setting of mill levy for CY 2022 property tax digest/FY 2023 budget. Holds 2nd Public Hearing (during P.M.) concerning the setting of mill levy for CY 2022 property tax digest/FY 2023 budget. Holds 1st Public Hearing (during P.M.) on FY 2023 General Fund Budget. Board tentatively adopts FY 2023 Mill Levy and tentatively adopts FY 2023 General Fund Budget.

Muscogee County School District

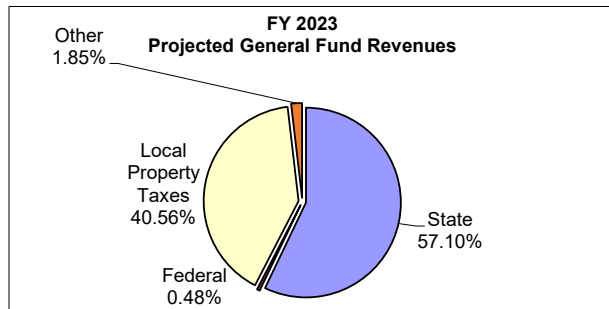
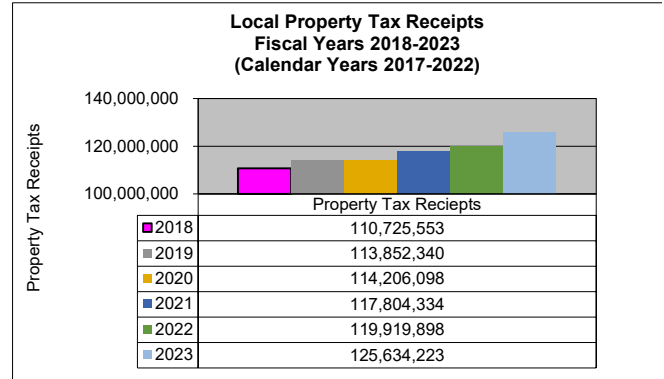
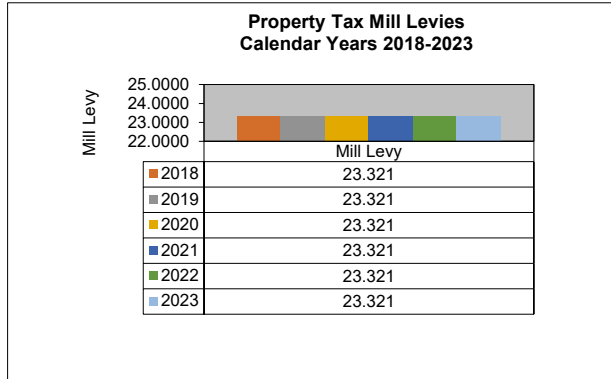
Budget Calendar

Fiscal Year 2023

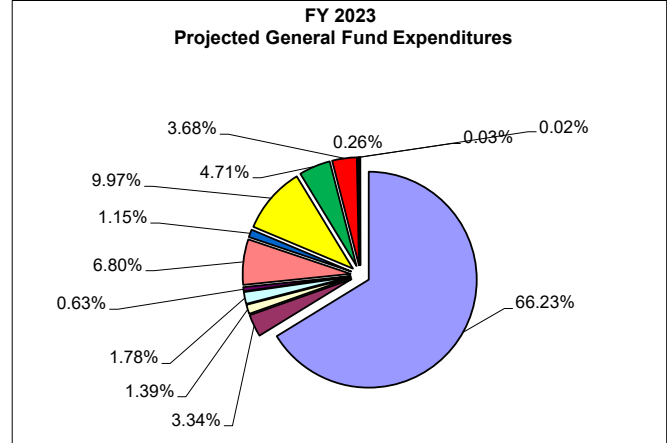
Date	Person(s) Responsible	Event
June 13, 2022	Division of Financial Services	Advertises Tentative FY 2023 General Fund Budget in local newspaper. Advertisement includes the date and time of final budget adoption of June 27th. (2nd FY 2023 Tentative Budget advertisement).
June 27, 2022	Board of Education	<p>Holds 3rd Public Hearing concerning the setting of mill levy for CY 2022 property tax digest/FY 2023 budget.</p> <p>Holds 2nd Public Hearing on FY 2023 General Fund Budget.</p> <p>Board of Education establishes final mill levy for the school maintenance and operations for CY 2022 property tax digest and FY 2023 budget.</p> <p>Final adoption of FY 2023 General Fund Budget.</p>
June 28, 2022	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, 2022	N/A	Fiscal Year 2023 begins
Sept 2022	Division of Financial Services	Transmits FY 2023 Budget, All Funds, to Ga DOE



Muscookee County School District General Fund Operating Budget FY 2023



State	\$ 176,863,558	57.10%
Federal	1,500,000	0.48%
Local Property Taxes	125,634,223	40.56%
Other	5,720,000	1.85%
Total Revenues	\$ 309,717,781	100.00%



Instruction	206,127,126	64.64%
Student Services	10,406,629	3.26%
Improvement of Instruction	4,328,893	1.36%
Educational Media Services	5,525,471	1.73%
General Administration	1,945,180	0.61%
School Administration	21,175,207	6.64%
Business Services	3,593,882	1.13%
Facility Maintenance & Operations	31,015,428	9.73%
Student Transportation	14,667,410	4.60%
Central Support Services	11,453,405	3.59%
Other Support Services	95,000	0.03%
Community Services Operations	817,301	0.26%
Other Outlays	61,000	0.02%
Total Expenditures	\$ 311,211,932	
Transfers to Other Funds	\$ 7,687,560	
Total Expenditures and Transfers to Other Funds	\$ 318,899,492	

Fund Balance Usage	\$ 9,181,711
Total Revenues and Fund Balance Usage	\$ 318,899,492

Muscookee County Board of Education

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

Laurie McRae, *Vice Chair*
Mark Cantrell
Nickie Tillery
Dr. Philip T. Schley, Sr.

Dr. David F. Lewis, Superintendent of Education

Muscogee County School District
FY 2023 General Fund - Tentative Budget
July 1, 2022 - June 30, 2023

REVENUES

Local Property Taxes	\$ 125,634,223
Other Local Sources	5,600,000
State Revenue	176,863,558
Federal Revenue	1,500,000
Other Revenue	120,000
Total Revenues	<u>\$ 309,717,781</u>

EXPENDITURES

Instruction	206,127,126
Student Services	10,406,629
Improvement of Instruction	4,328,893
Educational Media Services	5,525,471
General Administration	1,945,180
School Administration	21,175,207
Business Services	3,593,882
Facility Maintenance & Operations	31,015,428
Student Transportation	14,667,410
Central Support Services	11,453,405
Other Support Services	95,000
Community Services Operations	817,301
Other Outlays	61,000
Total Expenditures	<u>\$ 311,211,932</u>

Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,494,151)
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OTHER FINANCING SOURCES (USES)

Transfers Out	(7,687,560)
Total Other Financing Sources (Uses)	<u>\$ (7,687,560)</u>

Net Change in Fund Balance	(9,181,711)
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FUND BALANCE, Beginning of Fiscal Year	64,581,687
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FUND BALANCE, End of Fiscal Year	<u><u>\$ 55,399,976</u></u>
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Muscogee County School District
General Fund
Summary of Revenues, Expenditures and Fund Balance
Comparison of FY 2022 Budget to FY 2023 Budget

	Adopted Budget FY 2022	Proposed Budget FY 2023	Dollar Change	Percent Change
Total Beginning Fund Equity	\$50,017,524	\$ 64,581,687	\$ 14,564,163	29.12%
Revenues:				
Local Revenue	119,066,838	131,234,223	12,167,385	10.22%
State Revenue	170,225,525	176,863,558	6,638,033	3.90%
Federal Revenue	1,475,000	1,500,000	25,000	1.69%
Other Revenue	120,000	120,000	-	0.00%
Total Revenues	290,887,363	309,717,781	18,830,418	6.47%
Total Sources Available	340,904,887	374,299,468	33,394,581	9.80%
Expenditures				
Salaries and Fringe Benefits	257,300,055	276,411,298	19,111,243	7.43%
Operations	26,556,151	34,800,634	8,244,483	31.05%
Sub-total Expenditures	283,856,206	311,211,932	27,355,726	9.64%
Transfer of Other Funds	7,031,157	7,687,560	656,403	9.34%
Total Expenditures and Transfers	290,887,363	318,899,492	28,012,129	9.63%
Variances in revenue and expenditures FY 2022	14,564,163	-	14,564,163	100.00%
Total Ending Fund Balance	64,581,687	55,399,976	9,181,711	14.22%
Total Expenditures and Ending Fund Balance	333,328,943	374,299,468	40,970,525	12.29%
FTE from QBE Earning Sheet	30,153	29,390	(763)	-2.53%
Expenditures per Student	9,414	10,589	1,175	12.48%

Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Final Budget to Actual¹
FY 2014 - FY 2021

	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL
	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
REVENUES								
State Sources	\$ 145,585,600	\$146,399,924	\$ 145,812,115	\$147,496,528	\$ 151,066,044	\$152,294,786	\$ 152,864,549	\$153,723,942
Property Taxes	99,212,478	104,142,654	103,900,000	105,910,345	106,190,366	106,923,792	107,799,721	107,241,615
Sales Taxes	1,100,000	1,189,212	1,100,000	832,929	1,100,000	908,356	1,100,000	941,571
Federal Sources	1,826,271	1,639,388	1,886,070	1,573,434	1,913,237	1,672,581	1,786,070	1,512,236
Investment Income	183,992	458,235	250,000	429,170	375,000	1,037,908	375,000	219,693
Change in Fair Value of Investments	-	70,947	-	421,209	-	-	-	-
Other Revenue	4,092,851	3,539,523	3,575,136	3,471,483	3,569,165	3,110,580	3,700,588	3,082,023
Total Revenues	252,001,192	257,439,883	256,523,321	260,135,098	264,213,812	265,948,003	267,625,928	266,721,080
EXPENDITURES								
Instruction	174,410,222	172,408,395	165,643,207	160,869,891	171,011,436	161,256,857	176,226,268	168,234,537
Student Services	7,228,619	7,125,150	8,246,438	7,703,954	7,989,787	8,153,609	8,044,942	8,500,093
Improvement of Instruction	3,162,715	3,034,171	3,907,808	2,216,284	4,312,364	2,880,651	3,018,384	3,475,362
Educational Media Services	5,626,920	5,742,008	5,473,862	5,164,130	5,289,659	4,753,235	4,745,563	4,790,466
General Administration	2,380,385	1,980,057	2,339,503	2,010,542	2,346,745	1,231,798	1,745,597	1,798,409
School Administration	16,769,101	16,154,748	17,981,830	18,376,875	18,711,144	19,181,353	19,022,346	18,585,933
Business Services	4,063,992	3,601,996	3,540,646	3,517,839	3,462,939	3,605,061	3,547,479	3,198,760
Facility Maintenance & Operations	26,975,107	24,694,611	26,355,436	24,168,117	25,785,712	24,265,681	26,326,914	24,506,943
Student Transportation	11,610,580	11,741,994	11,948,964	11,384,733	11,707,528	12,051,025	12,655,201	13,048,281
Other Support Services ²	12,465,364	11,102,782	12,800,234	9,868,509	12,097,553	9,892,946	12,657,113	10,660,201
Debt Service								
Principal Retirement								
Interest and Fiscal Charges								
Total Expenditures	264,693,005	257,585,912	258,237,928	245,280,874	262,714,867	247,272,216	267,989,807	256,798,985
Excess (deficiency) of Revenues over (under) Expenditures	(12,691,813)	(146,029)	(1,714,607)	14,854,224	1,498,945	18,675,787	(363,879)	9,922,095
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	-	-	1,838,381	-	-	-	-
Transfers In	-	83,979	-	-	-	-	-	-
Transfers Out	(7,443,558)	(7,443,558)	(6,763,450)	(6,763,450)	(6,866,456)	(6,866,456)	(6,990,282)	(6,990,282)
Total Other Financing Sources (Uses)	(7,443,558)	(7,359,579)	(6,763,450)	(4,925,069)	(6,866,456)	(6,866,456)	(6,990,282)	(6,990,282)
Net Change in Fund Balances	(20,135,371)	(7,505,608)	(8,478,057)	9,929,155	(5,367,511)	11,809,331	(7,354,161)	2,931,813
Fund Balance, Beginning	55,182,947	43,539,209	48,761,845	36,033,601	55,608,009	45,962,756	66,548,199	57,772,087
Fund Balance, Ending	\$ 35,047,576	\$ 36,033,601	\$ 40,283,788	\$ 45,962,756	\$ 50,240,498	\$ 57,772,087	\$ 59,194,038	\$ 60,703,900
Fund Balance, Final Budget to Actual, Dollar Change		\$ 986,025		\$ 5,678,968		\$ 7,531,589		\$ 1,509,862
Fund Balance, Final Budget to Actual, Percent Change		2.81%		14.10%		14.99%		2.55%

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

Note¹: Represents Final Budget through fiscal year end. Does not represent Initial Adopted Budget.

Note²: 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 Actual¹
FY 2014 - FY 2021

	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL
	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
REVENUES								
State Sources	\$ 156,833,341	\$161,939,418	\$ 169,345,335	\$169,804,262	\$ 177,590,790	\$175,252,952	\$ 174,723,042	\$175,877,958
Property Taxes	109,182,146	110,725,553	109,096,408	113,852,340	110,654,901	114,206,098	111,341,190	117,804,334
Sales Taxes	806,572	806,572	892,310	892,310	1,177,908	1,177,908	1,790,704	1,790,704
Federal Sources	1,475,000	1,380,576	1,630,000	1,713,729	1,530,000	1,466,122	1,480,000	1,557,031
Investment Income	500,000	735,428	650,000	2,019,352	750,000	1,100,331	500,000	51,307
Change in Fair Value of Investments	-	-	-	-	-	-	-	-
Other Revenue	3,661,225	2,625,422	3,600,953	2,618,158	3,434,741	2,249,701	2,070,753	2,616,685
Total Revenues	272,458,284	278,212,969	285,215,006	290,900,151	295,138,340	295,453,112	291,905,689	299,698,019
EXPENDITURES								
Instruction	186,858,820	179,857,735	194,564,880	189,634,950	204,621,164	201,606,431	191,593,142	187,880,663
Student Services	9,408,953	9,590,902	10,606,137	9,905,229	10,323,942	9,803,860	9,642,692	10,669,135
Improvement of Instruction	5,200,881	3,624,303	5,040,780	4,050,415	6,021,771	4,361,795	4,564,905	4,515,944
Educational Media Services	4,665,595	5,022,812	5,033,391	5,232,477	5,313,827	5,464,157	5,276,312	5,098,498
General Administration	2,162,108	1,453,962	2,024,772	1,548,276	1,481,225	1,657,377	1,563,422	1,452,826
School Administration	19,632,430	19,964,697	20,128,359	20,657,367	20,446,775	20,598,106	19,842,889	19,881,805
Business Services	3,696,157	3,625,536	3,656,987	3,674,110	3,667,997	3,739,680	3,574,267	3,892,634
Facility Maintenance & Operations	27,721,576	26,787,672	28,955,172	28,394,573	29,699,941	29,578,700	26,401,716	24,461,462
Student Transportation	12,747,190	14,174,994	14,341,295	15,537,102	13,685,508	14,174,027	13,738,318	12,579,847
Other Support Services ²	13,696,323	10,724,198	14,074,508	11,486,596	12,671,726	11,556,216	10,832,129	10,017,770
Debt Service								
Principal Retirement		45,636		45,062		46,641	49,000	48,276
Interest and Fiscal Charges		125,863		15,241		13,662	12,000	12,027
Total Expenditures	285,790,033	274,998,310	298,426,281	290,181,398	307,933,876	302,600,652	287,090,792	280,510,887
Excess (deficiency) of Revenues over (under) Expenditures	(13,331,749)	3,214,659	(13,211,275)	718,753	(12,795,536)	(7,147,540)	4,814,897	19,187,132
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	-	-	1,032,220	-	-	50,000	96,193
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(7,893,146)	(7,893,146)	(7,136,541)	(6,336,435)	(7,443,041)	(7,443,041)	(6,115,171)	(6,115,171)
Total Other Financing Sources (Uses)	(7,893,146)	(7,893,146)	(7,136,541)	(5,304,215)	(7,443,041)	(7,443,041)	(6,065,171)	(6,018,978)
Net Change in Fund Balances	(21,224,895)	(4,678,487)	(20,347,816)	(4,585,462)	(20,238,577)	(14,590,581)	(1,250,274)	13,168,154
Fund Balance, Beginning	70,275,343	60,703,900	65,134,774	56,025,413	62,707,639	51,439,951	47,349,463	36,849,370
Fund Balance, Ending	\$ 49,050,448	\$ 56,025,413	\$ 44,786,958	\$ 51,439,951	\$ 42,469,062	\$ 36,849,370	\$ 46,099,189	\$ 50,017,524
Fund Balance, Final Budget to Actual, Dollar Change		\$ 6,974,965		\$ 6,652,993		\$ (5,619,692)		\$ 3,918,335
Fund Balance, Final Budget to Actual, Percent Change		14.22%		14.85%		-13.23%		8.50%

General Fund

Revenue Considerations

- Total Revenue
- Local Property Tax Revenue
- State Revenue

**Muscogee County School District
Revenue Summary
FY 2023 General Fund Budget
with FY 2022 Comparison**

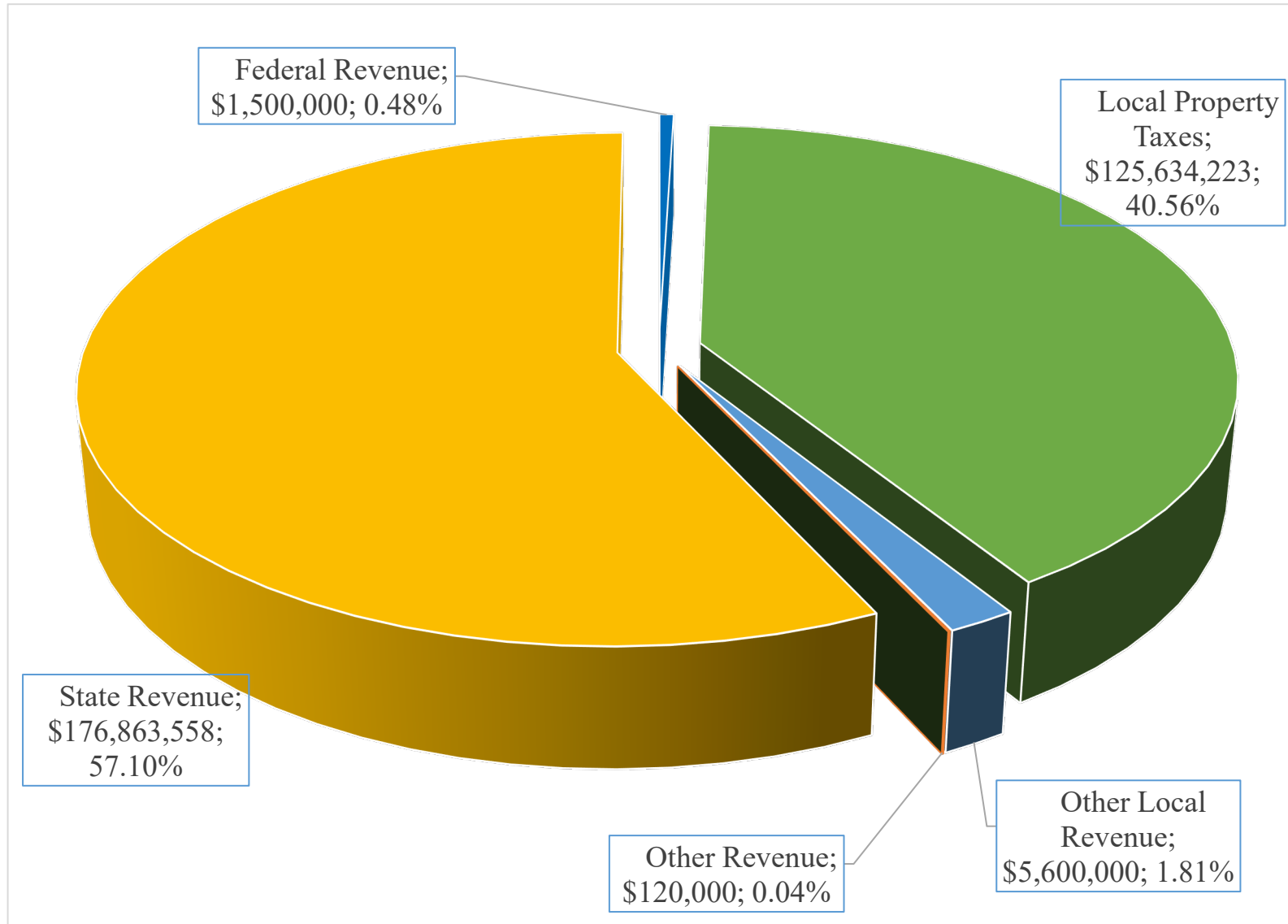
Revenue	FY 2022	FY 2023	Dollar Variance	Pct Variance
SUMMARY OF REVENUE				
Local Revenue	\$ 119,066,838	\$ 131,234,223	\$ 12,167,385	10.22%
State Revenue	170,225,525	176,863,558	6,638,033	3.90%
Federal Revenue	1,475,000	1,500,000	25,000	1.69%
Other Revenue	120,000	120,000	-	0.00%
Total Revenue	\$ 290,887,363	\$ 309,717,781	\$ 18,830,418	6.47%
Beginning Fund Balance	\$ 50,017,524	\$ 64,581,687	\$ 14,564,163	29.12%
TOTAL FUNDS AVAILABLE	\$ 340,904,887	\$ 374,299,468	\$ 33,394,581	9.80%

Muscogee County School District
Revenue Summary
FY 2023 General Fund Budget
with FY 2022 Comparison

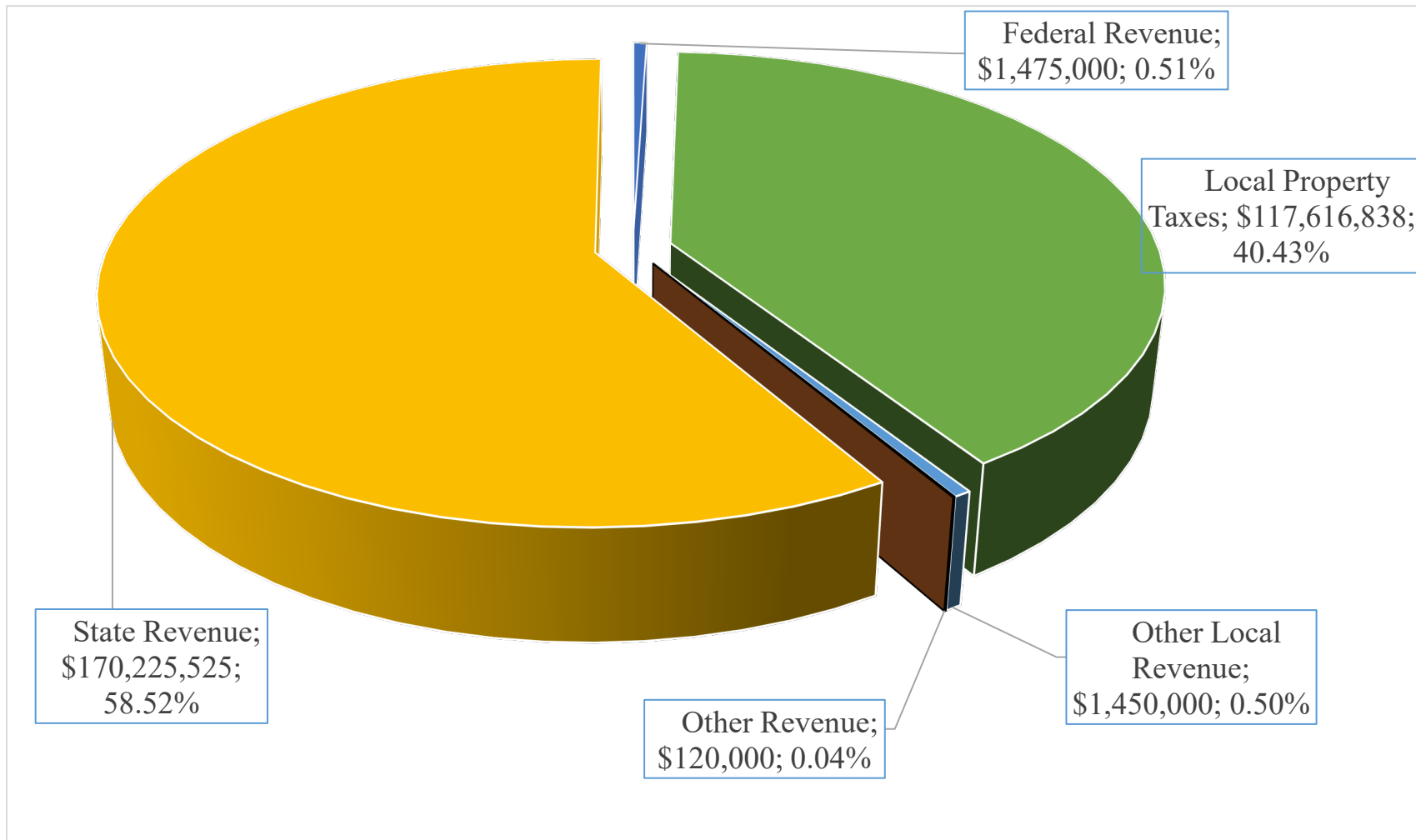
Revenue	FY 2022	FY 2023	Dollar Variance	Pct Variance
Local Revenue				
Local Property Taxes	\$ 109,316,838	\$ 115,634,223	\$ 6,317,385	5.78%
Title Ad Valorem Tax	8,300,000	10,000,000	1,700,000	20.48%
Total Property Taxes	\$ 117,616,838	\$ 125,634,223	\$ 8,017,385	6.82%
Interest Income	500,000	400,000	(100,000)	-20.00%
Indirect Charges	800,000	5,000,000	4,200,000	525.00%
Other Local Revenue	150,000	200,000	50,000	33.33%
Total Other Local Sources	\$ 1,450,000	\$ 5,600,000	\$ 4,150,000	286.21%
Total Local Revenue	\$ 119,066,838	\$ 131,234,223	\$ 12,167,385	10.22%
State Revenue				
Quality Basic Education (QBE)				
QBE Formula Earnings	\$ 186,341,051	\$ 187,417,080	\$ 1,076,029	0.58%
Local Five Mill Share	(29,308,141)	(29,076,962)	231,179	-0.79%
Amended Formula Adjustment	(6,638,086)	-	6,638,086	-100.00%
Pupil Transportation Grant	2,191,330	2,365,053	173,723	7.93%
Equalization Earnings	16,955,301	15,489,119	(1,466,182)	-8.65%
Nursing Services	639,092	622,203	(16,889)	-2.64%
Military Counselor	44,978	47,065	2,087	4.64%
Total State Revenue	\$ 170,225,525	\$ 176,863,558	\$ 6,638,033	3.90%
Federal Revenue				
Impact Aid and Timber	\$ 675,000	\$ 650,000	\$ (25,000)	-3.70%
JROTC Grants	800,000	850,000	50,000	6.25%
Total Federal Revenue	\$ 1,475,000	\$ 1,500,000	\$ 25,000	1.69%
Other Revenue				
Sale of Assets	\$ 50,000	\$ 50,000	\$ -	0.00%
Other	70,000	70,000	-	0.00%
Total Other Revenue	\$ 120,000	\$ 120,000	\$ -	0.00%
Total Revenue - All Sources	\$ 290,887,363	\$ 309,717,781	\$ 18,830,418	6.47%

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

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

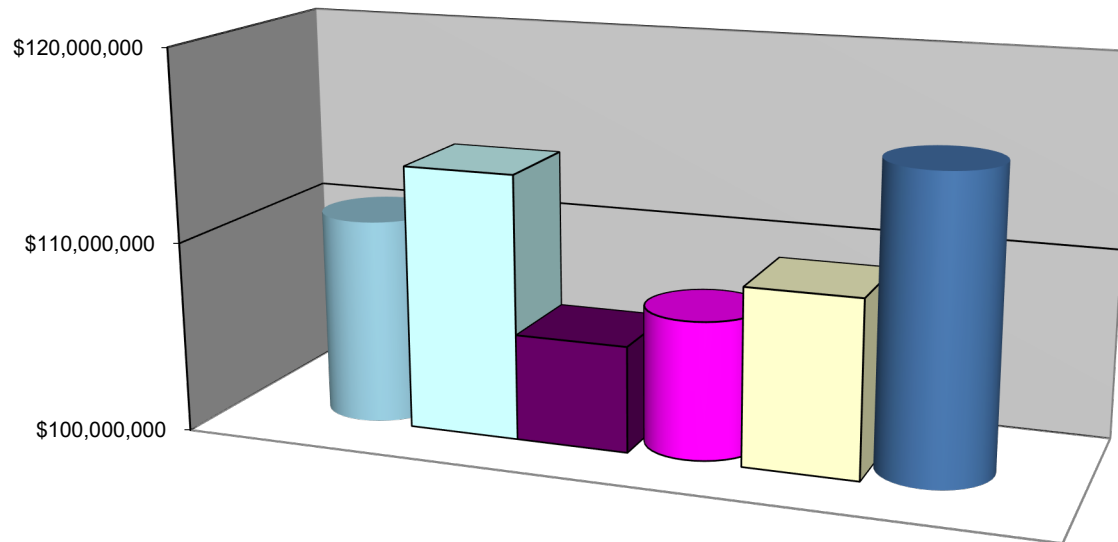


**Muscogee County School District
General Fund Revenues
FY 2022**



PROPERTY TAX

**Muscogee County School District
Property Tax Collections
FY 2018 - FY 2023**



	Property Tax Collections
2018	\$110,725,553
2019	\$113,852,340
2020	\$105,563,260
2021	\$107,206,625
2022	\$109,226,898
2023	\$115,634,223

Property Tax Collections for fiscal years 2018 - 2021 represent actual collections received.
Fiscal years 2022 and 2023 represent projected amounts. FY 2020-2023 excludes Title Ad Valorem Tax

Muscogee County School District
Local Property Tax Revenues
CY 2017 - 2022, FY 2018- 2023

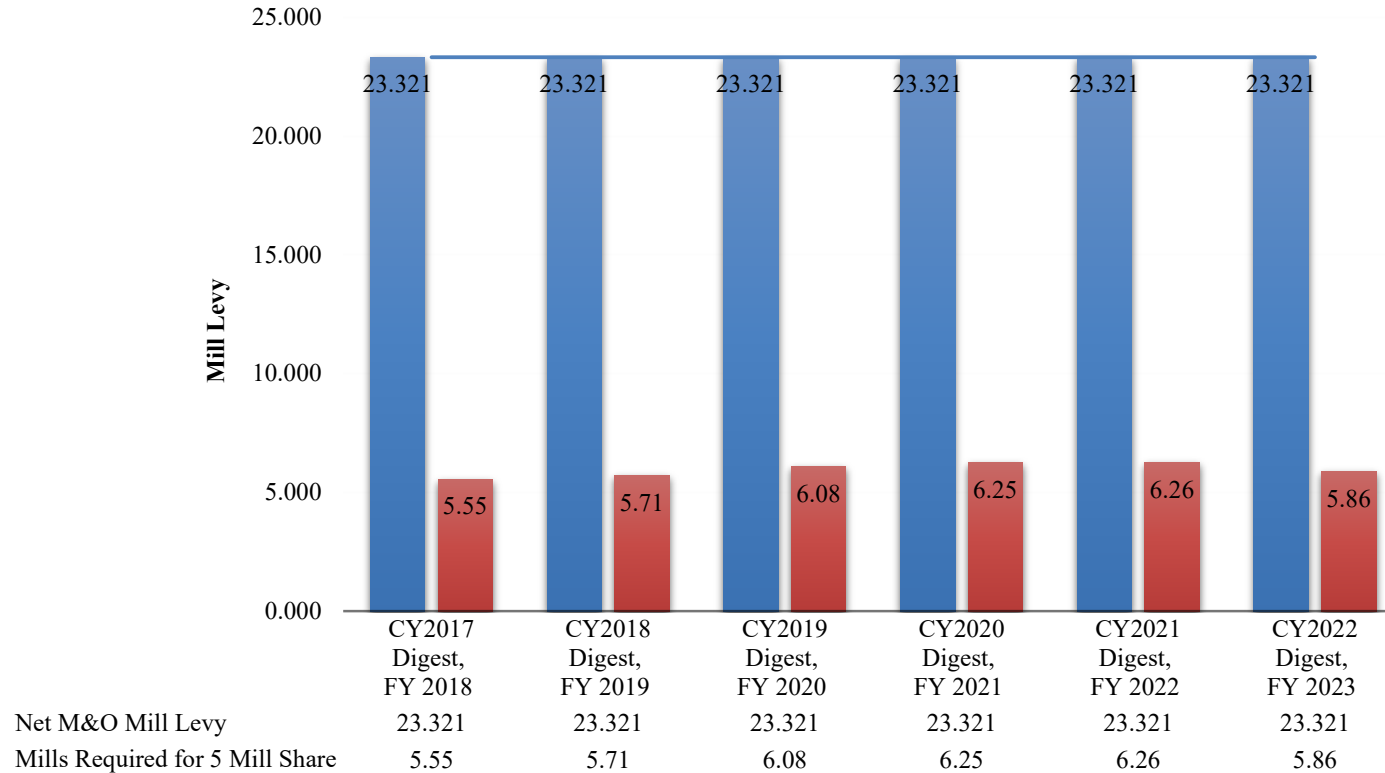
	CY2017 Digest, FY 2018	CY2018 Digest, FY 2019	CY2019 Digest, FY 2020	CY2020 Digest, FY 2021	CY2021 Digest, FY 2022	CY2022 Digest, FY 2023
Net M&O Digest	5,072,548,465	4,995,773,784	5,096,451,356	4,830,577,396	4,901,756,582	5,297,456,791
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Net M&O Digest After Collection Fee	4,945,734,753	4,870,879,439	4,969,040,072	4,709,812,961	4,779,212,667	5,165,020,371
Collection Rate	99.000%	99.000%	99.000%	98.000%	98.000%	96.000%
Net M&O Digest, after collection fee and anticipated collection rate	4,896,277,406	4,822,170,645	4,919,349,671	4,615,616,702	4,683,628,414	4,958,419,556
Year-over-Year Dollar Variance	549,006,706	(74,106,761)	97,179,026	(303,732,970)	68,011,712	274,791,142
Year-over-Year Percent Variance	12.63%	-1.51%	2.02%	-6.17%	1.47%	5.87%
One Mill Value, after 2.5% Collection Fee and 99% Collection Rate (2021-2023 98%)	\$ 4,896,277	\$ 4,822,171	\$ 4,919,350	\$ 4,615,617	\$ 4,683,628	\$ 4,958,420
Net M&O Mill Levy	23.321	23.321	23.321	23.321	23.321	23.321
Anticipated Collections, Current Year Only	\$ 114,186,085	\$ 112,457,842	\$ 114,724,154	\$ 107,640,797	\$ 109,226,898	\$ 115,634,223
Actual Property Tax Revenues, Projected FY 2022 and FY 2023 (Includes Collections for Current and Prior Tax Years) (1)	\$ 110,725,553	\$ 113,852,340	\$ 105,563,260	\$ 107,206,625	\$ 109,226,898	\$ 115,634,223
Year-over-Year Dollar Variance	\$ 3,483,938	\$ 3,126,787	\$ (8,289,080)	\$ 1,643,365	\$ 2,020,273	\$ 6,407,325
Year-over-Year Percent Variance	3.25%	2.82%	-7.28%	1.44%	1.88%	5.87%
Local Five Mill Share						
Local 5 Mill Share	\$ 27,169,266	\$ 27,555,762	\$ 29,911,365	\$ 28,830,087	\$ 29,306,141	\$ 29,076,962
Difference-Actual Mill Levy & 5 Mill Share	\$ 83,556,287	\$ 86,296,578	\$ 75,651,895	\$ 78,376,538	\$ 79,920,757	\$ 86,557,261
Mills Required for 5 Mill Share	5.55	5.71	6.08	6.25	6.26	5.86
Difference Actual Millage and 5 Mill Share	17.77	17.61	17.24	17.07	17.06	17.457

Note: Local Five Mill Share for FY 2022 based on Ga DOE Official State QBE Earnings information.

Title Ad Valorem Tax						
Title Ad Valorem Tax-Actual Collections, Projected for FY 2022 and FY 2023	(1)	(1)	\$ 8,642,838	\$ 10,597,709	\$ 10,693,000	\$ 10,000,000

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

Muscogee County School District
Comparison of Mill Levy to Mills Required for 5 Mill Share
FY 2017 - FY 2023



The millage rate has remained unchanged since FY 2018 at 23.321 mills. Prior to that, the millage rate was held at 23.37 mills for eighteen consecutive years.

The budget parameters for FY 2023 include maintaining the mill levy at 23.321 mills, as projected above. The District must then levy 5.86 mills to share in the funding of public education, which is .86 mills above the 5 mill share requirement.

Muscogee County School District
Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison
Actual FY 2018 (CY 2017) - FY 2022 (CY 2021), Projected FY 2023 (CY 2022)

	Final FY 2018 (CY 2017) Tax Digest	Percent Gross Digest	Final FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	Final FY 2020 (CY 2019) Tax Digest	Percent Gross Digest	Final FY 2021 (CY 2020) Tax Digest	Percent Gross Digest	Final FY 2022 (CY 2021) Tax Digest	Percent Gross Digest	Projected FY 2023 (CY 2022) Tax Digest	Percent Gross Digest	FY23 - FY22 Dollar Variance	FY23 - FY22 Percent Variance
Real & Personal Property	\$ 5,961,964,012	93.82%	\$ 5,933,287,445	93.71%	\$ 5,933,338,799	92.52%	\$ 6,096,250,629	98.92%	\$ 6,148,607,518	99.11%	\$ 6,718,521,397	99.33%	\$ 622,270,768	10.12%
Motor Vehicle	387,465,491	6.10%	393,226,883	6.21%	393,226,883	6.13%	59,756,513	0.97%	49,232,230	0.79%	40,011,600	0.59%	(9,220,630)	-15.43%
Mobile Home	4,993,641	0.08%	5,121,213	0.08%	5,121,213	0.08%	4,700,191	0.08%	4,221,032	0.07%	4,253,987	0.06%	32,955	0.70%
Timber	77,452	0.00%	77,451	0.00%	77,451	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Heavy Duty Equipment	20,891	0.00%	49,930	0.00%	35,705	0.00%	1,850,470	0.03%	1,734,920	0.03%	1,245,314	0.02%	(489,606)	-26.46%
Gross Digest	6,354,521,487	100.0%	6,331,814,276	100.0%	6,412,907,021	98.7%	6,162,557,803	100.0%	6,203,795,700	100.0%	6,764,032,298	100.0%	612,593,487	9.94%
Exemptions - M&O	(1,282,024,821)		(1,336,091,846)		(1,316,506,558)		(1,332,030,825)		(1,302,089,056)		(1,466,624,942)		(164,535,886)	12.35%
Net M&O Digest	5,072,496,666		4,995,722,430		5,096,400,463		4,830,526,978		4,901,706,644		5,297,407,356		448,057,601	9.28%
Forest Land Protection Grant	51,799		51,354		50,893		50,418		49,938		49,435		(503)	-1.00%
Adjusted Net M&O Digest	\$ 5,072,548,465		\$ 4,995,773,784		\$ 5,096,451,356		\$ 4,830,577,396		\$ 4,901,756,582		\$ 5,297,456,791		\$ 395,700,209	8.07%

FY = Fiscal Year
CY = Calendar Year

Note: In relation to FY 2022 (CY 2021), the Net M&O Tax Digest for FY 2023 (CY 2022) is projected to increase by \$396 million or 8.07%. Real and Personal Property increases by \$622 million while motor vehicle decreased by \$9.2 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.

Source: Tax Commissioner's Office
District financial records

Muscogee County School District

Five Year Tax Digest and M&O Levy History

2022 Tax Digest & M&O Levy for Fiscal Year 2023

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2023 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 27, 2022 at 6:00 p.m., pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2022 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

School Digest and Levy		2017	2018	2019	2020	2021	2022
V A L U E	Real & Personal	\$ 5,961,964,012	\$ 5,933,338,799	\$ 5,970,887,481	\$ 6,096,250,629	\$ 6,148,607,518	\$ 6,718,521,397
	Motor Vehicles	387,465,491	393,226,883	437,021,665	59,756,513	49,232,230	40,011,600
	Mobile Homes	4,993,641	5,121,213	4,884,718	4,700,191	4,221,032	4,253,987
	Timber - 100%	77,452	77,451	77,452	-	-	-
	Heavy Duty Equipment	20,891	49,930	35,705	1,850,470	1,734,920	1,245,314
	Gross Digest	\$ 6,354,521,487	\$ 6,331,814,276	\$ 6,412,907,021	\$ 6,162,557,803	\$ 6,203,795,700	\$ 6,764,032,298
	Less M&O Exemptions	(1,282,024,821)	(1,336,091,846)	(1,316,506,558)	(1,332,030,825)	(1,302,089,056)	(1,466,624,942)
	Net M&O Digest	\$ 5,072,496,666	\$ 4,995,722,430	\$ 5,096,400,463	\$ 4,830,526,978	\$ 4,901,706,644	\$ 5,297,407,356
	Forest Land Assistance Grant Value	51,799	51,354	50,893	50,418	49,938	49,435
	Adjusted Net M&O Digest	\$ 5,072,548,465	\$ 4,995,773,784	\$ 5,096,451,356	\$ 4,830,577,396	\$ 4,901,756,582	\$ 5,297,456,791
RATE	MILLAGE RATE (Maintenance & Operation)	23.321	23.321	23.321	23.321	23.321	23.321
TAX	Net Taxes Levied	\$ 118,545,458	\$ 116,506,440	\$ 118,854,342	\$ 112,653,895	\$ 114,313,865	\$ 123,541,990
	Net Taxes \$ Increase (Decrease)	\$13,181,505	\$ (2,039,017)	\$ 2,347,902	\$ (6,200,447)	\$ 1,659,970	\$ 9,228,125
	Net Taxes % Increase (Decrease)	12.51%	-1.72%	2.02%	-5.22%	1.47%	8.07%

Projected Property Tax Collections for Fiscal Year 2023 at 23.321 Millage Rate

100% Collection - No Fee Deduction		\$ 123,541,990
Collection Fee	2.50%	(\$3,088,550)
100% Collections After Deduction of Collection Fee		\$120,453,440
Projected Property Tax Revenue at 96% Collection Rate	96.00%	\$115,634,223

Property Tax Impact on \$125,000 FMV Homestead (21.669 Rollback Millage Rate vs. 23.321 Current Mill Levy)

	Proposed Mill Levy	Roll-Back Rate	Variance
Fair market value - 100% value	\$125,000	\$125,000	\$0
Assessed Value - 40% of FMV	\$50,000	\$50,000	\$0
Less: Homestead Exemptions County Homestead	(13,500)	(13,500)	\$0
Net: Value Subject to Mill Levy	\$36,500	\$36,500	\$0
School M&O Millage rate	23.3210	21.6690	1.652
Taxes Due: (Value subject to mill levy x millage rate)	\$851.22	\$790.92	\$60.30

STATE REVENUE

Muscogee County School District
Quality Basic Education (QBE) Formula Earnings
FY 2023 with FY 2022 Comparison

Revenue	FY 2023 Tentative	FY 2022 Initial	Dollar Variance FY 23 - FY 22	Pct Variance FY 23 - FY 22
FTEs	29,390	30,153	(763)	-2.60%
QBE Formula Earnings	\$ 187,417,080	\$ 186,341,051	\$ 1,076,029	-2.18%
Local Fair Share	(29,076,962)	(29,308,141)	231,179	-0.80%
Total QBE Earnings	158,340,118	157,032,910	1,307,208	0.83%
Austerity	-	(6,638,086)	6,638,086	0.00%
Total State Funds	158,340,118	150,394,824	7,945,294	5.02%
Categorical Grant				
Equalization	15,489,119	16,955,301	(1,466,182)	-9.47%
Nursing	622,203	639,092	(16,889)	-2.71%
Transportation	2,365,053	2,191,330	173,723	7.35%
Military Counselors	47,065	44,978	2,087	4.43%
Total Categorical Grants	18,523,440	19,830,701	(1,307,261)	-7.06%
Total QBE Funding	\$ 176,863,558	\$ 170,225,525	\$ 6,638,033	3.90%
FY 2022 Mid Term Allotment (1)		<u>\$ 181,659,920</u>		

(1) Mid-Term Adjustments included:

Elimination of the austerity reduction and a corresponding change to the Local Fair Share \$5,323,047

\$2,000 Salary Supplement for selected employees totaling \$6,111,348

Muscogee County School District

Components of QBE Funding

Comparison FY 2013-2023

Fiscal Year	Total QBE Earnings	Change (Dollars)	Change (Percent)
2013	\$ 134,840,285	\$ 3,580,025	2.7%
2014	\$ 130,500,852	\$ (4,339,433)	-3.2%
2015	\$ 144,851,299	\$ 14,350,447	11.0%
2016	\$ 150,133,331	\$ 5,282,032	3.6%
2017	\$ 151,836,165	\$ 1,702,834	1.1%
2018	\$ 157,968,989	\$ 6,132,824	4.0%
2019	\$ 167,599,242	\$ 9,630,253	6.1%
2020	\$ 174,313,966	\$ 6,714,724	4.0%
2021	\$ 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%

Fiscal Year	Local 5 Mill Share	Change (Dollars)	Change (Percent)
2013	\$ 23,012,205	\$ 1,325,126	6.11%
2014	\$ 25,586,282	\$ 2,574,077	11.19%
2015	\$ 26,488,303	\$ 902,021	3.53%
2016	\$ 25,929,065	\$ (559,238)	-2.11%
2017	\$ 26,372,817	\$ 443,752	1.71%
2018	\$ 27,169,266	\$ 796,449	3.02%
2019	\$ 27,555,762	\$ 386,496	1.42%
2020	\$ 29,911,365	\$ 2,355,603	8.55%
2021	\$ 29,942,093	\$ 30,728	0.10%
2022	\$ 29,308,141	\$ (633,952)	-2.12%
2023	\$ 29,076,962	\$ (231,179)	-0.77%

Fiscal Year	Austerity Reductions	Change (Dollars)	Change (Percent)
2013	\$ 23,840,635	\$ (233,977)	-0.97%
2014	\$ 21,238,578	\$ (2,602,057)	-10.91%
2015	\$ 14,404,918	\$ (6,833,660)	-32.18%
2016	\$ 8,749,798	\$ (5,655,120)	-39.26%
2017	\$ 3,013,669	\$ (5,736,129)	-65.56%
2018	\$ 2,951,039	\$ (62,630)	-2.08%
2019	\$ -	\$ (2,951,039)	-100.00%
2020	\$ -	\$ -	0.00%
2021*	\$ 16,768,024	\$ 16,768,024	0.00%
2022*	\$ 6,638,086	\$ (10,129,938)	-60.41%
2023	\$ -	\$ (6,638,086)	-39.6%

Fiscal Year	Equalization Funding	Change (Dollars)	Change (Percent)
2013	\$ 18,835,941	\$ (2,515,840)	-11.8%
2014	\$ 12,481,592	\$ (6,354,349)	-33.7%
2015	\$ 7,212,222	\$ (5,269,370)	-42.2%
2016	\$ 7,885,472	\$ 673,250	9.3%
2017	\$ 7,754,920	\$ (130,552)	-1.7%
2018	\$ 7,633,299	\$ (121,621)	-1.6%
2019	\$ 9,391,540	\$ 1,758,241	23.0%
2020	\$ 7,660,354	\$ (1,731,186)	-18.4%
2021	\$ 13,950,425	\$ 6,290,071	82.1%
2022	\$ 16,955,301	\$ 3,004,876	21.5%
2023	\$ 15,489,119	\$ (1,466,182)	-10.5%

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

Muscogee County School District

Components of QBE Funding

Descriptions

State QBE Formula Earnings remain the principal state revenue source for the District at \$176,863,558 and represent 57.10% of Total General Fund projected revenues for FY 2023. This is an increase over prior year due to the \$2,000 increase to the state teacher salary schedule for FY 2023. The Initial Earnings Sheet for FY 2023, which serves as the Official State Quality Basic Education (QBE) Formula Earnings, is included in the Appendix.

The **Local Five Mill Share** is the amount of money required for a local school district to participate in the state funding of public education. For FY 2023, according to the *preliminary* property tax digest received May 2022, it is projected that the District must levy 5.86 mills to meet this requirement. This is .86 mills above the 5 mill share requirement. The District is projected to receive the final property tax digest for calendar year 2022 in late July 2022. Overall, the District's required contribution has increased from most year since 2012. However, both FY 2022 and FY 2023, the District has realized a decrease in its required contribution of \$633,952 and \$231,179, respectively or .77%.

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 again for FY 2023.

The **Educational Equalization Grant** was developed to offset some of the disparity in property tax wealth experienced by taxing jurisdictions statewide. School districts at or below the 75% property tax wealth level receive additional state funding in proportion to the amount of mills that they must levy beyond 5 mills to share in the funding of public education. For six of the past ten years, the District experienced a decline in this state funding. This trend changed for FY 2021 and FY 2022. However, Educational Equalization Grant funding for FY 2023 is projected to decrease to \$15,489,119 which represents a decrease in funding of \$1,466,182 or 10.5% from FY 2022.

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 2023 Budget

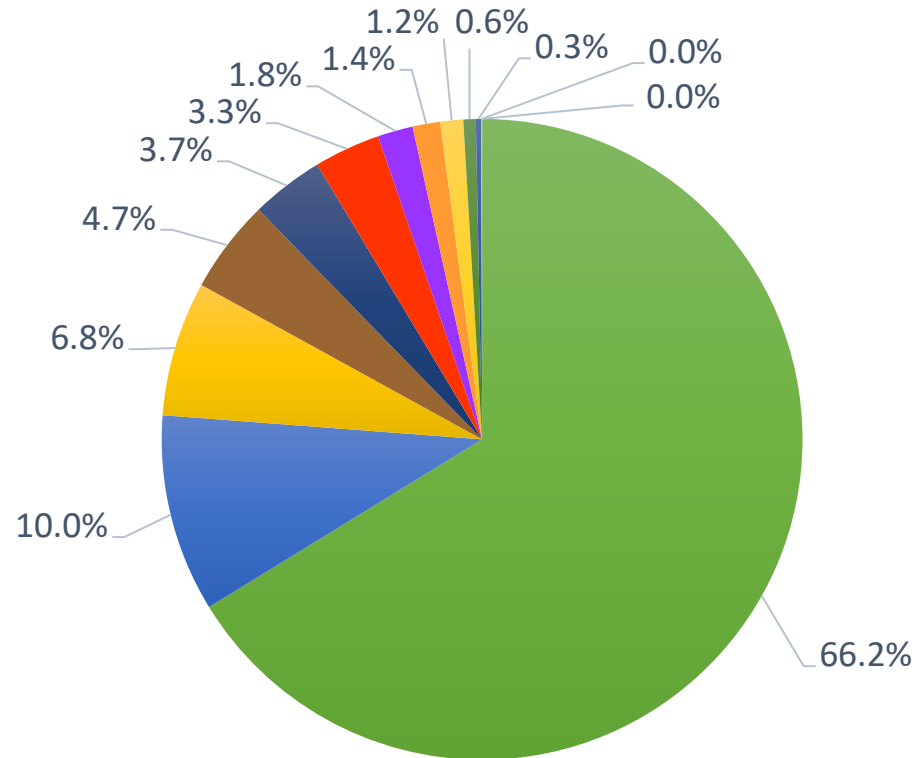
Division	Salaries & Fringe Benefits	Operations	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Total Expenditures
Division of Executive	\$ 5,890,322	\$ 1,331,458	\$ 7,221,780	2.13%	3.83%	2.32%
Division of Facility & Operations	21,213,730	20,225,955	41,439,685	7.67%	58.12%	13.32%
Division of Financial Services	1,999,183	93,600	2,092,783	0.72%	0.27%	0.67%
Division of Human Resources	2,200,302	2,329,342	4,529,644	0.80%	6.69%	1.46%
Division of Information Services	5,761,040	4,729,970	10,491,010	2.08%	13.59%	3.37%
Division of Student Services	57,070,922	1,914,580	58,985,502	20.65%	5.50%	18.95%
Division of Teaching & Learning	182,275,799	4,049,729	186,325,528	65.94%	11.64%	59.87%
System-wide	-	126,000	126,000	0.00%	0.36%	0.04%
Total General Fund	\$ 276,411,298	\$ 34,800,634	\$ 311,211,932	100.00%	100.00%	100.00%
Percent of Total Expenditures	88.82%	11.18%	100.00%			

General Fund Expenditures:

As reflected above, Salaries and Benefit account for 88.82% of the total budgeted General Fund expenditures for FY 2023. Of the Salaries and Benefit expenditures, the Division of Teaching and Learning's expenditures account for 65.94% of the District's total expenditures, which is up from 65.27% last year.

This trend is consistent from year to year and expected given the nature of the district's overall operation, which is education of children.

**Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2023**

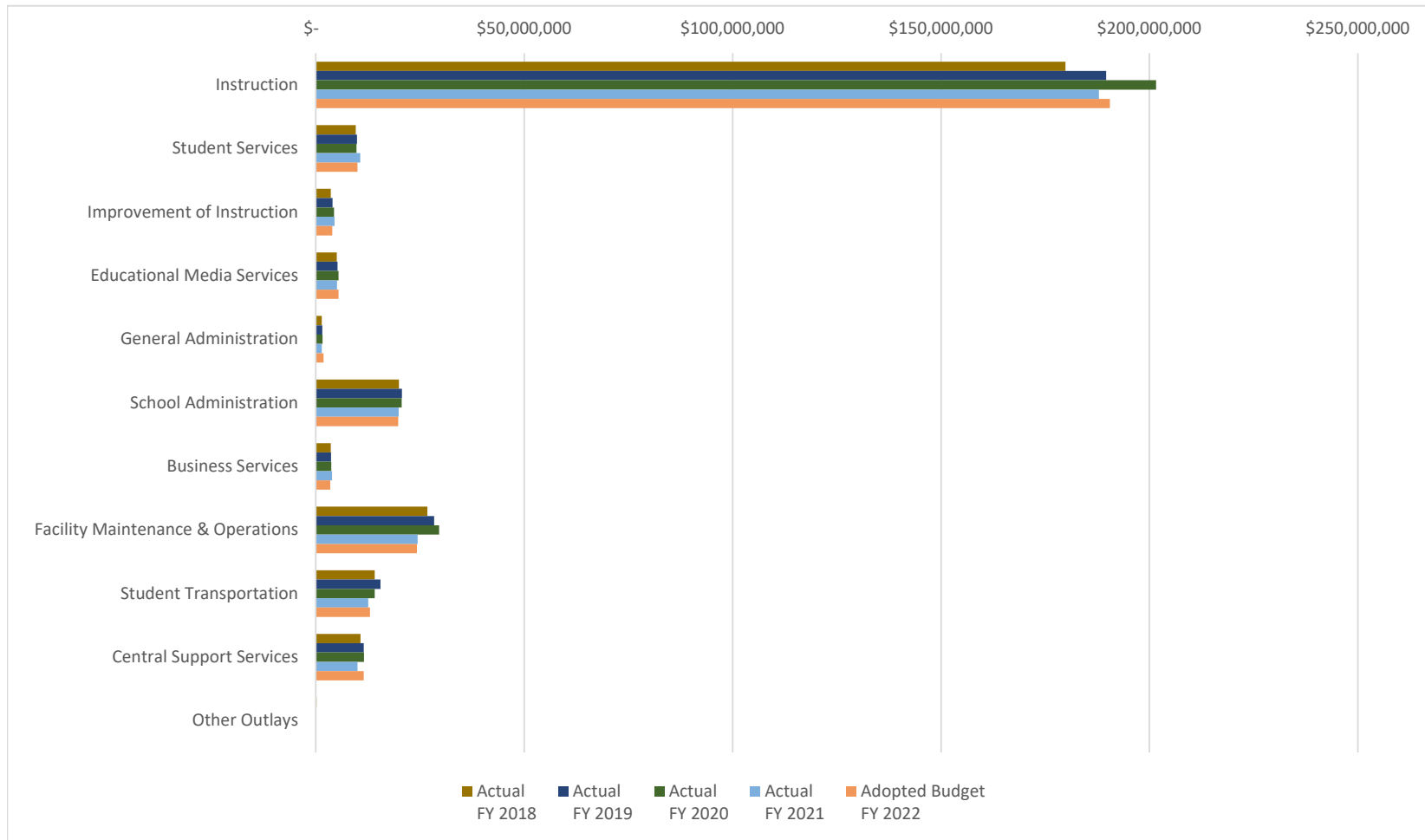


Instruction \$206,127,126	Facility Main & Ops \$31,015,428	School Admin \$21,175,207
Student Trans \$14,667,410	Central Support Svcs \$11,453,405	Student Services \$10,406,629
Educ Media Services \$5,525,471	Impr of Instruction \$4,328,893	Business Services \$3,593,882
General Admin \$1,945,180	Community Svcs Ops \$817,301	Other Support Svcs \$95,000
Other Outlays \$61,000		

Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2023

Function	Total				Total
	Salaries	Fringe Benefits	Salaries & Fringe Benefits	Operations	Expenditures
1000 Instruction	\$ 141,234,137	\$ 60,529,997	\$ 201,764,134	\$ 4,362,992	\$ 206,127,126
2100 Student Services	6,551,486	2,451,461	9,002,947	1,403,682	10,406,629
2210 Improvement of Instruction	2,709,615	1,084,374	3,793,989	534,904	4,328,893
2220 Educational Media Services	3,649,293	1,534,374	5,183,667	341,804	5,525,471
2300 General Administration	631,864	263,388	895,252	1,049,928	1,945,180
2400 School Administration	14,746,851	6,262,116	21,008,967	166,240	21,175,207
2500 Business Services	2,159,941	1,010,491	3,170,432	423,450	3,593,882
2600 Facility Maintenance & Operations	9,553,844	3,757,418	13,311,262	17,704,166	31,015,428
2700 Student Transportation	7,332,579	2,717,397	10,049,976	4,617,434	14,667,410
2800 Central Support Services	5,141,232	2,272,139	7,413,371	4,040,034	11,453,405
2900 Other Support Services	-	-	-	95,000	95,000
3300 Community Services Operations	554,398	262,903	817,301	-	817,301
5000 Other Outlays	-	-	-	61,000	61,000
Total	\$ 194,265,240	\$ 82,146,058	\$ 276,411,298	\$ 34,800,634	\$ 311,211,932

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2018 - FY 2022



Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2018 - FY 2022

		Actual		Actual		Actual		Actual	Adopted Budget
		FY 2018		FY 2019		FY 2020		FY 2021	FY 2022
1000 Instruction	\$	179,857,735	\$	189,634,950	\$	201,606,431	\$	187,880,663	\$ 190,515,651
2100 Student Services		9,590,902		9,905,229		9,803,860		10,669,135	10,010,538
2210 Improvement of Instruction		3,624,303		4,050,415		4,361,795		4,515,944	3,963,493
2220 Educational Media Services		5,022,812		5,232,477		5,464,157		5,098,498	5,458,800
2300 General Administration		1,453,962		1,548,276		1,657,377		1,452,826	1,860,177
2400 School Administration		19,964,697		20,657,367		20,598,106		19,881,805	19,756,917
2500 Business Services		3,625,536		3,674,110		3,739,680		3,892,634	3,486,353
2600 Facility Maintenance & Operations		26,787,672		28,394,573		29,578,700		24,461,462	24,262,153
2700 Student Transportation		14,174,994		15,537,102		14,174,027		12,579,847	12,983,512
2800 Central Support Services		10,724,198		11,486,596		11,556,216		10,017,770	11,497,612
5000 Other Outlays		171,499		60,302		60,303		60,303	61,000
Total	\$	274,998,310	\$	290,181,397	\$	302,600,652	\$	280,510,887	\$ 283,856,206

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

Note¹: Actuals have Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays all reported as Other Support Services.

Muscogee County School District
HISTORICAL TRENDS
Expenditures by Function - Percent of Total Expenditures
FY 2018 - FY 2022

Functions	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
	Actual	Actual	Actual	Actual	Budget
	Percent of	Percent of	Percent of	Percent of	Percent of
	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures
1000 Instruction	65.40%	65.35%	66.62%	66.98%	67.12%
2100 Student Services	3.49%	3.41%	3.24%	3.80%	3.53%
2210 Improvement of Instruction	1.32%	1.40%	1.44%	1.61%	1.40%
2220 Educational Media Services	1.83%	1.80%	1.81%	1.82%	1.92%
2300 General Administration	0.53%	0.53%	0.55%	0.52%	0.66%
2400 School Administration	7.26%	7.12%	6.81%	7.09%	6.96%
2500 Business Services	1.32%	1.27%	1.24%	1.39%	1.23%
2600 Facility Maintenance & Operations	9.74%	9.79%	9.77%	8.72%	8.55%
2700 Student Transportation	5.15%	5.35%	4.68%	4.48%	4.57%
2800 Central Support Services	3.90%	3.96%	3.82%	3.57%	4.05%
5000 Other Outlays	0.06%	0.02%	0.02%	0.02%	0.02%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

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

Note¹: Actuals have Central Support Services, Non-Instructional Services, Community Services Operations, and Other Outlays all reported as Other Support Services

Muscogee County School District
GENERAL FUND
Comparative Analysis of Budgeted Expenditures by Function
FY 2022 Adopted Budget to FY 2023 Superintendent's Recommended Budget

Function	FY 2022 Total Expenditures	FY 2023 Total Expenditures	Dollar Variance	Percent Variance
Instruction ¹	\$190,515,651	\$206,127,126	\$15,611,475	8.19%
Student Services ²	10,010,538	10,406,629	396,091	3.96%
Improvement of Instruction ³	3,963,493	4,328,893	365,400	9.22%
Educational Media Services ⁴	5,458,800	5,525,471	66,671	1.22%
General Administration ⁵	1,860,177	1,945,180	85,003	4.57%
School Administration ⁶	19,756,917	21,175,207	1,418,290	7.18%
Business Services ⁷	3,486,353	3,593,882	107,529	3.08%
Facility Maintenance & Operations ⁸	24,262,153	31,015,428	6,753,275	27.83%
Student Transportation ⁹	12,983,512	14,667,410	1,683,898	12.97%
Central Support Services ¹⁰	10,634,849	11,453,405	818,556	7.70%
Other Support Services ¹¹	90,000	95,000	5,000	5.56%
Community Services Operations ¹²	772,763	817,301	44,538	5.76%
Other Outlays ¹³	61,000	61,000	-	N/A
Total	\$283,856,206	\$311,211,932	\$27,355,726	9.64%

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

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

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

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

⁵ Salaries and Benefits (Superintendent, Board of Education (BOE) Members, Assistant Supt, and Clerical staff persons), Purchased Professional (BOE and Other), Legal Fees, External Audit Fees, Travel, Books, Supplies, Equipment, Dues and Fees

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

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

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

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

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

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

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

STUDENT ENROLLMENT

Muscogee County School District
School Attendance Zones
2021 - 2022

Carver High	Columbus High	Hardaway High	Jordan High
Brewer Elementary J.D. Davis Elementary Dimon Elementary Dorothy Heights Elementary Martin Luther King, Jr. Elementary Rigdon Rd Elementary St Mary's Elementary Baker Middle Eddy Middle Rothschild Middle	No attendance zone Britt David Elementary Magnet No attendance zone Rainey-McCullers School of the Arts No attendance zone	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	Allen Elementary Fox Elementary Hannan Elementary Johnson Elementary River Rd Elementary Arnold Middle Eddy Middle Double Churches Middle Richards Middle
Kendrick High	Northside High	Shaw High	Spencer High
Dawson Elementary Lonnie Jackson Elementary Forrest Rd Elementary Georgetown Elementary St. Mary's Elementary Waddell Elementary Wesley Heights Elementary Baker Middle East Columbus Middle Fort Middle Rothschild Middle	Allen Elementary Blanchard Elementary Double Churches Elementary North Columbus Elementary River Rd Elementary Arnold Middle Double Churches Middle Veterans Memorial Middle	Blanchard Elementary Eagle Ridge Elementary Mathews Elementary Midland Elementary Waddell Elementary Aaron Cohn Middle Blackmon Rd Middle Midland Middle Fort Middle Veterans Memorial Middle	Key Elementary Dawson Elementary Dorothy Heights Elementary 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 2011 through FY 2022 are reflected on the following pages for all schools. The actual enrollment represents the enrollment as of the October Full-Time Equivalent (FTE) student enrollment count date. It is considered the official enrollment count for school districts. The FTE student enrollment count is taken each October on the first Tuesday of the month. It represents those students that were enrolled in one of the nineteen direct instructional programs defined by the state for at least one of the prior ten school days before the FTE count date.

The nineteen direct instructional programs are as follows:

Kindergarten

Kindergarten Early Intervention Grades 1-3

Grades 1-3

Grades 1-3 Early Intervention

Grades 4-5

Grades 4-5 Early Intervention

Grades 6-8

Middle School Programs

Grades 9-12

CTAE 9-12

Special Education - Category I Special Education - Category II

Special Education - Category II

Special Education - Category III

Special Education - Category IV

Special Education - Category V

Gifted

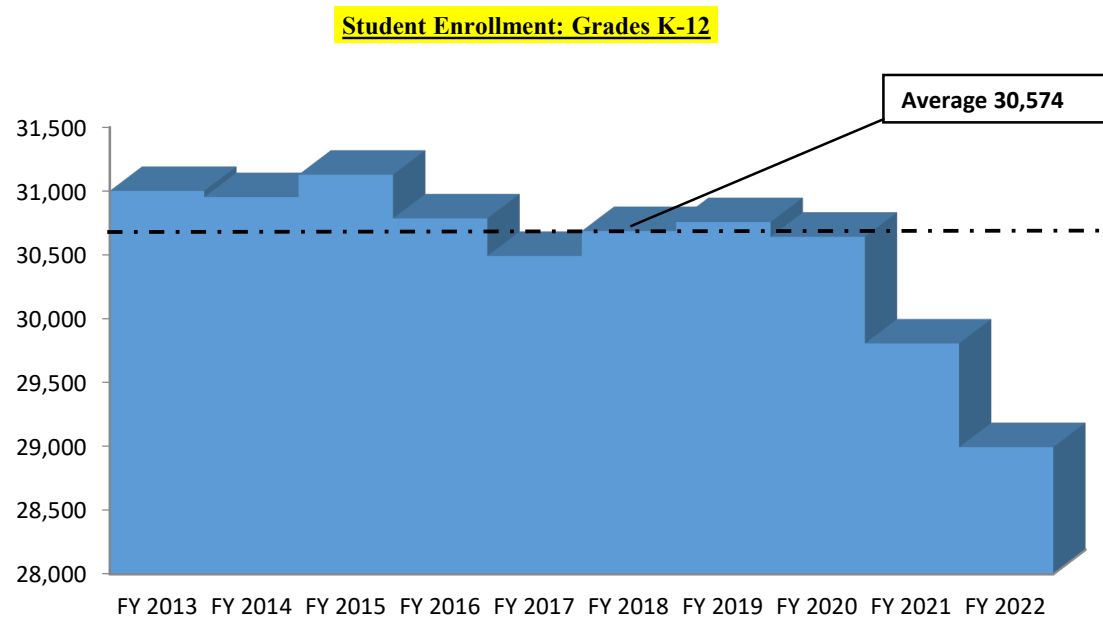
Remedial

Alternative Education ESOL Program

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

Local boards of education that are found to be out of compliance shall be subject to a complete loss of funding for the class or program that is not in compliance, unless there has been a flexibility waiver granted by the State. Since State QBE funding accounts for over 58% of the District's total revenues, the accuracy of the FTE enrollment count is critical to the district's continued solvency.

As reflected in the chart below, since FY 2012, the District's average student enrollment for grades K-12 is 30,574. The actual student enrollment for the periods referenced for grades K-12 can be found on the following page.



**Muscogee County School District
Student Enrollment**

The District's Student Enrollment trends for FY 2013 through FY 2022, as plotted on the chart on the preceding page are reflected below. In comparison to the prior fiscal year, for FY 2022 the District realized a decrease in enrollment for grades K-12 of 812 students or 2.72% below FY 2021. This decreased enrollment resulted in a projected decrease in State QBE Earnings for FY 2023.

As reflected, this is the second 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 2012, FY 2013	31,000	-74	-0.24%
October 2013, FY 2014	30,952	-48	-0.15%
October 2014, FY 2015	31,127	175	0.57%
October 2015, FY 2016	30,785	-342	-1.10%
October 2016, FY 2017	30,491	-294	-0.96%
October 2017, FY 2018	30,686	195	0.64%
October 2018, FY 2019	30,756	70	0.23%
October 2019, FY 2019	30,641	-115	-0.37%
October 2020, FY 2021	29,806	-835	-2.73%
October 2021, FY 2022	28,994	-812	-2.72%
Average	30,574	-213	-0.70%

*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 2012-FY 2022

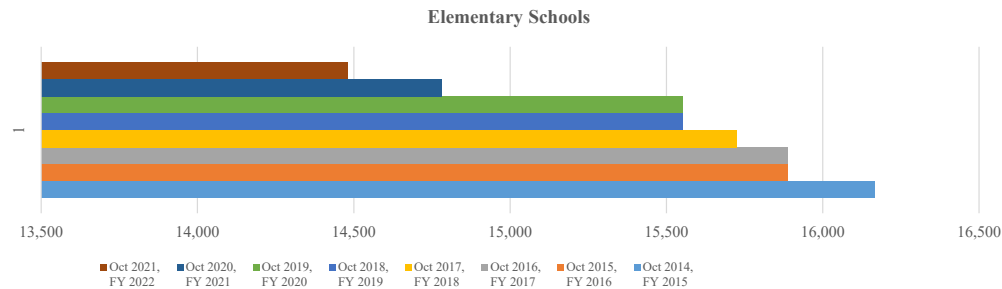
Grade level	2012- 2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Pre-K	1,172	1,176	1,185	1,114	1,099	1,077	1,103	1,092	951	1,091
K	2,782	2,691	2,577	2,493	2,394	2,388	2,379	2,423	2,155	2,181
1	2,598	2,761	2,699	2,546	2,441	2,448	2,392	2,398	2,272	2,193
2	2,475	2,480	2,690	2,604	2,465	2,453	2,392	2,432	2,313	2,227
3	2,337	2,445	2,472	2,668	2,578	2,436	2,501	2,367	2,359	2,245
4	2,332	2,312	2,419	2,402	2,560	2,545	2,418	2,475	2,333	2,264
5	2,366	2,262	2,325	2,341	2,350	2,540	2,541	2,365	2,399	2,279
6	2,420	2,305	2,238	2,226	2,281	2,315	2,538	2,498	2,283	2,304
7	2,329	2,426	2,289	2,202	2,192	2,258	2,338	2,541	2,438	2,256
8	2,280	2,274	2,357	2,246	2,241	2,201	2,278	2,328	2,464	2,294
9	2,618	2,516	2,567	2,649	2,551	2,647	2,586	2,603	2,529	2,822
10	2,345	2,318	2,225	2,270	2,327	2,287	2,315	2,185	2,285	2,174
11	2,131	2,151	2,098	2,055	2,105	2,107	2,025	2,061	1,989	1,907
12	1,987	2,011	2,171	2,083	2,006	2,061	2,053	1,965	1,987	1,848
Total Pre-K thru Grade 12	32,172	32,128	32,312	31,899	31,590	31,763	31,859	31,733	30,757	30,085
Annual Growth	-59	-44	184	-413	-309	173	96	-126	-976	-672
Year-over Year % Change	-0.2%	-0.1%	0.6%	-1.3%	-1.0%	0.5%	0.3%	-0.4%	-3.1%	-2.2%

As reflected in the chart above, for seven of the reported ten fiscal years, the District has realized a decline in student enrollment for grades pre-k through 12. This year-over-year decline has been as much as 976 students or a reduction of 3.1%, which was recently experienced in FY 2022 in relation to FY 2021. The continued decline in student enrollment is attributed to the transient nature of the student population.

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

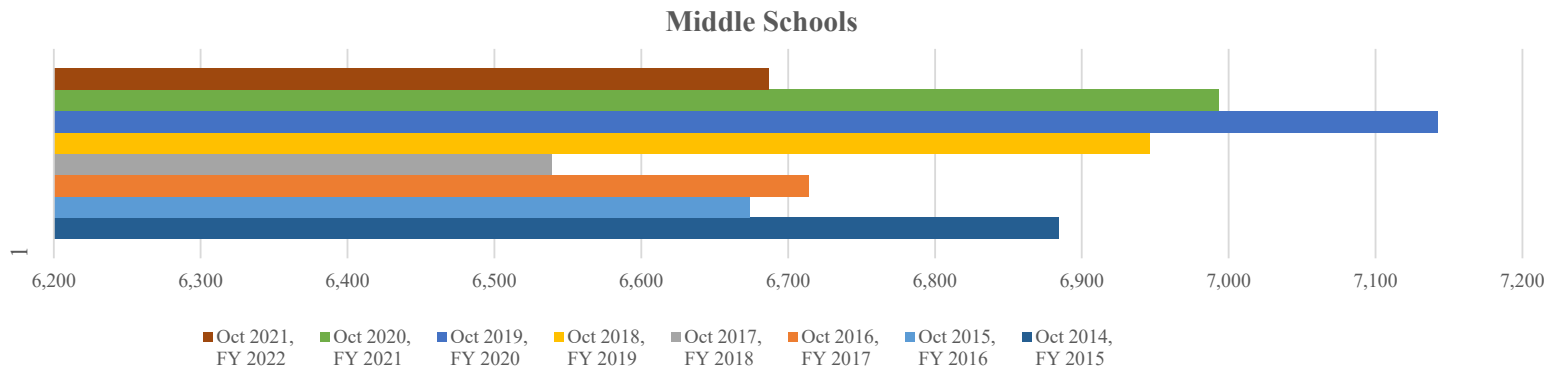
Muscogee County Schools Enrollment Summary - Elementary Schools

	FTE Enrollment By School							
	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022
Elementary Schools: Grades PreK- 5								
Elem-Allen Elementary School	474	469	432	458	429	429	461	431
Elem-Blanchard Elementary School	493	538	548	568	556	556	469	427
Elem-Brewer Elementary School	514	485	476	517	569	569	524	535
Elem-Britt David Elementary Academy	567	570	563	590	559	559	578	568
Elem-Clubview Elementary School	549	542	501	514	492	492	601	568
Elem-Davis Elementary School	447	416	381	401	354	354	277	297
Elem-Dawson Elementary School	288	269	268	336	345	345	310	298
Elem-Dimon Elementary	489	545	496	458	405	405	355	360
Elem-Dorothy Height Elementary School	712	762	712	498	557	557	505	536
Elem-Double Churches Elementary School	579	566	572	644	623	623	568	555
Elem-Downtown Elementary Magnet Academy	294	330	302	321	306	306	289	308
Elem-Eagle Ridge Academy	756	730	749	701	736	736	682	655
Elem-Forrest Road Elementary School	452	431	448	415	420	420	382	388
Elem-Fox Elementary School	419	358	325	388	338	338	351	363
Elem-Gentian Elementary School	419	413	444	450	494	494	521	505
Elem-Georgetown Elementary School	498	480	513	535	512	512	443	412
Elem-Hannan Elementary	522	501	491	504	475	475	454	424
Elem-Johnson Elementary School	353	350	439	408	404	404	387	348
Elem-Key Elementary School	341	331	373	336	350	350	304	277
Elem-Lonnie Jackson Academy	488	461	489	415	395	395	404	420
Elem-Martin Luther King, Jr. Elementary School	618	541	503	464	489	489	463	428
Elem-Mathews Elementary School	697	700	738	721	756	756	750	798
Elem-Midland Academy	564	577	594	619	625	625	609	613
Elem-North Columbus Elementary	722	681	755	693	700	700	629	662
Elem-Reese Road Leadership Academy	460	481	499	464	462	462	480	415
Elem-Rigdon Road Elementary School	646	656	605	548	499	499	436	407
Elem-River Road Elementary School	437	423	404	444	472	472	411	401
Elem-South Columbus Elementary School	558	554	534	471	425	425	417	422
Elem-St. Marys	406	394	355	494	502	502	487	455
Elem-Waddell Elementary School	525	462	462	463	463	463	439	440
Elem-Wesley Heights Elementary School	401	395	443	493	455	455	414	401
Elem-Wynnton Elementary School	480	476	473	395	385	385	382	363
Total - Elementary Schools	16,168	15,887	15,887	15,726	15,552	15,552	14,782	14,480



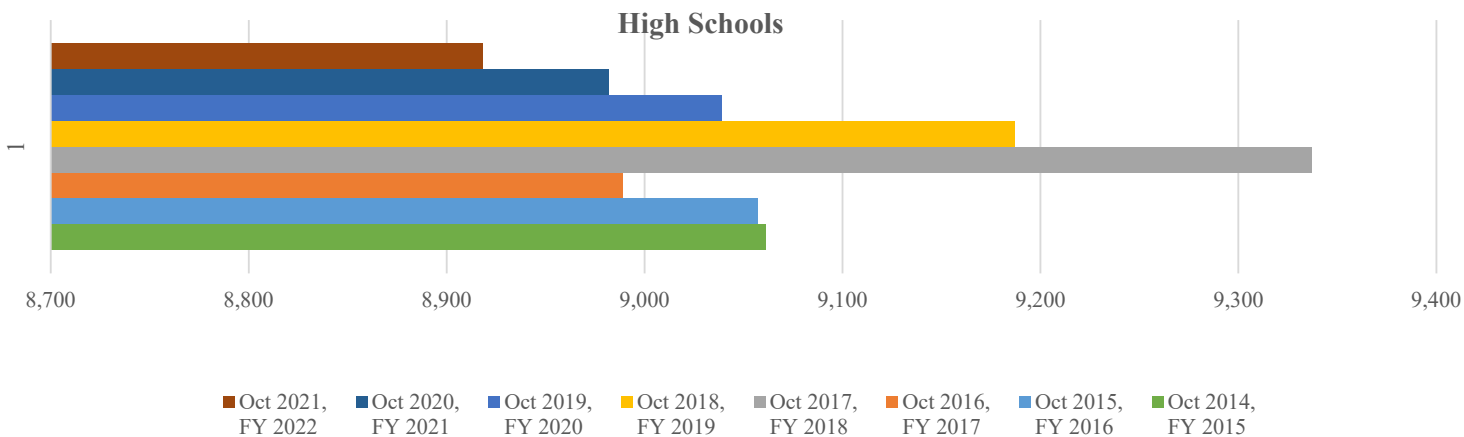
Muscogee County Schools
Enrollment Summary-Middle Schools Grade 6-8

	FTE Enrollment By School							
	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022
Middle-Aaron Cohn Middle School	546	521	559	567	660	597	498	503
Middle-Arnold Middle School	708	688	673	607	589	569	600	623
Middle-Baker Middle School	559	566	523	503	564	559	577	548
Middle-Blackmon Road Middle School	606	601	660	642	632	668	643	584
Middle-Double Churches Middle School	470	456	456	451	545	539	490	435
Middle-East Columbus Magnet Academy	627	601	549	546	553	555	512	469
Middle-Eddy Middle School	481	414	417	453	449	450	499	483
Middle-Fort Middle School	510	523	566	544	609	664	659	557
Middle-Midland Middle School	462	434	392	413	414	492	475	435
Middle-Richards Middle School	732	701	760	698	782	833	835	798
Middle-Rothschild Leadership Academy School	556	545	523	529	536	579	552	561
Middle-Veterans Memorial Middle School	627	624	636	586	613	637	653	691
Total - Middle	6,884	6,674	6,714	6,539	6,946	7,142	6,993	6,687



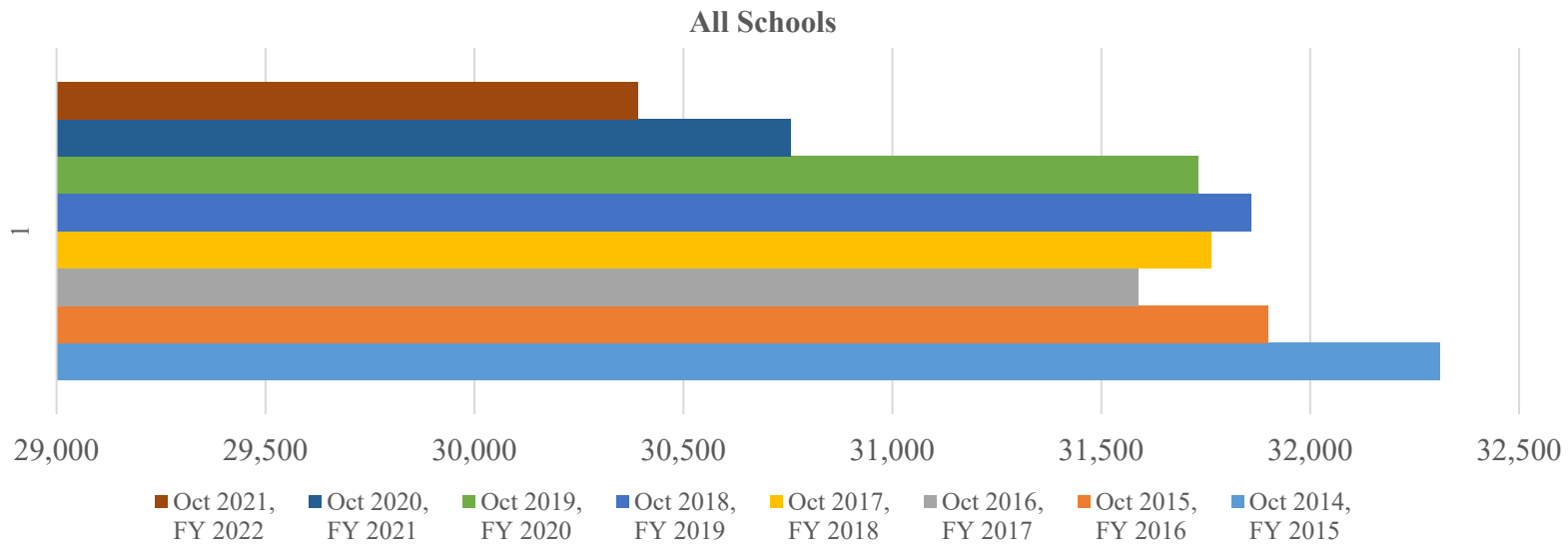
Muscogee County Schools Enrollment Summary-High Schools

	FTE Enrollment By School							
	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022
High Schools: Grades 9-12								
High-Carver High School	1,200	1,191	1,138	1,136	956	871	865	865
High-Columbus High School	1,255	1,269	1,267	1,286	1,275	1,246	1,223	1,171
High-Early College Academy	181	169	170	158	124	0	0	0
High-Hardaway High School	1,369	1,276	1,288	1,273	1,240	1,144	1,161	1,204
High-Jordan Vocational High School	740	787	765	766	779	962	897	887
High-Kendrick High School	905	945	896	898	855	831	907	925
High-Northside High School	1,344	1,357	1,404	1,446	1,495	1,535	1,445	1,425
High-Rainey-McCuller's School of the Arts	0	0	0	310	318	375	385	333
High-Shaw High School	1,244	1,225	1,235	1,251	1,154	1,125	1,164	1,179
High-Spencer High School	823	838	826	813	991	950	935	929
Total - High Schools	9,061	9,057	8,989	9,337	9,187	9,039	8,982	8,918



Muscogee County Schools
Enrollment Summary - All Schools

FTE Enrollment By School								
	Oct 2014, FY 2015	Oct 2015, FY 2016	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022
All Schools								
Elementary Schools	16,367	16,168	15,887	15,887	15,726	15,552	14,782	14,480
Middle Schools	6,884	6,674	6,714	6,539	6,946	7,142	6,993	6,993
High Schools	9,061	9,057	8,989	9,337	9,187	9,039	8,982	8,918
Total - All Schools	32,312	31,899	31,590	31,763	31,859	31,733	30,757	30,391



STAFFING REQUIREMENTS

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2021-2022

Category	Elementary	Middle	High
NOTE: Effective fiscal year 2017 (FY 2017) the District approved to operate as Strategic Waivers School System, (formerly IE²) by State Board of Education. With this change, the District is not subject to expenditure controls as set forth in O.C.G.A. Section 20-2-167.			
Teacher, Kindergarten	1 per 25 Full-time Equivalent (FTE)	N/A	N/A
Paraprofessional, Kindergarten	1 per kindergarten teacher	N/A	N/A
Teacher, Classroom	Grades 1-3: 1 per 26 FTE Grades 4-5: 1 per 30 FTE	1 per 33 FTE	1 per 35 FTE
Para, Instructional Support	1 per School	N/A	N/A
Teacher, Specialist (Art, Music, Physical Education (PE), Foreign Language (FL))	Based on FTE and available funding (Grades K-5). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 6-8). Some are itinerant or shared between schools.	Based on FTE and available funding (Grades 9-12). Some are itinerant or shared between schools.

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2021-2022

Category	Elementary	Middle	High
Teacher, English to Speakers of Other Languages (ESOL)	1 per 11 FTE (Grades K-3 w/o para) 1 per 13 FTE (Grades K-3 w/para) 1 per 14 FTE (Grades 4-5 w/o para) 1 per 15 FTE (Grades 4-5 w/para)	1 per 14 FTE (Grades 6-8 w/o para) 1 per 15 FTE (Grades 6-8 w/para)	1 per 18 FTE (Grades 9-12 w/o para) 1 per 20 FTE (Grades 9-12 w/para)
Media Specialist	1 per school	1 per school	1 per school
Teacher, Career, Technical, and Agricultural Education (CTAE)	N/A	N/A	1 per 28 FTE
Principal	1 per school	1 per school	1 per school
Assistant Principal	School enrollment: 1 - 349 = 0; 350 and above = 1	1 per school	School enrollment :1-1150 = 2 per school Above 1150=3 per school College and Career Academy = 1 per academy
Secretary	1 per school	1 per school	1 per school

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2021-2022

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

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2021-2022

Category	Elementary	Middle	High
Paraprofessional, Special Education	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.	As needed to meet program or class size requirements. Refer to Special Education Allocation below.
Teacher, Gifted	1 per 17 FTE (Grades K-5)	1 per 21 FTE (Grades 6-8)	1 per 21 FTE (Grades 9-12)
Teacher, Alternative Education	N/A	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)	1 per 18 FTE (no paraprofessional) 1 per 24 (w/paraprofessional)
Technology Specialist	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.	Not allocated to specific schools. Total three allocated district-wide for each three regions.
Vocational Supervisor	N/A	N/A	3 FTE positions to be assigned among eligible high schools
Nursing Services	The District has one (1) Lead Nurse who is responsible for management of the following staff that serves all schools: Nine (9) Registered Nurses, Seven (7) Licensed Practical Nurses (LPNs) and 54 Part-time Clinic Aides. Clinic Aides are assigned to specific schools daily on a part-time basis.		

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2021-2022

Category	Elementary	Middle	High
Custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft., One of which is a lead custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.; One of which is a lead custodian	For in-house custodian, 1 per 20,000 square feet of building space. If service out-sourced, 1 per 24,000 sq. ft.; One of which is a lead custodian
Instructional Supplies, Per Pupil Allocation	Kindergarten: \$27.46 per Student Grades 1-3: \$27.46 per Student Grades 4-5: \$27.46 per Student	Grades 6-8: \$22.43 per Student	Grades 9-12: \$28.84 per Student
Media Services Supplies, Per Pupil Allocation	Kindergarten: \$11.62 per Student Grades 1-3: \$11.62 per Student Grades 4-5: \$11.62 per Student	Grades 6-8: \$10.19 per Student	Grades 9-12: \$9.44 per Student
Administrative Supplies, Per Pupil Allocation	Kindergarten: \$5.86 per Student Grades 1-3: \$5.86 per Student Grades 4-5: \$5.86 per Student	Grades 6-8: \$4.86 per Student	Grades 9-12: \$4.74 per Student
Custodial Supplies, in-house	12 cents per sq. ft.	12 cents per sq. ft.	12 cents per sq. ft.
Custodial Supplies, out-sourced	\$2,500 per elementary school	\$5,000 per middle school	\$5,000 per high school

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2021-2022

Category	Elementary	Middle	High
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Special Education Allocation

Students with Disabilities

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

NOTE: Each paraprofessional is the equivalent to 1/3 teacher and affects individual class size proportionately. Various teacher/paraprofessional models shall be averaged independently.

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

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

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

**Muscogee County School District
State Personnel Allocation Formula
FY 2021 to FY 2022 Comparison**

Positions	Earned Positions per FTE	Student FTE				Earned Positions			
		FY 2021	FY 2022	FY 2023	Change FY22 to FY23	FY 2021	FY 2022	FY 2022	Change FY22 to FY23
Direct Instruction									
Teachers									
Kindergarten	1:15	2,334	2,019	2,058	39	155.60	134.60	137.20	2.60
Kindergarten EIP	1:11		68	22	(46)		6.18	2.00	(4.18)
Grades 1-3	1:17	6,528	6,225	5,904	(321)	384.00	366.18	347.29	(18.89)
Grades 1-3 EIP	1:11		103	146	43		9.36	13.27	3.91
Grades 4-5	1:23	4,133	3,969	3,819	(150)	179.70	172.57	166.04	(6.53)
Grades 4-5 EIP	1:11		53	72	19		4.82	6.55	1.73
Middle School 6-8	1:20	6,139	5,888	5,624	(264)	306.95	294.40	281.20	(13.20)
Grades 9-12	1:23	6,229	6,077	6,084	7	270.83	264.22	264.52	0.30
CTAE	1:20	1,399	1,417	1,374	(43)	69.95	70.85	68.70	(2.15)
Special Education		3,072	2,993	2,998	5	563	543.09	541.06	(2.03)
Gifted	1:12	699	738	693	(45)	58.25	61.50	57.75	(3.75)
Remedial Education	1:15		92	80	(12)	-	6.13	5.33	(0.80)
Alternative Education	1:15	344	337	329	(8)	22.93	22.47	21.93	(0.54)
ESOL	1:7	183	174	187	13	26.14	24.86	26.71	1.85
Total Teachers						2,036.98	1,981.23	1,939.55	(41.68)
Kindergarten Paraprofessional	1:18					129.67	115.94	115.56	(0.39)
Subject Specialists (Grades 1-8)	1:345					48.69	47.06	45.11	(1.95)
Counselor	1:450					60.64	58.71	57.11	(1.60)
Technical Specialist (1)	1:1100					28.24	27.43	26.72	(0.71)
Total		31,060	30,153	29,390	(763)	2,304.22	2,230.37	2,184.05	(46.33)

**Muscogee County School District
State Personnel Allocation Formula
FY 2021 to FY 2022 Comparison**

Positions	Earned Positions per FTE	Student FTE				Earned Positions			
		FY 2021	FY 2022	FY 2023	Change FY22 to FY23	FY 2021	FY 2022	FY 2022	Change FY22 to FY23
Indirect Cost									
School Based									
Principal	1 per school					53.00	53.00	53.00	-
Assistant Principal	1:Varies*					49.78	48.48	47.38	(1.10)
Secretary/Clerk	1:Varies*					62.34	60.47	58.97	(1.50)
Media Specialist	1:Varies*					53.47	51.74	50.29	(1.45)
Clinic Workers	N/A					N/A	N/A	N/A	N/A
Custodians/Building Mech	N/A					N/A	N/A	N/A	N/A
District									
Superintendent	1 per system					1.00	1.00	1.00	-
Assistant Superintendent	6 per system					6.00	6.00	6.00	-
Accountant	1 per system					1.00	1.00	1.00	-
Social Worker	1:2475					12.55	12.18	11.87	(0.31)
Psychologist	1:2475					12.55	12.18	11.87	(0.31)
Special Education Leadership	1:200					18.86	18.66	18.46	(0.20)
Total						2,574.77	2,495.08	2,443.89	(51.20)

*Media Specialist-Elementary 1:450; Middle1:624; High 1:970

Secretary-Elementary (12 mth) 1:450; Middle 1:624; High 1:485; High (10 mth) 1:485, System 1

Assistant Principal (10 mth) Elementary 0.5:450; Middle1:624; High 1:485

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

STAFF SALARIES AND BENEFITS



TEACHER SALARY SCHEDULE

2022-23 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	43705	49146	54571	59759	41625	42665	40000	42397
		State Salary	40115	45382	50632	55651	38184	39150	37217	
		Local Supplement	3,590	3,764	3,939	4,108	3,441	3,515	2,783	40,397
4	2	Total Salary	45,513	51,227	56,922	62,370	43,335	44,423	40,000	43,519
		State Salary	41168	46593	52001	57171	39180	40173	37217	43519
		Local Supplement	4,345	4,634	4,921	5,199	4,155	4,250	2,783	0
5	3	Total Salary	46,655	52,540	58,406	64,018	44,413	45,534	40,000	44,675
		State Salary	42253	47841	53411	58736	40205	41228	37217	44675
		Local Supplement	4,402	4,699	4,995	5,282	4,208	4,306	2783	0
6	4	Total Salary	48,215	54,336	60,436	66,272	45,521	46,673	40,000	46,262
		State Salary	43743	49555	55347	60885	41261	42315	37217	46262
		Local Supplement	4,472	4,781	5,089	5,387	4,260	4,358	2,783	0
7	5	Total Salary	49,437	55,740	62,022	68,035	46,665	47,851	40,000	47,500
		State Salary	44905	50892	56857	62562	42349	43434	37217	47500
		Local Supplement	4,532	4,848	5,165	5,473	4,316	4,417	2783	0.00
8	6	Total Salary	51,316	57,902	64,466	70,745	47,840	49,061	40,000	49,413
		State Salary	46701	52957	59191	65152	43469	44587	37217	49413
		Local Supplement	4,615	4,945	5,275	5,593	4,371	4,474	2783	0.00
9-10	7	Total Salary	52,639	59,427	66,189	72,663	49,062	50,319	40,000	50,745
		State Salary	47952	54396	60817	66957	44623	45775	37217	50745
		Local Supplement	4,687	5,031	5,372	5,706	4,439	4,544	2783	0.00
11-12	L1	Total Salary	54,004	60,997	67,966	74,633	50,321	51,613	40,000	52,117
		State Salary	49241	55878	62492	68816	45812	46998	37217	52117
		Local Supplement	4,763	5,119	5,474	5,817	4,509	4,615	2783	0.00
13-14	L2	Total Salary	55,408	62,613	69,793	76,664	51,617	52,947	40,000	53,531
		State Salary	50568	57404	64217	70730	47036	48258	37217	53531
		Local Supplement	4,840	5,209	5,576	5,934	4,581	4,689	2783	0.00
15-16	L3	Total Salary	56,829	64,407	71,801	78,874	52,928	54,297	40,000	54,987
		State Salary	51935	58976	65994	72702	48297	49556	37217	54987
		Local Supplement	4,894	5,431	5,807	6,172	4,631	4,741	2783	0.00
17-18	L4	Total Salary	58,293	66,330	73,943	81,225	54,278	55,687	40,000	56,487
		State Salary	53343	60595	67824	74733	49596	50893	37217	56487
		Local Supplement	4,950	5,735	6,119	6,492	4,682	4,794	2783	0.00
19-20	L5	Total Salary	59,800	68,064	75,903	83,400	55,670	57,118	40,000	58,032
		State Salary	54793	62263	69709	76825	50934	52270	37217	58032
		Local Supplement	5,007	5,801	6,194	6,575	4,736	4,848	2783	0.00
21+	L6	Total Salary	61,354	70,186	78,255	85,975	57,102	58,593	40,000	59,623
		State Salary	56287	63981	71650	78980	52312	53688	37217	59623
		Local Supplement	5,067	6,205	6,605	6,995	4,790	4,905	2783	0.00

SALARIES LISTED ARE BASED ON WORKING 190 DAYS. 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 \$35,217 ANNUALLY FOR MATH & SCIENCE AND WILL INCLUDE BENEFITS

Board approved Teacher salary schedule for FY21. 71 No increase in salary.

Muscogee County School District
EMPLOYER COST OF STAFF BENEFITS
FY 2023

Benefit	Employer Cost
TEACHER RETIREMENT SYSTEM (TRS)	19.81% of gross salary
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
BASIC LIFE INSURANCE	0.07 per \$1,000 of insurance X 12 months (round salary to next \$1,000); maximum coverage \$100,000
HEALTH INSURANCE	
Certificated	\$945.00 per employee per month
Non-Certificated	\$945.00 per employee per month
Chattahoochee Public Library (CPL), All positions	\$843.00 per employee per month
WORKERS' COMPENSATION	\$400.00 per employee per year
UNEMPLOYMENT	\$100.00 per employee per year
LONG TERM DISABILITY	0.0017 of gross salary
SUPPLEMENTAL RETIREMENT	2% of gross salary
(employees in Public School Employees Retirement Plan - PSERS only)	
EMPLOYEES' RETIREMENT SYSTEM (ERS)	24.66% of gross salary

Muscogee County School District
History of Selected Employer Benefits Rates
FY 2018 - FY 2023

	Year	SHBP: Certificated	SHBP: Non-Certificated	SHBP: Library	TRS	FICA	ERS	PSERS
	2018	\$945.00	\$846.20; 7/1/2017 - 12/31/2017 \$945.00; 1/1/2018 - 6/30/2018	\$843.00	16.81%	7.65%	24.69%	2.00%
	2019	\$945.00	\$945.00	\$843.00	20.90%	7.65%	24.66%	2.00%
	2020	\$945.00	\$945.00	\$843.00	21.14%	7.65%	24.66%	2.00%
	2021	\$945.00	\$945.00	\$843.00	19.06%	7.65%	24.66%	2.00%
	2022	\$945.00	\$945.00	\$843.00	19.81%	7.65%	24.66%	2.00%
	2023	\$945.00	\$945.00	\$843.00	19.98%	7.65%	24.66%	2.00%

State Health Benefits Plan (SHBP): As reflected above, for much of the years reported, school districts have realized a continued year-over-year increase in the SHBP non-certificated employer rate. For FY 2013, the non-certificated rate was over 50% *less* than the certificated rate. Beginning January 1, 2018 school districts were required to pay the identical rate of \$945 per employee per month or \$11,340 per year for both certificated and non-certificated staff. This increased rate continues through FY 2023, with no increase from the prior year. Confirmation of the SHBP rates for the upcoming fiscal year, as approved by the Board of the Ga Department of Community Health, is received in June of each year.

Teacher Retirement System (TRS):

Like the SHBP non-certificated employer rate, the TRS rate has progressively increased over the years. For FY 2013, the rate was 11.41% and grew to 21.14% for FY 2020. However, for FY 2021, the TRS rate has decreased 2.08%, which was the first decrease since FY 2013. For FY 2022, the rate increased to 19.81% or .75% over FY 2021. Districts are hopeful that with the proposed new legislation regarding employee participation in TRS, that ultimately increases in this line item will be few and far between.

Public Schools Employees' Retirement System (PSERS): For most of the periods presented, the employer contribution for the PSERS 403B plans has been held constant at 1%. Beginning with fiscal year 2018, the employer contribution rate increased to 2%. This change continues through FY 2023.

Employees' Retirement System (ERS): The District has realized a continued increase in the ERS employer rate. However, for 2023 the rate is projected to remain identical to FY 2020 and FY 2021.

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

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Analysis of Employer Benefits Historical Trends
Actual FY 2017 - 2021 and Projected FY 2022 and FY 2023**

State Health Benefit Plan (SHBP)					Teacher Retirement System (TRS)				
Year	Cost of Expenditure		Dollar Change	Percent Change	Year	Cost of Expenditure		Dollar Change	Percent Change
2017, Actual	\$	26,326,153			2017, Actual	\$	20,793,307		
2018, Actual	\$	27,987,944	\$ 1,661,791	6.31%	2018, Actual	\$	25,548,994	\$ 4,755,688	22.87%
2019, Actual	\$	26,794,142	\$ (1,193,802)	-4.27%	2019, Actual	\$	32,681,348	\$ 7,132,354	27.92%
2020, Actual	\$	29,345,069	\$ 2,550,927	9.52%	2020, Actual	\$	34,304,362	\$ 1,623,014	4.97%
2021, Actual	\$	29,334,429	\$ (10,640)	-0.04%	2021, Actual	\$	30,746,792	\$ (3,557,570)	-10.37%
2022, Budget	\$	28,220,384	\$ (1,114,045)	-3.80%	2022, Budget	\$	32,426,393	\$ 1,679,601	5.46%
2023, Budget	\$	29,550,226	\$ 1,329,842	4.71%	2023, Budget	\$	35,150,653	\$ 2,724,260	8.40%
Increased Employer Cost of Benefits, FY 2017 - FY 2023					Increased Employer Cost of Benefits, FY 2017 - FY 2023				
	\$		3,008,276	2.07%		\$		9,953,485	9.87%

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

For FY 2022, the District is projected to incur SHBP employer cost of \$28.2 million, which represents a decrease of \$1,114,045 or 3.80% above FY 2021. The SHBP employer cost increases from FY 2017 through FY 2022 resulted in \$3.0 million in additional expenditures for the District. The average increase for this period was 2.07%.

Likewise for the TRS employer cost, for FY 2022 the District is projected to incur total expenditures of \$32.4 million, which is an increase of \$1,679,601 or 4.90% over FY 2021, which is a result of a decrease in the required contribution rate from FY 2021 of 19.06% to FY 2022 of 19.81%. Since FY 2017, the District has incurred \$10.9 million in additional TRS employer cost. The average increase for the same period was 9.87%.

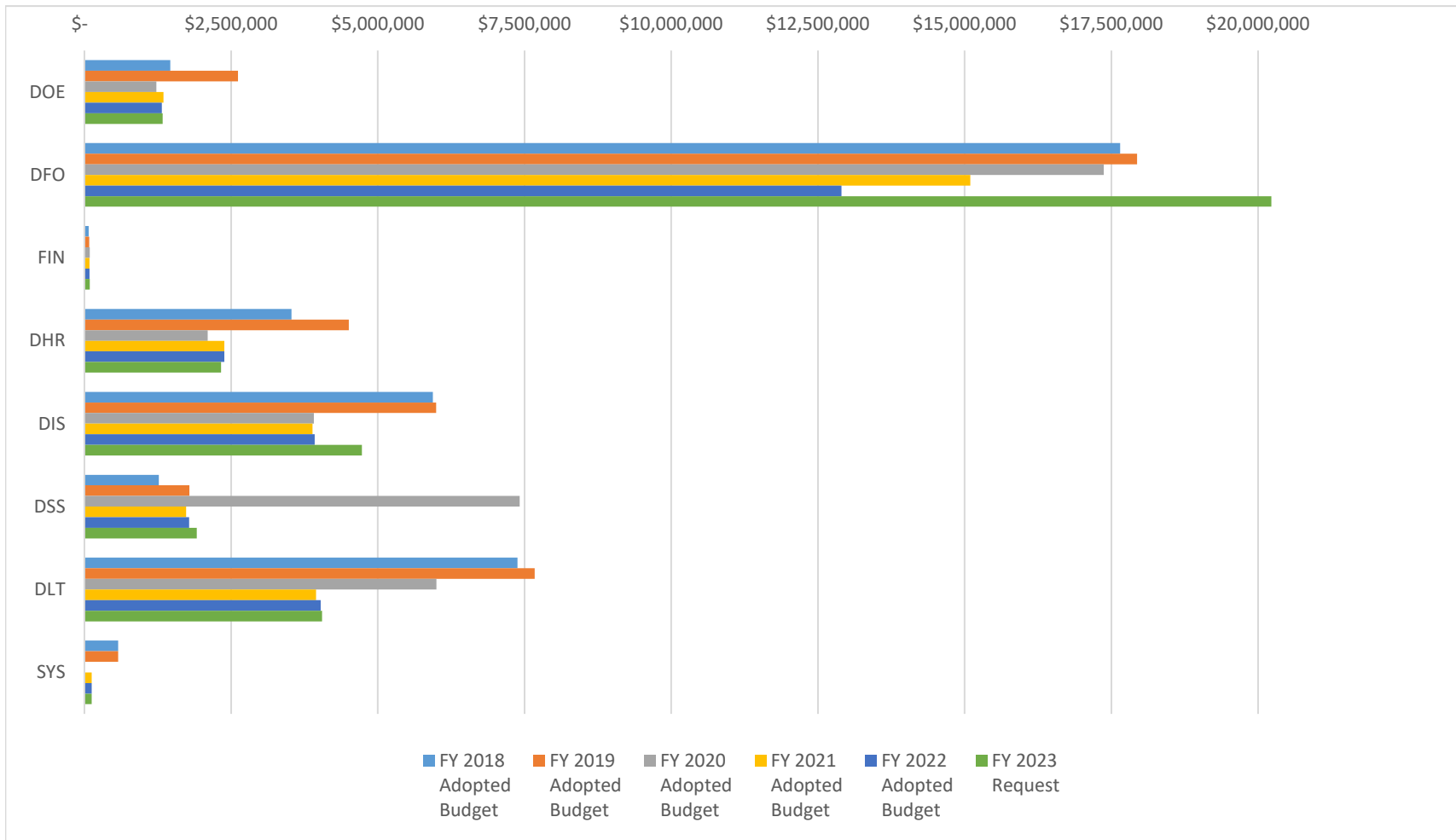
OPERATIONAL COSTS

Muscogee County School District

General Fund

Operational Expenditures Budget Analysis by Division

FY 2018 - FY 2023



Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2018 - FY 2023

Department	Department	FY 2018 Adopted Budget	FY 2019 Adopted Budget	FY 2020 Adopted Budget	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2023 Request	FY 2022 to FY 2023 Variance
Division of Executive	DOE	\$ 1,465,282	\$ 2,616,216	\$ 1,227,803	\$ 1,349,307	\$ 1,320,967	\$ 1,331,458	\$ 10,491
Division of Facilities and Operations	DFO	17,647,339	17,939,126	17,372,462	15,097,110	12,899,550	20,225,955	7,326,405
Division of Financial Services	FIN	73,000	81,286	91,548	88,100	88,100	93,600	5,500
Division of Human Resources	DHR	3,528,542	4,503,854	2,101,599	2,382,871	2,382,871	2,329,342	(53,529)
Division of Information Services	DIS	5,936,360	5,995,212	3,911,674	3,888,952	3,926,000	4,729,970	803,970
Division of Student Services	DSS	1,267,350	1,789,334	7,416,576	1,734,207	1,786,757	1,914,580	127,823
Division of Teaching & Learning	DLT	7,377,947	7,674,116	6,000,000	3,945,784	4,025,906	4,049,729	23,823
System-Wide	SYS	574,250	574,250	-	126,000	126,000	126,000	-
	All Divisions	\$ 37,870,070	\$ 41,173,394	\$ 38,121,662	\$ 28,612,331	\$ 26,556,151	\$ 34,800,634	\$ 8,244,483

Comments:

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

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

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

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

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

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

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

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

*ESSER-Elementary and Secondary School Education Relief

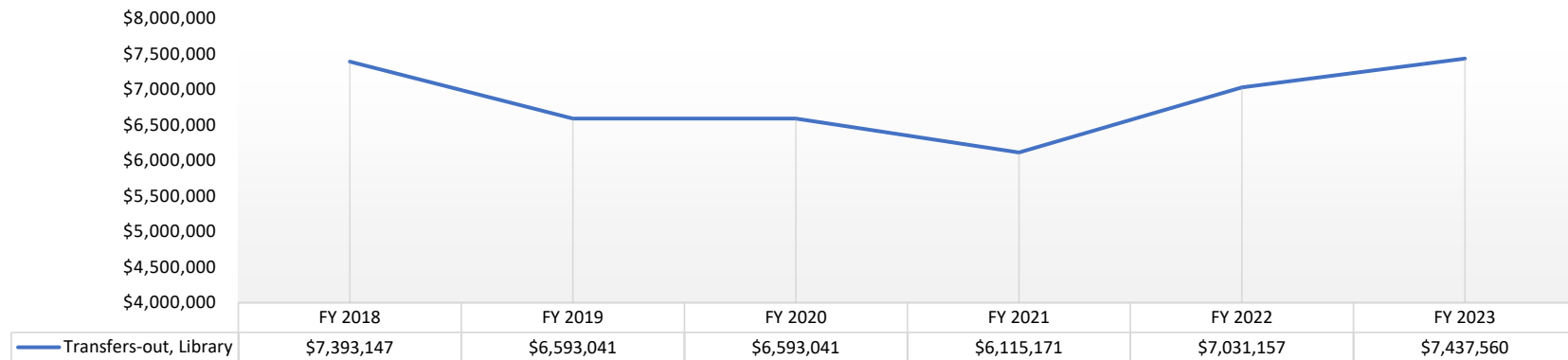
TRANSFERS OUT



Muscookee County School District

Transfers-Out to Chattahoochee Valley Libraries (CVL)

Actual FY 2018 - FY 2021, Projected FY 2022 and FY 2023



Year-over-Year Trends				
	Transfers - Out	Change	Percentage change	
FY 2018	\$ 7,393,147	\$ 1,026,691	16.44%	
FY 2019	\$ 6,593,041	\$ (800,106)	-10.82%	
FY 2020	\$ 6,593,041	\$ -	0.00%	
FY 2021	\$ 6,115,171	\$ (477,870)	-7.25%	
FY 2022	\$ 7,031,157	\$ 915,986	14.98%	
FY 2023	\$ 7,437,560	\$ 406,403	5.78%	
Average Change		\$ 134,122	2.34%	

The annual Transfer-Out to the CVL was approved by the Board as a FY 2023 Budget Parameter. Changes in the Net M&O tax digest define the extent of the year-over-year change in the transfer-out amount.

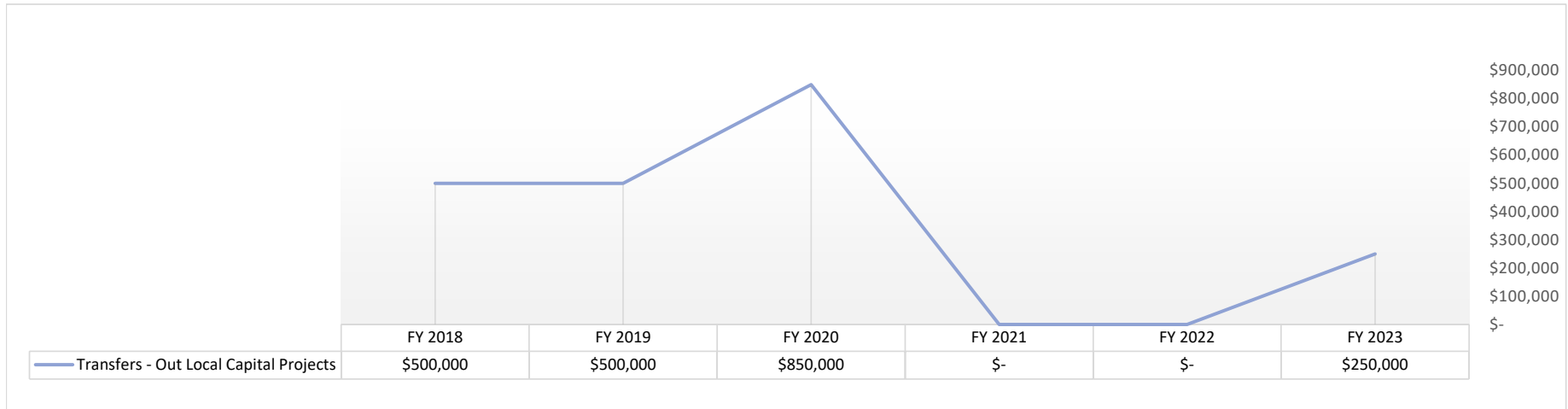
Due to the county-wide revaluation of local properties for calendar year 2017, the transfer-out to the Library for FY 2018 was increased to agree with the initial certified digest received on August 25, 2017. This resulted in an \$800,106 increase for a total increased transfer-out of \$902,865 for FY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

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

Based on the significant funding shortfall for FY 2021, the Library transfer equaled approximately 1.3 mills. However, for FY 2022, the District transferred the agreed upon rate of 1.5 mills, which resulted in an increase of \$915,986 over FY 2021, and will continue with the transfer of the agreed upon rate of 1.5 mills for FY 2023.



Muscogee County School District Transfers-Out to Local Capital Projects Actual FY 2018 - FY 2021, Projected FY 2022 and FY 2023



Local Capital Projects			
Year-over-Year Trends			
	Transfers - Out Local Capital Projects	Year over Year Change	Year over Year Percentage change
FY 2018	\$ 500,000		
FY 2019	\$ 500,000	\$ -	0.00%
FY 2020	\$ 850,000	\$ 350,000	70.00%
FY 2021	\$ -	\$ (850,000)	-100.00%
FY 2022	\$ -	\$ -	0.00%
FY 2023	\$ 250,000	\$ 250,000	100.00%
Average Change		\$ (151,193)	2.36%

Routine capital expenditures which entail those purchases designed to provide for the maintenance and operations of the District's facilities are budgeted to the local capital projects fund. This fund that is financed by a transfer from the General Fund also provides for the safety and security of the District's facilities as well as facility improvements and energy conservation measures. Included each year in the Board's annual budget parameters is an allocation to the local capital projects fund. In FY 2020, proceeds from the sales of property were transferred to the Capital Project Fund. In FY 2021 and FY 2022, no funds will be transferred to capital projects. In FY 2023, General Fund will transfer \$250,000 to the Capital Project Fund.

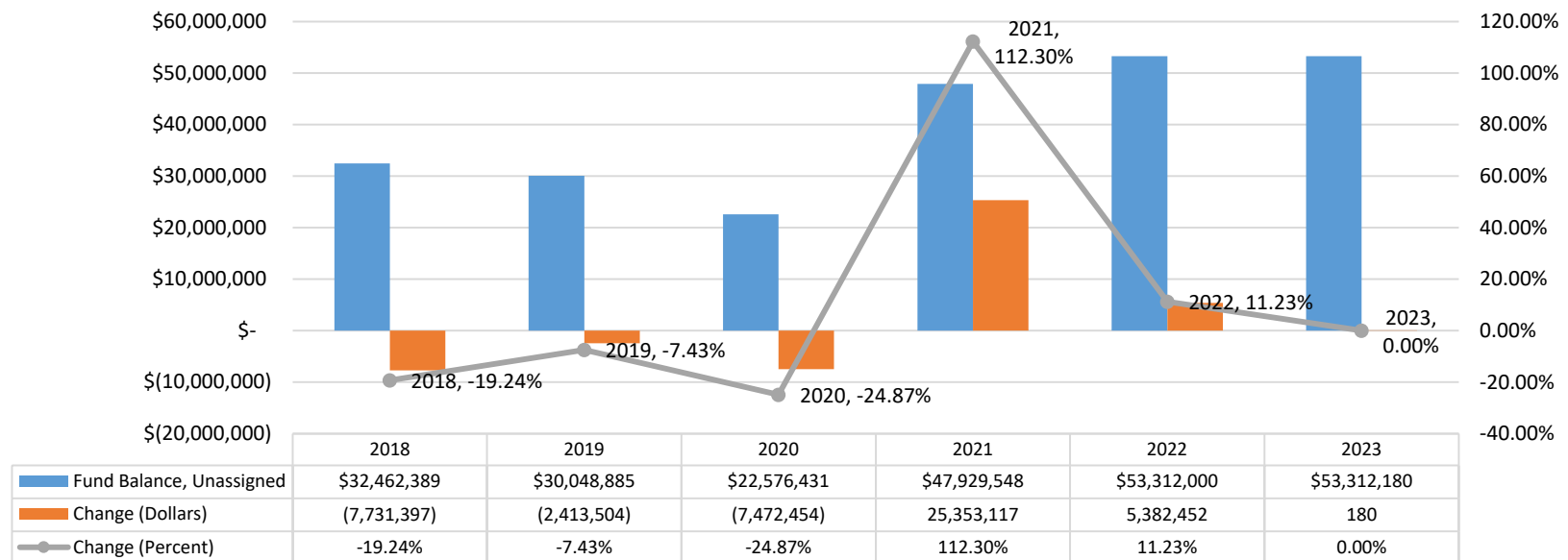
FUND BALANCE

Fund Balance - General Fund

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

The recommended General Fund Unassigned Fund Balance is predicated on the anticipated local property tax receipts. It is recommended that school districts maintain a General Fund Unassigned Fund Balance of 28% to 30% of anticipated local property tax receipts and 60 days of operational expenditures. In FY 2021, the District surpassed these thresholds. In FY 2022, the District is anticipating another increase in fund balance, part of which will be used to fund FY 2023 expenditures.

The chart below depicts the Unassigned Fund Balance trends for FY 2018 - 2023, with FY 2022 and FY2023 reflecting the current projections



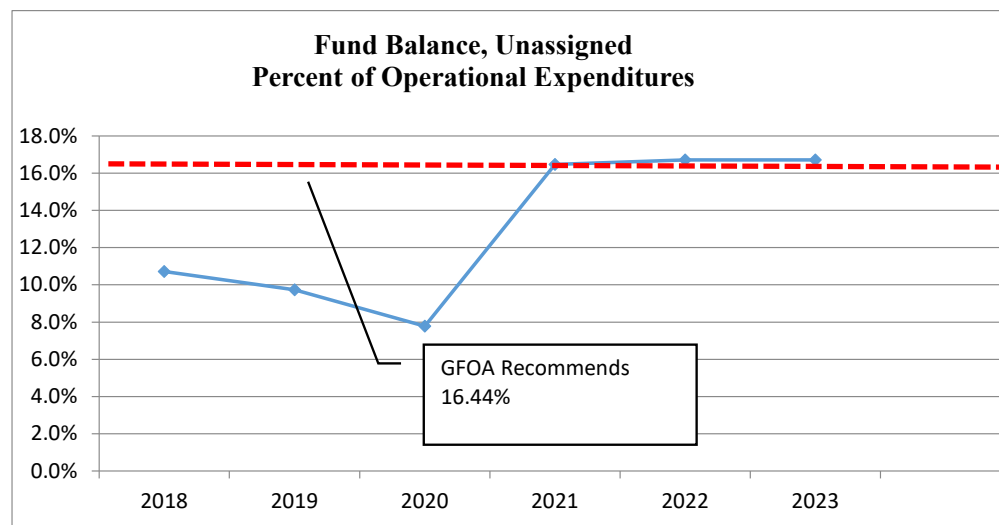
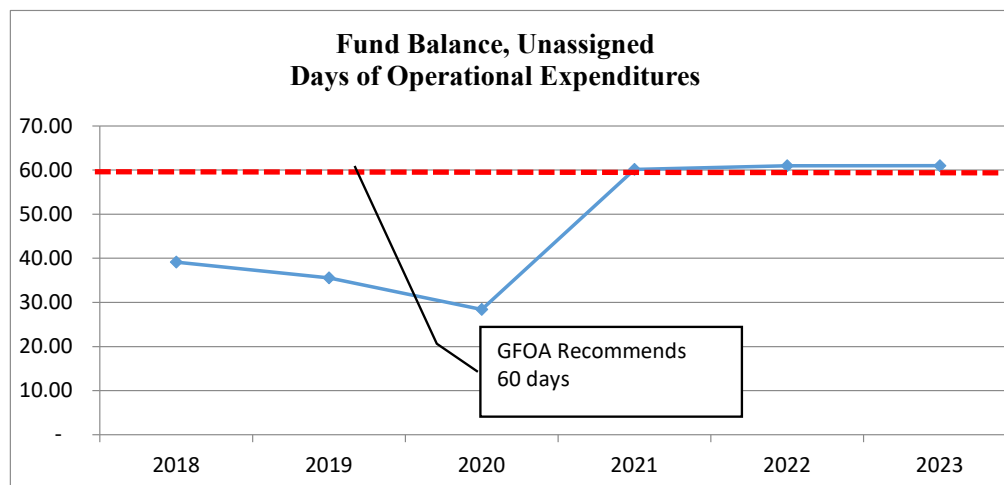
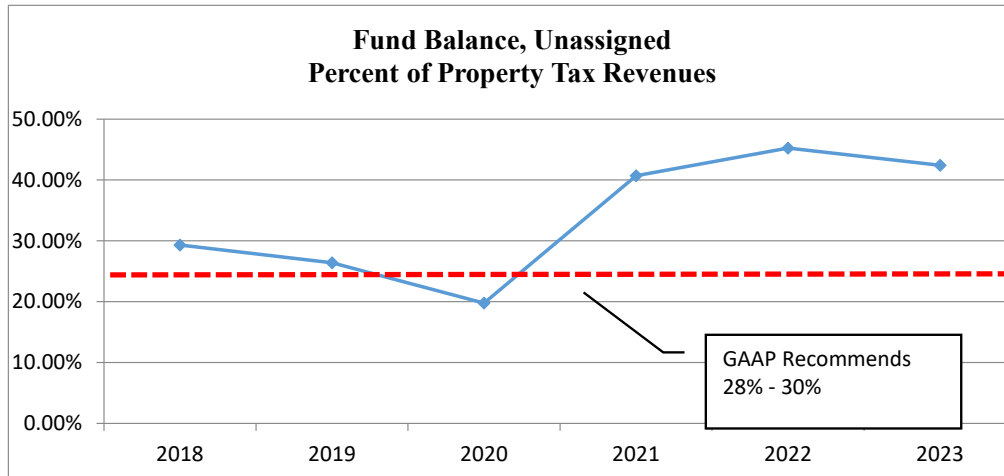
MUSCOGEE COUNTY SCHOOL DISTRICT
Relationship Between Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out
Actual FY 2018 - 2021 and Projected FY 2022 and FY 2023

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)
2018	\$ 56,025,413	\$ 20,133,886	\$ 3,429,138	\$ 32,462,389	(7,731,397)	-19.24%	\$ 110,725,553	\$ 302,752,171	29.32%	39.14	10.7%
2019	\$ 51,439,951	\$ 17,974,940	\$ 3,416,126	\$ 30,048,885	(2,413,504)	-7.43%	\$ 113,852,340	\$ 308,481,399	26.39%	35.55	9.7%
2020	\$ 36,849,370	\$ 11,685,796	\$ 2,587,143	\$ 22,576,431	(7,472,454)	-24.87%	\$ 114,206,098	\$ 290,172,672	19.77%	28.40	7.8%
2021	\$ 50,017,524	\$ -	\$ 2,087,976	\$ 47,929,548	25,353,117	112.30%	\$ 117,804,334	\$ 290,887,363	40.69%	60.14	16.5%
2022	\$ 64,581,687	\$ 9,181,711	\$ 2,087,976	\$ 53,312,000	5,382,452	11.23%	\$ 117,816,849	\$ 318,972,228	45.25%	61.00	16.7%
2023	\$ 55,400,156	\$ -	\$ 2,087,976	\$ 53,312,180	180	0.00%	\$ 125,634,223	\$ 318,972,228	42.43%	61.01	16.7%

Note:

- Fiscal years 2022 and 2023 amounts represent current projection.
- Fund balance as percentage of local property tax revenues recommended at 28% to 30%.
- The Government Finance Officers Association (GFOA) recommends that governments, regardless of size, maintain unrestricted or unassigned budgetary fund balance in their General Fund, at a minimum of 60 days or 16.44% of Regular General Fund Operational Expenditures and Transfers Out.

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



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

GAAP = Generally Accepted Accounting Principles

GFOA = Government Finance Officers Association



Appendix

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Muscogee County School District Listing of Schools

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



Muscogee County School District Departments

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

Muscogee County School District Quality Basic Education Allotment Sheet

Georgia State Department Of Education

5/16/2022

Earnings Sheet for FY 2023

School System: 706 - Muscogee County							FY23 Initial				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,897.28									
<-----Earnings (\$)----->							<-----Earned Positions----->				<-----Grades K-12----->									
DIRECT INSTRUCTIONAL COST	FTE	SALARY	OPERATING	QBE EARNINGS	LESS LOCAL 5 MILLS	STATE FUNDS	Teacher	Subj. Spec	Couns.	Tech. Spec										
Kindergarten Pgm	2,058	12,498,822	160,836	12,659,658	1,964,092	10,695,566	137.20		4.57	1.87										
Kindergarten Early Intr Pgm	22	173,344	1,719	175,063	27,160	147,903	2.00		0.05	0.02										
Primary Grade(1-3) Pgm	5,904	28,519,738	507,148	29,026,886	4,503,398	24,523,488	347.29	17.11	13.12	5.37										
Primary Grd Early Intrv(1-3) Pgm	146	1,054,241	12,541	1,066,782	165,507	901,275	13.27	0.42	0.32	0.13										
Upper Elementary Grd(4-5) Pgm	3,819	14,082,255	268,939	14,351,194	2,226,527	12,124,667	166.04	11.07	8.49	3.47										
UppElem Grd Early Intrv(4-5)	72	519,900	5,070	524,970	81,447	443,523	6.55	0.21	0.16	0.07										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	5,624	23,470,418	396,038	23,866,456	3,702,779	20,163,677	281.20	16.30	12.50	5.11										
High School Gen Educ(9-12)	6,084	21,120,578	691,139	21,811,717	3,383,995	18,427,722	264.52		13.52	5.53										
CTAE(9-12) PGM	1,374	5,437,380	450,947	5,888,327	913,549	4,974,778	68.70		3.05	1.25										
Students with Disab Cat I	899	8,432,186	223,812	8,655,998	1,342,941	7,313,057	112.37			0.82										
Students with Disab Cat II	220	2,536,257	28,897	2,565,154	397,973	2,167,181	33.85			0.20										
Students with Disab Cat III	1,580	23,647,422	322,634	23,970,056	3,718,852	20,251,204	316.00			1.44										
Students with Disab Cat IV	199	4,955,007	84,061	5,039,068	781,790	4,257,278	66.33			0.18										
Students with Disab Cat V	100	937,952	42,242	980,194	152,073	828,121	12.50			0.09										
Gifted Student Category VI	693	4,348,940	69,924	4,418,864	685,568	3,733,296	57.75			0.63										
Remedial Education Pgm	80	415,915	4,595	420,510	65,240	355,270	5.33		0.18	0.07										
Alternate Education Pgm	329	1,710,450	23,168	1,733,618	268,963	1,464,655	21.93		0.73	0.30										
Eng.Spkr.s.of Other Lang.(ESOL)	187	2,033,593	10,741	2,044,334	317,170	1,727,164	26.71		0.42	0.17										
Spec Ed. Itinerant				0	0	0														
Spec Ed. Supplemental Speech				38,589	5,987	32,602														
TOTAL DIRECT INSTRUC.	29,390	155,894,398	3,304,451	159,237,438	24,705,011	134,532,427	1,939.54	45.11	57.11	26.72										
INDIRECT COST																				
Cent. Admin		3,801,420	0	3,801,420	589,774	3,211,646														
School Admin		9,223,844	205,156	9,429,000	1,462,869	7,966,131														
Facility M & O			8,758,213	8,758,213	1,358,799	7,399,414														
Sub Total (INDIRECT COST)		13,025,264	8,963,369	21,988,633	3,411,442	18,577,191														
MEDIA CENTER PGM.		3,734,101	410,331	4,144,432	642,991	3,501,441														
20 DAYS ADDITIONAL INSTRUCTION		1,257,983		1,257,983	195,171	1,062,812														
STAFF & PROFESSIONAL DEV				770,106	119,479	650,627														
PRINCIPAL STAFF & PROF. DEV				18,488	2,868	15,620														
MIDTERM HOLD HARMLESS																				
Amended Formula Adjustment						0														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS		173,911,746	12,678,151	187,417,080	29,076,962	158,340,118	1,939.54	45.11	57.11	26.72	1.00	6.00	53.00	47.38	58.97	1.00	11.88	11.88	18.45	50.28
CATEGORICAL GRANTS							NOTES 1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated. subject to each district's approved flexibility contract. 2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$945.00. for an annual funding amount of \$11.340 in QBE under appropriation in FY 2022 (HB 911). 3. Teacher Retirement is funded at 19.98% in QBE in FY 2022 (HB 911). Total T&E 62,646,961 includes T&E 42,722,581 and HI 19,924,380													
Pupil Transportation Pgm (Includes 135 Drivers and bus replacement funds of 0)				2,365,053		2,365,053														
Sparsity - Regular				0		0														
Nursing Services				622,203		622,203														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				190,404,336		161,327,374														
Education Equalization Funding Grant				15,489,119		15,489,119														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				205,893,455		176,816,493														
Charter Commission Admin - State						0														
Military Counselors						47,065														
Local Charter Supplement						0														
State Commission Charter Supplement				0		0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				205,893,455		176,863,558														

FY 2023 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2023

FY23 Initial

5.39% Salary
19.98% Retirement
0% Health

System Size = 3300

CATEGORY	Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.6773			2.0753			1.2970			1.8237			1.0397
DIRECT INSTR. COST:															
Teacher		64.7721%	\$3,147.64		71.3872%	\$4,292.24		73.9088%	\$2,777.33		81.2327%	\$4,292.24		68.1449%	\$2,052.81
Aides/Parapro	1:18	17.9924%	\$874.35	1:18	14.5419%	\$874.35									
Subject Specialists							1:345	3.6418%	\$136.85	1:345	2.5900%	\$136.85	1:345	4.5429%	\$136.85
Counselors	1:450	2.1523%	\$104.59	1:450	1.7395%	\$104.59	1:450	2.7833%	\$104.59	1:450	1.9794%	\$104.59	1:450	3.4720%	\$104.59
Tech. Specialist	1:1100	0.8805%	\$42.79	1:1100	0.7117%	\$42.79	1:1100	1.1387%	\$42.79	1:1100	0.8098%	\$42.79	1:1100	1.4205%	\$42.79
OPERATIONS COST		1.6082%	\$78.15		1.2998%	\$78.15		2.2859%	\$85.90		1.6257%	\$85.90		2.3377%	\$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3914%	\$19.02	1:2475	0.3163%	\$19.02	1:2475	0.5061%	\$19.02	1:2475	0.3600%	\$19.02	1:2475	0.6314%	\$19.02
Social Worker	1:2475	0.3914%	\$19.02	1:2475	0.3163%	\$19.02	1:2475	0.5061%	\$19.02	1:2475	0.3600%	\$19.02	1:2475	0.6314%	\$19.02
Spec Ed Leadership															
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		1.0760%	\$52.29		0.8697%	\$52.29		1.3915%	\$52.29		0.9896%	\$52.29		1.7358%	\$52.29
Secretary		0.7927%	\$38.52		0.6407%	\$38.52		1.0251%	\$38.52		0.7290%	\$38.52		1.2787%	\$38.52
Operations		0.1613%	\$7.84		0.1304%	\$7.84		0.2086%	\$7.84		0.1484%	\$7.84		0.2603%	\$7.84
FACILITY M & O		6.1322%	\$298.00		4.9562%	\$298.00		7.9302%	\$298.00		5.6398%	\$298.00		9.8924%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6515%	\$31.66	1:15.70	0.5266%	\$31.66	1:15.70	0.8425%	\$31.66	1:15.70	0.5992%	\$31.66	1:15.70	1.0510%	\$31.66
STAFF DEVELOPMENT		0.5307%	\$25.79		0.5696%	\$34.25		0.6405%	\$24.07		0.6673%	\$35.26		0.6211%	\$18.71
MEDIA															
Personnel		2.1523%	\$104.59		1.7395%	\$104.59		2.7833%	\$104.59		1.9794%	\$104.59		3.4720%	\$104.59
Materials		0.3150%	\$15.31		0.2546%	\$15.31		0.4074%	\$15.31		0.2897%	\$15.31		0.5082%	\$15.31
TOTAL PER FTE COST		100.0000%	\$4,859.56		100.0000%	\$6,012.62		100.0000%	\$3,757.78		100.0000%	\$5,283.88		100.0000%	\$3,012.42

FY 2023 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2023

FY23 Initial

5.39% Salary
19.98% Retirement
0% Health
System Size = 3300

CATEGORY	Upper Elementary EI Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE(9-12) PGM		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8184			1.0325			1.1396			1.0000			1.1811
DIRECT INSTR. COST:															
Teacher		81.4714%	\$4,292.24		68.6205%	\$2,052.81		71.4998%	\$2,360.73		70.8530%	\$2,052.81		68.9854%	\$2,360.73
Aides/Parapro															
Subject Specialists	1:345	2.5976%	\$136.85	1:345	4.5746%	\$136.85	1:345	4.1448%	\$136.85						
Counselors	1:450	1.9852%	\$104.59	1:450	3.4962%	\$104.59	1:450	3.1677%	\$104.59	1:450	3.6099%	\$104.59	1:450	3.0563%	\$104.59
Tech. Specialist	1:1100	0.8122%	\$42.79	1:1100	1.4304%	\$42.79	1:1100	1.2960%	\$42.79	1:1100	1.4769%	\$42.79	1:1100	1.2504%	\$42.79
OPERATIONS COST		1.3366%	\$70.42		2.3540%	\$70.42		2.1328%	\$70.42		3.9209%	\$113.60		9.5907%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3610%	\$19.02	1:2475	0.6358%	\$19.02	1:2475	0.5761%	\$19.02	1:2475	0.6565%	\$19.02	1:2475	0.5558%	\$19.02
Social Worker	1:2475	0.3610%	\$19.02	1:2475	0.6358%	\$19.02	1:2475	0.5761%	\$19.02	1:2475	0.6565%	\$19.02	1:2475	0.5558%	\$19.02
Spec Ed Leadership															
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		0.9925%	\$52.29		2.5211%	\$75.42		2.2843%	\$75.42		3.3493%	\$97.04		2.8357%	\$97.04
Secretary		0.7312%	\$38.52		0.9286%	\$27.78		0.8414%	\$27.78		1.1307%	\$32.76		0.9573%	\$32.76
Operations		0.1488%	\$7.84		0.2026%	\$6.06		0.1835%	\$6.06		0.2354%	\$6.82		0.1993%	\$6.82
FACILITY M & O		5.6564%	\$298.00		9.9614%	\$298.00		9.0256%	\$298.00		10.2855%	\$298.00		8.7082%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6009%	\$31.66	1:15.70	1.0583%	\$31.66	1:15.70	0.9589%	\$31.66	1:15.70	1.0927%	\$31.66	1:15.70	0.9252%	\$31.66
STAFF DEVELOPMENT		0.6693%	\$35.26		0.6241%	\$18.67		0.6342%	\$20.94		0.6082%	\$17.62		0.5812%	\$19.89
MEDIA															
Personnel		1.9852%	\$104.59		2.5211%	\$75.42		2.2843%	\$75.42		1.6747%	\$48.52		1.4179%	\$48.52
Materials		0.2906%	\$15.31		0.4356%	\$13.03		0.3946%	\$13.03		0.4497%	\$13.03		0.3808%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,268.40		100.0000%	\$2,991.54		100.0000%	\$3,301.73		100.0000%	\$2,897.28		100.0000%	\$3,422.07

FY 2023 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2023

FY23 Initial

5.39% Salary
19.98% Retirement
0% Health
System Size = 3300

CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO			8			6.50			5			3			8
WEIGHT			2.4194			2.8524			3.6352			5.8994			2.4793
DIRECT INSTR. COST:															
Teacher		84.1951%	\$5,901.83		87.8954%	\$7,263.79		89.6575%	\$9,442.93		92.0782%	\$15,738.22		82.1619%	\$5,901.83
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.6104%	\$42.79	1:1100	0.5178%	\$42.79	1:1100	0.4063%	\$42.79	1:1100	0.2503%	\$42.79	1:1100	0.5957%	\$42.79
OPERATIONS COST		3.5516%	\$248.96		1.5894%	\$131.35		1.9388%	\$204.20		2.4714%	\$422.42		5.8807%	\$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2713%	\$19.02	1:2475	0.2302%	\$19.02	1:2475	0.1806%	\$19.02	1:2475	0.1113%	\$19.02	1:2475	0.2648%	\$19.02
Social Worker	1:2475	0.2713%	\$19.02	1:2475	0.2302%	\$19.02	1:2475	0.1806%	\$19.02	1:2475	0.1113%	\$19.02	1:2475	0.2648%	\$19.02
Spec Ed Leadership	1:200	3.3571%	\$235.32	1:200	2.8475%	\$235.32	1:200	2.2343%	\$235.32	1:200	1.3768%	\$235.32	1:200	3.2760%	\$235.32
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN															
Asst. Principal		1.0759%	\$75.42		0.9126%	\$75.42		0.7161%	\$75.42		0.4413%	\$75.42		1.0500%	\$75.42
Secretary		0.3963%	\$27.78		0.3362%	\$27.78		0.2638%	\$27.78		0.1625%	\$27.78		0.3867%	\$27.78
Operations		0.0865%	\$6.06		0.0733%	\$6.06		0.0575%	\$6.06		0.0355%	\$6.06		0.0844%	\$6.06
FACILITY M & O		4.2512%	\$298.00		3.6059%	\$298.00		2.8294%	\$298.00		1.7435%	\$298.00		4.1486%	\$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6714%	\$47.06		0.6913%	\$57.13		0.6953%	\$73.23		0.7006%	\$119.74		0.6551%	\$47.06
MEDIA															
Personnel		1.0759%	\$75.42		0.9126%	\$75.42		0.7161%	\$75.42		0.4413%	\$75.42		1.0500%	\$75.42
Materials		0.1859%	\$13.03		0.1577%	\$13.03		0.1237%	\$13.03		0.0762%	\$13.03		0.1814%	\$13.03
TOTAL PER FTE COST		100.0000%	\$7,009.71		100.0000%	\$8,264.13		100.0000%	\$10,532.22		100.0000%	\$17,092.24		100.0000%	\$7,183.17

FY 2023 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2023

FY23 Initial

5.39% Salary
19.98% Retirement
0% Health
System Size = 3300

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang.(ESOL) PGM		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.6843			1.3609			1.4921			2.6007
DIRECT INSTR. COST:												
Teacher		80.6287%	\$3,934.56		79.8318%	\$3,147.64		72.8098%	\$3,147.64		89.5141%	\$6,744.95
Aides/Parapro												
Subject Specialists												
Counselors				1:450	2.6527%	\$104.59	1:450	2.4193%	\$104.59	1:450	1.3880%	\$104.59
Tech. Specialist	1:1100	0.8769%	\$42.79	1:1100	1.0853%	\$42.79	1:1100	0.9898%	\$42.79	1:1100	0.5679%	\$42.79
OPERATIONS COST		2.0677%	\$100.90		1.4568%	\$57.44		1.6289%	\$70.42		0.7623%	\$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3898%	\$19.02	1:2475	0.4824%	\$19.02	1:2475	0.4400%	\$19.02	1:2475	0.2524%	\$19.02
Social Worker	1:2475	0.3898%	\$19.02	1:2475	0.4824%	\$19.02	1:2475	0.4400%	\$19.02	1:2475	0.2524%	\$19.02
Spec Ed Leadership	1:200	4.8223%	\$235.32									
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN												
Asst. Principal		1.5455%	\$75.42		1.9128%	\$75.42		10.8869%	\$470.65		1.0009%	\$75.42
Secretary		0.5693%	\$27.78		0.7046%	\$27.78		0.6426%	\$27.78		0.3687%	\$27.78
Operations		0.1242%	\$6.06		0.1537%	\$6.06		0.1402%	\$6.06		0.0804%	\$6.06
FACILITY M & O		6.1067%	\$298.00		7.5580%	\$298.00		6.8932%	\$298.00		3.9548%	\$298.00
20 Days Addtnl. Instr.				1:15.70	0.8030%	\$31.66						
STAFF DEVELOPMENT		0.6666%	\$32.53		0.6333%	\$24.97		0.6634%	\$28.68		0.6841%	\$51.55
MEDIA												
Personnel		1.5455%	\$75.42		1.9128%	\$75.42		1.7446%	\$75.42		1.0009%	\$75.42
Materials		0.2670%	\$13.03		0.3305%	\$13.03		0.3014%	\$13.03		0.1729%	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,879.85		100.0000%	\$3,942.84		100.0000%	\$4,323.10		100.0000%	\$7,535.07

FY 2023 Weights for QBE Funding Formula

WEIGHTS FOR SALARY & OPERATIONS

FY 2023

FY23 Initial

BASE INSTRUCTION SALARY					CENTRAL ADMINISTRATION			KG, KG-EI, GR 1-3, GR 1-3-EI, GR 4-5, GR 4-5-EI		
					SYSTEM SIZE = 3300			BASE SCHOOL SIZE = 450		
(BASE SALARY)						Amount	FTEs		Amount	Per FTE
Retirement	19.98%	\$7,743.98			1 Superintendent	\$56,478		1/2 Assistant Principal (10MO.)	\$23,532	\$52.29
Health Insurance	0%	\$0.00			1 Secretary @ \$14,449 (12MO.)	\$17,336		Secretary @ \$14,449 (12MO.)	\$17,336	\$38.52
Medicare	1.45%	\$562.00			1 Accountant @ \$21,567 (10MO.)	\$25,876		TOTAL SALARIES	\$40,868	\$90.82
Sick Leave for 8 Days		\$150.00			2 Asst. Superintendent	\$112,955	0 - 5,000	Operations		
Total Instructional Sal(10MO.)		\$47,214.66			4 Asst. Superintendent	\$225,910	5,001- 99,999	Supplies	\$1,319	
Teacher Aides		\$15,738.22			6 Asst. Superintendent	\$338,866	10,000 +	Travel	\$750	
								Equipment (Replacement)	\$880	
ADMIN SALARY (10MO.) excl Sick Leave		\$47,064.66			Operations		Per FTE	Miscellaneous	\$580	
ADMIN SALARY (12MO.) excl Sick Leave		\$56,478			Supplies	\$0				
					Travel	\$0		TOTAL OPERATIONS	\$3,529	\$7.84
					Equipment (Replacement)	\$0				
					Miscellaneous	\$0				
					Unemployment Ins & Workers Comp.	\$0				
					TOTAL OPERATIONS	\$0	\$0.00			

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL			GRADES (9-12) & CTAE(9-12)			ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624			BASE SCHOOL SIZE = 970			BASE SCHOOL SIZE = 624		
	Amount	Per FTE		Amount	Per FTE		Amount	Per FTE
1 Asst. Principal	\$47,065	\$75.42	2 Asst. Principal (10 MO.)	\$94,129	\$48.52	1 Asst. Principal (10MO. X 1:100)	\$47,065	\$470.65
Secretary @ \$14,449 (12MO.)	\$17,336	\$27.78	Secretary @ \$14,449 (12MO.)	\$17,336	\$17.87	Secretary @ \$14,449 (12MO.)	\$17,336	\$27.78
			Secretary @ \$12,041 (10MO.)	\$14,447	\$14.89			
Operations			Operations			Operations		
Supplies	\$1,319		Supplies	\$2,198		Supplies	\$1,319	
Travel	\$1,000		Travel	\$1,500		Travel	\$1,000	
Equipment (Replacement)	\$880		Equipment (Replacement)	\$1,759		Equipment (Replacement)	\$880	
Miscellaneous	\$580		Miscellaneous	\$1,162		Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06	TOTAL OPERATIONS	\$6,619	\$6.82	TOTAL OPERATIONS	\$3,779	\$6.06

FY 2023 Direct Instructional Operational Costs

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2023

FY23 Initial

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

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

FY 2023 Salary & Operations Detail for QBE Formula

FY : 2023

SALARY & OPERATION DETAILS

Date 5/16/2022

Folder Name : FY23 Initial

706 - Muscogee County

CATEGORY		Kindergarten PGM			Kindergarten Early Intervention PGM			Primary Grades (1-3) PGM			Primary Grades Early Intervention (1-3) PGM			Upper Elementary Grades (4-5) PGM		
TEACHER STUDENT RATIO			15			11			17			11			23	
WEIGHT			1.6773			2.0753			1.2970			1.8237			1.0397	
FTE			2,058			22			5,904			146			3,819	
SALARY (%)		Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	6,477,843	3,743,003	10,220,846	94,429	54,563	148,992	16,397,356	9,474,658	25,872,014	626,667	362,098	988,765	7,839,681	4,529,895	12,369,576
	Aides/Parapro	1,799,412		1,799,412	19,236		19,236									
	# Subject Specialists							807,962	466,854	1,274,816	19,980	11,545	31,525	522,630	301,984	824,614
	Counselors	215,246	124,373	339,619	2,301	1,330	3,631	617,499	356,801	974,300	15,270	8,823	24,093	399,429	230,797	630,226
	Tech Specialist	88,062	50,884	138,945	941	544	1,485	252,632	145,975	398,607	6,247	3,610	9,857	163,415	94,424	257,839
	SubTotal	8,580,563	3,918,259	12,498,822	116,907	56,436	173,344	18,075,450	10,444,288	28,519,738	668,165	386,076	1,054,241	8,925,156	5,157,099	14,082,255
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	39,143	22,618	61,761	418	242	660	112,294	64,885	177,179	2,777	1,605	4,381	72,637	41,971	114,608
	Social Worker	39,143	22,618	61,761	418	242	660	112,294	64,885	177,179	2,777	1,605	4,381	72,637	41,971	114,608
	Spec Ed Leadership															
	SubTotal	78,286	45,235	123,521	837	484	1,320	224,588	129,771	354,359	5,554	3,209	8,763	145,275	83,942	229,217
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	107,613	62,180	169,793	1,150	665	1,815	308,720	178,384	487,104	7,634	4,411	12,046	199,696	115,387	315,083
	Secretary	79,274		79,274	847		847	227,422		227,422	5,624		5,624	147,108		147,108
	SubTotal	186,887	62,180	249,067	1,998	665	2,663	536,142	178,384	714,526	13,258	4,411	17,670	346,803	115,387	462,191
	MEDIA															
	Personnel	215,246	124,373	339,619	2,301	1,330	3,631	617,499	356,801	974,300	15,270	8,823	24,093	399,429	230,797	630,226
	SubTotal	215,246	124,373	339,619	2,301	1,330	3,631	617,499	356,801	974,300	15,270	8,823	24,093	399,429	230,797	630,226
	20 Days Addtnl. Instruct.	65,156	37,648	102,805	697	402	1,099	186,921	108,006	294,926	4,622	2,671	7,293	120,910	69,863	190,773
	SubTotal	65,156	37,648	102,805	697	402	1,099	186,921	108,006	294,926	4,622	2,671	7,293	120,910	69,863	190,773
	QBE Earnings SALARY	9,126,139	4,187,696	13,313,835	122,740	59,317	182,056	19,640,601	11,217,249	30,857,850	706,869	405,191	1,112,060	9,937,573	5,657,089	15,594,662
Operation Costs	OPERATIONS (%)															
	Direct Instructional Operations Cost	160,836		160,836	1,719		1,719	507,148		507,148	12,541		12,541	268,939		268,939
	SubTotal	160,836		160,836	1,719		1,719	507,148		507,148	12,541		12,541	268,939		268,939
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	16,132		16,132	172		172	46,280		46,280	1,145		1,145	29,946		29,946
	FACILITY M & O	613,280		613,280	6,556		6,556	1,759,389		1,759,389	43,508		43,508	1,138,064		1,138,064
	SubTotal	629,411		629,411	6,728		6,728	1,805,669		1,805,669	44,653		44,653	1,168,010		1,168,010
	Media Center Material	31,503		31,503	337		337	90,385		90,385	2,235		2,235	58,466		58,466
	SubTotal	31,503		31,503	337		337	90,385		90,385	2,235		2,235	58,466		58,466
	QBE Earnings OPERATIONS	821,750		821,750	8,785		8,785	2,403,202		2,403,202	59,429		59,429	1,495,415		1,495,415
	STAFF DEVELOPMENT	53,084		53,084	753		753	142,086		142,086	5,148		5,148	71,457		71,457
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	10,000,973	4,187,696	14,188,669	132,277	59,317	191,594	22,185,889	11,217,249	33,403,138	771,446	405,191	1,176,637	11,504,445	5,657,089	17,161,534

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

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

FY 2023 Salary & Operations Detail for QBE Formula

FY : 2023
Folder Name : FY23 Initial

SALARY & OPERATION DETAILS

Date 5/16/2022

706 - Muscogee County

CATEGORY		Upper Elementary EI Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE		
TEACHER STUDENT RATIO			11			23			20			23			20	
WEIGHT			1.8184			1.0325			1.1396			1			1.1811	
FTE			72			0			5,624			6,084			1,374	
SALARY (%)		Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E	Without T&E	T&E/HI	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	309,041	178,569	487,610	0	0	0	13,276,746	7,671,519	20,948,264	12,489,296	7,216,517	19,705,813	3,243,643	1,874,229	5,117,872
	Aides/Parapro															
	# Subject Specialists	9,853	5,693	15,547	0	0	0	769,644	444,713	1,214,357						
	Counselors	7,530	4,351	11,882	0	0	0	588,214	339,880	928,094	636,326	367,679	1,004,005	143,707	83,036	226,743
	Tech Specialist	3,081	1,780	4,861	0	0	0	240,651	139,052	379,703	260,334	150,425	410,760	58,793	33,972	92,765
	SubTotal	329,506	190,394	519,900				14,875,255	8,595,163	23,470,418	13,385,956	7,734,622	21,120,578	3,446,143	1,991,237	5,437,380
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	1,369	791	2,161	0	0	0	106,968	61,808	168,777	115,718	66,864	182,581	26,133	15,100	41,234
	Social Worker	1,369	791	2,161	0	0	0	106,968	61,808	168,777	115,718	66,864	182,581	26,133	15,100	41,234
	Spec Ed Leadership															
	SubTotal	2,739	1,583	4,321				213,937	123,616	337,553	231,435	133,727	365,162	52,267	30,201	82,468
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	3,765	2,175	5,940	0	0	0	424,162	245,088	669,250	590,391	341,138	931,529	133,333	77,042	210,375
	Secretary	2,773		2,773	0		0	156,235		156,235	199,312		199,312	45,012		45,012
	SubTotal	6,538	2,175	8,714				580,397	245,088	825,485	789,703	341,138	1,130,841	178,345	77,042	255,387
	MEDIA															
	Personnel	7,530	4,351	11,882	0	0	0	424,162	245,088	669,250	295,196	170,569	465,765	66,666	38,521	105,187
	SubTotal	7,530	4,351	11,882				424,162	245,088	669,250	295,196	170,569	465,765	66,666	38,521	105,187
	20 Days Addtnl. Instruct.	2,280	1,317	3,597	0	0	0	178,056	102,884	280,939	192,619	111,299	303,918	43,501	25,135	68,636
	SubTotal	2,280	1,317	3,597				178,056	102,884	280,939	192,619	111,299	303,918	43,501	25,135	68,636
	QBE Earnings SALARY	348,593	199,820	548,413				16,271,807	9,311,838	25,583,645	14,894,910	8,491,354	23,386,264	3,786,923	2,162,136	5,949,059
Operation Costs	OPERATIONS (%)															
	Direct Instructional Operations Cost	5,070		5,070	0		0	396,038		396,038	691,139		691,139	450,947		450,947
	SubTotal	5,070		5,070	0		0	396,038		396,038	691,139		691,139	450,947		450,947
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	564		564	0		0	34,074		34,074	41,494		41,494	9,371		9,371
	FACILITY M & O	21,456		21,456	0		0	1,675,957		1,675,957	1,813,030		1,813,030	409,453		409,453
	SubTotal	22,021		22,021	0		0	1,710,031		1,710,031	1,854,524		1,854,524	418,824		418,824
	Media Center Material	1,102		1,102	0		0	73,273		73,273	79,269		79,269	17,905		17,905
	SubTotal	1,102		1,102	0		0	73,273		73,273	79,269		79,269	17,905		17,905
	QBE Earnings OPERATIONS	28,193		28,193				2,179,342		2,179,342	2,624,932		2,624,932	887,676		887,676
	STAFF DEVELOPMENT	2,539		2,539	0		0	117,783		117,783	107,212		107,212	27,329		27,329
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	379,325	199,820	579,145				18,568,932	9,311,838	27,880,771	17,627,054	8,491,354	26,118,408	4,701,928	2,162,136	6,864,064

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

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

FY 2023 Salary & Operations Detail for QBE Formula

FY : 2023
Folder Name : FY23 Initial

SALARY & OPERATION DETAILS

Date 5/16/2022

706 - Muscogee County

CATEGORY		Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
TEACHER STUDENT RATIO			8			6.50			5			3			8	
WEIGHT			2.4194			2.8524			3.6352			5.8994			2.4793	
FTE			899			220			1,580			199			100	
SALARY (%)		Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	5,305,745	3,065,745	8,371,491	1,598,034	923,370	2,521,404	14,919,829	8,620,919	23,540,748	3,131,906	1,809,666	4,941,572	590,183	341,017	931,200
	Aides/Parapro															
	# Subject Specialists															
	Counselors															
	Tech Specialist	38,468	22,228	60,696	9,414	5,439	14,853	67,608	39,065	106,673	8,515	4,920	13,435	4,279	2,472	6,751
	SubTotal	5,344,213	3,087,973	8,432,186	1,607,448	928,809	2,536,257	14,987,438	8,659,984	23,647,422	3,140,421	1,814,586	4,955,007	594,462	343,490	937,952
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	17,099	9,880	26,979	4,184	2,418	6,602	30,052	17,364	47,416	3,785	2,187	5,972	1,902	1,099	3,001
	Social Worker	17,099	9,880	26,979	4,184	2,418	6,602	30,052	17,364	47,416	3,785	2,187	5,972	1,902	1,099	3,001
	Spec Ed Leadership	211,553	122,239	333,791	51,770	29,914	81,684	371,806	214,835	586,641	46,829	27,058	73,887	23,532	13,597	37,129
	SubTotal	245,751	141,999	387,749	60,139	34,749	94,889	431,909	249,564	681,473	54,399	31,432	85,831	27,336	15,795	43,131
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	67,803	39,177	106,980	16,592	9,587	26,180	119,164	68,855	188,018	15,009	8,672	23,681	7,542	4,358	11,900
	Secretary	24,974		24,974	6,112		6,112	43,892		43,892	5,528		5,528	2,778		2,778
	SubTotal	92,777	39,177	131,954	22,704	9,587	32,291	163,056	68,855	231,911	20,537	8,672	29,209	10,320	4,358	14,678
	MEDIA															
	Personnel	67,803	39,177	106,980	16,592	9,587	26,180	119,164	68,855	188,018	15,009	8,672	23,681	7,542	4,358	11,900
	SubTotal	67,803	39,177	106,980	16,592	9,587	26,180	119,164	68,855	188,018	15,009	8,672	23,681	7,542	4,358	11,900
	20 Days Addtnl. Instruct.															
	SubTotal															
	QBE Earnings SALARY	5,750,543	3,308,327	9,058,870	1,706,883	982,733	2,689,617	15,701,566	9,047,257	24,748,823	3,230,365	1,863,363	5,093,728	639,660	368,001	1,007,661
Operation Costs	OPERATIONS (%)															
	Direct Instructional Operations Cost	223,812		223,812	28,897		28,897	322,634		322,634	84,061		84,061	42,242		42,242
	SubTotal	223,812		223,812	28,897		28,897	322,634		322,634	84,061		84,061	42,242		42,242
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	5,451		5,451	1,333		1,333	9,569		9,569	1,207		1,207	606		606
	FACILITY M & O	267,899		267,899	65,559		65,559	470,838		470,838	59,303		59,303	29,800		29,800
	SubTotal	273,350		273,350	66,892		66,892	480,406		480,406	60,510		60,510	30,406		30,406
	Media Center Material	11,715		11,715	2,867		2,867	20,585		20,585	2,592		2,592	1,303		1,303
	SubTotal	11,715		11,715	2,867		2,867	20,585		20,585	2,592		2,592	1,303		1,303
	QBE Earnings OPERATIONS	508,877		508,877	98,656		98,656	823,625		823,625	147,163		147,163	73,951		73,951
	STAFF DEVELOPMENT	42,308		42,308	12,567		12,567	115,694		115,694	23,827		23,827	4,706		4,706
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
	Spec Ed. Itinerant															
	SubTotal															
	Spec Ed. Supplemental Speech															
	SubTotal															
	QBE Earnings	6,301,729	3,308,327	9,610,055	1,818,106	982,733	2,800,840	16,640,885	9,047,257	25,688,142	3,401,355	1,863,363	5,264,718	718,317	368,001	1,086,318

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

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

FY 2023 Salary & Operations Detail for QBE Formula

FY : 2023
Folder Name : FY23 Initial

SALARY & OPERATION DETAILS

Date 5/16/2022

706 - Muscogee County

CATEGORY		Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang. (ESOL) PGM			Total		
TEACHER STUDENT RATIO			12			15			15			7				
WEIGHT			1.6843			1.3609			1.4921			2.6007				
FTE			693			80			329			187		29,390		
SALARY (%)		Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	2,726,650	1,575,503	4,302,153	251,811	145,501	397,312	1,035,574	598,371	1,633,945	1,261,306	728,803	1,990,108	91,575,741	52,913,946	144,489,686
	Aides/Parapro													1,818,648		1,818,648
	# Subject Specialists													2,130,070	1,230,789	3,360,859
	Counselors				8,367	4,835	13,202	34,410	19,883	54,293	19,558	11,301	30,859	2,687,858	1,553,088	4,240,946
	Tech Specialist	29,653	17,134	46,788	3,423	1,978	5,401	14,078	8,134	22,212	8,002	4,624	12,625	1,257,598	726,661	1,984,259
	SubTotal	2,756,304	1,592,637	4,348,940	263,602	152,313	415,915	1,084,062	626,388	1,710,450	1,288,866	744,727	2,033,593	99,469,915	56,424,483	155,894,399
	Indirect Costs-Central Administration															
	Superintendent													56,478	32,634	89,111
	Asst. Superintendent													338,866	195,802	534,668
	(1)Secretary													17,336		17,336
	(1)Accountant													25,876		25,876
	Psychologist	13,181	7,616	20,797	1,522	879	2,401	6,258	3,616	9,873	3,557	2,055	5,612	558,998	322,998	881,996
	Social Worker	13,181	7,616	20,797	1,522	879	2,401	6,258	3,616	9,873	3,557	2,055	5,612	558,998	322,998	881,996
	Spec Ed Leadership	163,077	94,228	257,305										868,566	501,872	1,370,438
	SubTotal	189,438	109,461	298,899	3,043	1,758	4,802	12,515	7,231	19,747	7,113	4,110	11,224	2,425,117	1,376,303	3,801,420
	Indirect Costs-School Administration															
	Principal													2,993,312	1,729,584	4,722,897
	Asst. Principal	52,266	30,200	82,466	6,034	3,486	9,520	154,844	89,471	244,315	14,104	8,149	22,253	2,229,821	1,288,427	3,518,247
	Secretary	19,252		19,252	2,222		2,222	9,140		9,140	5,195		5,195	982,701		982,701
	SubTotal	71,518	30,200	101,718	8,256	3,486	11,742	163,983	89,471	253,455	19,298	8,149	27,448	6,205,834	3,018,011	9,223,844
	MEDIA															
	Personnel	52,266	30,200	82,466	6,034	3,486	9,520	24,813	14,337	39,151	14,104	8,149	22,253	2,366,626	1,367,475	3,734,101
	SubTotal	52,266	30,200	82,466	6,034	3,486	9,520	24,813	14,337	39,151	14,104	8,149	22,253	2,366,626	1,367,475	3,734,101
	20 Days Addtnl. Instruct.				2,533	1,463	3,996							797,294	460,689	1,257,983
	SubTotal				2,533	1,463	3,996							797,294	460,689	1,257,983
	QBE Earnings SALARY	3,069,526	1,762,498	4,832,023	283,467	162,508	445,975	1,285,373	737,429	2,022,802	1,329,381	765,136	2,094,517	111,264,786	62,646,961	173,911,747
Operation Costs	OPERATIONS (%)															
	Direct Instructional Operations Cost	69,924		69,924	4,595		4,595	23,168		23,168	10,741		10,741	3,304,453		3,304,453
	SubTotal	69,924		69,924	4,595		4,595	23,168		23,168	10,741		10,741	3,304,453		3,304,453
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	4,200		4,200	485		485	1,994		1,994	1,133		1,133	205,156		205,156
	FACILITY M & O	206,512		206,512	23,840		23,840	98,042		98,042	55,725		55,725	8,758,213		8,758,213
	SubTotal	210,713		210,713	24,325		24,325	100,036		100,036	56,858		56,858	8,963,369		8,963,369
	Media Center Material	9,029		9,029	1,042		1,042	4,287		4,287	2,436		2,436	410,331		410,331
	SubTotal	9,029		9,029	1,042		1,042	4,287		4,287	2,436		2,436	410,331		410,331
	QBE Earnings OPERATIONS	289,666		289,666	29,962		29,962	127,491		127,491	70,036		70,036	12,678,153		12,678,153
	STAFF DEVELOPMENT	22,541		22,541	1,998		1,998	9,434		9,434	9,640		9,640	770,106		770,106
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	18,488		18,488
	Spec Ed. Itinerant													0		0
	SubTotal													0		0
	Spec Ed. Supplemental Speech													38,589		38,589
	SubTotal													38,589		38,589
	QBE Earnings	3,381,733	1,762,498	5,144,230	315,428	162,508	477,935	1,422,298	737,429	2,159,727	1,409,057	765,136	2,174,193	124,770,122	62,646,961	187,417,083

* 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 2022 and FY 2023**

Division/Department/Function/ Key/Object	Sum of FY 2022 Adopted Budget	Sum of FY 2023 Tentative Budget
DFO-Facilities and Operations	33,342,017	41,439,685
DHR-Human Resources	4,331,400	4,529,644
DIS-Information Services	8,902,692	10,491,010
DOE-Executive	6,829,275	7,221,780
DSS-Student Services	56,370,336	58,985,502
DTL-Teaching and Learning	171,963,200	186,325,528
FIN-Financial Services	1,991,286	2,092,783
SYS-System-Wide	126,000	126,000
Grand Total	283,856,206	311,211,932

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	BUS	BUS9100260	51210	Deputy/Assist Superintendent	137,366	134,248	(3,118)	-2%
2600	DFO	BUS	BUS9100260	51420	Salary Of Clerical Staff	39,936	41,818	1,882	5%
2600	DFO	BUS	BUS9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	BUS	BUS9100260	52200	Fica & Medicare	13,564	13,469	(95)	-1%
2600	DFO	BUS	BUS9100260	52300	Teachers Retirement System	34,351	35,178	827	2%
2600	DFO	BUS	BUS9100260	52500	Unemployment Compensation	200	300	100	50%
2600	DFO	BUS	BUS9100260	52600	Workers' Compensation	800	1,200	400	50%
2600	DFO	BUS	BUS9100260	52900	Other Employee Benefits	616	528	(88)	-14%
2600	DFO	BUS	BUS9100260	55800	Travel - Employees	500	500	-	0%
2600	DFO	BUS	BUS9100260	55950	Other Purchased Services	200	-	(200)	-100%
2600	DFO	BUS	BUS9100260	56100	Supplies	300	300	-	0%
2600	DFO	BUS	BUS9100260	56110	Supplies-Technology	150	-	(150)	-100%
2600	DFO	BUS	BUS9100260	56120	Computer Software	100	-	(100)	-100%
2600	DFO	BUS	BUS9100260	58100	Dues And Fees	-	1,000	1,000	N/A
2600	DFO	CON	CON9100262	51420	Salary Of Clerical Staff	29,491	30,490	999	3%
2600	DFO	CON	CON9100262	51900	Oth Management Personnel	150,944	153,128	2,184	1%
2600	DFO	CON	CON9100262	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	CON	CON9100262	52200	Fica & Medicare	13,803	14,047	244	2%
2600	DFO	CON	CON9100262	52300	Teachers Retirement System	35,744	36,687	943	3%
2600	DFO	CON	CON9100262	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	CON	CON9100262	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DFO	CON	CON9100262	52900	Other Employee Benefits	641	551	(90)	-14%
2600	DFO	CON	CON9100262	53000	Purch Professional & Technical	25	100,000	99,975	399900%
2600	DFO	CON	CON9100262	54300	Repair And Maintenance Service	500	750	250	50%
2600	DFO	CON	CON9100262	55320	Communication Web based Subscr	1,260	-	(1,260)	-100%
2600	DFO	CON	CON9100262	55800	Travel - Employees	300	-	(300)	-100%
2600	DFO	CON	CON9100262	55950	Other Purchased Services	750	750	-	0%
2600	DFO	CON	CON9100262	56100	Supplies	750	500	(250)	-33%
2600	DFO	CON	CON9100262	56110	Supplies-Technology	300	-	(300)	-100%
2600	DFO	CON	CON9100262	56150	Expendable Equipment	300	-	(300)	-100%
2600	DFO	CON	CON9100262	56200	Energy	750	2,500	1,750	233%
2600	DFO	CON	CON9100262	56420	Books And Periodicals	350	-	(350)	-100%
2600	DFO	CON	CON9100262	58100	Dues And Fees	600	2,000	1,400	233%
2500	DFO	PGM	PGM9100250	51420	Salary Of Clerical Staff	94,022	98,035	4,013	4%
2500	DFO	PGM	PGM9100250	51900	Oth Management Personnel	266,550	277,087	10,537	4%
2500	DFO	PGM	PGM9100250	51910	Oth Administrative Personnel	60,067	80,335	20,268	34%
2500	DFO	PGM	PGM9100250	52100	State Health Insurance	90,720	102,060	11,340	13%
2500	DFO	PGM	PGM9100250	52200	Fica & Medicare	32,179	34,843	2,664	8%
2500	DFO	PGM	PGM9100250	52300	Teachers Retirement System	78,530	85,930	7,400	9%
2500	DFO	PGM	PGM9100250	52500	Unemployment Compensation	1,400	1,400	-	0%
2500	DFO	PGM	PGM9100250	52600	Workers' Compensation	5,600	5,600	-	0%
2500	DFO	PGM	PGM9100250	52900	Other Employee Benefits	1,493	1,366	(127)	-9%
2500	DFO	PGM	PGM9100250	53000	Purch Professional & Technical	500	500	-	0%
2500	DFO	PGM	PGM9100250	54300	Repair And Maintenance Service	90,000	90,000	-	0%
2500	DFO	PGM	PGM9100250	54420	Rental Of Equipment Or Vehicle	95,000	108,000	13,000	14%
2500	DFO	PGM	PGM9100250	55300	Communication	135,000	85,000	(50,000)	-37%
2500	DFO	PGM	PGM9100250	55800	Travel - Employees	500	-	(500)	-100%
2500	DFO	PGM	PGM9100250	56100	Supplies	22,500	25,000	2,500	11%
2500	DFO	PGM	PGM9100250	56110	Supplies-Technology	1,000	1,000	-	0%
2500	DFO	PGM	PGM9100250	58100	Dues And Fees	50	-	(50)	-100%
2600	DFO	PGM	PGM9100260	54300	Repair And Maintenance Service	3,000	1,000	(2,000)	-67%
2600	DFO	PGM	PGM9100260	56100	Supplies	500	2,000	1,500	300%
2600	DFO	PGM	PGM9100260	56200	Energy	5,000	7,500	2,500	50%
2600	DFO	PLS	ACM9100260	51860	Custodial Personnel	133,145	126,233	(6,912)	-5%
2600	DFO	PLS	ACM9100260	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2600	DFO	PLS	ACM9100260	52200	Fica & Medicare	10,186	9,657	(529)	-5%
2600	DFO	PLS	ACM9100260	52500	Unemployment Compensation	600	600	-	0%
2600	DFO	PLS	ACM9100260	52600	Workers' Compensation	2,400	2,400	-	0%
2600	DFO	PLS	ACM9100260	52900	Other Employee Benefits	473	379	(94)	-20%
2600	DFO	PLS	ACM9100260	54100	Water, Sewer And Cleaning Svc	10,500	9,610	(890)	-8%
2600	DFO	PLS	ACM9100260	56100	Supplies	13,165	13,165	-	0%
2600	DFO	PLS	ACM9100260	56200	Energy	-	99,571	99,571	N/A
2600	DFO	PLS	AIM9100260	51860	Custodial Personnel	108,484	85,517	(22,967)	-21%
2600	DFO	PLS	AIM9100260	52100	State Health Insurance	11,340	22,680	11,340	100%
2600	DFO	PLS	AIM9100260	52200	Fica & Medicare	8,299	6,542	(1,757)	-21%
2600	DFO	PLS	AIM9100260	52500	Unemployment Compensation	500	400	(100)	-20%
2600	DFO	PLS	AIM9100260	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2600	DFO	PLS	AIM9100260	52900	Other Employee Benefits	385	664	279	72%
2600	DFO	PLS	AIM9100260	56100	Supplies	12,804	12,804	-	0%
2600	DFO	PLS	ALN9100260	51860	Custodial Personnel	69,919	73,425	3,506	5%
2600	DFO	PLS	ALN9100260	52100	State Health Insurance	11,340	22,680	11,340	100%
2600	DFO	PLS	ALN9100260	52200	Fica & Medicare	5,349	5,617	268	5%
2600	DFO	PLS	ALN9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	ALN9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DFO	PLS	ALN9100260	52900	Other Employee Benefits	783	781	(2)	0%
2600	DFO	PLS	ALN9100260	54100	Water, Sewer And Cleaning Svc	3,917	4,765	848	22%
2600	DFO	PLS	ALN9100260	56100	Supplies	6,483	6,483	-	0%
2600	DFO	PLS	ALN9100260	56200	Energy	-	72,995	72,995	N/A
2600	DFO	PLS	ARN9100260	51860	Custodial Personnel	89,700	93,584	3,884	4%
2600	DFO	PLS	ARN9100260	52100	State Health Insurance	34,020	45,360	11,340	33%
2600	DFO	PLS	ARN9100260	52200	Fica & Medicare	6,862	7,159	297	4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	ARN9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	ARN9100260	52600	Workers' Compensation	1,600	1,600	-	0%
2600	DFO	PLS	ARN9100260	52900	Other Employee Benefits	318	281	(37)	-12%
2600	DFO	PLS	ARN9100260	54100	Water, Sewer And Cleaning Svc	5,467	6,453	986	18%
2600	DFO	PLS	ARN9100260	56100	Supplies	10,028	10,028	-	0%
2600	DFO	PLS	ARN9100260	56200	Energy	-	87,879	87,879	N/A
2600	DFO	PLS	BAK9100260	51860	Custodial Personnel	114,739	112,189	(2,550)	-2%
2600	DFO	PLS	BAK9100260	52100	State Health Insurance	34,020	34,020	-	0%
2600	DFO	PLS	BAK9100260	52200	Fica & Medicare	8,778	8,582	(196)	-2%
2600	DFO	PLS	BAK9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	BAK9100260	52600	Workers' Compensation	2,000	2,000	-	0%
2600	DFO	PLS	BAK9100260	52900	Other Employee Benefits	407	337	(70)	-17%
2600	DFO	PLS	BAK9100260	54100	Water, Sewer And Cleaning Svc	5,624	5,618	(6)	0%
2600	DFO	PLS	BAK9100260	56100	Supplies	12,554	12,554	-	0%
2600	DFO	PLS	BAK9100260	56200	Energy	-	115,836	115,836	N/A
2600	DFO	PLS	BDV9100260	54100	Water, Sewer And Cleaning Svc	84,528	79,077	(5,451)	-6%
2600	DFO	PLS	BDV9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BDV9100260	56200	Energy	-	65,701	65,701	N/A
2600	DFO	PLS	BLK9100260	51860	Custodial Personnel	104,520	109,719	5,199	5%
2600	DFO	PLS	BLK9100260	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
2600	DFO	PLS	BLK9100260	52200	Fica & Medicare	7,996	8,394	398	5%
2600	DFO	PLS	BLK9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	BLK9100260	52600	Workers' Compensation	2,000	2,000	-	0%
2600	DFO	PLS	BLK9100260	52900	Other Employee Benefits	371	329	(42)	-11%
2600	DFO	PLS	BLK9100260	54100	Water, Sewer And Cleaning Svc	7,303	9,346	2,043	28%
2600	DFO	PLS	BLK9100260	56100	Supplies	11,836	11,836	-	0%
2600	DFO	PLS	BLK9100260	56200	Energy	-	91,097	91,097	N/A
2600	DFO	PLS	BLN9100260	54100	Water, Sewer And Cleaning Svc	92,151	83,619	(8,532)	-9%
2600	DFO	PLS	BLN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BLN9100260	56200	Energy	-	78,908	78,908	N/A
2600	DFO	PLS	BRW9100260	54100	Water, Sewer And Cleaning Svc	101,330	93,024	(8,306)	-8%
2600	DFO	PLS	BRW9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BRW9100260	56200	Energy	-	69,769	69,769	N/A
2600	DFO	PLS	CLB9100260	54100	Water, Sewer And Cleaning Svc	95,764	91,846	(3,918)	-4%
2600	DFO	PLS	CLB9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	CLB9100260	56200	Energy	-	77,715	77,715	N/A
2600	DFO	PLS	COH9100260	51860	Custodial Personnel	156,910	165,515	8,605	5%
2600	DFO	PLS	COH9100260	51900	Other Management Personnel	32,848	34,382	1,534	5%
2600	DFO	PLS	COH9100260	52100	State Health Insurance	56,700	79,380	22,680	40%
2600	DFO	PLS	COH9100260	52200	Fica & Medicare	14,516	15,292	776	5%
2600	DFO	PLS	COH9100260	52500	Unemployment Compensation	800	800	-	0%
2600	DFO	PLS	COH9100260	52600	Workers' Compensation	3,200	3,200	-	0%
2600	DFO	PLS	COH9100260	52900	Other Employee Benefits	1,160	1,102	(58)	-5%
2600	DFO	PLS	COH9100260	54100	Water, Sewer And Cleaning Svc	20,269	21,077	808	4%
2600	DFO	PLS	COH9100260	56100	Supplies	17,804	17,804	-	0%
2600	DFO	PLS	COH9100260	56200	Energy	-	248,037	248,037	N/A
2600	DFO	PLS	CVH9100260	51810	Maint/Trans Mech/Security/Whse	38,127	-	(38,127)	-100%
2600	DFO	PLS	CVH9100260	51860	Custodial Personnel	254,657	301,230	46,573	18%
2600	DFO	PLS	CVH9100260	52100	State Health Insurance	102,060	113,400	11,340	11%
2600	DFO	PLS	CVH9100260	52200	Fica & Medicare	22,398	23,044	646	3%
2600	DFO	PLS	CVH9100260	52500	Unemployment Compensation	1,300	1,300	-	0%
2600	DFO	PLS	CVH9100260	52600	Workers' Compensation	5,200	5,200	-	0%
2600	DFO	PLS	CVH9100260	52900	Other Employee Benefits	1,802	1,702	(100)	-6%
2600	DFO	PLS	CVH9100260	54100	Water, Sewer And Cleaning Svc	18,345	23,179	4,834	26%
2600	DFO	PLS	CVH9100260	56100	Supplies	30,037	30,037	-	0%
2600	DFO	PLS	CVH9100260	56200	Energy	-	207,003	207,003	N/A
2600	DFO	PLS	DCM9100260	51860	Custodial Personnel	101,393	105,357	3,964	4%
2600	DFO	PLS	DCM9100260	52100	State Health Insurance	11,340	34,020	22,680	200%
2600	DFO	PLS	DCM9100260	52200	Fica & Medicare	7,757	8,060	303	4%
2600	DFO	PLS	DCM9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	DCM9100260	52600	Workers' Compensation	2,000	2,000	-	0%
2600	DFO	PLS	DCM9100260	52900	Other Employee Benefits	360	723	363	101%
2600	DFO	PLS	DCM9100260	54100	Water, Sewer And Cleaning Svc	5,481	4,910	(571)	-10%
2600	DFO	PLS	DCM9100260	56100	Supplies	11,484	11,484	-	0%
2600	DFO	PLS	DCM9100260	56200	Energy	-	151,745	151,745	N/A
2600	DFO	PLS	DHE9100260	54100	Water, Sewer And Cleaning Svc	126,124	118,158	(7,966)	-6%
2600	DFO	PLS	DHE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DHE9100260	56200	Energy	-	105,936	105,936	N/A
2600	DFO	PLS	DMN9100260	54100	Water, Sewer And Cleaning Svc	85,616	76,406	(9,210)	-11%
2600	DFO	PLS	DMN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DMN9100260	56200	Energy	-	72,829	72,829	N/A
2600	DFO	PLS	DTN9100260	51860	Custodial Personnel	90,736	90,835	99	0%
2600	DFO	PLS	DTN9100260	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
2600	DFO	PLS	DTN9100260	52200	Fica & Medicare	6,941	6,949	8	0%
2600	DFO	PLS	DTN9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	DTN9100260	52600	Workers' Compensation	1,600	1,600	-	0%
2600	DFO	PLS	DTN9100260	52900	Other Employee Benefits	322	273	(49)	-15%
2600	DFO	PLS	DTN9100260	54100	Water, Sewer And Cleaning Svc	7,317	10,805	3,488	48%
2600	DFO	PLS	DTN9100260	56100	Supplies	8,460	8,460	-	0%
2600	DFO	PLS	DTN9100260	56200	Energy	-	78,360	78,360	N/A
2600	DFO	PLS	DUB9100260	51860	Custodial Personnel	66,792	69,660	2,868	4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	DUB9100260	52100	State Health Insurance	34,020	34,020	-	0%
2600	DFO	PLS	DUB9100260	52200	Fica & Medicare	5,110	5,329	219	4%
2600	DFO	PLS	DUB9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	DUB9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DFO	PLS	DUB9100260	52900	Other Employee Benefits	237	209	(28)	-12%
2600	DFO	PLS	DUB9100260	54100	Water, Sewer And Cleaning Svc	6,665	89,296	82,631	1240%
2600	DFO	PLS	DUB9100260	56100	Supplies	8,238	2,500	(5,738)	-70%
2600	DFO	PLS	DUB9100260	56200	Energy	-	4,282	4,282	N/A
2600	DFO	PLS	DVS9100260	51860	Custodial Personnel	46,015	45,318	(697)	-2%
2600	DFO	PLS	DVS9100260	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2600	DFO	PLS	DVS9100260	52200	Fica & Medicare	3,520	3,467	(53)	-2%
2600	DFO	PLS	DVS9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	DVS9100260	52600	Workers' Compensation	800	800	-	0%
2600	DFO	PLS	DVS9100260	52900	Other Employee Benefits	163	136	(27)	-17%
2600	DFO	PLS	DVS9100260	54100	Water, Sewer And Cleaning Svc	4,990	6,296	1,306	26%
2600	DFO	PLS	DVS9100260	56100	Supplies	7,288	7,288	-	0%
2600	DFO	PLS	DVS9100260	56200	Energy	-	71,590	71,590	N/A
2600	DFO	PLS	DWS9100260	54100	Water, Sewer And Cleaning Svc	60,643	68,810	8,167	13%
2600	DFO	PLS	DWS9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DWS9100260	56200	Energy	-	64,318	64,318	N/A
2600	DFO	PLS	ECM9100260	51860	Custodial Personnel	97,708	90,477	(7,231)	-7%
2600	DFO	PLS	ECM9100260	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2600	DFO	PLS	ECM9100260	52200	Fica & Medicare	7,475	6,921	(554)	-7%
2600	DFO	PLS	ECM9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	ECM9100260	52600	Workers' Compensation	1,600	1,600	-	0%
2600	DFO	PLS	ECM9100260	52900	Other Employee Benefits	347	271	(76)	-22%
2600	DFO	PLS	ECM9100260	54100	Water, Sewer And Cleaning Svc	5,101	4,794	(307)	-6%
2600	DFO	PLS	ECM9100260	56100	Supplies	10,402	10,402	-	0%
2600	DFO	PLS	ECM9100260	56200	Energy	-	337,291	337,291	N/A
2600	DFO	PLS	EDY9100260	51860	Custodial Personnel	93,006	88,823	(4,183)	-4%
2600	DFO	PLS	EDY9100260	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
2600	DFO	PLS	EDY9100260	52200	Fica & Medicare	7,115	6,795	(320)	-4%
2600	DFO	PLS	EDY9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	EDY9100260	52600	Workers' Compensation	1,600	1,600	-	0%
2600	DFO	PLS	EDY9100260	52900	Other Employee Benefits	330	674	344	104%
2600	DFO	PLS	EDY9100260	54100	Water, Sewer And Cleaning Svc	17,866	5,808	(12,058)	-67%
2600	DFO	PLS	EDY9100260	56100	Supplies	9,048	9,048	-	0%
2600	DFO	PLS	EDY9100260	56200	Energy	-	80,895	80,895	N/A
2600	DFO	PLS	ERA9100260	54100	Water, Sewer And Cleaning Svc	122,849	115,319	(7,530)	-6%
2600	DFO	PLS	ERA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	ERA9100260	56200	Energy	-	2,541	2,541	N/A
2600	DFO	PLS	FOR9100260	54100	Water, Sewer And Cleaning Svc	69,688	64,178	(5,510)	-8%
2600	DFO	PLS	FOR9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOR9100260	56200	Energy	-	67,729	67,729	N/A
2600	DFO	PLS	FOX9100260	54100	Water, Sewer And Cleaning Svc	92,138	85,064	(7,074)	-8%
2600	DFO	PLS	FOX9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOX9100260	56200	Energy	-	113,818	113,818	N/A
2600	DFO	PLS	FRT9100260	51860	Custodial Personnel	116,432	106,413	(10,019)	-9%
2600	DFO	PLS	FRT9100260	52100	State Health Insurance	11,340	-	(11,340)	-100%
2600	DFO	PLS	FRT9100260	52200	Fica & Medicare	8,907	8,141	(766)	-9%
2600	DFO	PLS	FRT9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	FRT9100260	52600	Workers' Compensation	2,000	2,000	-	0%
2600	DFO	PLS	FRT9100260	52900	Other Employee Benefits	2,264	808	(1,456)	-64%
2600	DFO	PLS	FRT9100260	54100	Water, Sewer And Cleaning Svc	15,154	7,991	(7,163)	-47%
2600	DFO	PLS	FRT9100260	56100	Supplies	12,768	12,768	-	0%
2600	DFO	PLS	FRT9100260	56200	Energy	-	106,349	106,349	N/A
2600	DFO	PLS	GEN9100260	51860	Custodial Personnel	70,995	73,525	2,530	4%
2600	DFO	PLS	GEN9100260	52100	State Health Insurance	22,680	34,020	11,340	50%
2600	DFO	PLS	GEN9100260	52200	Fica & Medicare	5,431	5,625	194	4%
2600	DFO	PLS	GEN9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	GEN9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DFO	PLS	GEN9100260	52900	Other Employee Benefits	252	221	(31)	-12%
2600	DFO	PLS	GEN9100260	54100	Water, Sewer And Cleaning Svc	5,642	7,693	2,051	36%
2600	DFO	PLS	GEN9100260	56100	Supplies	6,269	6,269	-	0%
2600	DFO	PLS	GEN9100260	56200	Energy	-	75,752	75,752	N/A
2600	DFO	PLS	GRG9100260	54100	Water, Sewer And Cleaning Svc	91,812	82,405	(9,407)	-10%
2600	DFO	PLS	GRG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	GRG9100260	56200	Energy	-	11,376	11,376	N/A
2600	DFO	PLS	HAN9100260	54100	Water, Sewer And Cleaning Svc	93,007	91,838	(1,169)	-1%
2600	DFO	PLS	HAN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	HAN9100260	56200	Energy	-	83,201	83,201	N/A
2600	DFO	PLS	HAR9100260	51810	Maint/Trans Mech/Security/Whse	38,605	-	(38,605)	-100%
2600	DFO	PLS	HAR9100260	51860	Custodial Personnel	165,874	212,905	47,031	28%
2600	DFO	PLS	HAR9100260	52100	State Health Insurance	45,360	68,040	22,680	50%
2600	DFO	PLS	HAR9100260	52200	Fica & Medicare	15,643	16,287	644	4%
2600	DFO	PLS	HAR9100260	52500	Unemployment Compensation	900	900	-	0%
2600	DFO	PLS	HAR9100260	52600	Workers' Compensation	3,600	3,600	-	0%
2600	DFO	PLS	HAR9100260	52900	Other Employee Benefits	726	639	(87)	-12%
2600	DFO	PLS	HAR9100260	54100	Water, Sewer And Cleaning Svc	20,602	18,419	(2,183)	-11%
2600	DFO	PLS	HAR9100260	56100	Supplies	18,960	18,960	-	0%
2600	DFO	PLS	HAR9100260	56200	Energy	-	193,066	193,066	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	JNS9100260	54100	Water, Sewer And Cleaning Svc	91,736	83,279	(8,457)	-9%
2600	DFO	PLS	JNS9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	JNS9100260	56200	Energy	-	90,467	90,467	N/A
2600	DFO	PLS	JOR9100260	51810	Maint/Trans Mech/Security/Whse	37,649	-	(37,649)	-100%
2600	DFO	PLS	JOR9100260	51860	Custodial Personnel	248,462	250,096	1,634	1%
2600	DFO	PLS	JOR9100260	52100	State Health Insurance	79,380	56,700	(22,680)	-29%
2600	DFO	PLS	JOR9100260	52200	Fica & Medicare	21,887	19,132	(2,755)	-13%
2600	DFO	PLS	JOR9100260	52500	Unemployment Compensation	1,100	1,100	-	0%
2600	DFO	PLS	JOR9100260	52600	Workers' Compensation	4,400	4,400	-	0%
2600	DFO	PLS	JOR9100260	52900	Other Employee Benefits	2,093	1,157	(936)	-45%
2600	DFO	PLS	JOR9100260	54100	Water, Sewer And Cleaning Svc	21,813	19,380	(2,433)	-11%
2600	DFO	PLS	JOR9100260	56100	Supplies	23,282	23,282	-	0%
2600	DFO	PLS	JOR9100260	56200	Energy	-	248,279	248,279	N/A
2600	DFO	PLS	KEN9100260	51810	Maint/Trans Mech/Security/Whse	32,848	34,382	1,534	5%
2600	DFO	PLS	KEN9100260	51860	Custodial Personnel	187,168	190,236	3,068	2%
2600	DFO	PLS	KEN9100260	52100	State Health Insurance	45,360	45,360	-	0%
2600	DFO	PLS	KEN9100260	52200	Fica & Medicare	16,831	17,183	352	2%
2600	DFO	PLS	KEN9100260	52500	Unemployment Compensation	1,000	1,000	-	0%
2600	DFO	PLS	KEN9100260	52600	Workers' Compensation	4,000	4,000	-	0%
2600	DFO	PLS	KEN9100260	52900	Other Employee Benefits	781	674	(107)	-14%
2600	DFO	PLS	KEN9100260	54100	Water, Sewer And Cleaning Svc	17,024	28,451	11,427	67%
2600	DFO	PLS	KEN9100260	56100	Supplies	20,400	20,400	-	0%
2600	DFO	PLS	KEN9100260	56200	Energy	-	19,100	19,100	N/A
2600	DFO	PLS	KEY9100260	51860	Custodial Personnel	62,708	68,226	5,518	9%
2600	DFO	PLS	KEY9100260	52100	State Health Insurance	22,680	34,020	11,340	50%
2600	DFO	PLS	KEY9100260	52200	Fica & Medicare	4,797	5,219	422	9%
2600	DFO	PLS	KEY9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	KEY9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DFO	PLS	KEY9100260	52900	Other Employee Benefits	223	205	(18)	-8%
2600	DFO	PLS	KEY9100260	54100	Water, Sewer And Cleaning Svc	3,415	9,955	6,540	192%
2600	DFO	PLS	KEY9100260	56100	Supplies	5,944	5,944	-	0%
2600	DFO	PLS	KEY9100260	56200	Energy	-	61,385	61,385	N/A
2600	DFO	PLS	KIN9100260	54100	Water, Sewer And Cleaning Svc	7,026	2,027	(4,999)	-71%
2600	DFO	PLS	KIN9100260	56100	Supplies	-	8,000	8,000	N/A
2600	DFO	PLS	KIN9100260	56200	Energy	-	11,480	11,480	N/A
2600	DFO	PLS	LJA9100260	54100	Water, Sewer And Cleaning Svc	76,506	70,038	(6,468)	-8%
2600	DFO	PLS	LJA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	LJA9100260	56200	Energy	-	146,861	146,861	N/A
2600	DFO	PLS	MAC9100260	54100	Water, Sewer And Cleaning Svc	106,344	100,468	(5,876)	-6%
2600	DFO	PLS	MAC9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MAC9100260	56200	Energy	-	4,457	4,457	N/A
2600	DFO	PLS	MAR9100260	54100	Water, Sewer And Cleaning Svc	4,368	5,752	1,384	32%
2600	DFO	PLS	MAR9100260	56200	Energy	-	103,889	103,889	N/A
2600	DFO	PLS	MDL9100260	51860	Custodial Personnel	101,692	106,233	4,541	4%
2600	DFO	PLS	MDL9100260	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2600	DFO	PLS	MDL9100260	52200	Fica & Medicare	7,779	8,127	348	4%
2600	DFO	PLS	MDL9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	MDL9100260	52600	Workers' Compensation	2,000	2,000	-	0%
2600	DFO	PLS	MDL9100260	52900	Other Employee Benefits	361	319	(42)	-12%
2600	DFO	PLS	MDL9100260	54100	Water, Sewer And Cleaning Svc	8,207	5,646	(2,561)	-31%
2600	DFO	PLS	MDL9100260	56100	Supplies	12,878	12,878	-	0%
2600	DFO	PLS	MDL9100260	56200	Energy	-	173,359	173,359	N/A
2600	DFO	PLS	MLK9100260	54100	Water, Sewer And Cleaning Svc	90,793	84,742	(6,051)	-7%
2600	DFO	PLS	MLK9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MLK9100260	56200	Energy	-	78,355	78,355	N/A
2600	DFO	PLS	MTH9100260	51860	Custodial Personnel	70,517	73,525	3,008	4%
2600	DFO	PLS	MTH9100260	52100	State Health Insurance	34,020	34,020	-	0%
2600	DFO	PLS	MTH9100260	52200	Fica & Medicare	5,395	5,625	230	4%
2600	DFO	PLS	MTH9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	MTH9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DFO	PLS	MTH9100260	52900	Other Employee Benefits	250	221	(29)	-12%
2600	DFO	PLS	MTH9100260	54100	Water, Sewer And Cleaning Svc	5,787	7,522	1,735	30%
2600	DFO	PLS	MTH9100260	56100	Supplies	7,844	7,844	-	0%
2600	DFO	PLS	MTH9100260	56200	Energy	-	61,711	61,711	N/A
2600	DFO	PLS	MUS9100260	54100	Water, Sewer And Cleaning Svc	6,734	-	(6,734)	-100%
2600	DFO	PLS	NCE9100260	54100	Water, Sewer And Cleaning Svc	110,373	107,011	(3,362)	-3%
2600	DFO	PLS	NCE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	NCE9100260	56200	Energy	-	153,989	153,989	N/A
2600	DFO	PLS	NOR9100260	51860	Custodial Personnel	226,092	263,980	37,888	17%
2600	DFO	PLS	NOR9100260	51900	Other Management Personnel	32,848	-	(32,848)	-100%
2600	DFO	PLS	NOR9100260	52100	State Health Insurance	45,360	22,680	(22,680)	-50%
2600	DFO	PLS	NOR9100260	52200	Fica & Medicare	19,809	20,194	385	2%
2600	DFO	PLS	NOR9100260	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
2600	DFO	PLS	NOR9100260	52600	Workers' Compensation	4,800	4,400	(400)	-8%
2600	DFO	PLS	NOR9100260	52900	Other Employee Benefits	919	1,139	220	24%
2600	DFO	PLS	NOR9100260	54100	Water, Sewer And Cleaning Svc	19,654	17,693	(1,961)	-10%
2600	DFO	PLS	NOR9100260	56100	Supplies	26,970	26,970	-	0%
2600	DFO	PLS	NOR9100260	56200	Energy	-	221,942	221,942	N/A
2600	DFO	PLS	OSS9100260	54100	Water, Sewer And Cleaning Svc	-	10,000	10,000	N/A
2600	DFO	PLS	OSS9100260	56100	Supplies	-	8,000	8,000	N/A
2600	DFO	PLS	OSS9100260	56200	Energy	-	15,000	15,000	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	PLS9100260	51420	Salary Of Clerical Staff	55,718	55,123	(595)	-1%
2600	DFO	PLS	PLS9100260	51860	Custodial Personnel	24,322	66,632	42,310	174%
2600	DFO	PLS	PLS9100260	51900	Oth Management Personnel	217,824	147,764	(70,060)	-32%
2600	DFO	PLS	PLS9100260	51910	Oth Administrative Personnel	34,183	35,796	1,613	5%
2600	DFO	PLS	PLS9100260	52100	State Health Insurance	56,700	68,040	11,340	20%
2600	DFO	PLS	PLS9100260	52200	Fica & Medicare	25,402	23,357	(2,045)	-8%
2600	DFO	PLS	PLS9100260	52300	Teachers Retirement System	60,960	47,689	(13,271)	-22%
2600	DFO	PLS	PLS9100260	52500	Unemployment Compensation	700	800	100	14%
2600	DFO	PLS	PLS9100260	52600	Workers' Compensation	2,800	3,200	400	14%
2600	DFO	PLS	PLS9100260	52900	Other Employee Benefits	1,179	916	(263)	-22%
2600	DFO	PLS	PLS9100260	54100	Water, Sewer And Cleaning Svc	27,000	100,000	73,000	270%
2600	DFO	PLS	PLS9100260	54300	Repair And Maintenance Service	45,000	45,000	-	0%
2600	DFO	PLS	PLS9100260	54420	Rental Of Equipment Or Vehicle	15,000	15,000	-	0%
2600	DFO	PLS	PLS9100260	54440	Other Rentals	43,000	45,150	2,150	5%
2600	DFO	PLS	PLS9100260	54900	Other Purch Prop Services	100,000	100,000	-	0%
2600	DFO	PLS	PLS9100260	55950	Other Purchased Services	658,000	717,600	59,600	9%
2600	DFO	PLS	PLS9100260	56100	Supplies	100,000	175,000	75,000	75%
2600	DFO	PLS	PLS9100260	56150	Expendable Equipment	15,000	30,000	15,000	100%
2600	DFO	PLS	PLS9100260	56160	Expendable Computer Equipment	15,000	-	(15,000)	-100%
2600	DFO	PLS	PLS9100260	56200	Energy	150,000	160,000	10,000	7%
2600	DFO	PLS	PLS9100260	58100	Dues And Fees	3,500	3,500	-	0%
2600	DFO	PLS	PLS9100261	51860	Custodial Personnel	69,859	52,469	(17,390)	-25%
2600	DFO	PLS	PLS9100261	51900	Oth Management Personnel	2,430,780	2,588,883	158,103	7%
2600	DFO	PLS	PLS9100261	52100	State Health Insurance	567,000	601,020	34,020	6%
2600	DFO	PLS	PLS9100261	52200	Fica & Medicare	191,299	202,063	10,764	6%
2600	DFO	PLS	PLS9100261	52300	Teachers Retirement System	92,471	118,923	26,452	29%
2600	DFO	PLS	PLS9100261	52500	Unemployment Compensation	7,300	7,200	(100)	-1%
2600	DFO	PLS	PLS9100261	52600	Workers' Compensation	29,200	28,800	(400)	-1%
2600	DFO	PLS	PLS9100261	52900	Other Employee Benefits	13,668	12,910	(758)	-6%
2600	DFO	PLS	PLS9100261	53000	Purch Professional & Technical	312,000	200,000	(112,000)	-36%
2600	DFO	PLS	PLS9100261	53320	Drug & Alcohol Testing, Finger	1,000	1,000	-	0%
2600	DFO	PLS	PLS9100261	54100	Water, Sewer And Cleaning Svc	1,000,000	1,050,000	50,000	5%
2600	DFO	PLS	PLS9100261	54300	Repair And Maintenance Service	1,240,000	1,240,000	-	0%
2600	DFO	PLS	PLS9100261	54420	Rental Of Equipment Or Vehicle	17,000	15,000	(2,000)	-12%
2600	DFO	PLS	PLS9100261	54900	Other Purch Prop Services	430,000	430,000	-	0%
2600	DFO	PLS	PLS9100261	55320	Communication Web based Subscr	30,000	37,000	7,000	23%
2600	DFO	PLS	PLS9100261	56100	Supplies	604,000	596,000	(8,000)	-1%
2600	DFO	PLS	PLS9100261	56120	Computer Software	2,000	2,000	-	0%
2600	DFO	PLS	PLS9100261	56150	Expendable Equipment	15,000	15,000	-	0%
2600	DFO	PLS	PLS9100261	56200	Energy	118,066	160,000	41,934	36%
2600	DFO	PLS	PLS9100263	54300	Repair And Maintenance Service	540,000	510,000	(30,000)	-6%
2600	DFO	PLS	PLS9100263	56100	Supplies	-	30,000	30,000	N/A
2600	DFO	PLS	PLS9100264	51900	Oth Management Personnel	235,454	296,210	60,756	26%
2600	DFO	PLS	PLS9100264	52100	State Health Insurance	90,720	79,380	(11,340)	-13%
2600	DFO	PLS	PLS9100264	52200	Fica & Medicare	18,012	22,660	4,648	26%
2600	DFO	PLS	PLS9100264	52300	Teachers Retirement System	14,964	15,805	841	6%
2600	DFO	PLS	PLS9100264	52500	Unemployment Compensation	800	1,000	200	25%
2600	DFO	PLS	PLS9100264	52600	Workers' Compensation	3,200	4,000	800	25%
2600	DFO	PLS	PLS9100264	52900	Other Employee Benefits	1,866	1,428	(438)	-23%
2600	DFO	PLS	PLS9100264	53000	Purch Professional & Technical	50,000	50,000	-	0%
2600	DFO	PLS	PLS9100264	54100	Water, Sewer And Cleaning Svc	305,000	465,000	160,000	52%
2600	DFO	PLS	PLS9100264	54300	Repair And Maintenance Service	15,000	15,000	-	0%
2600	DFO	PLS	PLS9100264	54420	Rental Of Equipment Or Vehicle	40,000	40,000	-	0%
2600	DFO	PLS	PLS9100264	54900	Other Purch Prop Services	360,000	360,000	-	0%
2600	DFO	PLS	PLS9100264	56100	Supplies	323,500	323,500	-	0%
2600	DFO	PLS	PLS9100264	56150	Expendable Equipment	93,500	93,500	-	0%
2600	DFO	PLS	PLS9100265	55320	Communication Web based Subscr	27,500	30,000	2,500	9%
2600	DFO	PLS	PLS9100265	56200	Energy	182,595	35,000	(147,595)	-81%
2600	DFO	PLS	RCH9100260	51860	Custodial Personnel	117,926	106,034	(11,892)	-10%
2600	DFO	PLS	RCH9100260	52100	State Health Insurance	45,360	11,340	(34,020)	-75%
2600	DFO	PLS	RCH9100260	52200	Fica & Medicare	9,021	8,112	(909)	-10%
2600	DFO	PLS	RCH9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	RCH9100260	52600	Workers' Compensation	2,000	2,000	-	0%
2600	DFO	PLS	RCH9100260	52900	Other Employee Benefits	2,293	318	(1,975)	-86%
2600	DFO	PLS	RCH9100260	54100	Water, Sewer And Cleaning Svc	9,367	12,747	3,380	36%
2600	DFO	PLS	RCH9100260	56100	Supplies	13,002	13,002	-	0%
2600	DFO	PLS	RCH9100260	56200	Energy	-	139,173	139,173	N/A
2600	DFO	PLS	RES9100260	51860	Custodial Personnel	69,660	69,381	(279)	0%
2600	DFO	PLS	RES9100260	52100	State Health Insurance	11,340	22,680	11,340	100%
2600	DFO	PLS	RES9100260	52200	Fica & Medicare	5,329	5,308	(21)	0%
2600	DFO	PLS	RES9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	RES9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DFO	PLS	RES9100260	52900	Other Employee Benefits	247	615	368	149%
2600	DFO	PLS	RES9100260	54100	Water, Sewer And Cleaning Svc	3,151	3,837	686	22%
2600	DFO	PLS	RES9100260	56100	Supplies	6,609	6,609	-	0%
2600	DFO	PLS	RES9100260	56200	Energy	-	65,650	65,650	N/A
2600	DFO	PLS	RIG9100260	54100	Water, Sewer And Cleaning Svc	112,696	106,985	(5,711)	-5%
2600	DFO	PLS	RIG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	RIG9100260	56200	Energy	-	104,447	104,447	N/A
2600	DFO	PLS	RIV9100260	51860	Custodial Personnel	62,808	65,517	2,709	4%
2600	DFO	PLS	RIV9100260	52100	State Health Insurance	11,340	22,680	11,340	100%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	RIV9100260	52200	Fica & Medicare	4,805	5,012	207	4%
2600	DFO	PLS	RIV9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	RIV9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DFO	PLS	RIV9100260	52900	Other Employee Benefits	223	197	(26)	-12%
2600	DFO	PLS	RIV9100260	54100	Water, Sewer And Cleaning Svc	4,365	5,352	987	23%
2600	DFO	PLS	RIV9100260	56100	Supplies	6,511	6,511	-	0%
2600	DFO	PLS	RIV9100260	56200	Energy	-	70,879	70,879	N/A
2600	DFO	PLS	RMA9100260	51860	Custodial Personnel	121,612	126,073	4,461	4%
2600	DFO	PLS	RMA9100260	51900	Other Management Personnel	32,848	34,382	1,534	5%
2600	DFO	PLS	RMA9100260	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2600	DFO	PLS	RMA9100260	52200	Fica & Medicare	11,816	12,275	459	4%
2600	DFO	PLS	RMA9100260	52500	Unemployment Compensation	700	700	-	0%
2600	DFO	PLS	RMA9100260	52600	Workers' Compensation	2,800	2,800	-	0%
2600	DFO	PLS	RMA9100260	52900	Other Employee Benefits	548	888	340	62%
2600	DFO	PLS	RMA9100260	54100	Water, Sewer And Cleaning Svc	-	8,443	8,443	N/A
2600	DFO	PLS	RMA9100260	54100	Water, Sewer And Cleaning Svc	3,553	-	(3,553)	-100%
2600	DFO	PLS	RMA9100260	56100	Supplies	-	13,613	13,613	N/A
2600	DFO	PLS	RMA9100260	56100	Supplies	13,613	-	(13,613)	-100%
2600	DFO	PLS	RMA9100260	56200	Energy	-	153,303	153,303	N/A
2600	DFO	PLS	RTH9100260	51860	Custodial Personnel	99,401	92,668	(6,733)	-7%
2600	DFO	PLS	RTH9100260	52100	State Health Insurance	34,020	34,020	-	0%
2600	DFO	PLS	RTH9100260	52200	Fica & Medicare	7,604	7,089	(515)	-7%
2600	DFO	PLS	RTH9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DFO	PLS	RTH9100260	52600	Workers' Compensation	1,600	1,600	-	0%
2600	DFO	PLS	RTH9100260	52900	Other Employee Benefits	353	278	(75)	-21%
2600	DFO	PLS	RTH9100260	54100	Water, Sewer And Cleaning Svc	4,910	4,033	(877)	-18%
2600	DFO	PLS	RTH9100260	56100	Supplies	10,626	10,626	-	0%
2600	DFO	PLS	RTH9100260	56200	Energy	-	1,539	1,539	N/A
2600	DFO	PLS	SHW9100260	51810	Maint/Trans Mech/Security/Whse	37,649	-	(37,649)	-100%
2600	DFO	PLS	SHW9100260	51860	Custodial Personnel	187,806	233,721	45,915	24%
2600	DFO	PLS	SHW9100260	52100	State Health Insurance	68,040	79,380	11,340	17%
2600	DFO	PLS	SHW9100260	52200	Fica & Medicare	17,247	17,880	633	4%
2600	DFO	PLS	SHW9100260	52500	Unemployment Compensation	1,000	1,000	-	0%
2600	DFO	PLS	SHW9100260	52600	Workers' Compensation	4,000	4,000	-	0%
2600	DFO	PLS	SHW9100260	52900	Other Employee Benefits	1,287	1,204	(83)	-6%
2600	DFO	PLS	SHW9100260	54100	Water, Sewer And Cleaning Svc	15,445	23,162	7,717	50%
2600	DFO	PLS	SHW9100260	56100	Supplies	20,547	20,547	-	0%
2600	DFO	PLS	SHW9100260	56200	Energy	-	372,037	372,037	N/A
2600	DFO	PLS	SOC9100260	51860	Custodial Personnel	64,999	67,051	2,052	3%
2600	DFO	PLS	SOC9100260	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2600	DFO	PLS	SOC9100260	52200	Fica & Medicare	4,972	5,129	157	3%
2600	DFO	PLS	SOC9100260	52300	Teachers Retirement System	-	4,016	4,016	N/A
2600	DFO	PLS	SOC9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DFO	PLS	SOC9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DFO	PLS	SOC9100260	52900	Other Employee Benefits	231	201	(30)	-13%
2600	DFO	PLS	SOC9100260	54100	Water, Sewer And Cleaning Svc	6,634	8,767	2,133	32%
2600	DFO	PLS	SOC9100260	56100	Supplies	7,074	7,074	-	0%
2600	DFO	PLS	SOC9100260	56200	Energy	-	83,253	83,253	N/A
2600	DFO	PLS	SPC9100260	51810	Maint/Trans Mech/Security/Whse	32,848	34,382	1,534	5%
2600	DFO	PLS	SPC9100260	51860	Custodial Personnel	222,606	237,327	14,721	7%
2600	DFO	PLS	SPC9100260	52100	State Health Insurance	90,720	90,720	-	0%
2600	DFO	PLS	SPC9100260	52200	Fica & Medicare	19,542	20,786	1,244	6%
2600	DFO	PLS	SPC9100260	52500	Unemployment Compensation	1,100	1,100	-	0%
2600	DFO	PLS	SPC9100260	52600	Workers' Compensation	4,400	4,400	-	0%
2600	DFO	PLS	SPC9100260	52900	Other Employee Benefits	2,313	2,269	(44)	-2%
2600	DFO	PLS	SPC9100260	54100	Water, Sewer And Cleaning Svc	27,306	36,674	9,368	34%
2600	DFO	PLS	SPC9100260	56100	Supplies	24,069	24,069	-	0%
2600	DFO	PLS	SPC9100260	56200	Energy	-	285,991	285,991	N/A
2600	DFO	PLS	STE9100260	51860	Custodial Personnel	43,047	47,848	4,801	11%
2600	DFO	PLS	STE9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	PLS	STE9100260	52200	Fica & Medicare	3,293	3,660	367	11%
2600	DFO	PLS	STE9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	PLS	STE9100260	52600	Workers' Compensation	800	800	-	0%
2600	DFO	PLS	STE9100260	52900	Other Employee Benefits	615	628	13	2%
2600	DFO	PLS	STE9100260	54100	Water, Sewer And Cleaning Svc	1,492	32,551	31,059	2082%
2600	DFO	PLS	STE9100260	56100	Supplies	3,020	2,500	(520)	-17%
2600	DFO	PLS	STE9100260	56200	Energy	-	43,204	43,204	N/A
2600	DFO	PLS	STM9100260	54100	Water, Sewer And Cleaning Svc	65,995	60,774	(5,221)	-8%
2600	DFO	PLS	STM9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	STM9100260	56200	Energy	-	67,418	67,418	N/A
2600	DFO	PLS	VET9100260	51860	Custodial Personnel	104,202	107,986	3,784	4%
2600	DFO	PLS	VET9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	VET9100260	52200	Fica & Medicare	7,971	8,261	290	4%
2600	DFO	PLS	VET9100260	52500	Unemployment Compensation	500	500	-	0%
2600	DFO	PLS	VET9100260	52600	Workers' Compensation	2,000	2,000	-	0%
2600	DFO	PLS	VET9100260	52900	Other Employee Benefits	370	324	(46)	-12%
2600	DFO	PLS	VET9100260	54100	Water, Sewer And Cleaning Svc	5,565	12,824	7,259	130%
2600	DFO	PLS	VET9100260	56100	Supplies	11,591	11,591	-	0%
2600	DFO	PLS	VET9100260	56200	Energy	-	2,478	2,478	N/A
2600	DFO	PLS	WAD9100260	54100	Water, Sewer And Cleaning Svc	80,506	81,170	664	1%
2600	DFO	PLS	WAD9100260	56100	Supplies	2,500	2,500	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
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2600	DFO	PLS	WAD9100260	56200	Energy	-	68,457	68,457	N/A
2600	DFO	PLS	WDL9100260	51860	Custodial Personnel	22,848	23,924	1,076	5%
2600	DFO	PLS	WDL9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	WDL9100260	52200	Fica & Medicare	1,748	1,830	82	5%
2600	DFO	PLS	WDL9100260	52500	Unemployment Compensation	100	100	-	0%
2600	DFO	PLS	WDL9100260	52600	Workers' Compensation	400	400	-	0%
2600	DFO	PLS	WDL9100260	52900	Other Employee Benefits	81	72	(9)	-11%
2600	DFO	PLS	WES9100260	54100	Water, Sewer And Cleaning Svc	72,217	65,686	(6,531)	-9%
2600	DFO	PLS	WES9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WES9100260	56200	Energy	-	70,216	70,216	N/A
2600	DFO	PLS	WYN9100260	54100	Water, Sewer And Cleaning Svc	85,971	83,296	(2,675)	-3%
2600	DFO	PLS	WYN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WYN9100260	56200	Energy	-	68,877	68,877	N/A
2500	DFO	REC	REC9100250	51420	Salary Of Clerical Staff	106,464	110,746	4,282	4%
2500	DFO	REC	REC9100250	52100	State Health Insurance	11,340	11,340	-	0%
2500	DFO	REC	REC9100250	52200	Fica & Medicare	8,144	8,472	328	4%
2500	DFO	REC	REC9100250	52300	Teachers Retirement System	21,091	22,127	1,036	5%
2500	DFO	REC	REC9100250	52500	Unemployment Compensation	400	400	-	0%
2500	DFO	REC	REC9100250	52600	Workers' Compensation	1,600	1,600	-	0%
2500	DFO	REC	REC9100250	52900	Other Employee Benefits	378	332	(46)	-12%
2500	DFO	REC	REC9100250	53000	Purch Professional & Technical	30,000	-	(30,000)	-100%
2500	DFO	REC	REC9100250	54300	Repair And Maintenance Service	2,000	-	(2,000)	-100%
2500	DFO	REC	REC9100250	54320	Repair Services - Technology	2,000	2,000	-	0%
2500	DFO	REC	REC9100250	54900	Other Purch Prop Services	10,000	7,000	(3,000)	-30%
2500	DFO	REC	REC9100250	55800	Travel - Employees	500	500	-	0%
2500	DFO	REC	REC9100250	55950	Other Purchased Services	2,000	-	(2,000)	-100%
2500	DFO	REC	REC9100250	56100	Supplies	6,000	6,000	-	0%
2500	DFO	REC	REC9100250	56110	Supplies-Technology	1,000	-	(1,000)	-100%
2500	DFO	REC	REC9100250	58100	Dues And Fees	50	50	-	0%
2600	DFO	REC	REC9100260	54300	Repair And Maintenance Service	500	500	-	0%
2600	DFO	REC	REC9100260	56200	Energy	2,200	2,200	-	0%
2600	DFO	TRN	TRN1320260	54100	Water, Sewer And Cleaning Svc	-	2,000	2,000	N/A
2600	DFO	TRN	TRN1320260	56200	Energy	-	45,000	45,000	N/A
2700	DFO	TRN	TRN1320270	51420	Salary Of Clerical Staff	321,307	395,747	74,440	23%
2700	DFO	TRN	TRN1320270	51900	Oth Management Personnel	95,136	92,023	(3,113)	-3%
2700	DFO	TRN	TRN1320270	51910	Oth Administrative Personnel	344,453	359,240	14,787	4%
2700	DFO	TRN	TRN1320270	52100	State Health Insurance	158,760	158,760	-	0%
2700	DFO	TRN	TRN1320270	52200	Fica & Medicare	58,209	64,796	6,587	11%
2700	DFO	TRN	TRN1320270	52300	Teachers Retirement System	147,881	166,719	18,838	13%
2700	DFO	TRN	TRN1320270	52500	Unemployment Compensation	1,800	2,000	200	11%
2700	DFO	TRN	TRN1320270	52600	Workers' Compensation	7,200	8,000	800	11%
2700	DFO	TRN	TRN1320270	52900	Other Employee Benefits	3,165	3,730	565	18%
2700	DFO	TRN	TRN1320270	53000	Purch Professional & Technical	80,000	-	(80,000)	-100%
2700	DFO	TRN	TRN1320270	53320	Drug and Alcohol Testing	-	20,200	20,200	N/A
2700	DFO	TRN	TRN1320270	53340	Bus Driver Physicals	-	60,000	60,000	N/A
2700	DFO	TRN	TRN1320270	54300	Repair And Maintenance Service	54,000	-	(54,000)	-100%
2700	DFO	TRN	TRN1320270	54440	Other Rentals	10,000	10,000	-	0%
2700	DFO	TRN	TRN1320270	55300	Communication	-	60,000	60,000	N/A
2700	DFO	TRN	TRN1320270	55320	Communication Web based Subscr	92,000	138,000	46,000	50%
2700	DFO	TRN	TRN1320270	55800	Travel - Employees	3,000	3,000	-	0%
2700	DFO	TRN	TRN1320270	55950	Other Purchased Services	4,000	2,000	(2,000)	-50%
2700	DFO	TRN	TRN1320270	56100	Supplies	10,000	14,000	4,000	40%
2700	DFO	TRN	TRN1320270	56110	Supplies-Technology Related	-	10,000	10,000	N/A
2700	DFO	TRN	TRN1320270	58100	Dues And Fees	30,000	40,000	10,000	33%
2700	DFO	TRN	TRN1320272	51800	Bus Drivers	3,448,316	3,732,408	284,092	8%
2700	DFO	TRN	TRN1320272	51810	Maint/Trans Mech/Security/Whse	234,018	154,953	(79,065)	-34%
2700	DFO	TRN	TRN1320272	52100	State Health Insurance	1,202,040	952,560	(249,480)	-21%
2700	DFO	TRN	TRN1320272	52200	Fica & Medicare	273,161	297,383	24,222	9%
2700	DFO	TRN	TRN1320272	52300	Teachers Retirement System	10,279	-	(10,279)	-100%
2700	DFO	TRN	TRN1320272	52500	Unemployment Compensation	18,500	17,900	(600)	-3%
2700	DFO	TRN	TRN1320272	52600	Workers' Compensation	74,000	71,600	(2,400)	-3%
2700	DFO	TRN	TRN1320272	52900	Other Employee Benefits	20,322	30,023	9,701	48%
2700	DFO	TRN	TRN1320272	56100	Supplies	1,000	-	(1,000)	-100%
2700	DFO	TRN	TRN1320274	51800	Bus Drivers	955,277	1,222,299	267,022	28%
2700	DFO	TRN	TRN1320274	51810	Maint/Trans Mech/Security/Whse	106,470	191,601	85,131	80%
2700	DFO	TRN	TRN1320274	52100	State Health Insurance	487,620	521,640	34,020	7%
2700	DFO	TRN	TRN1320274	52200	Fica & Medicare	81,224	108,163	26,939	33%
2700	DFO	TRN	TRN1320274	52500	Unemployment Compensation	6,800	7,500	700	10%
2700	DFO	TRN	TRN1320274	52600	Workers' Compensation	27,200	30,000	2,800	10%
2700	DFO	TRN	TRN1320274	52900	Other Employee Benefits	8,242	7,505	(737)	-9%
2700	DFO	TRN	TRN1320275	51810	Maint/Trans Mech/Security/Whse	502,283	531,426	29,143	6%
2700	DFO	TRN	TRN1320275	51910	Oth Administrative Personnel	98,823	102,241	3,418	3%
2700	DFO	TRN	TRN1320275	52100	State Health Insurance	124,740	102,060	(22,680)	-18%
2700	DFO	TRN	TRN1320275	52200	Fica & Medicare	45,985	48,476	2,491	5%
2700	DFO	TRN	TRN1320275	52300	Teachers Retirement System	19,577	20,428	851	4%
2700	DFO	TRN	TRN1320275	52500	Unemployment Compensation	1,500	1,500	-	0%
2700	DFO	TRN	TRN1320275	52600	Workers' Compensation	6,000	6,000	-	0%
2700	DFO	TRN	TRN1320275	52900	Other Employee Benefits	3,698	3,519	(179)	-5%
2700	DFO	TRN	TRN1320275	54300	Repair And Maintenance Service	400,000	412,000	12,000	3%
2700	DFO	TRN	TRN1320275	56100	Supplies	600,000	780,000	180,000	30%
2700	DFO	TRN	TRN1320275	56200	Energy	1,500,000	2,400,751	900,751	60%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2700	DFO	TRN	TRN1320280	52200	Fica & Medicare	8,537	-	(8,537)	-100%
2700	DFO	TRN	TRN9100270	51900	Oth Management Personnel	95,328	102,720	7,392	8%
2700	DFO	TRN	TRN9100270	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2700	DFO	TRN	TRN9100270	52200	Fica & Medicare	7,293	7,858	565	8%
2700	DFO	TRN	TRN9100270	52300	Teachers Retirement System	18,884	20,523	1,639	9%
2700	DFO	TRN	TRN9100270	52500	Unemployment Compensation	300	300	-	0%
2700	DFO	TRN	TRN9100270	52600	Workers' Compensation	1,200	1,200	-	0%
2700	DFO	TRN	TRN9100270	52900	Other Employee Benefits	338	308	(30)	-9%
2800	DHR	HRS	HRS9100280	51210	Deputy/Assist Superintendent	129,954	134,402	4,448	3%
2800	DHR	HRS	HRS9100280	51420	Salary Of Clerical Staff	604,206	629,894	25,688	4%
2800	DHR	HRS	HRS9100280	51900	Oth Management Personnel	451,749	734,322	282,573	63%
2800	DHR	HRS	HRS9100280	51910	Oth Administrative Personnel	117,662	47,014	(70,648)	-60%
2800	DHR	HRS	HRS9100280	52100	State Health Insurance	272,160	249,480	(22,680)	-8%
2800	DHR	HRS	HRS9100280	52200	Fica & Medicare	99,723	118,241	18,518	19%
2800	DHR	HRS	HRS9100280	52300	Teachers Retirement System	254,514	266,312	11,798	5%
2800	DHR	HRS	HRS9100280	52500	Unemployment Compensation	2,800	3,200	400	14%
2800	DHR	HRS	HRS9100280	52600	Workers' Compensation	11,200	12,800	1,600	14%
2800	DHR	HRS	HRS9100280	52900	Other Employee Benefits	4,561	4,637	76	2%
2800	DHR	HRS	HRS9100280	53000	Purch Professional & Technical	327,600	16,000	(311,600)	-95%
2800	DHR	HRS	HRS9100280	53100	Contracted Service - Admin	5,000	5,000	-	0%
2800	DHR	HRS	HRS9100280	53320	Drug & Alcohol Testing, Finger	5,000	100,000	95,000	1900%
2800	DHR	HRS	HRS9100280	54410	Rental Of Land Or Buildings	550	550	-	0%
2800	DHR	HRS	HRS9100280	55300	Communication	4,400	4,400	-	0%
2800	DHR	HRS	HRS9100280	55320	Communication Web based Subscr	85,420	150,000	64,580	76%
2800	DHR	HRS	HRS9100280	55800	Travel - Employees	3,000	3,000	-	0%
2800	DHR	HRS	HRS9100280	55950	Other Purchased Services	5,000	5,000	-	0%
2800	DHR	HRS	HRS9100280	56100	Supplies	9,500	9,500	-	0%
2800	DHR	HRS	HRS9100280	56110	Supplies-Technology	2,450	2,450	-	0%
2800	DHR	HRS	HRS9100280	56120	Computer Software	33,372	-	(33,372)	-100%
2800	DHR	HRS	HRS9100280	56160	Expendable Computer Equipment	500	500	-	0%
2800	DHR	HRS	HRS9100280	56420	Books And Periodicals	650	650	-	0%
2800	DHR	HRS	HRS9100280	58100	Dues And Fees	1,500	3,000	1,500	100%
2300	DHR	PRM	PRM9100230	55200	Insurance (Other Than Emp Bene	320,426	359,413	38,987	12%
2600	DHR	PRM	PRM9100260	55200	Insurance (Other Than Emp Bene	925,864	968,896	43,032	5%
2600	DHR	PRM	PRM9100260	56200	Energy	-	1,500	1,500	N/A
2700	DHR	PRM	PRM9100270	55200	Insurance (Other Than Emp Bene	602,239	659,483	57,244	10%
2800	DHR	PRM	PRM9100280	55320	Communication Web based Subscr	9,900	9,000	(900)	-9%
2800	DHR	PRM	PRM9100280	56150	Expendable Equipment	39,000	23,000	(16,000)	-41%
2800	DHR	PRM	PRM9100280	56200	Energy	1,500	-	(1,500)	-100%
2800	DHR	PRM	PRM9100280	58100	Dues And Fees	-	8,000	8,000	N/A
2210	DIS	ENT	ENT9100220	54320	Repair Services - Technology	9,500	10,000	500	5%
2210	DIS	ENT	ENT9100220	55300	Communication	12,000	13,000	1,000	8%
2210	DIS	ENT	ENT9100220	55320	Communication Web based Subscr	752,910	697,000	(55,910)	-7%
2210	DIS	ENT	ENT9100220	55800	Travel - Employees	1,200	1,400	200	17%
2210	DIS	ENT	ENT9100220	56110	Supplies-Technology	3,000	3,200	200	7%
2210	DIS	ENT	ENT9100220	56160	Expendable Computer Equipment	500	600	100	20%
2800	DIS	ENT	ENT9100280	51420	Salary Of Clerical Staff	33,715	31,565	(2,150)	-6%
2800	DIS	ENT	ENT9100280	51900	Oth Management Personnel	110,000	113,850	3,850	4%
2800	DIS	ENT	ENT9100280	51910	Oth Administrative Personnel	1,612,812	1,760,225	147,413	9%
2800	DIS	ENT	ENT9100280	52100	State Health Insurance	260,820	283,500	22,680	9%
2800	DIS	ENT	ENT9100280	52200	Fica & Medicare	134,374	145,781	11,407	8%
2800	DIS	ENT	ENT9100280	52300	Teachers Retirement System	347,968	380,747	32,779	9%
2800	DIS	ENT	ENT9100280	52500	Unemployment Compensation	2,700	2,800	100	4%
2800	DIS	ENT	ENT9100280	52600	Workers' Compensation	10,800	11,200	400	4%
2800	DIS	ENT	ENT9100280	52900	Other Employee Benefits	6,236	5,717	(519)	-8%
2800	DIS	ENT	ENT9100280	53000	Purch Professional & Technical	22,000	124,200	102,200	465%
2800	DIS	ENT	ENT9100280	54320	Repair Services - Technology	461,335	456,450	(4,885)	-1%
2800	DIS	ENT	ENT9100280	55320	Communication Web based Subscr	227,005	191,850	(35,155)	-15%
2800	DIS	ENT	ENT9100280	56100	Supplies	800	1,100	300	38%
2800	DIS	ENT	ENT9100280	56110	Supplies-Technology	1,500	1,600	100	7%
2800	DIS	ENT	ENT9100280	56120	Computer Software	1,000	1,100	100	10%
2800	DIS	ENT	ENT9100280	56150	Expendable Equipment	500	600	100	20%
2800	DIS	ENT	ENT9100280	56160	Expendable Computer Equipment	1,000	1,100	100	10%
2800	DIS	ENT	ENT9100280	58100	Dues And Fees	250	300	50	20%
2600	DIS	INF	INF9100261	51860	Custodial Personnel	21,474	-	(21,474)	-100%
2600	DIS	INF	INF9100261	52100	State Health Insurance	11,340	-	(11,340)	-100%
2600	DIS	INF	INF9100261	52200	Fica & Medicare	1,643	-	(1,643)	-100%
2600	DIS	INF	INF9100261	52500	Unemployment Compensation	100	-	(100)	-100%
2600	DIS	INF	INF9100261	52600	Workers' Compensation	400	-	(400)	-100%
2600	DIS	INF	INF9100261	52900	Other Employee Benefits	506	-	(506)	-100%
2600	DIS	INF	INF9100261	54100	Water, Sewer And Cleaning Svc	3,600	40,408	36,808	1022%
2600	DIS	INF	INF9100261	54300	Repair And Maintenance Service	-	1,000	1,000	N/A
2600	DIS	INF	INF9100261	56100	Supplies	5,000	5,000	-	0%
2600	DIS	INF	INF9100261	56150	Expendable Equipment	-	500	500	N/A
2600	DIS	INF	INF9100261	56200	Energy	160,000	110,000	(50,000)	-31%
2800	DIS	INF	INF9100282	51210	Deputy/Assist Superintendent	133,466	138,137	4,671	3%
2800	DIS	INF	INF9100282	51420	Salary Of Clerical Staff	39,437	41,299	1,862	5%
2800	DIS	INF	INF9100282	51990	Oth Salaries And Compensation	-	31,500	31,500	N/A
2800	DIS	INF	INF9100282	52100	State Health Insurance	22,680	22,680	-	0%
2800	DIS	INF	INF9100282	52200	Fica & Medicare	13,227	16,137	2,910	22%
2800	DIS	INF	INF9100282	52300	Teachers Retirement System	34,252	35,851	1,599	5%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2800	DIS	INF	INF9100282	52500	Unemployment Compensation	200	200	-	0%
2800	DIS	INF	INF9100282	52600	Workers' Compensation	800	800	-	0%
2800	DIS	INF	INF9100282	52900	Other Employee Benefits	614	538	(76)	-12%
2800	DIS	INF	INF9100282	54300	Repair And Maintenance Service	429,000	503,000	74,000	17%
2800	DIS	INF	INF9100282	55300	Communication	1,000,000	1,026,500	26,500	3%
2800	DIS	INF	INF9100282	55320	Communication Web based Subscr	63,400	170,000	106,600	168%
2800	DIS	INF	INF9100282	56110	Supplies-Technology	-	3,000	3,000	N/A
2800	DIS	INF	INF9100282	56150	Expendable Equipment	3,000	3,000	-	0%
2800	DIS	INF	INF9100282	58100	Dues And Fees	2,500	2,500	-	0%
1000	DIS	LVA	LVA1041100	53210	Contracted Services - Teachers	-	460,000	460,000	N/A
1000	DIS	LVA	LVA1041100	55320	Communication Web based Subscriptions	-	33,925	33,925	N/A
1000	DIS	LVA	LVA1041100	55800	Travel - Employees	-	5,000	5,000	N/A
1000	DIS	LVA	LVA1041100	56100	Supplies	-	2,000	2,000	N/A
1000	DIS	LVA	LVA1041100	56110	Supplies-Technology	-	4,000	4,000	N/A
1000	DIS	LVA	LVA1041100	56150	Expendable Equipment	-	500	500	N/A
1000	DIS	LVA	LVA1041100	56160	Expendable Computer Equipment	-	1,500	1,500	N/A
2210	DIS	LVA	LVA9100220	53000	Purch Professional & Technical	-	8,000	8,000	N/A
2210	DIS	LVA	LVA9100220	55320	Communication Web based Subscr	-	2,000	2,000	N/A
2210	DIS	LVA	LVA9100220	56100	Supplies	-	5,000	5,000	N/A
2210	DIS	LVA	LVA9100220	56110	Supplies-Technology	-	500	500	N/A
2210	DIS	LVA	LVA9100220	56150	Expendable Equipment	-	3,800	3,800	N/A
2210	DIS	LVA	LVA9100220	56420	Books And Periodicals	-	100	100	N/A
2210	DIS	LVA	LVA9100220	56420	Books And Periodicals	-	750	750	N/A
2210	DIS	LVA	LVA9100220	58100	Dues and Fees	-	2,500	2,500	N/A
2400	DIS	LVA	LVA9100240	51420	Salary Of Clerical Staff	-	35,750	35,750	N/A
2400	DIS	LVA	LVA9100240	51900	Oth Management Personnel	-	164,382	164,382	N/A
2400	DIS	LVA	LVA9100240	52100	State Health Insurance	-	34,020	34,020	N/A
2400	DIS	LVA	LVA9100240	52200	Fica & Medicare	-	15,310	15,310	N/A
2400	DIS	LVA	LVA9100240	52300	Teachers Retirement System	-	39,987	39,987	N/A
2400	DIS	LVA	LVA9100240	52500	Unemployment Compensation	-	300	300	N/A
2400	DIS	LVA	LVA9100240	52600	Workers' Compensation	-	1,200	1,200	N/A
2400	DIS	LVA	LVA9100240	52900	Other Employee Benefits	-	600	600	N/A
1000	DIS	TLS	TLS9100100	51900	Oth Management Personnel	570,693	676,237	105,544	18%
1000	DIS	TLS	TLS9100100	52100	State Health Insurance	68,040	79,380	11,340	17%
1000	DIS	TLS	TLS9100100	52200	Fica & Medicare	43,658	51,732	8,074	18%
1000	DIS	TLS	TLS9100100	52300	Teachers Retirement System	113,054	135,112	22,058	20%
1000	DIS	TLS	TLS9100100	52500	Unemployment Compensation	700	800	100	14%
1000	DIS	TLS	TLS9100100	52600	Workers' Compensation	2,800	3,200	400	14%
1000	DIS	TLS	TLS9100100	52900	Other Employee Benefits	2,026	2,029	3	0%
1000	DIS	TLS	TLS9100100	53000	Purch Professional & Technical	150,000	7,500	(142,500)	-95%
1000	DIS	TLS	TLS9100100	54320	Repair Services - Technology	37,500	37,500	-	0%
1000	DIS	TLS	TLS9100100	55320	Communication Web based Subscr	333,200	507,138	173,938	52%
1000	DIS	TLS	TLS9100100	55800	Travel - Employees	9,000	12,000	3,000	33%
1000	DIS	TLS	TLS9100100	56100	Supplies	3,000	2,000	(1,000)	-33%
1000	DIS	TLS	TLS9100100	56110	Supplies-Technology	5,500	5,500	-	0%
1000	DIS	TLS	TLS9100100	56420	Books And Periodicals	100	100	-	0%
2210	DIS	TLS	TLS9100220	53000	Purch Professional & Technical	8,000	6,000	(2,000)	-25%
2210	DIS	TLS	TLS9100220	56100	Supplies	2,000	2,000	-	0%
2210	DIS	TLS	TLS9100220	56110	Supplies-Technology	1,000	1,000	-	0%
2800	DIS	TLS	TLS9100280	51420	Salary Of Clerical Staff	35,424	37,094	1,670	5%
2800	DIS	TLS	TLS9100280	51910	Oth Administrative Personnel	873,341	957,211	83,870	10%
2800	DIS	TLS	TLS9100280	52100	State Health Insurance	204,120	215,460	11,340	6%
2800	DIS	TLS	TLS9100280	52200	Fica & Medicare	69,520	76,064	6,544	9%
2800	DIS	TLS	TLS9100280	52300	Teachers Retirement System	180,026	198,662	18,636	10%
2800	DIS	TLS	TLS9100280	52500	Unemployment Compensation	2,100	2,200	100	5%
2800	DIS	TLS	TLS9100280	52600	Workers' Compensation	8,400	8,800	400	5%
2800	DIS	TLS	TLS9100280	52900	Other Employee Benefits	3,226	2,983	(243)	-8%
2800	DIS	TLS	TLS9100280	53000	Purch Professional & Technical	54,100	57,649	3,549	7%
2800	DIS	TLS	TLS9100280	55800	Travel - Employees	19,000	25,000	6,000	32%
2800	DIS	TLS	TLS9100280	55950	Other Purchased Services	5,000	5,000	-	0%
2800	DIS	TLS	TLS9100280	56100	Supplies	12,500	7,500	(5,000)	-40%
2800	DIS	TLS	TLS9100280	56110	Supplies-Technology	89,500	54,000	(35,500)	-40%
2800	DIS	TLS	TLS9100280	56120	Computer Software	1,000	1,000	-	0%
2800	DIS	TLS	TLS9100280	56150	Expendable Equipment	6,500	5,000	(1,500)	-23%
2800	DIS	TLS	TLS9100280	56160	Expendable Computer Equipment	25,500	82,000	56,500	222%
2800	DIS	TLS	TLS9100280	56420	Books And Periodicals	250	250	-	0%
2800	DIS	TLS	TLS9100280	58100	Dues And Fees	2,350	13,850	11,500	489%
2500	DOE	AUD	AUD9100250	51420	Salary Of Clerical Staff	77,625	80,725	3,100	4%
2500	DOE	AUD	AUD9100250	51900	Oth Management Personnel	141,819	150,899	9,080	6%
2500	DOE	AUD	AUD9100250	52100	State Health Insurance	34,020	34,020	-	0%
2500	DOE	AUD	AUD9100250	52200	Fica & Medicare	16,787	17,719	932	6%
2500	DOE	AUD	AUD9100250	52300	Teachers Retirement System	39,824	43,066	3,242	8%
2500	DOE	AUD	AUD9100250	52500	Unemployment Compensation	400	500	100	25%
2500	DOE	AUD	AUD9100250	52600	Workers' Compensation	1,600	2,000	400	25%
2500	DOE	AUD	AUD9100250	52900	Other Employee Benefits	714	647	(67)	-9%
2500	DOE	AUD	AUD9100250	54300	Repair And Maintenance Service	350	1,500	1,150	329%
2500	DOE	AUD	AUD9100250	55800	Travel - Employees	750	500	(250)	-33%
2500	DOE	AUD	AUD9100250	56100	Supplies	1,250	1,250	-	0%
2500	DOE	AUD	AUD9100250	56150	Expendable Equipment	300	200	(100)	-33%
2500	DOE	AUD	AUD9100250	56200	Energy	200	200	-	0%
2500	DOE	AUD	AUD9100250	58100	Dues And Fees	1,350	1,150	(200)	-15%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2800	DOE	COM	COM9100280	51900	Oth Management Personnel	137,928	145,942	8,014	6%
2800	DOE	COM	COM9100280	52100	State Health Insurance	11,340	22,680	11,340	100%
2800	DOE	COM	COM9100280	52200	Fica & Medicare	10,551	11,165	614	6%
2800	DOE	COM	COM9100280	52300	Teachers Retirement System	27,324	28,584	1,260	5%
2800	DOE	COM	COM9100280	52500	Unemployment Compensation	200	300	100	50%
2800	DOE	COM	COM9100280	52600	Workers' Compensation	800	1,200	400	50%
2800	DOE	COM	COM9100280	52900	Other Employee Benefits	479	438	(41)	-9%
2800	DOE	COM	COM9100280	55320	Communication Web based Subscr	45,000	14,725	(30,275)	-67%
2800	DOE	COM	COM9100280	55800	Travel - Employees	500	500	-	0%
2800	DOE	COM	COM9100280	55950	Other Purchased Services	400	400	-	0%
2800	DOE	COM	COM9100280	56100	Supplies	1,000	1,000	-	0%
2800	DOE	COM	COM9100280	56150	Expendable Equipment	1,500	2,000	500	33%
2800	DOE	COM	COM9100280	56420	Books And Periodicals	100	100	-	0%
2800	DOE	COM	COM9100280	58100	Dues And Fees	1,400	2,010	610	44%
2210	DOE	DEP	DEP9100220	51210	Deputy/Assist Superintendent	404,572	418,322	13,750	3%
2210	DOE	DEP	DEP9100220	52100	State Health Insurance	34,020	34,020	-	0%
2210	DOE	DEP	DEP9100220	52200	Fica & Medicare	30,950	32,002	1,052	3%
2210	DOE	DEP	DEP9100220	52300	Teachers Retirement System	77,828	83,581	5,753	7%
2210	DOE	DEP	DEP9100220	52500	Unemployment Compensation	300	600	300	100%
2210	DOE	DEP	DEP9100220	52600	Workers' Compensation	1,200	2,400	1,200	100%
2210	DOE	DEP	DEP9100220	52900	Other Employee Benefits	1,395	1,255	(140)	-10%
2300	DOE	DEP	DEP9100230	51420	Salary Of Clerical Staff	41,971	43,949	1,978	5%
2300	DOE	DEP	DEP9100230	52100	State Health Insurance	11,340	11,340	-	0%
2300	DOE	DEP	DEP9100230	52200	Fica & Medicare	3,211	3,362	151	5%
2300	DOE	DEP	DEP9100230	52300	Teachers Retirement System	8,314	8,781	467	6%
2300	DOE	DEP	DEP9100230	52500	Unemployment Compensation	100	100	-	0%
2300	DOE	DEP	DEP9100230	52600	Workers' Compensation	400	400	-	0%
2300	DOE	DEP	DEP9100230	52900	Other Employee Benefits	149	132	(17)	-11%
2300	DOE	DEP	DEP9100230	55320	Communication Web based Subscr	300	300	-	0%
2300	DOE	DEP	DEP9100230	55800	Travel - Employees	375	375	-	0%
2300	DOE	DEP	DEP9100230	55950	Other Purchased Services	1,000	-	(1,000)	-100%
2300	DOE	DEP	DEP9100230	56100	Supplies	2,000	2,000	-	0%
2300	DOE	DEP	DEP9100230	56110	Supplies-Technology	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	56160	Expendable Computer Equipment	-	1,000	1,000	N/A
2300	DOE	DEP	DEP9100230	56420	Books And Periodicals	500	500	-	0%
2300	DOE	DEP	DEP9100230	58100	Dues And Fees	200	200	-	0%
2300	DOE	EXE	BOE9100230	51110	Sal - School Board Members Sal	109,920	108,000	(1,920)	-2%
2300	DOE	EXE	BOE9100230	52100	State Health Insurance	34,020	56,700	22,680	67%
2300	DOE	EXE	BOE9100230	52200	Fica & Medicare	8,409	8,262	(147)	-2%
2300	DOE	EXE	BOE9100230	52500	Unemployment Compensation	800	900	100	13%
2300	DOE	EXE	BOE9100230	52600	Workers' Compensation	3,200	3,600	400	13%
2300	DOE	EXE	BOE9100230	52900	Other Employee Benefits	341	324	(17)	-5%
2300	DOE	EXE	BOE9100230	53000	Purch Professional & Technical	100,000	100,000	-	0%
2300	DOE	EXE	BOE9100230	53400	Purchased Legal Services	500,000	500,000	-	0%
2300	DOE	EXE	BOE9100230	55850	Travel - School Board Members	4,000	4,000	-	0%
2300	DOE	EXE	BOE9100230	55950	Other Purchased Services	200	200	-	0%
2300	DOE	EXE	BOE9100230	56100	Supplies	2,500	2,500	-	0%
2300	DOE	EXE	BOE9100230	58100	Dues And Fees	32,000	32,000	-	0%
2300	DOE	EXE	EXE9100230	51200	Superintendent, Resa Director	197,751	214,751	17,000	9%
2300	DOE	EXE	EXE9100230	51420	Salary Of Clerical Staff	84,772	84,772	-	0%
2300	DOE	EXE	EXE9100230	51900	Other Management Personnel	28,231	28,231	-	0%
2300	DOE	EXE	EXE9100230	52100	State Health Insurance	11,340	5,557	(5,783)	-51%
2300	DOE	EXE	EXE9100230	52200	Fica & Medicare	23,773	25,073	1,300	5%
2300	DOE	EXE	EXE9100230	52300	Teachers Retirement System	53,640	65,485	11,845	22%
2300	DOE	EXE	EXE9100230	52500	Unemployment Compensation	200	400	200	100%
2300	DOE	EXE	EXE9100230	52600	Workers' Compensation	800	1,600	800	100%
2300	DOE	EXE	EXE9100230	52900	Other Employee Benefits	10,977	5,194	(5,783)	-53%
2300	DOE	EXE	EXE9100230	53100	Contracted Service - Admin	8,970	8,970	-	0%
2300	DOE	EXE	EXE9100230	55320	Communication Web based Subscr	13,000	13,000	-	0%
2300	DOE	EXE	EXE9100230	55800	Travel - Employees	-	1,000	1,000	N/A
2300	DOE	EXE	EXE9100230	55950	Other Purchased Services	6,000	-	(6,000)	-100%
2300	DOE	EXE	EXE9100230	56100	Supplies	1,000	1,000	-	0%
2300	DOE	EXE	EXE9100230	56420	Books And Periodicals	1,000	1,000	-	0%
2300	DOE	EXE	EXE9100230	58100	Dues And Fees	12,000	12,000	-	0%
2300	DOE	EXE	EXE9100231	51420	Salary Of Clerical Staff	32,083	33,600	1,517	5%
2300	DOE	EXE	EXE9100231	51900	Other Management Personnel	114,552	118,561	4,009	3%
2300	DOE	EXE	EXE9100231	52100	State Health Insurance	22,680	22,680	-	0%
2300	DOE	EXE	EXE9100231	52200	Fica & Medicare	11,218	11,640	422	4%
2300	DOE	EXE	EXE9100231	52300	Teachers Retirement System	29,048	30,402	1,354	5%
2300	DOE	EXE	EXE9100231	52500	Unemployment Compensation	200	200	-	0%
2300	DOE	EXE	EXE9100231	52600	Workers' Compensation	800	800	-	0%
2300	DOE	EXE	EXE9100231	52900	Other Employee Benefits	521	456	(65)	-12%
2300	DOE	EXE	EXE9100231	53000	Purch Professional & Technical	960	960	-	0%
2300	DOE	EXE	EXE9100231	55800	Travel - Employees	2,850	2,850	-	0%
2300	DOE	EXE	EXE9100231	56100	Supplies	2,045	2,185	140	7%
2300	DOE	EXE	EXE9100231	56420	Books And Periodicals	975	1,075	100	10%
2300	DOE	EXE	EXE9100231	58100	Dues And Fees	2,115	2,400	285	13%
2600	DOE	EXE	EXE9100260	51860	Custodial Personnel	26,093	27,322	1,229	5%
2600	DOE	EXE	EXE9100260	52200	Fica & Medicare	1,996	2,090	94	5%
2600	DOE	EXE	EXE9100260	52300	Teachers Retirement System	5,169	-	(5,169)	-100%
2600	DOE	EXE	EXE9100260	52500	Unemployment Compensation	100	100	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2600	DOE	EXE	EXE9100260	52600	Workers' Compensation	400	400	-	0%
2600	DOE	EXE	EXE9100260	52900	Other Employee Benefits	93	82	(11)	-12%
2600	DOE	EXE	EXE9100260	54100	Water, Sewer And Cleaning Svc	82,200	83,632	1,432	2%
2600	DOE	EXE	EXE9100260	55300	Communication	1,522	1,522	-	0%
2600	DOE	EXE	EXE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DOE	EXE	EXE9100260	56150	Expendable Equipment	800	800	-	0%
2600	DOE	EXE	EXE9100260	56200	Energy	120,000	124,000	4,000	3%
2900	DOE	EXE	EXE9100290	53000	Purch Professional & Technical	25,000	30,000	5,000	20%
2600	DOE	MSM	MSM9100260	51860	Custodial Personnel	65,875	100,178	34,303	52%
2600	DOE	MSM	MSM9100260	51900	Oth Management Personnel	27,410		(27,410)	-100%
2600	DOE	MSM	MSM9100260	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2600	DOE	MSM	MSM9100260	52200	Fica & Medicare	7,136	7,664	528	7%
2600	DOE	MSM	MSM9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DOE	MSM	MSM9100260	52600	Workers' Compensation	1,600	1,600	-	0%
2600	DOE	MSM	MSM9100260	52900	Other Employee Benefits	331	301	(30)	-9%
2600	DOE	MSM	MSM9100260	54100	Water, Sewer And Cleaning Svc	15,651	17,000	1,349	9%
2600	DOE	MSM	MSM9100260	54300	Repair And Maintenance Service	57,500	45,000	(12,500)	-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	1,400	-	0%
2600	DOE	MSM	MSM9100260	56120	Computer Software	1,025	1,025	-	0%
2600	DOE	MSM	MSM9100260	56150	Expendable Equipment	3,500	2,000	(1,500)	-43%
2600	DOE	MSM	MSM9100260	56200	Energy	113,000	115,000	2,000	2%
2600	DOE	MSM	MSM9100260	57300	Equipment	-	8,000	8,000	N/A
3300	DOE	MSM	MSM9100390	51420	Salary Of Clerical Staff	87,888	117,143	29,255	33%
3300	DOE	MSM	MSM9100390	51900	Oth Management Personnel	355,682	366,906	11,224	3%
3300	DOE	MSM	MSM9100390	51910	Oth Administrative Personnel	68,000	70,349	2,349	3%
3300	DOE	MSM	MSM9100390	52100	State Health Insurance	113,400	102,060	(11,340)	-10%
3300	DOE	MSM	MSM9100390	52200	Fica & Medicare	39,135	42,411	3,276	8%
3300	DOE	MSM	MSM9100390	52300	Teachers Retirement System	101,342	110,769	9,427	9%
3300	DOE	MSM	MSM9100390	52500	Unemployment Compensation	1,100	1,200	100	9%
3300	DOE	MSM	MSM9100390	52600	Workers' Compensation	4,400	4,800	400	9%
3300	DOE	MSM	MSM9100390	52900	Other Employee Benefits	1,816	1,663	(153)	-8%
2800	DOE	PMO	PMO9100280	51910	Oth Administrative Personnel	48,247	50,561	2,314	5%
2800	DOE	PMO	PMO9100280	52100	State Health Insurance	11,340	11,340	-	0%
2800	DOE	PMO	PMO9100280	52200	Fica & Medicare	3,691	3,868	177	5%
2800	DOE	PMO	PMO9100280	52300	Teachers Retirement System	9,558	10,102	544	6%
2800	DOE	PMO	PMO9100280	52500	Unemployment Compensation	100	100	-	0%
2800	DOE	PMO	PMO9100280	52600	Workers' Compensation	400	400	-	0%
2800	DOE	PMO	PMO9100280	52900	Other Employee Benefits	171	152	(19)	-11%
2800	DOE	PMO	PMO9100280	55320	Communication Web based Subscr	700	700	-	0%
2800	DOE	PMO	PMO9100280	55800	Travel - Employees	250	250	-	0%
2800	DOE	PMO	PMO9100280	56100	Supplies	150	150	-	0%
2800	DOE	PMO	PMO9100280	56110	Supplies-Technology	200	200	-	0%
2800	DOE	PMO	PMO9100280	56150	Expendable Equipment	100	100	-	0%
2800	DOE	PMO	PMO9100280	56160	Expendable Computer Equipment	400	400	-	0%
2800	DOE	PMO	PMO9100280	56420	Books And Periodicals	200	200	-	0%
2800	DOE	PMO	PMO9100280	58100	Dues And Fees	1,000	1,000	-	0%
2700	DOE	SCR	SCR1320270	51810	Maint/Trans Mech/Security/Whse	499,198	447,921	(51,277)	-10%
2700	DOE	SCR	SCR1320270	52200	Fica & Medicare	38,189	34,266	(3,923)	-10%
2700	DOE	SCR	SCR1320270	55800	Travel - Employees	-	8,000	8,000	N/A
2600	DOE	SCR	SCR9100260	51420	Salary Of Clerical Staff	88,263	92,097	3,834	4%
2600	DOE	SCR	SCR9100260	51810	Maint/Trans Mech/Security/Whse	587,584	87,528	(500,056)	-85%
2600	DOE	SCR	SCR9100260	51900	Oth Management Personnel	861,000	1,426,079	565,079	66%
2600	DOE	SCR	SCR9100260	52100	State Health Insurance	215,460	283,500	68,040	32%
2600	DOE	SCR	SCR9100260	52200	Fica & Medicare	117,569	122,836	5,267	4%
2600	DOE	SCR	SCR9100260	52300	Teachers Retirement System	182,888	320,820	137,932	75%
2600	DOE	SCR	SCR9100260	52500	Unemployment Compensation	2,500	3,400	900	36%
2600	DOE	SCR	SCR9100260	52600	Workers' Compensation	10,000	13,600	3,600	36%
2600	DOE	SCR	SCR9100260	52900	Other Employee Benefits	3,667	5,657	1,990	54%
2600	DOE	SCR	SCR9100260	53000	Purch Professional & Technical	20,000	20,000	-	0%
2600	DOE	SCR	SCR9100260	54300	Repair And Maintenance Service	11,250	11,250	-	0%
2600	DOE	SCR	SCR9100260	55300	Communication	3,000	3,000	-	0%
2600	DOE	SCR	SCR9100260	55320	Communication Web based Subscr	23,250	26,000	2,750	12%
2600	DOE	SCR	SCR9100260	55800	Travel - Employees	8,000	5,000	(3,000)	-38%
2600	DOE	SCR	SCR9100260	55950	Other Purchased Services	11,000	11,000	-	0%
2600	DOE	SCR	SCR9100260	56100	Supplies	13,000	19,000	6,000	46%
2600	DOE	SCR	SCR9100260	56110	Supplies-Technology	3,500	3,500	-	0%
2600	DOE	SCR	SCR9100260	56150	Expendable Equipment	8,000	6,000	(2,000)	-25%
2600	DOE	SCR	SCR9100260	56160	Expendable Computer Equipment	500	500	-	0%
2600	DOE	SCR	SCR9100260	56200	Energy	18,000	40,000	22,000	122%
2600	DOE	SCR	SCR9100260	56420	Books And Periodicals	2,000	4,000	2,000	100%
2600	DOE	SCR	SCR9100260	58100	Dues And Fees	3,500	3,500	-	0%
1000	DSS	ALT	AIM5071100	51100	Teachers	344,262	613,307	269,045	78%
1000	DSS	ALT	AIM5071100	51180	Art,Music,Pe	-	52,639	52,639	N/A
1000	DSS	ALT	AIM5071100	51400	Aides And Paraprofessionals	20,125	40,276	20,151	100%
1000	DSS	ALT	AIM5071100	51730	Secondary Counselor	49,227	220,501	171,274	348%
1000	DSS	ALT	AIM5071100	52100	State Health Insurance	56,700	124,740	68,040	120%
1000	DSS	ALT	AIM5071100	52200	Fica & Medicare	31,641	70,894	39,253	124%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	ALT	AIM5071100	52300	Teachers Retirement System	81,937	185,159	103,222	126%
1000	DSS	ALT	AIM5071100	52500	Unemployment Compensation	800	1,700	900	113%
1000	DSS	ALT	AIM5071100	52600	Workers' Compensation	3,200	6,800	3,600	113%
1000	DSS	ALT	AIM5071100	52900	Other Employee Benefits	1,468	2,780	1,312	89%
1000	DSS	ALT	AIM5071100	54300	Repair And Maintenance Service	2,000	2,000	-	0%
1000	DSS	ALT	AIM5071100	55320	Communication Web based Subscr	13,700	13,700	-	0%
1000	DSS	ALT	AIM5071100	56100	Supplies	3,000	3,000	-	0%
1000	DSS	ALT	AIM5071100	56420	Books And Periodicals	500	500	-	0%
1000	DSS	ALT	AIM5071100	58100	Dues And Fees	500	500	-	0%
2100	DSS	ALT	AIM9100210	53000	Purch Professional & Technical	432,000	450,000	18,000	4%
2400	DSS	ALT	AIM9100240	51300	Principal	115,428	117,428	2,000	2%
2400	DSS	ALT	AIM9100240	51310	Assistant Principal	78,151	82,480	4,329	6%
2400	DSS	ALT	AIM9100240	51420	Salary Of Clerical Staff	28,742	49,718	20,976	73%
2400	DSS	ALT	AIM9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DSS	ALT	AIM9100240	52200	Fica & Medicare	17,008	19,096	2,088	12%
2400	DSS	ALT	AIM9100240	52300	Teachers Retirement System	44,042	49,875	5,833	13%
2400	DSS	ALT	AIM9100240	52500	Unemployment Compensation	300	400	100	33%
2400	DSS	ALT	AIM9100240	52600	Workers' Compensation	1,200	1,600	400	33%
2400	DSS	ALT	AIM9100240	52900	Other Employee Benefits	789	749	(40)	-5%
2400	DSS	ALT	AIM9100240	55950	Other Purchased Services	500	500	-	0%
2400	DSS	ALT	AIM9100240	56100	Supplies	400	400	-	0%
2400	DSS	ALT	AIM9100240	56110	Supplies-Technology	200	200	-	0%
2400	DSS	ALT	AIM9100240	56150	Expendable Equipment	1,500	1,500	-	0%
2400	DSS	ALT	AIM9100240	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2400	DSS	ALT	AIM9100240	58100	Dues And Fees	300	300	-	0%
2100	DSS	ATH	ATH9100210	51103	Athletic Supplement	16,000	16,000	-	0%
2100	DSS	ATH	ATH9100210	51420	Salary Of Clerical Staff	33,293	34,445	1,152	3%
2100	DSS	ATH	ATH9100210	51900	Oth Management Personnel	94,910	98,232	3,322	4%
2100	DSS	ATH	ATH9100210	52100	State Health Insurance	11,340	11,340	-	0%
2100	DSS	ATH	ATH9100210	52200	Fica & Medicare	11,032	11,374	342	3%
2100	DSS	ATH	ATH9100210	52300	Teachers Retirement System	28,567	29,706	1,139	4%
2100	DSS	ATH	ATH9100210	52500	Unemployment Compensation	200	200	-	0%
2100	DSS	ATH	ATH9100210	52600	Workers' Compensation	800	800	-	0%
2100	DSS	ATH	ATH9100210	52900	Other Employee Benefits	455	398	(57)	-13%
2100	DSS	ATH	ATH9100210	53000	Purch Professional & Technical	221,450	268,750	47,300	21%
2100	DSS	ATH	ATH9100210	54100	Water, Sewer And Cleaning Svc	5,000	5,000	-	0%
2100	DSS	ATH	ATH9100210	54410	Rental Of Land Or Buildings	15,000	14,000	(1,000)	-7%
2100	DSS	ATH	ATH9100210	54900	Other Purch Prop Services	5,000	5,000	-	0%
2100	DSS	ATH	ATH9100210	55800	Travel - Employees	3,800	3,800	-	0%
2100	DSS	ATH	ATH9100210	55950	Other Purchased Services	265,000	310,000	45,000	17%
2100	DSS	ATH	ATH9100210	56100	Supplies	19,500	9,500	(10,000)	-51%
2100	DSS	ATH	ATH9100210	56110	Supplies-Technology	150	150	-	0%
2100	DSS	ATH	ATH9100210	56120	Computer Software	300	300	-	0%
2100	DSS	ATH	ATH9100210	56150	Expendable Equipment	15,500	19,500	4,000	26%
2100	DSS	ATH	ATH9100210	56200	Energy	1,000	-	(1,000)	-100%
2100	DSS	ATH	ATH9100210	56420	Books And Periodicals	750	750	-	0%
2100	DSS	ATH	ATH9100210	58100	Dues And Fees	12,550	12,500	(50)	0%
2600	DSS	ATH	ATH9100260	56200	Energy	-	7,000	7,000	N/A
1000	DSS	ATT	ATT9100100	51100	Teachers	201,013	206,893	5,880	3%
1000	DSS	ATT	ATT9100100	52200	Fica & Medicare	15,378	15,827	449	3%
1000	DSS	ATT	ATT9100100	53000	Purch Professional & Technical	1,800	1,800	-	0%
1000	DSS	ATT	ATT9100100	55800	Travel - Employees	3,000	6,000	3,000	100%
1000	DSS	ATT	ATT9100100	55950	Other Purchased Services	300	400	100	33%
1000	DSS	ATT	ATT9100100	56100	Supplies	550	550	-	0%
2100	DSS	GUD	ATT9100210	51400	Aides And Paraprofessionals	18,706	-	(18,706)	-100%
2100	DSS	GUD	ATT9100210	51420	Salary Of Clerical Staff	26,381	47,217	20,836	79%
2100	DSS	GUD	ATT9100210	51760	School Social Worker	503,353	528,881	25,528	5%
2100	DSS	GUD	ATT9100210	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
2100	DSS	GUD	ATT9100210	52200	Fica & Medicare	41,956	44,071	2,115	5%
2100	DSS	GUD	ATT9100210	52300	Teachers Retirement System	108,646	115,104	6,458	6%
2100	DSS	GUD	ATT9100210	52500	Unemployment Compensation	1,000	1,000	-	0%
2100	DSS	GUD	ATT9100210	52600	Workers' Compensation	4,000	4,000	-	0%
2100	DSS	GUD	ATT9100210	52900	Other Employee Benefits	1,947	1,728	(219)	-11%
2100	DSS	GUD	ATT9100210	55800	Travel - Employees	3,000	4,000	1,000	33%
2100	DSS	GUD	ATT9100210	56100	Supplies	2,000	2,000	-	0%
2100	DSS	GUD	ATT9100210	58100	Dues And Fees	1,500	1,500	-	0%
2100	DSS	GUD	GUD9100210	51420	Salary Of Clerical Staff	26,691	27,953	1,262	5%
2100	DSS	GUD	GUD9100210	51900	Oth Management Personnel	94,035	97,326	3,291	3%
2100	DSS	GUD	GUD9100210	52100	State Health Insurance	11,340	11,340	-	0%
2100	DSS	GUD	GUD9100210	52200	Fica & Medicare	9,236	9,584	348	4%
2100	DSS	GUD	GUD9100210	52300	Teachers Retirement System	23,916	25,031	1,115	5%
2100	DSS	GUD	GUD9100210	52500	Unemployment Compensation	200	200	-	0%
2100	DSS	GUD	GUD9100210	52600	Workers' Compensation	800	800	-	0%
2100	DSS	GUD	GUD9100210	52900	Other Employee Benefits	429	376	(53)	-12%
2100	DSS	GUD	GUD9100210	53000	Purch Professional & Technical	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	55320	Communication Web based Subscr	180	180	-	0%
2100	DSS	GUD	GUD9100210	55800	Travel - Employees	1,500	2,000	500	33%
2100	DSS	GUD	GUD9100210	55950	Other Purchased Services	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	56100	Supplies	1,000	1,000	-	0%
2100	DSS	GUD	GUD9100210	56420	Books And Periodicals	-	1,000	1,000	N/A
2100	DSS	GUD	GUD9100210	58100	Dues And Fees	2,500	2,500	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	GUD	WDL9100210	51760	School Social Worker	83,975	85,975	2,000	2%
2100	DSS	GUD	WDL9100210	52100	State Health Insurance	11,340	11,340	-	0%
2100	DSS	GUD	WDL9100210	52200	Fica & Medicare	6,424	6,577	153	2%
2100	DSS	GUD	WDL9100210	52300	Teachers Retirement System	16,635	17,178	543	3%
2100	DSS	GUD	WDL9100210	52500	Unemployment Compensation	100	100	-	0%
2100	DSS	GUD	WDL9100210	52600	Workers' Compensation	400	400	-	0%
2100	DSS	GUD	WDL9100210	52900	Other Employee Benefits	298	258	(40)	-13%
2100	DSS	PBS	PBS9100210	58100	Dues And Fees	-	950	950	N/A
2100	DSS	REG	REG9100210	51420	Salary Of Clerical Staff	113,727	137,729	24,002	21%
2100	DSS	REG	REG9100210	52100	State Health Insurance	11,340	22,680	11,340	100%
2100	DSS	REG	REG9100210	52200	Fica & Medicare	8,700	10,536	1,836	21%
2100	DSS	REG	REG9100210	52300	Teachers Retirement System	14,453	14,187	(266)	-2%
2100	DSS	REG	REG9100210	52500	Unemployment Compensation	300	300	-	0%
2100	DSS	REG	REG9100210	52600	Workers' Compensation	1,200	1,200	-	0%
2100	DSS	REG	REG9100210	52900	Other Employee Benefits	259	213	(46)	-18%
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	N/A
2100	DSS	REG	REG9100210	56100	Supplies	4,000	4,500	500	13%
2100	DSS	REG	REG9100210	56150	Expendable Equipment	100	100	-	0%
2100	DSS	REG	REG9100210	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2100	DSS	REG	REG9100210	58100	Dues And Fees	300	300	-	0%
1000	DSS	SPD	ACM2021100	51400	Aides And Paraprofessionals	20,232	-	(20,232)	-100%
1000	DSS	SPD	ACM2021100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	ACM2021100	52200	Fica & Medicare	1,548	-	(1,548)	-100%
1000	DSS	SPD	ACM2021100	52300	Teachers Retirement System	4,008	-	(4,008)	-100%
1000	DSS	SPD	ACM2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	ACM2021100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	ACM2021100	52900	Other Employee Benefits	72	-	(72)	-100%
1000	DSS	SPD	ACM2031100	51100	Teachers	-	66,407	66,407	N/A
1000	DSS	SPD	ACM2031100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	ACM2031100	52200	Fica & Medicare	-	5,080	5,080	N/A
1000	DSS	SPD	ACM2031100	52300	Teachers Retirement System	-	13,268	13,268	N/A
1000	DSS	SPD	ACM2031100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	ACM2031100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	ACM2031100	52900	Other Employee Benefits	-	422	422	N/A
1000	DSS	SPD	ACM2041100	51100	Teachers	409,826	332,901	(76,925)	-19%
1000	DSS	SPD	ACM2041100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DSS	SPD	ACM2041100	52200	Fica & Medicare	31,352	25,467	(5,885)	-19%
1000	DSS	SPD	ACM2041100	52300	Teachers Retirement System	81,187	66,514	(14,673)	-18%
1000	DSS	SPD	ACM2041100	52500	Unemployment Compensation	700	600	(100)	-14%
1000	DSS	SPD	ACM2041100	52600	Workers' Compensation	2,800	2,400	(400)	-14%
1000	DSS	SPD	ACM2041100	52900	Other Employee Benefits	1,455	2,102	647	44%
1000	DSS	SPD	AIM2051100	51100	Teachers	78,255	160,510	82,255	105%
1000	DSS	SPD	AIM2051100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	AIM2051100	52200	Fica & Medicare	5,987	12,279	6,292	105%
1000	DSS	SPD	AIM2051100	52300	Teachers Retirement System	15,502	32,070	16,568	107%
1000	DSS	SPD	AIM2051100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	AIM2051100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	AIM2051100	52900	Other Employee Benefits	278	1,025	747	269%
1000	DSS	SPD	ALN2021100	51100	Teachers	52,897	44,397	(8,500)	-16%
1000	DSS	SPD	ALN2021100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	ALN2021100	52200	Fica & Medicare	4,047	3,396	(651)	-16%
1000	DSS	SPD	ALN2021100	52300	Teachers Retirement System	10,479	8,871	(1,608)	-15%
1000	DSS	SPD	ALN2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	ALN2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	ALN2021100	52900	Other Employee Benefits	188	278	90	48%
1000	DSS	SPD	ALN2041100	51100	Teachers	209,617	216,002	6,385	3%
1000	DSS	SPD	ALN2041100	52100	State Health Insurance	11,340	34,020	22,680	200%
1000	DSS	SPD	ALN2041100	52200	Fica & Medicare	16,036	16,524	488	3%
1000	DSS	SPD	ALN2041100	52300	Teachers Retirement System	41,525	43,157	1,632	4%
1000	DSS	SPD	ALN2041100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	ALN2041100	52600	Workers' Compensation	1,600	1,600	-	0%
1000	DSS	SPD	ALN2041100	52900	Other Employee Benefits	744	1,353	609	82%
1000	DSS	SPD	ALN2051100	51100	Teachers	62,613	-	(62,613)	-100%
1000	DSS	SPD	ALN2051100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	ALN2051100	52200	Fica & Medicare	4,790	-	(4,790)	-100%
1000	DSS	SPD	ALN2051100	52300	Teachers Retirement System	12,404	-	(12,404)	-100%
1000	DSS	SPD	ALN2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	ALN2051100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	ALN2051100	52900	Other Employee Benefits	222	-	(222)	-100%
1000	DSS	SPD	ALN2061100	51400	Aides And Paraprofessionals	84,802	-	(84,802)	-100%
1000	DSS	SPD	ALN2061100	52200	Fica & Medicare	6,487	-	(6,487)	-100%
1000	DSS	SPD	ALN2061100	52300	Teachers Retirement System	16,799	-	(16,799)	-100%
1000	DSS	SPD	ALN2061100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	ALN2061100	52600	Workers' Compensation	1,600	-	(1,600)	-100%
1000	DSS	SPD	ALN2061100	52900	Other Employee Benefits	301	-	(301)	-100%
1000	DSS	SPD	ARN2021100	51100	Teachers	165,588	86,397	(79,191)	-48%
1000	DSS	SPD	ARN2021100	52100	State Health Insurance	45,360	22,680	(22,680)	-50%
1000	DSS	SPD	ARN2021100	52200	Fica & Medicare	12,667	6,609	(6,058)	-48%
1000	DSS	SPD	ARN2021100	52300	Teachers Retirement System	32,803	17,262	(15,541)	-47%
1000	DSS	SPD	ARN2021100	52500	Unemployment Compensation	400	200	(200)	-50%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	ARN2021100	52600	Workers' Compensation	1,600	800	(800)	-50%
1000	DSS	SPD	ARN2021100	52900	Other Employee Benefits	588	540	(48)	-8%
1000	DSS	SPD	ARN2041100	51100	Teachers	343,751	429,463	85,712	25%
1000	DSS	SPD	ARN2041100	52100	State Health Insurance	56,700	68,040	11,340	20%
1000	DSS	SPD	ARN2041100	52200	Fica & Medicare	26,297	32,854	6,557	25%
1000	DSS	SPD	ARN2041100	52300	Teachers Retirement System	68,097	85,807	17,710	26%
1000	DSS	SPD	ARN2041100	52500	Unemployment Compensation	600	700	100	17%
1000	DSS	SPD	ARN2041100	52600	Workers' Compensation	2,400	2,800	400	17%
1000	DSS	SPD	ARN2041100	52900	Other Employee Benefits	1,220	2,711	1,491	122%
1000	DSS	SPD	ARN2061100	51400	Aides And Paraprofessionals	40,994	41,648	654	2%
1000	DSS	SPD	ARN2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ARN2061100	52200	Fica & Medicare	3,136	3,186	50	2%
1000	DSS	SPD	ARN2061100	52300	Teachers Retirement System	8,121	8,321	200	2%
1000	DSS	SPD	ARN2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	ARN2061100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	ARN2061100	52900	Other Employee Benefits	146	125	(21)	-14%
1000	DSS	SPD	BAK2021100	51100	Teachers	78,255	-	(78,255)	-100%
1000	DSS	SPD	BAK2021100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	BAK2021100	52200	Fica & Medicare	5,987	-	(5,987)	-100%
1000	DSS	SPD	BAK2021100	52300	Teachers Retirement System	15,502	-	(15,502)	-100%
1000	DSS	SPD	BAK2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	BAK2021100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	BAK2021100	52900	Other Employee Benefits	278	-	(278)	-100%
1000	DSS	SPD	BAK2041100	51100	Teachers	667,304	557,572	(109,732)	-16%
1000	DSS	SPD	BAK2041100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DSS	SPD	BAK2041100	52200	Fica & Medicare	51,049	42,654	(8,395)	-16%
1000	DSS	SPD	BAK2041100	52300	Teachers Retirement System	132,193	111,403	(20,790)	-16%
1000	DSS	SPD	BAK2041100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DSS	SPD	BAK2041100	52600	Workers' Compensation	4,000	4,000	-	0%
1000	DSS	SPD	BAK2041100	52900	Other Employee Benefits	2,369	3,511	1,142	48%
1000	DSS	SPD	BAK2051100	51100	Teachers	118,183	173,329	55,146	47%
1000	DSS	SPD	BAK2051100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	BAK2051100	52200	Fica & Medicare	9,041	13,260	4,219	47%
1000	DSS	SPD	BAK2051100	52300	Teachers Retirement System	23,412	34,631	11,219	48%
1000	DSS	SPD	BAK2051100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	BAK2051100	52600	Workers' Compensation	800	1,200	400	50%
1000	DSS	SPD	BAK2051100	52900	Other Employee Benefits	420	1,096	676	161%
1000	DSS	SPD	BDV2041100	51100	Teachers	137,799	141,593	3,794	3%
1000	DSS	SPD	BDV2041100	51400	Aides And Paraprofessionals	62,672	91,519	28,847	46%
1000	DSS	SPD	BDV2041100	52100	State Health Insurance	56,700	34,020	(22,680)	-40%
1000	DSS	SPD	BDV2041100	52200	Fica & Medicare	15,336	17,833	2,497	16%
1000	DSS	SPD	BDV2041100	52300	Teachers Retirement System	39,713	46,576	6,863	17%
1000	DSS	SPD	BDV2041100	52500	Unemployment Compensation	500	600	100	20%
1000	DSS	SPD	BDV2041100	52600	Workers' Compensation	2,000	2,400	400	20%
1000	DSS	SPD	BDV2041100	52900	Other Employee Benefits	712	1,156	444	62%
1000	DSS	SPD	BDV2061100	51400	Aides And Paraprofessionals	21,589	-	(21,589)	-100%
1000	DSS	SPD	BDV2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	BDV2061100	52200	Fica & Medicare	1,652	-	(1,652)	-100%
1000	DSS	SPD	BDV2061100	52300	Teachers Retirement System	4,277	-	(4,277)	-100%
1000	DSS	SPD	BDV2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	BDV2061100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	BDV2061100	52900	Other Employee Benefits	77	-	(77)	-100%
1000	DSS	SPD	BLK2021100	51100	Teachers	43,705	98,351	54,646	125%
1000	DSS	SPD	BLK2021100	52200	Fica & Medicare	3,343	7,524	4,181	125%
1000	DSS	SPD	BLK2021100	52300	Teachers Retirement System	8,658	19,651	10,993	127%
1000	DSS	SPD	BLK2021100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	BLK2021100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	BLK2021100	52900	Other Employee Benefits	155	608	453	292%
1000	DSS	SPD	BLK2031100	51100	Teachers	70,186	42,000	(28,186)	-40%
1000	DSS	SPD	BLK2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	BLK2031100	52200	Fica & Medicare	5,369	3,213	(2,156)	-40%
1000	DSS	SPD	BLK2031100	52300	Teachers Retirement System	13,904	8,392	(5,512)	-40%
1000	DSS	SPD	BLK2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	BLK2031100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	BLK2031100	52900	Other Employee Benefits	249	262	13	5%
1000	DSS	SPD	BLK2041100	51100	Teachers	764,611	553,371	(211,240)	-28%
1000	DSS	SPD	BLK2041100	52100	State Health Insurance	102,060	79,380	(22,680)	-22%
1000	DSS	SPD	BLK2041100	52200	Fica & Medicare	58,493	42,333	(16,160)	-28%
1000	DSS	SPD	BLK2041100	52300	Teachers Retirement System	151,469	110,564	(40,905)	-27%
1000	DSS	SPD	BLK2041100	52500	Unemployment Compensation	1,300	900	(400)	-31%
1000	DSS	SPD	BLK2041100	52600	Workers' Compensation	5,200	3,600	(1,600)	-31%
1000	DSS	SPD	BLK2041100	52900	Other Employee Benefits	2,714	3,477	763	28%
1000	DSS	SPD	BLK2061100	51400	Aides And Paraprofessionals	190,203	137,675	(52,528)	-28%
1000	DSS	SPD	BLK2061100	52100	State Health Insurance	22,680	45,360	22,680	100%
1000	DSS	SPD	BLK2061100	52200	Fica & Medicare	14,551	10,532	(4,019)	-28%
1000	DSS	SPD	BLK2061100	52300	Teachers Retirement System	37,679	27,507	(10,172)	-27%
1000	DSS	SPD	BLK2061100	52500	Unemployment Compensation	900	600	(300)	-33%
1000	DSS	SPD	BLK2061100	52600	Workers' Compensation	3,600	2,400	(1,200)	-33%
1000	DSS	SPD	BLK2061100	52900	Other Employee Benefits	675	413	(262)	-39%
1000	DSS	SPD	BLN2021100	51100	Teachers	159,332	93,146	(66,186)	-42%
1000	DSS	SPD	BLN2021100	52100	State Health Insurance	11,340	11,340	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	BLN2021100	52200	Fica & Medicare	12,189	7,126	(5,063)	-42%
1000	DSS	SPD	BLN2021100	52300	Teachers Retirement System	31,564	18,611	(12,953)	-41%
1000	DSS	SPD	BLN2021100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	BLN2021100	52600	Workers' Compensation	1,200	800	(400)	-33%
1000	DSS	SPD	BLN2021100	52900	Other Employee Benefits	566	584	18	3%
1000	DSS	SPD	BLN2041100	51100	Teachers	141,556	156,967	15,411	11%
1000	DSS	SPD	BLN2041100	51400	Aides And Paraprofessionals	20,805	-	(20,805)	-100%
1000	DSS	SPD	BLN2041100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	BLN2041100	52200	Fica & Medicare	12,421	12,008	(413)	-3%
1000	DSS	SPD	BLN2041100	52300	Teachers Retirement System	32,164	31,362	(802)	-2%
1000	DSS	SPD	BLN2041100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	BLN2041100	52600	Workers' Compensation	1,600	1,200	(400)	-25%
1000	DSS	SPD	BLN2041100	52900	Other Employee Benefits	576	969	393	68%
1000	DSS	SPD	BLN2051100	51100	Teachers	70,186	126,726	56,540	81%
1000	DSS	SPD	BLN2051100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	BLN2051100	52200	Fica & Medicare	5,369	9,695	4,326	81%
1000	DSS	SPD	BLN2051100	52300	Teachers Retirement System	13,904	25,320	11,416	82%
1000	DSS	SPD	BLN2051100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	BLN2051100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	BLN2051100	52900	Other Employee Benefits	249	804	555	223%
1000	DSS	SPD	BRW2041100	51100	Teachers	265,206	219,106	(46,100)	-17%
1000	DSS	SPD	BRW2041100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DSS	SPD	BRW2041100	52200	Fica & Medicare	20,288	16,762	(3,526)	-17%
1000	DSS	SPD	BRW2041100	52300	Teachers Retirement System	52,537	43,777	(8,760)	-17%
1000	DSS	SPD	BRW2041100	52500	Unemployment Compensation	500	400	(100)	-20%
1000	DSS	SPD	BRW2041100	52600	Workers' Compensation	2,000	1,600	(400)	-20%
1000	DSS	SPD	BRW2041100	52900	Other Employee Benefits	941	1,383	442	47%
1000	DSS	SPD	BRW2051100	51100	Teachers	-	64,613	64,613	N/A
1000	DSS	SPD	BRW2051100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	BRW2051100	52200	Fica & Medicare	-	4,943	4,943	N/A
1000	DSS	SPD	BRW2051100	52300	Teachers Retirement System	-	12,910	12,910	N/A
1000	DSS	SPD	BRW2051100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	BRW2051100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	BRW2051100	52900	Other Employee Benefits	-	410	410	N/A
1000	DSS	SPD	CLB2021100	51100	Teachers	198,963	143,609	(55,354)	-28%
1000	DSS	SPD	CLB2021100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	CLB2021100	52200	Fica & Medicare	15,221	10,986	(4,235)	-28%
1000	DSS	SPD	CLB2021100	52300	Teachers Retirement System	39,415	28,693	(10,722)	-27%
1000	DSS	SPD	CLB2021100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	CLB2021100	52600	Workers' Compensation	1,200	800	(400)	-33%
1000	DSS	SPD	CLB2021100	52900	Other Employee Benefits	706	914	208	29%
1000	DSS	SPD	CLB2041100	51100	Teachers	132,772	185,387	52,615	40%
1000	DSS	SPD	CLB2041100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	CLB2041100	52200	Fica & Medicare	10,157	14,182	4,025	40%
1000	DSS	SPD	CLB2041100	52300	Teachers Retirement System	26,302	37,040	10,738	41%
1000	DSS	SPD	CLB2041100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	CLB2041100	52600	Workers' Compensation	800	1,200	400	50%
1000	DSS	SPD	CLB2041100	52900	Other Employee Benefits	471	1,175	704	149%
1000	DSS	SPD	COH2041100	51100	Teachers	143,872	147,372	3,500	2%
1000	DSS	SPD	COH2041100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	COH2041100	52200	Fica & Medicare	11,006	11,274	268	2%
1000	DSS	SPD	COH2041100	52300	Teachers Retirement System	28,501	29,445	944	3%
1000	DSS	SPD	COH2041100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	COH2041100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	COH2041100	52900	Other Employee Benefits	511	919	408	80%
1000	DSS	SPD	COH2061100	51400	Aides And Paraprofessionals	-	22,709	22,709	N/A
1000	DSS	SPD	COH2061100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	COH2061100	52200	Fica & Medicare	-	1,737	1,737	N/A
1000	DSS	SPD	COH2061100	52300	Teachers Retirement System	-	4,537	4,537	N/A
1000	DSS	SPD	COH2061100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	COH2061100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	COH2061100	52900	Other Employee Benefits	-	68	68	N/A
1000	DSS	SPD	CVH2021100	51100	Teachers	40,000	72,186	32,186	80%
1000	DSS	SPD	CVH2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	CVH2021100	52200	Fica & Medicare	3,060	5,522	2,462	80%
1000	DSS	SPD	CVH2021100	52300	Teachers Retirement System	7,924	14,423	6,499	82%
1000	DSS	SPD	CVH2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	CVH2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	CVH2021100	52900	Other Employee Benefits	142	460	318	224%
1000	DSS	SPD	CVH2031100	51100	Teachers	69,793	72,186	2,393	3%
1000	DSS	SPD	CVH2031100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	CVH2031100	52200	Fica & Medicare	5,339	5,522	183	3%
1000	DSS	SPD	CVH2031100	52300	Teachers Retirement System	13,826	14,423	597	4%
1000	DSS	SPD	CVH2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	CVH2031100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	CVH2031100	52900	Other Employee Benefits	248	460	212	85%
1000	DSS	SPD	CVH2041100	51100	Teachers	595,135	646,615	51,480	9%
1000	DSS	SPD	CVH2041100	52100	State Health Insurance	102,060	113,400	11,340	11%
1000	DSS	SPD	CVH2041100	52200	Fica & Medicare	45,528	49,466	3,938	9%
1000	DSS	SPD	CVH2041100	52300	Teachers Retirement System	117,896	129,194	11,298	10%
1000	DSS	SPD	CVH2041100	52500	Unemployment Compensation	1,200	1,200	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	CVH2041100	52600	Workers' Compensation	4,800	4,800	-	0%
1000	DSS	SPD	CVH2041100	52900	Other Employee Benefits	2,113	4,187	2,074	98%
1000	DSS	SPD	CVH2051100	51100	Teachers	136,113	119,583	(16,530)	-12%
1000	DSS	SPD	CVH2051100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	CVH2051100	52200	Fica & Medicare	10,413	9,148	(1,265)	-12%
1000	DSS	SPD	CVH2051100	52300	Teachers Retirement System	26,964	23,893	(3,071)	-11%
1000	DSS	SPD	CVH2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	CVH2051100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	CVH2051100	52900	Other Employee Benefits	483	737	254	53%
1000	DSS	SPD	CVH2061100	51400	Aides And Paraprofessionals	41,539	115,373	73,834	178%
1000	DSS	SPD	CVH2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	CVH2061100	52200	Fica & Medicare	3,178	8,826	5,648	178%
1000	DSS	SPD	CVH2061100	52300	Teachers Retirement System	8,229	18,943	10,714	130%
1000	DSS	SPD	CVH2061100	52500	Unemployment Compensation	200	500	300	150%
1000	DSS	SPD	CVH2061100	52600	Workers' Compensation	800	2,000	1,200	150%
1000	DSS	SPD	CVH2061100	52900	Other Employee Benefits	147	346	199	135%
1000	DSS	SPD	DCM2021100	51100	Teachers	184,004	164,854	(19,150)	-10%
1000	DSS	SPD	DCM2021100	52100	State Health Insurance	22,680	-	(22,680)	-100%
1000	DSS	SPD	DCM2021100	52200	Fica & Medicare	14,076	12,611	(1,465)	-10%
1000	DSS	SPD	DCM2021100	52300	Teachers Retirement System	36,451	32,938	(3,513)	-10%
1000	DSS	SPD	DCM2021100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	DCM2021100	52600	Workers' Compensation	1,600	1,200	(400)	-25%
1000	DSS	SPD	DCM2021100	52900	Other Employee Benefits	653	1,040	387	59%
1000	DSS	SPD	DCM2041100	51100	Teachers	375,897	413,789	37,892	10%
1000	DSS	SPD	DCM2041100	52100	State Health Insurance	68,040	45,360	(22,680)	-33%
1000	DSS	SPD	DCM2041100	52200	Fica & Medicare	28,756	31,655	2,899	10%
1000	DSS	SPD	DCM2041100	52300	Teachers Retirement System	74,465	82,675	8,210	11%
1000	DSS	SPD	DCM2041100	52500	Unemployment Compensation	700	800	100	14%
1000	DSS	SPD	DCM2041100	52600	Workers' Compensation	2,800	3,200	400	14%
1000	DSS	SPD	DCM2041100	52900	Other Employee Benefits	1,334	2,556	1,222	92%
1000	DSS	SPD	DCM2051100	51100	Teachers	62,613	64,613	2,000	3%
1000	DSS	SPD	DCM2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DCM2051100	52200	Fica & Medicare	4,790	4,943	153	3%
1000	DSS	SPD	DCM2051100	52300	Teachers Retirement System	12,404	12,910	506	4%
1000	DSS	SPD	DCM2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DCM2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	DCM2051100	52900	Other Employee Benefits	222	410	188	85%
1000	DSS	SPD	DCM2061100	51400	Aides And Paraprofessionals	127,253	195,548	68,295	54%
1000	DSS	SPD	DCM2061100	52100	State Health Insurance	34,020	102,060	68,040	200%
1000	DSS	SPD	DCM2061100	52200	Fica & Medicare	9,735	14,959	5,224	54%
1000	DSS	SPD	DCM2061100	52300	Teachers Retirement System	25,209	39,070	13,861	55%
1000	DSS	SPD	DCM2061100	52500	Unemployment Compensation	600	900	300	50%
1000	DSS	SPD	DCM2061100	52600	Workers' Compensation	2,400	3,600	1,200	50%
1000	DSS	SPD	DCM2061100	52900	Other Employee Benefits	452	587	135	30%
1000	DSS	SPD	DHE2021100	51100	Teachers	78,000	-	(78,000)	-100%
1000	DSS	SPD	DHE2021100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	DHE2021100	52200	Fica & Medicare	5,967	-	(5,967)	-100%
1000	DSS	SPD	DHE2021100	52300	Teachers Retirement System	15,452	-	(15,452)	-100%
1000	DSS	SPD	DHE2021100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	DHE2021100	52600	Workers' Compensation	800	-	(800)	-100%
1000	DSS	SPD	DHE2021100	52900	Other Employee Benefits	277	-	(277)	-100%
1000	DSS	SPD	DHE2041100	51100	Teachers	355,059	568,304	213,245	60%
1000	DSS	SPD	DHE2041100	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
1000	DSS	SPD	DHE2041100	52200	Fica & Medicare	27,162	43,475	16,313	60%
1000	DSS	SPD	DHE2041100	52300	Teachers Retirement System	70,337	113,547	43,210	61%
1000	DSS	SPD	DHE2041100	52500	Unemployment Compensation	700	1,000	300	43%
1000	DSS	SPD	DHE2041100	52600	Workers' Compensation	2,800	4,000	1,200	43%
1000	DSS	SPD	DHE2041100	52900	Other Employee Benefits	1,260	3,596	2,336	185%
1000	DSS	SPD	DHE2061100	51400	Aides And Paraprofessionals	-	21,341	21,341	N/A
1000	DSS	SPD	DHE2061100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	DHE2061100	52200	Fica & Medicare	-	1,633	1,633	N/A
1000	DSS	SPD	DHE2061100	52300	Teachers Retirement System	-	4,264	4,264	N/A
1000	DSS	SPD	DHE2061100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	DHE2061100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	DHE2061100	52900	Other Employee Benefits	-	64	64	N/A
1000	DSS	SPD	DMN2031100	51100	Teachers	62,613	64,613	2,000	3%
1000	DSS	SPD	DMN2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DMN2031100	52200	Fica & Medicare	4,790	4,943	153	3%
1000	DSS	SPD	DMN2031100	52300	Teachers Retirement System	12,404	12,910	506	4%
1000	DSS	SPD	DMN2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DMN2031100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	DMN2031100	52900	Other Employee Benefits	222	410	188	85%
1000	DSS	SPD	DMN2041100	51100	Teachers	110,442	61,427	(49,015)	-44%
1000	DSS	SPD	DMN2041100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	DMN2041100	52200	Fica & Medicare	8,449	4,699	(3,750)	-44%
1000	DSS	SPD	DMN2041100	52300	Teachers Retirement System	21,879	12,273	(9,606)	-44%
1000	DSS	SPD	DMN2041100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	DMN2041100	52600	Workers' Compensation	800	400	(400)	-50%
1000	DSS	SPD	DMN2041100	52900	Other Employee Benefits	392	389	(3)	-1%
1000	DSS	SPD	DMN2061100	51400	Aides And Paraprofessionals	19,109	20,566	1,457	8%
1000	DSS	SPD	DMN2061100	52100	State Health Insurance	11,340	11,340	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	DMN2061100	52200	Fica & Medicare	1,462	1,573	111	8%
1000	DSS	SPD	DMN2061100	52300	Teachers Retirement System	3,786	4,109	323	9%
1000	DSS	SPD	DMN2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DMN2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	DMN2061100	52900	Other Employee Benefits	68	62	(6)	-9%
1000	DSS	SPD	DTN2041100	51100	Teachers	316,915	399,909	82,994	26%
1000	DSS	SPD	DTN2041100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DSS	SPD	DTN2041100	52200	Fica & Medicare	24,244	30,593	6,349	26%
1000	DSS	SPD	DTN2041100	52300	Teachers Retirement System	62,781	79,902	17,121	27%
1000	DSS	SPD	DTN2041100	52500	Unemployment Compensation	500	600	100	20%
1000	DSS	SPD	DTN2041100	52600	Workers' Compensation	2,000	2,400	400	20%
1000	DSS	SPD	DTN2041100	52900	Other Employee Benefits	1,125	2,535	1,410	125%
1000	DSS	SPD	DTN2051100	51100	Teachers	133,040	42,000	(91,040)	-68%
1000	DSS	SPD	DTN2051100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	DTN2051100	52200	Fica & Medicare	10,178	3,213	(6,965)	-68%
1000	DSS	SPD	DTN2051100	52300	Teachers Retirement System	26,355	8,392	(17,963)	-68%
1000	DSS	SPD	DTN2051100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	DTN2051100	52600	Workers' Compensation	800	400	(400)	-50%
1000	DSS	SPD	DTN2051100	52900	Other Employee Benefits	472	262	(210)	-44%
1000	DSS	SPD	DTN2061100	51400	Aides And Paraprofessionals	105,108	162,898	57,790	55%
1000	DSS	SPD	DTN2061100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DSS	SPD	DTN2061100	52200	Fica & Medicare	8,041	12,462	4,421	55%
1000	DSS	SPD	DTN2061100	52300	Teachers Retirement System	20,822	32,547	11,725	56%
1000	DSS	SPD	DTN2061100	52500	Unemployment Compensation	500	700	200	40%
1000	DSS	SPD	DTN2061100	52600	Workers' Compensation	2,000	2,800	800	40%
1000	DSS	SPD	DTN2061100	52900	Other Employee Benefits	373	489	116	31%
1000	DSS	SPD	DUB2031100	51100	Teachers	29,851	30,951	1,100	4%
1000	DSS	SPD	DUB2031100	52100	State Health Insurance	6,237	6,237	-	0%
1000	DSS	SPD	DUB2031100	52200	Fica & Medicare	2,284	2,368	84	4%
1000	DSS	SPD	DUB2031100	52300	Teachers Retirement System	5,914	6,184	270	5%
1000	DSS	SPD	DUB2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DUB2031100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	DUB2031100	52900	Other Employee Benefits	106	190	84	79%
1000	DSS	SPD	DUB2041100	51100	Teachers	129,418	302,658	173,240	134%
1000	DSS	SPD	DUB2041100	52100	State Health Insurance	11,340	45,360	34,020	300%
1000	DSS	SPD	DUB2041100	52200	Fica & Medicare	9,900	23,153	13,253	134%
1000	DSS	SPD	DUB2041100	52300	Teachers Retirement System	25,638	60,471	34,833	136%
1000	DSS	SPD	DUB2041100	52500	Unemployment Compensation	200	400	200	100%
1000	DSS	SPD	DUB2041100	52600	Workers' Compensation	800	1,600	800	100%
1000	DSS	SPD	DUB2041100	52900	Other Employee Benefits	459	1,930	1,471	320%
1000	DSS	SPD	DUB2051100	51100	Teachers	70,186	-	(70,186)	-100%
1000	DSS	SPD	DUB2051100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	DUB2051100	52200	Fica & Medicare	5,369	-	(5,369)	-100%
1000	DSS	SPD	DUB2051100	52300	Teachers Retirement System	13,904	-	(13,904)	-100%
1000	DSS	SPD	DUB2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DUB2051100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	DUB2051100	52900	Other Employee Benefits	249	-	(249)	-100%
1000	DSS	SPD	DUB2061100	51400	Aides And Paraprofessionals	39,971	41,906	1,935	5%
1000	DSS	SPD	DUB2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DUB2061100	52200	Fica & Medicare	3,058	3,206	148	5%
1000	DSS	SPD	DUB2061100	52300	Teachers Retirement System	7,918	8,373	455	6%
1000	DSS	SPD	DUB2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DUB2061100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	DUB2061100	52900	Other Employee Benefits	142	126	(16)	-11%
1000	DSS	SPD	DVS2021100	51100	Teachers	98,293	102,293	4,000	4%
1000	DSS	SPD	DVS2021100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	DVS2021100	52200	Fica & Medicare	7,519	7,825	306	4%
1000	DSS	SPD	DVS2021100	52300	Teachers Retirement System	19,472	20,438	966	5%
1000	DSS	SPD	DVS2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DVS2021100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	DVS2021100	52900	Other Employee Benefits	349	644	295	85%
1000	DSS	SPD	DVS2041100	51100	Teachers	42,000	47,513	5,513	13%
1000	DSS	SPD	DVS2041100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DVS2041100	52200	Fica & Medicare	3,213	3,635	422	13%
1000	DSS	SPD	DVS2041100	52300	Teachers Retirement System	8,320	9,493	1,173	14%
1000	DSS	SPD	DVS2041100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DVS2041100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	DVS2041100	52900	Other Employee Benefits	149	298	149	100%
1000	DSS	SPD	DVS2061100	51400	Aides And Paraprofessionals	19,109	21,341	2,232	12%
1000	DSS	SPD	DVS2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DVS2061100	52200	Fica & Medicare	1,462	1,633	171	12%
1000	DSS	SPD	DVS2061100	52300	Teachers Retirement System	3,786	4,264	478	13%
1000	DSS	SPD	DVS2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DVS2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	DVS2061100	52900	Other Employee Benefits	68	64	(4)	-6%
1000	DSS	SPD	DWS2041100	51100	Teachers	270,890	376,295	105,405	39%
1000	DSS	SPD	DWS2041100	52100	State Health Insurance	22,680	68,040	45,360	200%
1000	DSS	SPD	DWS2041100	52200	Fica & Medicare	20,723	28,787	8,064	39%
1000	DSS	SPD	DWS2041100	52300	Teachers Retirement System	53,663	75,184	21,521	40%
1000	DSS	SPD	DWS2041100	52500	Unemployment Compensation	500	600	100	20%
1000	DSS	SPD	DWS2041100	52600	Workers' Compensation	2,000	2,400	400	20%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	DWS2041100	52900	Other Employee Benefits	962	2,366	1,404	146%
1000	DSS	SPD	DWS2061100	51400	Aides And Paraprofessionals	126,113	93,845	(32,268)	-26%
1000	DSS	SPD	DWS2061100	52100	State Health Insurance	56,700	22,680	(34,020)	-60%
1000	DSS	SPD	DWS2061100	52200	Fica & Medicare	9,648	7,179	(2,469)	-26%
1000	DSS	SPD	DWS2061100	52300	Teachers Retirement System	24,983	18,750	(6,233)	-25%
1000	DSS	SPD	DWS2061100	52500	Unemployment Compensation	600	400	(200)	-33%
1000	DSS	SPD	DWS2061100	52600	Workers' Compensation	2,400	1,600	(800)	-33%
1000	DSS	SPD	DWS2061100	52900	Other Employee Benefits	448	282	(166)	-37%
1000	DSS	SPD	ECM2021100	51100	Teachers	85,519	88,675	3,156	4%
1000	DSS	SPD	ECM2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ECM2021100	52200	Fica & Medicare	6,542	6,784	242	4%
1000	DSS	SPD	ECM2021100	52300	Teachers Retirement System	16,941	17,717	776	5%
1000	DSS	SPD	ECM2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	ECM2021100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	ECM2021100	52900	Other Employee Benefits	304	555	251	83%
1000	DSS	SPD	ECM2041100	51100	Teachers	360,410	354,093	(6,317)	-2%
1000	DSS	SPD	ECM2041100	52100	State Health Insurance	56,700	34,020	(22,680)	-40%
1000	DSS	SPD	ECM2041100	52200	Fica & Medicare	27,571	27,088	(483)	-2%
1000	DSS	SPD	ECM2041100	52300	Teachers Retirement System	71,397	70,748	(649)	-1%
1000	DSS	SPD	ECM2041100	52500	Unemployment Compensation	700	700	-	0%
1000	DSS	SPD	ECM2041100	52600	Workers' Compensation	2,800	2,800	-	0%
1000	DSS	SPD	ECM2041100	52900	Other Employee Benefits	1,279	2,228	949	74%
1000	DSS	SPD	ECM2061100	51400	Aides And Paraprofessionals	19,260	41,390	22,130	115%
1000	DSS	SPD	ECM2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ECM2061100	52200	Fica & Medicare	1,473	3,166	1,693	115%
1000	DSS	SPD	ECM2061100	52300	Teachers Retirement System	3,815	8,270	4,455	117%
1000	DSS	SPD	ECM2061100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	ECM2061100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	ECM2061100	52900	Other Employee Benefits	68	124	56	82%
1000	DSS	SPD	EDY2041100	51100	Teachers	427,588	471,634	44,046	10%
1000	DSS	SPD	EDY2041100	52100	State Health Insurance	68,040	34,020	(34,020)	-50%
1000	DSS	SPD	EDY2041100	52200	Fica & Medicare	32,710	36,080	3,370	10%
1000	DSS	SPD	EDY2041100	52300	Teachers Retirement System	84,705	94,232	9,527	11%
1000	DSS	SPD	EDY2041100	52500	Unemployment Compensation	800	900	100	13%
1000	DSS	SPD	EDY2041100	52600	Workers' Compensation	3,200	3,600	400	13%
1000	DSS	SPD	EDY2041100	52900	Other Employee Benefits	1,518	2,961	1,443	95%
1000	DSS	SPD	EDY2061100	51400	Aides And Paraprofessionals	22,088	-	(22,088)	-100%
1000	DSS	SPD	EDY2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	EDY2061100	52200	Fica & Medicare	1,690	-	(1,690)	-100%
1000	DSS	SPD	EDY2061100	52300	Teachers Retirement System	4,376	-	(4,376)	-100%
1000	DSS	SPD	EDY2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	EDY2061100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	EDY2061100	52900	Other Employee Benefits	78	-	(78)	-100%
1000	DSS	SPD	ERA2021100	51100	Teachers	146,983	107,132	(39,851)	-27%
1000	DSS	SPD	ERA2021100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	ERA2021100	52200	Fica & Medicare	11,244	8,196	(3,048)	-27%
1000	DSS	SPD	ERA2021100	52300	Teachers Retirement System	29,117	21,405	(7,712)	-26%
1000	DSS	SPD	ERA2021100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	ERA2021100	52600	Workers' Compensation	1,200	800	(400)	-33%
1000	DSS	SPD	ERA2021100	52900	Other Employee Benefits	522	676	154	30%
1000	DSS	SPD	ERA2041100	51100	Teachers	376,770	263,438	(113,332)	-30%
1000	DSS	SPD	ERA2041100	52100	State Health Insurance	68,040	45,360	(22,680)	-33%
1000	DSS	SPD	ERA2041100	52200	Fica & Medicare	28,823	20,153	(8,670)	-30%
1000	DSS	SPD	ERA2041100	52300	Teachers Retirement System	74,638	52,635	(22,003)	-29%
1000	DSS	SPD	ERA2041100	52500	Unemployment Compensation	600	400	(200)	-33%
1000	DSS	SPD	ERA2041100	52600	Workers' Compensation	2,400	1,600	(800)	-33%
1000	DSS	SPD	ERA2041100	52900	Other Employee Benefits	1,338	1,663	325	24%
1000	DSS	SPD	ERA2051100	51100	Teachers	142,040	117,035	(25,005)	-18%
1000	DSS	SPD	ERA2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ERA2051100	52200	Fica & Medicare	10,866	8,953	(1,913)	-18%
1000	DSS	SPD	ERA2051100	52300	Teachers Retirement System	28,138	23,384	(4,754)	-17%
1000	DSS	SPD	ERA2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	ERA2051100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	ERA2051100	52900	Other Employee Benefits	504	721	217	43%
1000	DSS	SPD	ERA2061100	51400	Aides And Paraprofessionals	59,879	-	(59,879)	-100%
1000	DSS	SPD	ERA2061100	52100	State Health Insurance	22,680	-	(22,680)	-100%
1000	DSS	SPD	ERA2061100	52200	Fica & Medicare	4,581	-	(4,581)	-100%
1000	DSS	SPD	ERA2061100	52300	Teachers Retirement System	11,862	-	(11,862)	-100%
1000	DSS	SPD	ERA2061100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DSS	SPD	ERA2061100	52600	Workers' Compensation	1,200	-	(1,200)	-100%
1000	DSS	SPD	ERA2061100	52900	Other Employee Benefits	213	-	(213)	-100%
1000	DSS	SPD	FOR2041100	51100	Teachers	154,480	163,097	8,617	6%
1000	DSS	SPD	FOR2041100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	FOR2041100	52200	Fica & Medicare	11,818	12,477	659	6%
1000	DSS	SPD	FOR2041100	52300	Teachers Retirement System	30,602	32,587	1,985	6%
1000	DSS	SPD	FOR2041100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	FOR2041100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DSS	SPD	FOR2041100	52900	Other Employee Benefits	548	1,029	481	88%
1000	DSS	SPD	FOX2021100	51100	Teachers	49,146	64,613	15,467	31%
1000	DSS	SPD	FOX2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	FOX2021100	52200	Fica & Medicare	3,760	4,943	1,183	31%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	FOX2021100	52300	Teachers Retirement System	9,736	12,910	3,174	33%
1000	DSS	SPD	FOX2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	FOX2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	FOX2021100	52900	Other Employee Benefits	174	410	236	136%
1000	DSS	SPD	FOX2041100	51100	Teachers	218,147	209,301	(8,846)	-4%
1000	DSS	SPD	FOX2041100	52100	State Health Insurance	-	22,680	22,680	N/A
1000	DSS	SPD	FOX2041100	52200	Fica & Medicare	16,688	16,012	(676)	-4%
1000	DSS	SPD	FOX2041100	52300	Teachers Retirement System	43,215	41,818	(1,397)	-3%
1000	DSS	SPD	FOX2041100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	FOX2041100	52600	Workers' Compensation	1,600	1,600	-	0%
1000	DSS	SPD	FOX2041100	52900	Other Employee Benefits	774	1,319	545	70%
1000	DSS	SPD	FRT2041100	51100	Teachers	489,512	518,075	28,563	6%
1000	DSS	SPD	FRT2041100	52100	State Health Insurance	96,390	90,720	(5,670)	-6%
1000	DSS	SPD	FRT2041100	52200	Fica & Medicare	37,448	39,633	2,185	6%
1000	DSS	SPD	FRT2041100	52300	Teachers Retirement System	96,972	103,511	6,539	7%
1000	DSS	SPD	FRT2041100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DSS	SPD	FRT2041100	52600	Workers' Compensation	4,400	4,000	(400)	-9%
1000	DSS	SPD	FRT2041100	52900	Other Employee Benefits	1,738	3,253	1,515	87%
1000	DSS	SPD	FRT2061100	51400	Aides And Paraprofessionals	42,776	46,238	3,462	8%
1000	DSS	SPD	FRT2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	FRT2061100	52200	Fica & Medicare	3,272	3,537	265	8%
1000	DSS	SPD	FRT2061100	52300	Teachers Retirement System	8,474	9,238	764	9%
1000	DSS	SPD	FRT2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	FRT2061100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	FRT2061100	52900	Other Employee Benefits	152	139	(13)	-9%
1000	DSS	SPD	GEN2021100	51100	Teachers	85,410	364,866	279,456	327%
1000	DSS	SPD	GEN2021100	52100	State Health Insurance	11,340	34,020	22,680	200%
1000	DSS	SPD	GEN2021100	52200	Fica & Medicare	6,534	27,912	21,378	327%
1000	DSS	SPD	GEN2021100	52300	Teachers Retirement System	16,920	72,900	55,980	331%
1000	DSS	SPD	GEN2021100	52500	Unemployment Compensation	200	700	500	250%
1000	DSS	SPD	GEN2021100	52600	Workers' Compensation	800	2,800	2,000	250%
1000	DSS	SPD	GEN2021100	52900	Other Employee Benefits	303	2,057	1,754	579%
1000	DSS	SPD	GEN2041100	51100	Teachers	946,025	803,566	(142,459)	-15%
1000	DSS	SPD	GEN2041100	52100	State Health Insurance	73,710	113,400	39,690	54%
1000	DSS	SPD	GEN2041100	52200	Fica & Medicare	72,371	61,473	(10,898)	-15%
1000	DSS	SPD	GEN2041100	52300	Teachers Retirement System	187,408	141,505	(45,903)	-24%
1000	DSS	SPD	GEN2041100	52500	Unemployment Compensation	1,600	1,300	(300)	-19%
1000	DSS	SPD	GEN2041100	52600	Workers' Compensation	6,400	5,200	(1,200)	-19%
1000	DSS	SPD	GEN2041100	52900	Other Employee Benefits	3,149	4,374	1,225	39%
1000	DSS	SPD	GEN2051100	51100	Teachers	78,255	80,255	2,000	3%
1000	DSS	SPD	GEN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	GEN2051100	52200	Fica & Medicare	5,987	6,140	153	3%
1000	DSS	SPD	GEN2051100	52300	Teachers Retirement System	15,502	16,035	533	3%
1000	DSS	SPD	GEN2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	GEN2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	GEN2051100	52900	Other Employee Benefits	278	513	235	85%
1000	DSS	SPD	GEN2061100	51400	Aides And Paraprofessionals	-	93,252	93,252	N/A
1000	DSS	SPD	GEN2061100	52100	State Health Insurance	-	22,680	22,680	N/A
1000	DSS	SPD	GEN2061100	52200	Fica & Medicare	-	7,134	7,134	N/A
1000	DSS	SPD	GEN2061100	52300	Teachers Retirement System	-	18,632	18,632	N/A
1000	DSS	SPD	GEN2061100	52500	Unemployment Compensation	-	400	400	N/A
1000	DSS	SPD	GEN2061100	52600	Workers' Compensation	-	1,600	1,600	N/A
1000	DSS	SPD	GEN2061100	52900	Other Employee Benefits	-	280	280	N/A
1000	DSS	SPD	GRG2021100	51100	Teachers	43,705	45,705	2,000	5%
1000	DSS	SPD	GRG2021100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	GRG2021100	52200	Fica & Medicare	3,343	3,496	153	5%
1000	DSS	SPD	GRG2021100	52300	Teachers Retirement System	8,658	9,132	474	5%
1000	DSS	SPD	GRG2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	GRG2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	GRG2021100	52900	Other Employee Benefits	155	286	131	85%
1000	DSS	SPD	GRG2041100	51100	Teachers	167,130	176,795	9,665	6%
1000	DSS	SPD	GRG2041100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	GRG2041100	52200	Fica & Medicare	12,785	13,525	740	6%
1000	DSS	SPD	GRG2041100	52300	Teachers Retirement System	33,108	35,324	2,216	7%
1000	DSS	SPD	GRG2041100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	GRG2041100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DSS	SPD	GRG2041100	52900	Other Employee Benefits	593	1,119	526	89%
1000	DSS	SPD	GRG2061100	51400	Aides And Paraprofessionals	38,219	41,906	3,687	10%
1000	DSS	SPD	GRG2061100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	GRG2061100	52200	Fica & Medicare	2,924	3,206	282	10%
1000	DSS	SPD	GRG2061100	52300	Teachers Retirement System	7,571	8,373	802	11%
1000	DSS	SPD	GRG2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	GRG2061100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	GRG2061100	52900	Other Employee Benefits	136	126	(10)	-7%
1000	DSS	SPD	HAN2021100	51100	Teachers	60,997	-	(60,997)	-100%
1000	DSS	SPD	HAN2021100	51400	Aides And Paraprofessionals	20,549	-	(20,549)	-100%
1000	DSS	SPD	HAN2021100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	HAN2021100	52200	Fica & Medicare	6,238	-	(6,238)	-100%
1000	DSS	SPD	HAN2021100	52300	Teachers Retirement System	16,154	-	(16,154)	-100%
1000	DSS	SPD	HAN2021100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	HAN2021100	52600	Workers' Compensation	800	-	(800)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	HAN2021100	52900	Other Employee Benefits	289	-	(289)	-100%
1000	DSS	SPD	HAN2031100	51400	Aides And Paraprofessionals	20,549	22,952	2,403	12%
1000	DSS	SPD	HAN2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	HAN2031100	52200	Fica & Medicare	1,572	1,756	184	12%
1000	DSS	SPD	HAN2031100	52300	Teachers Retirement System	4,071	4,586	515	13%
1000	DSS	SPD	HAN2041100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	HAN2031100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	HAN2031100	52900	Other Employee Benefits	73	69	(4)	-5%
1000	DSS	SPD	HAN2041100	51100	Teachers	430,144	422,996	(7,148)	-2%
1000	DSS	SPD	HAN2041100	51400	Aides And Paraprofessionals	61,646	22,952	(38,694)	-63%
1000	DSS	SPD	HAN2041100	52100	State Health Insurance	79,380	102,060	22,680	29%
1000	DSS	SPD	HAN2041100	52200	Fica & Medicare	37,622	34,115	(3,507)	-9%
1000	DSS	SPD	HAN2041100	52300	Teachers Retirement System	97,423	89,100	(8,323)	-9%
1000	DSS	SPD	HAN2041100	52500	Unemployment Compensation	1,100	900	(200)	-18%
1000	DSS	SPD	HAN2041100	52600	Workers' Compensation	4,400	3,600	(800)	-18%
1000	DSS	SPD	HAN2041100	52900	Other Employee Benefits	1,746	2,695	949	54%
1000	DSS	SPD	HAN2061100	51100	Teachers	41,500	87,000	45,500	110%
1000	DSS	SPD	HAN2061100	51400	Aides And Paraprofessionals	42,921	23,818	(19,103)	-45%
1000	DSS	SPD	HAN2061100	52200	Fica & Medicare	6,458	8,478	2,020	31%
1000	DSS	SPD	HAN2061100	52300	Teachers Retirement System	16,724	22,142	5,418	32%
1000	DSS	SPD	HAN2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	HAN2061100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DSS	SPD	HAN2061100	52900	Other Employee Benefits	300	595	295	98%
1000	DSS	SPD	HAR2041100	51100	Teachers	607,601	760,503	152,902	25%
1000	DSS	SPD	HAR2041100	51400	Aides And Paraprofessionals	42,467	-	(42,467)	-100%
1000	DSS	SPD	HAR2041100	52100	State Health Insurance	90,720	113,400	22,680	25%
1000	DSS	SPD	HAR2041100	52200	Fica & Medicare	49,730	58,178	8,448	17%
1000	DSS	SPD	HAR2041100	52300	Teachers Retirement System	128,778	151,948	23,170	18%
1000	DSS	SPD	HAR2041100	52500	Unemployment Compensation	1,300	1,300	-	0%
1000	DSS	SPD	HAR2041100	52600	Workers' Compensation	5,200	5,200	-	0%
1000	DSS	SPD	HAR2041100	52900	Other Employee Benefits	2,308	4,782	2,474	107%
1000	DSS	SPD	HAR2051100	51100	Teachers	271,574	199,924	(71,650)	-26%
1000	DSS	SPD	HAR2051100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	HAR2051100	52200	Fica & Medicare	20,775	15,294	(5,481)	-26%
1000	DSS	SPD	HAR2051100	52300	Teachers Retirement System	53,799	39,945	(13,854)	-26%
1000	DSS	SPD	HAR2051100	52500	Unemployment Compensation	500	300	(200)	-40%
1000	DSS	SPD	HAR2051100	52600	Workers' Compensation	2,000	1,200	(800)	-40%
1000	DSS	SPD	HAR2051100	52900	Other Employee Benefits	964	1,270	306	32%
1000	DSS	SPD	HAR2061100	51400	Aides And Paraprofessionals	41,495	64,630	23,135	56%
1000	DSS	SPD	HAR2061100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	HAR2061100	52200	Fica & Medicare	3,174	4,944	1,770	56%
1000	DSS	SPD	HAR2061100	52300	Teachers Retirement System	8,220	12,913	4,693	57%
1000	DSS	SPD	HAR2061100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	HAR2061100	52600	Workers' Compensation	800	1,200	400	50%
1000	DSS	SPD	HAR2061100	52900	Other Employee Benefits	147	194	47	32%
1000	DSS	SPD	JNS2041100	51100	Teachers	702,853	730,704	27,851	4%
1000	DSS	SPD	JNS2041100	52100	State Health Insurance	102,060	124,740	22,680	22%
1000	DSS	SPD	JNS2041100	52200	Fica & Medicare	53,768	55,899	2,131	4%
1000	DSS	SPD	JNS2041100	52300	Teachers Retirement System	139,235	145,995	6,760	5%
1000	DSS	SPD	JNS2041100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DSS	SPD	JNS2041100	52600	Workers' Compensation	4,400	4,800	400	9%
1000	DSS	SPD	JNS2041100	52900	Other Employee Benefits	2,495	4,580	2,085	84%
1000	DSS	SPD	JNS2051100	51100	Teachers	41,500	62,927	21,427	52%
1000	DSS	SPD	JNS2051100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	JNS2051100	52200	Fica & Medicare	3,175	4,814	1,639	52%
1000	DSS	SPD	JNS2051100	52300	Teachers Retirement System	8,221	12,573	4,352	53%
1000	DSS	SPD	JNS2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	JNS2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	JNS2051100	52900	Other Employee Benefits	147	389	242	165%
1000	DSS	SPD	JNS2061100	51400	Aides And Paraprofessionals	84,545	90,729	6,184	7%
1000	DSS	SPD	JNS2061100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	JNS2061100	52200	Fica & Medicare	6,468	6,941	473	7%
1000	DSS	SPD	JNS2061100	52300	Teachers Retirement System	16,748	18,128	1,380	8%
1000	DSS	SPD	JNS2061100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	JNS2061100	52600	Workers' Compensation	1,600	1,600	-	0%
1000	DSS	SPD	JNS2061100	52900	Other Employee Benefits	300	272	(28)	-9%
1000	DSS	SPD	JOR2021100	51100	Teachers	97,844	101,844	4,000	4%
1000	DSS	SPD	JOR2021100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	JOR2021100	52200	Fica & Medicare	7,485	7,791	306	4%
1000	DSS	SPD	JOR2021100	52300	Teachers Retirement System	19,383	20,348	965	5%
1000	DSS	SPD	JOR2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	JOR2021100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	JOR2021100	52900	Other Employee Benefits	347	631	284	82%
1000	DSS	SPD	JOR2031100	51100	Teachers	46,655	122,401	75,746	162%
1000	DSS	SPD	JOR2031100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	JOR2031100	52200	Fica & Medicare	3,569	9,364	5,795	162%
1000	DSS	SPD	JOR2031100	52300	Teachers Retirement System	9,242	24,456	15,214	165%
1000	DSS	SPD	JOR2031100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	JOR2031100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	JOR2031100	52900	Other Employee Benefits	166	776	610	367%
1000	DSS	SPD	JOR2041100	51100	Teachers	1,355,948	1,108,690	(247,258)	-18%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	JOR2041100	51400	Aides And Paraprofessionals	21,233	-	(21,233)	-100%
1000	DSS	SPD	JOR2041100	52100	State Health Insurance	181,440	158,760	(22,680)	-13%
1000	DSS	SPD	JOR2041100	52200	Fica & Medicare	105,354	84,815	(20,539)	-19%
1000	DSS	SPD	JOR2041100	52300	Teachers Retirement System	272,820	221,516	(51,304)	-19%
1000	DSS	SPD	JOR2041100	52500	Unemployment Compensation	2,400	2,000	(400)	-17%
1000	DSS	SPD	JOR2041100	52600	Workers' Compensation	9,600	8,000	(1,600)	-17%
1000	DSS	SPD	JOR2041100	52900	Other Employee Benefits	4,889	6,931	2,042	42%
1000	DSS	SPD	JOR2051100	51100	Teachers	62,613	64,613	2,000	3%
1000	DSS	SPD	JOR2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	JOR2051100	52200	Fica & Medicare	4,790	4,943	153	3%
1000	DSS	SPD	JOR2051100	52300	Teachers Retirement System	12,404	12,910	506	4%
1000	DSS	SPD	JOR2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	JOR2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	JOR2051100	52900	Other Employee Benefits	222	410	188	85%
1000	DSS	SPD	JOR2061100	51400	Aides And Paraprofessionals	42,246	68,278	26,032	62%
1000	DSS	SPD	JOR2061100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	JOR2061100	52200	Fica & Medicare	3,232	5,223	1,991	62%
1000	DSS	SPD	JOR2061100	52300	Teachers Retirement System	8,369	13,642	5,273	63%
1000	DSS	SPD	JOR2061100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	JOR2061100	52600	Workers' Compensation	800	1,200	400	50%
1000	DSS	SPD	JOR2061100	52900	Other Employee Benefits	150	205	55	37%
1000	DSS	SPD	KEN2021100	51100	Teachers	-	66,407	66,407	N/A
1000	DSS	SPD	KEN2021100	51100	Teachers	-	80,255	80,255	N/A
1000	DSS	SPD	KEN2021100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	KEN2021100	52200	Fica & Medicare	-	5,080	5,080	N/A
1000	DSS	SPD	KEN2021100	52200	Fica & Medicare	-	6,140	6,140	N/A
1000	DSS	SPD	KEN2021100	52300	Teachers Retirement System	-	13,268	13,268	N/A
1000	DSS	SPD	KEN2021100	52300	Teachers Retirement System	-	16,035	16,035	N/A
1000	DSS	SPD	KEN2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	KEN2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	KEN2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	KEN2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	KEN2021100	52900	Other Employee Benefits	-	422	422	N/A
1000	DSS	SPD	KEN2021100	52900	Other Employee Benefits	-	513	513	N/A
1000	DSS	SPD	KEN2031100	51100	Teachers	104,407	66,407	(38,000)	-36%
1000	DSS	SPD	KEN2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	KEN2031100	52200	Fica & Medicare	7,987	5,080	(2,907)	-36%
1000	DSS	SPD	KEN2031100	52300	Teachers Retirement System	20,683	13,268	(7,415)	-36%
1000	DSS	SPD	KEN2031100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	KEN2031100	52600	Workers' Compensation	800	400	(400)	-50%
1000	DSS	SPD	KEN2031100	52900	Other Employee Benefits	371	422	51	14%
1000	DSS	SPD	KEN2041100	51100	Teachers	964,342	821,902	(142,440)	-15%
1000	DSS	SPD	KEN2041100	52100	State Health Insurance	147,420	136,080	(11,340)	-8%
1000	DSS	SPD	KEN2041100	52200	Fica & Medicare	73,772	62,876	(10,896)	-15%
1000	DSS	SPD	KEN2041100	52300	Teachers Retirement System	191,036	164,216	(26,820)	-14%
1000	DSS	SPD	KEN2041100	52500	Unemployment Compensation	1,900	1,600	(300)	-16%
1000	DSS	SPD	KEN2041100	52600	Workers' Compensation	7,600	6,400	(1,200)	-16%
1000	DSS	SPD	KEN2041100	52900	Other Employee Benefits	3,423	5,154	1,731	51%
1000	DSS	SPD	KEN2051100	51100	Teachers	-	42,000	42,000	N/A
1000	DSS	SPD	KEN2051100	52200	Fica & Medicare	-	3,213	3,213	N/A
1000	DSS	SPD	KEN2051100	52300	Teachers Retirement System	-	8,392	8,392	N/A
1000	DSS	SPD	KEN2051100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	KEN2051100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	KEN2051100	52900	Other Employee Benefits	-	262	262	N/A
1000	DSS	SPD	KEN2061100	51400	Aides And Paraprofessionals	42,776	92,477	49,701	116%
1000	DSS	SPD	KEN2061100	52100	State Health Insurance	22,680	45,360	22,680	100%
1000	DSS	SPD	KEN2061100	52200	Fica & Medicare	3,272	7,074	3,802	116%
1000	DSS	SPD	KEN2061100	52300	Teachers Retirement System	8,474	18,477	10,003	118%
1000	DSS	SPD	KEN2061100	52500	Unemployment Compensation	200	400	200	100%
1000	DSS	SPD	KEN2061100	52600	Workers' Compensation	800	1,600	800	100%
1000	DSS	SPD	KEN2061100	52900	Other Employee Benefits	152	277	125	82%
1000	DSS	SPD	KEY2041100	51100	Teachers	157,035	174,784	17,749	11%
1000	DSS	SPD	KEY2041100	52100	State Health Insurance	22,680	34,020	11,340	50%
1000	DSS	SPD	KEY2041100	52200	Fica & Medicare	12,013	13,371	1,358	11%
1000	DSS	SPD	KEY2041100	52300	Teachers Retirement System	31,109	34,922	3,813	12%
1000	DSS	SPD	KEY2041100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	KEY2041100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DSS	SPD	KEY2041100	52900	Other Employee Benefits	557	1,106	549	99%
1000	DSS	SPD	LJA2021100	51100	Teachers	113,891	144,372	30,481	27%
1000	DSS	SPD	LJA2021100	52200	Fica & Medicare	8,713	11,044	2,331	27%
1000	DSS	SPD	LJA2021100	52300	Teachers Retirement System	22,562	28,846	6,284	28%
1000	DSS	SPD	LJA2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	LJA2021100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	LJA2021100	52900	Other Employee Benefits	404	919	515	127%
1000	DSS	SPD	LJA2041100	51100	Teachers	72,186	72,186	-	0%
1000	DSS	SPD	LJA2041100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	LJA2041100	52200	Fica & Medicare	5,522	5,522	-	0%
1000	DSS	SPD	LJA2041100	52300	Teachers Retirement System	14,300	14,423	123	1%
1000	DSS	SPD	LJA2041100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	LJA2041100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	LJA2041100	52900	Other Employee Benefits	256	460	204	80%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	MAC2041100	51100	Teachers	164,853	199,735	34,882	21%
1000	DSS	SPD	MAC2041100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	MAC2041100	52200	Fica & Medicare	12,611	15,280	2,669	21%
1000	DSS	SPD	MAC2041100	52300	Teachers Retirement System	32,657	39,907	7,250	22%
1000	DSS	SPD	MAC2041100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	MAC2041100	52600	Workers' Compensation	1,200	1,600	400	33%
1000	DSS	SPD	MAC2041100	52900	Other Employee Benefits	585	1,256	671	115%
1000	DSS	SPD	MAC2051100	51100	Teachers	55,408	58,829	3,421	6%
1000	DSS	SPD	MAC2051100	52200	Fica & Medicare	4,239	4,500	261	6%
1000	DSS	SPD	MAC2051100	52300	Teachers Retirement System	10,976	11,754	778	7%
1000	DSS	SPD	MAC2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	MAC2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	MAC2051100	52900	Other Employee Benefits	197	372	175	89%
1000	DSS	SPD	MDL2021100	51400	Aides And Paraprofessionals	42,467	-	(42,467)	-100%
1000	DSS	SPD	MDL2021100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	MDL2021100	52200	Fica & Medicare	3,249	-	(3,249)	-100%
1000	DSS	SPD	MDL2021100	52300	Teachers Retirement System	8,413	-	(8,413)	-100%
1000	DSS	SPD	MDL2021100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	MDL2021100	52600	Workers' Compensation	800	-	(800)	-100%
1000	DSS	SPD	MDL2021100	52900	Other Employee Benefits	151	-	(151)	-100%
1000	DSS	SPD	MDL2041100	51100	Teachers	748,509	676,531	(71,978)	-10%
1000	DSS	SPD	MDL2041100	52100	State Health Insurance	113,400	113,400	-	0%
1000	DSS	SPD	MDL2041100	52200	Fica & Medicare	57,261	51,755	(5,506)	-10%
1000	DSS	SPD	MDL2041100	52300	Teachers Retirement System	148,280	135,171	(13,109)	-9%
1000	DSS	SPD	MDL2041100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DSS	SPD	MDL2041100	52600	Workers' Compensation	5,200	4,800	(400)	-8%
1000	DSS	SPD	MDL2041100	52900	Other Employee Benefits	2,657	4,245	1,588	60%
1000	DSS	SPD	MDL2061100	51400	Aides And Paraprofessionals	21,499	68,567	47,068	219%
1000	DSS	SPD	MDL2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	MDL2061100	52200	Fica & Medicare	1,645	5,245	3,600	219%
1000	DSS	SPD	MDL2061100	52300	Teachers Retirement System	4,259	13,700	9,441	222%
1000	DSS	SPD	MDL2061100	52500	Unemployment Compensation	100	300	200	200%
1000	DSS	SPD	MDL2061100	52600	Workers' Compensation	400	1,200	800	200%
1000	DSS	SPD	MDL2061100	52900	Other Employee Benefits	76	206	130	171%
1000	DSS	SPD	MLK2041100	51100	Teachers	252,740	213,586	(39,154)	-15%
1000	DSS	SPD	MLK2041100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DSS	SPD	MLK2041100	52200	Fica & Medicare	19,335	16,339	(2,996)	-15%
1000	DSS	SPD	MLK2041100	52300	Teachers Retirement System	50,068	42,674	(7,394)	-15%
1000	DSS	SPD	MLK2041100	52500	Unemployment Compensation	500	400	(100)	-20%
1000	DSS	SPD	MLK2041100	52600	Workers' Compensation	2,000	1,600	(400)	-20%
1000	DSS	SPD	MLK2041100	52900	Other Employee Benefits	897	1,347	450	50%
1000	DSS	SPD	MTH2021100	51100	Teachers	158,905	183,960	25,055	16%
1000	DSS	SPD	MTH2021100	52100	State Health Insurance	22,680	34,020	11,340	50%
1000	DSS	SPD	MTH2021100	52200	Fica & Medicare	12,156	14,073	1,917	16%
1000	DSS	SPD	MTH2021100	52300	Teachers Retirement System	31,479	36,755	5,276	17%
1000	DSS	SPD	MTH2021100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	MTH2021100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DSS	SPD	MTH2021100	52900	Other Employee Benefits	564	1,166	602	107%
1000	DSS	SPD	MTH2041100	51100	Teachers	89,410	93,218	3,808	4%
1000	DSS	SPD	MTH2041100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	MTH2041100	52200	Fica & Medicare	6,840	7,131	291	4%
1000	DSS	SPD	MTH2041100	52300	Teachers Retirement System	17,712	18,625	913	5%
1000	DSS	SPD	MTH2041100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	MTH2041100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	MTH2041100	52900	Other Employee Benefits	317	584	267	84%
1000	DSS	SPD	NCE2041100	51100	Teachers	478,717	461,578	(17,139)	-4%
1000	DSS	SPD	NCE2041100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DSS	SPD	NCE2041100	52200	Fica & Medicare	36,622	35,311	(1,311)	-4%
1000	DSS	SPD	NCE2041100	52300	Teachers Retirement System	94,834	92,223	(2,611)	-3%
1000	DSS	SPD	NCE2041100	52500	Unemployment Compensation	800	800	-	0%
1000	DSS	SPD	NCE2041100	52600	Workers' Compensation	3,200	3,200	-	0%
1000	DSS	SPD	NCE2041100	52900	Other Employee Benefits	1,699	2,889	1,190	70%
1000	DSS	SPD	NCE2061100	51400	Aides And Paraprofessionals	82,964	69,093	(13,871)	-17%
1000	DSS	SPD	NCE2061100	52100	State Health Insurance	22,680	-	(22,680)	-100%
1000	DSS	SPD	NCE2061100	52200	Fica & Medicare	6,347	5,286	(1,061)	-17%
1000	DSS	SPD	NCE2061100	52300	Teachers Retirement System	16,435	9,103	(7,332)	-45%
1000	DSS	SPD	NCE2061100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	NCE2061100	52600	Workers' Compensation	1,600	1,200	(400)	-25%
1000	DSS	SPD	NCE2061100	52900	Other Employee Benefits	295	207	(88)	-30%
1000	DSS	SPD	NOR2021100	51100	Teachers	43,705	51,146	7,441	17%
1000	DSS	SPD	NOR2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	NOR2021100	52200	Fica & Medicare	3,343	3,913	570	17%
1000	DSS	SPD	NOR2021100	52300	Teachers Retirement System	8,658	10,219	1,561	18%
1000	DSS	SPD	NOR2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	NOR2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	NOR2021100	52900	Other Employee Benefits	155	322	167	108%
1000	DSS	SPD	NOR2031100	51400	Aides And Paraprofessionals	20,232	21,873	1,641	8%
1000	DSS	SPD	NOR2031100	52200	Fica & Medicare	1,548	1,673	125	8%
1000	DSS	SPD	NOR2031100	52300	Teachers Retirement System	4,008	4,370	362	9%
1000	DSS	SPD	NOR2031100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	NOR2031100	52600	Workers' Compensation	400	400	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	NOR2031100	52900	Other Employee Benefits	72	66	(6)	-8%
1000	DSS	SPD	NOR2041100	51100	Teachers	813,738	735,981	(77,757)	-10%
1000	DSS	SPD	NOR2041100	52100	State Health Insurance	136,080	136,080	-	0%
1000	DSS	SPD	NOR2041100	52200	Fica & Medicare	62,251	56,303	(5,948)	-10%
1000	DSS	SPD	NOR2041100	52300	Teachers Retirement System	161,201	147,049	(14,152)	-9%
1000	DSS	SPD	NOR2041100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DSS	SPD	NOR2041100	52600	Workers' Compensation	5,200	4,800	(400)	-8%
1000	DSS	SPD	NOR2041100	52900	Other Employee Benefits	2,889	4,644	1,755	61%
1000	DSS	SPD	NOR2051100	51100	Teachers	391,607	164,255	(227,352)	-58%
1000	DSS	SPD	NOR2051100	52100	State Health Insurance	45,360	22,680	(22,680)	-50%
1000	DSS	SPD	NOR2051100	52200	Fica & Medicare	29,958	12,566	(17,392)	-58%
1000	DSS	SPD	NOR2051100	52300	Teachers Retirement System	77,577	32,818	(44,759)	-58%
1000	DSS	SPD	NOR2051100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DSS	SPD	NOR2051100	52600	Workers' Compensation	2,400	1,200	(1,200)	-50%
1000	DSS	SPD	NOR2051100	52900	Other Employee Benefits	1,390	1,037	(353)	-25%
1000	DSS	SPD	NOR2061100	51400	Aides And Paraprofessionals	236,459	231,517	(4,942)	-2%
1000	DSS	SPD	NOR2061100	52100	State Health Insurance	45,360	79,380	34,020	75%
1000	DSS	SPD	NOR2061100	52200	Fica & Medicare	18,089	17,711	(378)	-2%
1000	DSS	SPD	NOR2061100	52300	Teachers Retirement System	38,598	37,051	(1,547)	-4%
1000	DSS	SPD	NOR2061100	52500	Unemployment Compensation	900	900	-	0%
1000	DSS	SPD	NOR2061100	52600	Workers' Compensation	3,600	3,600	-	0%
1000	DSS	SPD	NOR2061100	52900	Other Employee Benefits	692	629	(63)	-9%
1000	DSS	SPD	RCH2021100	51100	Teachers	52,540	-	(52,540)	-100%
1000	DSS	SPD	RCH2021100	52200	Fica & Medicare	4,019	-	(4,019)	-100%
1000	DSS	SPD	RCH2021100	52300	Teachers Retirement System	10,408	-	(10,408)	-100%
1000	DSS	SPD	RCH2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	RCH2021100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	RCH2021100	52900	Other Employee Benefits	187	-	(187)	-100%
1000	DSS	SPD	RCH2041100	51100	Teachers	394,207	467,846	73,639	19%
1000	DSS	SPD	RCH2041100	52100	State Health Insurance	68,040	79,380	11,340	17%
1000	DSS	SPD	RCH2041100	52200	Fica & Medicare	30,157	35,790	5,633	19%
1000	DSS	SPD	RCH2041100	52300	Teachers Retirement System	78,092	93,476	15,384	20%
1000	DSS	SPD	RCH2041100	52500	Unemployment Compensation	800	900	100	13%
1000	DSS	SPD	RCH2041100	52600	Workers' Compensation	3,200	3,600	400	13%
1000	DSS	SPD	RCH2041100	52900	Other Employee Benefits	1,399	2,946	1,547	111%
1000	DSS	SPD	RCH2061100	51400	Aides And Paraprofessionals	19,496	22,435	2,939	15%
1000	DSS	SPD	RCH2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	RCH2061100	52200	Fica & Medicare	1,491	1,716	225	15%
1000	DSS	SPD	RCH2061100	52300	Teachers Retirement System	3,862	4,483	621	16%
1000	DSS	SPD	RCH2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RCH2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	RCH2061100	52900	Other Employee Benefits	69	67	(2)	-3%
1000	DSS	SPD	RES2041100	51100	Teachers	272,409	281,433	9,024	3%
1000	DSS	SPD	RES2041100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DSS	SPD	RES2041100	52200	Fica & Medicare	20,839	21,530	691	3%
1000	DSS	SPD	RES2041100	52300	Teachers Retirement System	53,964	56,230	2,266	4%
1000	DSS	SPD	RES2041100	52500	Unemployment Compensation	500	500	-	0%
1000	DSS	SPD	RES2041100	52600	Workers' Compensation	2,000	2,000	-	0%
1000	DSS	SPD	RES2041100	52900	Other Employee Benefits	967	1,778	811	84%
1000	DSS	SPD	RIG2021100	51100	Teachers	40,000	42,000	2,000	5%
1000	DSS	SPD	RIG2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	RIG2021100	52200	Fica & Medicare	3,060	3,213	153	5%
1000	DSS	SPD	RIG2021100	52300	Teachers Retirement System	7,924	8,392	468	6%
1000	DSS	SPD	RIG2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RIG2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	RIG2021100	52900	Other Employee Benefits	142	262	120	85%
1000	DSS	SPD	RIG2041100	51100	Teachers	191,727	258,331	66,604	35%
1000	DSS	SPD	RIG2041100	52100	State Health Insurance	-	34,020	34,020	N/A
1000	DSS	SPD	RIG2041100	52200	Fica & Medicare	14,667	19,762	5,095	35%
1000	DSS	SPD	RIG2041100	52300	Teachers Retirement System	37,981	51,615	13,634	36%
1000	DSS	SPD	RIG2041100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	RIG2041100	52600	Workers' Compensation	1,200	1,600	400	33%
1000	DSS	SPD	RIG2041100	52900	Other Employee Benefits	681	1,630	949	139%
1000	DSS	SPD	RIG2061100	51400	Aides And Paraprofessionals	59,612	45,098	(14,514)	-24%
1000	DSS	SPD	RIG2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	RIG2061100	52200	Fica & Medicare	4,560	3,450	(1,110)	-24%
1000	DSS	SPD	RIG2061100	52300	Teachers Retirement System	11,809	9,011	(2,798)	-24%
1000	DSS	SPD	RIG2061100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	RIG2061100	52600	Workers' Compensation	1,200	800	(400)	-33%
1000	DSS	SPD	RIG2061100	52900	Other Employee Benefits	212	135	(77)	-36%
1000	DSS	SPD	RIV2021100	51100	Teachers	67,966	69,966	2,000	3%
1000	DSS	SPD	RIV2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	RIV2021100	52200	Fica & Medicare	5,199	5,352	153	3%
1000	DSS	SPD	RIV2021100	52300	Teachers Retirement System	13,464	13,979	515	4%
1000	DSS	SPD	RIV2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RIV2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	RIV2021100	52900	Other Employee Benefits	241	445	204	85%
1000	DSS	SPD	RIV2041100	51100	Teachers	224,852	174,000	(50,852)	-23%
1000	DSS	SPD	RIV2041100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DSS	SPD	RIV2041100	52200	Fica & Medicare	17,201	13,311	(3,890)	-23%
1000	DSS	SPD	RIV2041100	52300	Teachers Retirement System	44,543	34,765	(9,778)	-22%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	RIV2041100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	RIV2041100	52600	Workers' Compensation	1,600	1,200	(400)	-25%
1000	DSS	SPD	RIV2041100	52900	Other Employee Benefits	798	1,100	302	38%
1000	DSS	SPD	RIV2061100	51400	Aides And Paraprofessionals	21,902	24,472	2,570	12%
1000	DSS	SPD	RIV2061100	52200	Fica & Medicare	1,676	1,872	196	12%
1000	DSS	SPD	RIV2061100	52300	Teachers Retirement System	4,339	4,890	551	13%
1000	DSS	SPD	RIV2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RIV2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	RIV2061100	52900	Other Employee Benefits	78	73	(5)	-6%
1000	DSS	SPD	RMA2041100	51100	Teachers	121,332	195,125	73,793	61%
1000	DSS	SPD	RMA2041100	52100	State Health Insurance	22,680	34,020	11,340	50%
1000	DSS	SPD	RMA2041100	52200	Fica & Medicare	9,282	14,927	5,645	61%
1000	DSS	SPD	RMA2041100	52300	Teachers Retirement System	24,036	38,986	14,950	62%
1000	DSS	SPD	RMA2041100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	RMA2041100	52600	Workers' Compensation	800	1,200	400	50%
1000	DSS	SPD	RMA2041100	52900	Other Employee Benefits	431	1,239	808	187%
1000	DSS	SPD	RTH2021100	51100	Teachers	62,927	61,427	(1,500)	-2%
1000	DSS	SPD	RTH2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	RTH2021100	52200	Fica & Medicare	4,814	4,699	(115)	-2%
1000	DSS	SPD	RTH2021100	52300	Teachers Retirement System	12,466	12,273	(193)	-2%
1000	DSS	SPD	RTH2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	RTH2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	RTH2021100	52900	Other Employee Benefits	223	389	166	74%
1000	DSS	SPD	RTH2041100	51100	Teachers	582,033	583,024	991	0%
1000	DSS	SPD	RTH2041100	52100	State Health Insurance	68,040	79,380	11,340	17%
1000	DSS	SPD	RTH2041100	52200	Fica & Medicare	44,526	44,601	75	0%
1000	DSS	SPD	RTH2041100	52300	Teachers Retirement System	115,301	116,488	1,187	1%
1000	DSS	SPD	RTH2041100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DSS	SPD	RTH2041100	52600	Workers' Compensation	4,000	4,000	-	0%
1000	DSS	SPD	RTH2041100	52900	Other Employee Benefits	2,066	3,678	1,612	78%
1000	DSS	SPD	RTH2061100	51400	Aides And Paraprofessionals	64,363	70,324	5,961	9%
1000	DSS	SPD	RTH2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	RTH2061100	52200	Fica & Medicare	4,924	5,380	456	9%
1000	DSS	SPD	RTH2061100	52300	Teachers Retirement System	12,750	14,051	1,301	10%
1000	DSS	SPD	RTH2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	RTH2061100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DSS	SPD	RTH2061100	52900	Other Employee Benefits	228	211	(17)	-7%
1000	DSS	SPD	SHW2031100	51100	Teachers	-	155,569	155,569	N/A
1000	DSS	SPD	SHW2031100	52100	State Health Insurance	-	34,020	34,020	N/A
1000	DSS	SPD	SHW2031100	52200	Fica & Medicare	-	11,901	11,901	N/A
1000	DSS	SPD	SHW2031100	52300	Teachers Retirement System	-	31,083	31,083	N/A
1000	DSS	SPD	SHW2031100	52500	Unemployment Compensation	-	300	300	N/A
1000	DSS	SPD	SHW2031100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	SHW2031100	52900	Other Employee Benefits	-	980	980	N/A
1000	DSS	SPD	SHW2041100	51100	Teachers	816,834	668,175	(148,659)	-18%
1000	DSS	SPD	SHW2041100	52100	State Health Insurance	136,080	113,400	(22,680)	-17%
1000	DSS	SPD	SHW2041100	52200	Fica & Medicare	62,488	51,115	(11,373)	-18%
1000	DSS	SPD	SHW2041100	52300	Teachers Retirement System	161,815	133,501	(28,314)	-17%
1000	DSS	SPD	SHW2041100	52500	Unemployment Compensation	1,400	1,200	(200)	-14%
1000	DSS	SPD	SHW2041100	52600	Workers' Compensation	5,600	4,800	(800)	-14%
1000	DSS	SPD	SHW2041100	52900	Other Employee Benefits	2,900	4,180	1,280	44%
1000	DSS	SPD	SHW2051100	51100	Teachers	298,810	236,914	(61,896)	-21%
1000	DSS	SPD	SHW2051100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DSS	SPD	SHW2051100	52200	Fica & Medicare	22,859	18,124	(4,735)	-21%
1000	DSS	SPD	SHW2051100	52300	Teachers Retirement System	59,194	47,335	(11,859)	-20%
1000	DSS	SPD	SHW2051100	52500	Unemployment Compensation	600	400	(200)	-33%
1000	DSS	SPD	SHW2051100	52600	Workers' Compensation	2,400	1,600	(800)	-33%
1000	DSS	SPD	SHW2051100	52900	Other Employee Benefits	1,061	1,499	438	41%
1000	DSS	SPD	SHW2061100	51100	Teachers	-	42,000	42,000	N/A
1000	DSS	SPD	SHW2061100	51400	Aides And Paraprofessionals	62,243	83,800	21,557	35%
1000	DSS	SPD	SHW2061100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	SHW2061100	52200	Fica & Medicare	4,762	9,624	4,862	102%
1000	DSS	SPD	SHW2061100	52300	Teachers Retirement System	12,330	25,135	12,805	104%
1000	DSS	SPD	SHW2061100	52500	Unemployment Compensation	300	500	200	67%
1000	DSS	SPD	SHW2061100	52600	Workers' Compensation	1,200	2,000	800	67%
1000	DSS	SPD	SHW2061100	52900	Other Employee Benefits	221	513	292	132%
1000	DSS	SPD	SOC2021100	51100	Teachers	43,519	46,675	3,156	7%
1000	DSS	SPD	SOC2021100	52200	Fica & Medicare	3,329	3,571	242	7%
1000	DSS	SPD	SOC2021100	52300	Teachers Retirement System	8,621	9,326	705	8%
1000	DSS	SPD	SOC2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SOC2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	SOC2021100	52900	Other Employee Benefits	154	293	139	90%
1000	DSS	SPD	SOC2041100	51100	Teachers	187,301	461,273	273,972	146%
1000	DSS	SPD	SOC2041100	52100	State Health Insurance	22,680	79,380	56,700	250%
1000	DSS	SPD	SOC2041100	52200	Fica & Medicare	14,329	35,287	20,958	146%
1000	DSS	SPD	SOC2041100	52300	Teachers Retirement System	37,104	92,162	55,058	148%
1000	DSS	SPD	SOC2041100	52500	Unemployment Compensation	300	800	500	167%
1000	DSS	SPD	SOC2041100	52600	Workers' Compensation	1,200	3,200	2,000	167%
1000	DSS	SPD	SOC2041100	52900	Other Employee Benefits	665	2,917	2,252	339%
1000	DSS	SPD	SOC2051100	51100	Teachers	70,186	72,186	2,000	3%
1000	DSS	SPD	SOC2051100	52100	State Health Insurance	11,340	11,340	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	SOC2051100	52200	Fica & Medicare	5,369	5,522	153	3%
1000	DSS	SPD	SOC2051100	52300	Teachers Retirement System	13,904	14,423	519	4%
1000	DSS	SPD	SOC2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SOC2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	SOC2051100	52900	Other Employee Benefits	249	460	211	85%
1000	DSS	SPD	SPC2021100	51100	Teachers	52,639	54,639	2,000	4%
1000	DSS	SPD	SPC2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	SPC2021100	52200	Fica & Medicare	4,027	4,180	153	4%
1000	DSS	SPD	SPC2021100	52300	Teachers Retirement System	10,428	10,917	489	5%
1000	DSS	SPD	SPC2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SPC2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	SPC2021100	52900	Other Employee Benefits	187	345	158	84%
1000	DSS	SPD	SPC2031100	51100	Teachers	46,655	-	(46,655)	-100%
1000	DSS	SPD	SPC2031100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	SPC2031100	52200	Fica & Medicare	3,569	-	(3,569)	-100%
1000	DSS	SPD	SPC2031100	52300	Teachers Retirement System	9,242	-	(9,242)	-100%
1000	DSS	SPD	SPC2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SPC2031100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	SPC2031100	52900	Other Employee Benefits	166	-	(166)	-100%
1000	DSS	SPD	SPC2041100	51100	Teachers	581,506	626,404	44,898	8%
1000	DSS	SPD	SPC2041100	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
1000	DSS	SPD	SPC2041100	52200	Fica & Medicare	44,485	47,920	3,435	8%
1000	DSS	SPD	SPC2041100	52300	Teachers Retirement System	115,196	125,156	9,960	9%
1000	DSS	SPD	SPC2041100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DSS	SPD	SPC2041100	52600	Workers' Compensation	4,400	4,000	(400)	-9%
1000	DSS	SPD	SPC2041100	52900	Other Employee Benefits	2,064	3,952	1,888	91%
1000	DSS	SPD	SPC2051100	51100	Teachers	113,701	144,293	30,592	27%
1000	DSS	SPD	SPC2051100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	SPC2051100	52200	Fica & Medicare	8,698	11,038	2,340	27%
1000	DSS	SPD	SPC2051100	52300	Teachers Retirement System	22,524	28,830	6,306	28%
1000	DSS	SPD	SPC2051100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	SPC2051100	52600	Workers' Compensation	800	1,200	400	50%
1000	DSS	SPD	SPC2051100	52900	Other Employee Benefits	404	906	502	124%
1000	DSS	SPD	SPC2061100	51400	Aides And Paraprofessionals	21,278	21,189	(89)	0%
1000	DSS	SPD	SPC2061100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	SPC2061100	52200	Fica & Medicare	1,628	1,621	(7)	0%
1000	DSS	SPD	SPC2061100	52300	Teachers Retirement System	4,215	4,234	19	0%
1000	DSS	SPD	SPC2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SPC2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	SPC2061100	52900	Other Employee Benefits	76	64	(12)	-16%
1000	DSS	SPD	SPD2021100	55950	Other Purchased Services	1,000	-	(1,000)	-100%
1000	DSS	SPD	SPD2021100	56100	Supplies	20,688	20,688	-	0%
1000	DSS	SPD	SPD2031100	56100	Supplies	8,000	8,000	-	0%
1000	DSS	SPD	SPD2031100	56150	Expendable Equipment	29,710	-	(29,710)	-100%
1000	DSS	SPD	SPD2041100	51100	Teachers	548,778	1,057,521	508,743	93%
1000	DSS	SPD	SPD2041100	51101	Academic Supplement	25,000	25,000	-	0%
1000	DSS	SPD	SPD2041100	51400	Aides And Paraprofessionals	252,440	258,399	5,959	2%
1000	DSS	SPD	SPD2041100	51450	Interpreter	95,831	107,942	12,111	13%
1000	DSS	SPD	SPD2041100	51640	Phy/Occup/Mobility Therapist	2,236,844	2,153,138	(83,706)	-4%
1000	DSS	SPD	SPD2041100	52100	State Health Insurance	328,860	476,280	147,420	45%
1000	DSS	SPD	SPD2041100	52200	Fica & Medicare	241,655	275,553	33,898	14%
1000	DSS	SPD	SPD2041100	52300	Teachers Retirement System	584,687	719,680	134,993	23%
1000	DSS	SPD	SPD2041100	52500	Unemployment Compensation	5,900	5,900	-	0%
1000	DSS	SPD	SPD2041100	52600	Workers' Compensation	23,600	23,600	-	0%
1000	DSS	SPD	SPD2041100	52900	Other Employee Benefits	10,389	11,245	856	8%
1000	DSS	SPD	SPD2041100	53000	Purch Professional & Technical	151,300	141,840	(9,460)	-6%
1000	DSS	SPD	SPD2041100	55320	Communication Web based Subscr	25,000	126,050	101,050	404%
1000	DSS	SPD	SPD2041100	55800	Travel - Employees	20,000	20,000	-	0%
1000	DSS	SPD	SPD2041100	56100	Supplies	106,000	111,550	5,550	5%
1000	DSS	SPD	SPD2041100	56150	Expendable Equipment	2,250	1,420	(830)	-37%
1000	DSS	SPD	SPD2041100	58100	Dues And Fees	2,000	2,000	-	0%
1000	DSS	SPD	SPD2051100	55800	Travel - Employees	4,000	-	(4,000)	-100%
1000	DSS	SPD	SPD2051100	56100	Supplies	24,036	-	(24,036)	-100%
1000	DSS	SPD	SPD2061100	51100	Teachers	175,417	126,726	(48,691)	-28%
1000	DSS	SPD	SPD2061100	51450	Interpreter	58,997	64,497	5,500	9%
1000	DSS	SPD	SPD2061100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	SPD2061100	52200	Fica & Medicare	17,933	14,629	(3,304)	-18%
1000	DSS	SPD	SPD2061100	52300	Teachers Retirement System	46,437	38,206	(8,231)	-18%
1000	DSS	SPD	SPD2061100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	SPD2061100	52600	Workers' Compensation	1,600	1,200	(400)	-25%
1000	DSS	SPD	SPD2061100	52900	Other Employee Benefits	832	1,203	371	45%
1000	DSS	SPD	SPD2081100	51100	Teachers	138,997	171,897	32,900	24%
1000	DSS	SPD	SPD2081100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	SPD2081100	52200	Fica & Medicare	10,633	13,150	2,517	24%
1000	DSS	SPD	SPD2081100	52300	Teachers Retirement System	27,536	34,345	6,809	25%
1000	DSS	SPD	SPD2081100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	SPD2081100	52600	Workers' Compensation	1,200	1,600	400	33%
1000	DSS	SPD	SPD2081100	52900	Other Employee Benefits	494	1,064	570	115%
2100	DSS	SPD	SPD2081210	51420	Salary Of Clerical Staff	32,083	33,600	1,517	5%
2100	DSS	SPD	SPD2081210	51640	Phy/Occup/Mobility Therapist	1,075,852	1,102,990	27,138	3%
2100	DSS	SPD	SPD2081210	51710	Teacher Support Specialist	64,382	70,321	5,939	9%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	SPD	SPD2081210	51740	School Psychologist	1,019,641	1,057,232	37,591	4%
2100	DSS	SPD	SPD2081210	51900	Oth Management Personnel	1,174,959	1,113,067	(61,892)	-5%
2100	DSS	SPD	SPD2081210	51910	Oth Administrative Personnel	327,254	277,209	(50,045)	-15%
2100	DSS	SPD	SPD2081210	51990	Oth Salaries And Compensation	2,000	-	(2,000)	-100%
2100	DSS	SPD	SPD2081210	52100	State Health Insurance	417,312	337,932	(79,380)	-19%
2100	DSS	SPD	SPD2081210	52200	Fica & Medicare	282,757	279,563	(3,194)	-1%
2100	DSS	SPD	SPD2081210	52300	Teachers Retirement System	710,193	715,606	5,413	1%
2100	DSS	SPD	SPD2081210	52500	Unemployment Compensation	4,800	4,500	(300)	-6%
2100	DSS	SPD	SPD2081210	52600	Workers' Compensation	19,200	18,000	(1,200)	-6%
2100	DSS	SPD	SPD2081210	52900	Other Employee Benefits	12,830	10,231	(2,599)	-20%
2100	DSS	SPD	SPD2081210	53000	Purch Professional & Technical	1,000	2,370	1,370	137%
2100	DSS	SPD	SPD2081210	53210	Contracted Service - Teachers	3,000	-	(3,000)	-100%
2100	DSS	SPD	SPD2081210	54300	Repair And Maintenance Service	3,500	2,800	(700)	-20%
2100	DSS	SPD	SPD2081210	55320	Communication Web based Subscr	20,000	5,260	(14,740)	-74%
2100	DSS	SPD	SPD2081210	55800	Travel - Employees	8,000	7,340	(660)	-8%
2100	DSS	SPD	SPD2081210	56100	Supplies	56,527	31,420	(25,107)	-44%
2100	DSS	SPD	SPD2081210	56110	Supplies-Technology	-	4,560	4,560	N/A
2100	DSS	SPD	SPD2081210	56150	Expendable Equipment	5,569	-	(5,569)	-100%
2100	DSS	SPD	SPD2081210	56160	Expendable Computer Equipment	-	15,200	15,200	N/A
2100	DSS	SPD	SPD2081210	58100	Dues And Fees	1,000	8,540	7,540	754%
2210	DSS	SPD	SPD2081220	53000	Purch Professional & Technical	14,500	8,000	(6,500)	-45%
2210	DSS	SPD	SPD2081220	54300	Repair And Maintenance Service	3,000	-	(3,000)	-100%
2210	DSS	SPD	SPD2081220	56100	Supplies	10,000	10,000	-	0%
2600	DSS	SPD	SPD2081260	54300	Repair And Maintenance Service	3,182	-	(3,182)	-100%
2600	DSS	SPD	SPD2081260	56150	Expendable Equipment	3,400	-	(3,400)	-100%
1000	DSS	SPD	STM2041100	51100	Teachers	100,659	129,705	29,046	29%
1000	DSS	SPD	STM2041100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	STM2041100	52200	Fica & Medicare	7,700	9,922	2,222	29%
1000	DSS	SPD	STM2041100	52300	Teachers Retirement System	19,941	25,915	5,974	30%
1000	DSS	SPD	STM2041100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	STM2041100	52600	Workers' Compensation	800	1,200	400	50%
1000	DSS	SPD	STM2041100	52900	Other Employee Benefits	357	810	453	127%
1000	DSS	SPD	VET2041100	51100	Teachers	716,634	622,867	(93,767)	-13%
1000	DSS	SPD	VET2041100	52100	State Health Insurance	56,700	68,040	11,340	20%
1000	DSS	SPD	VET2041100	52200	Fica & Medicare	54,823	47,649	(7,174)	-13%
1000	DSS	SPD	VET2041100	52300	Teachers Retirement System	141,965	124,449	(17,516)	-12%
1000	DSS	SPD	VET2041100	52500	Unemployment Compensation	1,100	1,100	-	0%
1000	DSS	SPD	VET2041100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DSS	SPD	VET2041100	52900	Other Employee Benefits	2,544	3,906	1,362	54%
1000	DSS	SPD	VET2061100	51400	Aides And Paraprofessionals	20,232	135,189	114,957	568%
1000	DSS	SPD	VET2061100	52100	State Health Insurance	-	22,680	22,680	N/A
1000	DSS	SPD	VET2061100	52200	Fica & Medicare	1,548	10,342	8,794	568%
1000	DSS	SPD	VET2061100	52300	Teachers Retirement System	4,008	27,011	23,003	574%
1000	DSS	SPD	VET2061100	52500	Unemployment Compensation	100	600	500	500%
1000	DSS	SPD	VET2061100	52600	Workers' Compensation	400	2,400	2,000	500%
1000	DSS	SPD	VET2061100	52900	Other Employee Benefits	72	406	334	464%
1000	DSS	SPD	WAD2041100	51100	Teachers	229,314	233,122	3,808	2%
1000	DSS	SPD	WAD2041100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DSS	SPD	WAD2041100	52200	Fica & Medicare	17,543	17,834	291	2%
1000	DSS	SPD	WAD2041100	52300	Teachers Retirement System	45,427	46,578	1,151	3%
1000	DSS	SPD	WAD2041100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	WAD2041100	52600	Workers' Compensation	1,600	1,600	-	0%
1000	DSS	SPD	WAD2041100	52900	Other Employee Benefits	814	1,475	661	81%
1000	DSS	SPD	WAD2061100	51400	Aides And Paraprofessionals	-	17,485	17,485	N/A
1000	DSS	SPD	WAD2061100	52200	Fica & Medicare	-	1,338	1,338	N/A
1000	DSS	SPD	WAD2061100	52300	Teachers Retirement System	-	3,493	3,493	N/A
1000	DSS	SPD	WAD2061100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	WAD2061100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	WAD2061100	52900	Other Employee Benefits	-	52	52	N/A
1000	DSS	SPD	WDL2021100	51100	Teachers	71,686	73,293	1,607	2%
1000	DSS	SPD	WDL2021100	51400	Aides And Paraprofessionals	48,929	37,650	(11,279)	-23%
1000	DSS	SPD	WDL2021100	52100	State Health Insurance	29,711	11,340	(18,371)	-62%
1000	DSS	SPD	WDL2021100	52200	Fica & Medicare	9,227	8,487	(740)	-8%
1000	DSS	SPD	WDL2021100	52300	Teachers Retirement System	23,894	22,166	(1,728)	-7%
1000	DSS	SPD	WDL2021100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	WDL2021100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DSS	SPD	WDL2021100	52900	Other Employee Benefits	428	570	142	33%
1000	DSS	SPD	WDL2061100	51100	Teachers	48,705	52,646	3,941	8%
1000	DSS	SPD	WDL2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	WDL2061100	52200	Fica & Medicare	3,726	4,027	301	8%
1000	DSS	SPD	WDL2061100	52300	Teachers Retirement System	9,648	10,519	871	9%
1000	DSS	SPD	WDL2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	WDL2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	WDL2061100	52900	Other Employee Benefits	173	322	149	86%
1000	DSS	SPD	WDL2061100	53000	Purch Professional & Technical	110,000	110,000	-	0%
1000	DSS	SPD	WDL2061100	55800	Travel - Employees	1,000	1,000	-	0%
1000	DSS	SPD	WES2021100	51100	Teachers	52,639	42,000	(10,639)	-20%
1000	DSS	SPD	WES2021100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	WES2021100	52200	Fica & Medicare	4,027	3,213	(814)	-20%
1000	DSS	SPD	WES2021100	52300	Teachers Retirement System	10,428	8,392	(2,036)	-20%
1000	DSS	SPD	WES2021100	52500	Unemployment Compensation	100	100	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	WES2021100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	WES2021100	52900	Other Employee Benefits	187	262	75	40%
1000	DSS	SPD	WES2041100	51100	Teachers	99,902	114,654	14,752	15%
1000	DSS	SPD	WES2041100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	WES2041100	52200	Fica & Medicare	7,643	8,771	1,128	15%
1000	DSS	SPD	WES2041100	52300	Teachers Retirement System	19,791	22,908	3,117	16%
1000	DSS	SPD	WES2041100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	WES2041100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	WES2041100	52900	Other Employee Benefits	355	725	370	104%
1000	DSS	SPD	WYN2041100	51100	Teachers	264,930	274,842	9,912	4%
1000	DSS	SPD	WYN2041100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DSS	SPD	WYN2041100	52200	Fica & Medicare	20,267	21,025	758	4%
1000	DSS	SPD	WYN2041100	52300	Teachers Retirement System	52,483	54,913	2,430	5%
1000	DSS	SPD	WYN2041100	52500	Unemployment Compensation	400	400	-	0%
1000	DSS	SPD	WYN2041100	52600	Workers' Compensation	1,600	1,600	-	0%
1000	DSS	SPD	WYN2041100	52900	Other Employee Benefits	941	1,748	807	86%
2100	DSS	SSA	HTH9100210	51630	School Nurse/Specl Ed Nurse Lp	589,776	731,609	141,833	24%
2100	DSS	SSA	HTH9100210	51900	Oth Management Personnel	445,034	458,916	13,882	3%
2100	DSS	SSA	HTH9100210	52100	State Health Insurance	91,967	147,420	55,453	60%
2100	DSS	SSA	HTH9100210	52200	Fica & Medicare	79,163	91,075	11,912	15%
2100	DSS	SSA	HTH9100210	52300	Teachers Retirement System	116,835	147,906	31,071	27%
2100	DSS	SSA	HTH9100210	52500	Unemployment Compensation	1,700	1,700	-	0%
2100	DSS	SSA	HTH9100210	52600	Workers' Compensation	6,800	6,800	-	0%
2100	DSS	SSA	HTH9100210	52900	Other Employee Benefits	2,094	2,195	101	5%
2100	DSS	SSA	HTH9100210	53000	Purch Professional & Technical	2,500	2,500	-	0%
2100	DSS	SSA	HTH9100210	55800	Travel - Employees	2,000	4,500	2,500	125%
2100	DSS	SSA	HTH9100210	55950	Other Purchased Services	250	250	-	0%
2100	DSS	SSA	HTH9100210	56100	Supplies	7,000	7,000	-	0%
2100	DSS	SSA	HTH9100210	58100	Dues And Fees	300	300	-	0%
2100	DSS	SSA	PBS9100210	55320	Communication Web based Subscr	500	500	-	0%
2100	DSS	SSA	PBS9100210	55800	Travel - Employees	1,000	1,000	-	0%
2100	DSS	SSA	PBS9100210	56100	Supplies	3,500	3,500	-	0%
2100	DSS	SSA	PBS9100210	56160	Expendable Computer Equipment	2,000	1,000	(1,000)	-50%
2100	DSS	SSA	PBS9100210	56420	Books And Periodicals	500	1,000	500	100%
2100	DSS	SSA	SSA9100210	51210	Deputy/Assist Superintendent	131,977	136,495	4,518	3%
2100	DSS	SSA	SSA9100210	51420	Salary Of Clerical Staff	120,672	125,222	4,550	4%
2100	DSS	SSA	SSA9100210	51900	Oth Management Personnel	251,105	260,708	9,603	4%
2100	DSS	SSA	SSA9100210	51910	Oth Administrative Personnel	62,347	110,359	48,012	77%
2100	DSS	SSA	SSA9100210	52100	State Health Insurance	68,040	68,040	-	0%
2100	DSS	SSA	SSA9100210	52200	Fica & Medicare	43,307	48,408	5,101	12%
2100	DSS	SSA	SSA9100210	52300	Teachers Retirement System	111,574	121,946	10,372	9%
2100	DSS	SSA	SSA9100210	52500	Unemployment Compensation	900	1,100	200	22%
2100	DSS	SSA	SSA9100210	52600	Workers' Compensation	3,600	4,400	800	22%
2100	DSS	SSA	SSA9100210	52900	Other Employee Benefits	1,999	1,898	(101)	-5%
2100	DSS	SSA	SSA9100210	53000	Purch Professional & Technical	10,000	14,860	4,860	49%
2100	DSS	SSA	SSA9100210	54420	Rental Of Equipment Or Vehicle	2,500	5,252	2,752	110%
2100	DSS	SSA	SSA9100210	55320	Communication Web based Subscr	-	200	200	N/A
2100	DSS	SSA	SSA9100210	55800	Travel - Employees	400	200	(200)	-50%
2100	DSS	SSA	SSA9100210	56100	Supplies	19,000	19,000	-	0%
2100	DSS	SSA	SSA9100210	56110	Supplies-Technology	205	200	(5)	-2%
2100	DSS	SSA	SSA9100210	56150	Expendable Equipment	150	150	-	0%
2100	DSS	SSA	SSA9100210	56160	Expendable Computer Equipment	400	1,000	600	150%
2100	DSS	SSA	SSA9100210	56420	Books And Periodicals	2,000	2,000	-	0%
2100	DSS	SSA	SSA9100210	58100	Dues And Fees	4,060	4,000	(60)	-1%
2210	DTL	ACD	ACD9100220	51210	Deputy/Assist Superintendent	136,346	141,017	4,671	3%
2210	DTL	ACD	ACD9100220	51420	Salary Of Clerical Staff	39,936	74,592	34,656	87%
2210	DTL	ACD	ACD9100220	51900	Oth Management Personnel	292,535	302,753	10,218	3%
2210	DTL	ACD	ACD9100220	52100	State Health Insurance	45,360	56,700	11,340	25%
2210	DTL	ACD	ACD9100220	52200	Fica & Medicare	35,864	39,655	3,791	11%
2210	DTL	ACD	ACD9100220	52300	Teachers Retirement System	92,302	103,569	11,267	12%
2210	DTL	ACD	ACD9100220	52500	Unemployment Compensation	500	700	200	40%
2210	DTL	ACD	ACD9100220	52600	Workers' Compensation	2,000	2,800	800	40%
2210	DTL	ACD	ACD9100220	52900	Other Employee Benefits	1,654	1,555	(99)	-6%
2210	DTL	ACD	ACD9100220	53000	Purch Professional & Technical	64,098	64,100	2	0%
2210	DTL	ACD	ACD9100220	55950	Other Purchased Services	200	-	(200)	-100%
2210	DTL	ACD	ACD9100220	56100	Supplies	1,000	1,200	200	20%
1000	DTL	ART	ART1021100	53100	Contracted Service - Admin	2,000	-	(2,000)	-100%
1000	DTL	ART	ART1021100	55320	Communication Web based Subscr	515	-	(515)	-100%
1000	DTL	ART	ART1021100	56100	Supplies	9,100	1,500	(7,600)	-84%
1000	DTL	ART	ART1021100	56150	Expendable Equipment	5,200	5,000	(200)	-4%
1000	DTL	ART	ART1021100	58100	Dues And Fees	6,500	-	(6,500)	-100%
1000	DTL	ART	ART1021101	53100	Contracted Service - Admin	-	1,400	1,400	N/A
1000	DTL	ART	ART1021101	56100	Supplies	-	2,000	2,000	N/A
1000	DTL	ART	ART1021101	56150	Expendable Equipment	-	10,000	10,000	N/A
1000	DTL	ART	ART1041100	51102	Music Supplement	49,000	49,000	-	0%
1000	DTL	ART	ART1041100	52200	Fica & Medicare	3,749	3,749	-	0%
1000	DTL	ART	ART1041100	52300	Teachers Retirement System	9,707	9,790	83	1%
1000	DTL	ART	ART1041100	55320	Communication Web based Subscr	2,104	-	(2,104)	-100%
1000	DTL	ART	ART1041100	56100	Supplies	18,300	4,500	(13,800)	-75%
1000	DTL	ART	ART1041100	56150	Expendable Equipment	61,500	7,500	(54,000)	-88%
1000	DTL	ART	ART1041100	57300	Purch Eqp Noncom	15,500	-	(15,500)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ART	ART1041100	58100	Dues And Fees	7,965	-	(7,965)	-100%
1000	DTL	ART	ART1041101	56100	Supplies	-	6,000	6,000	N/A
1000	DTL	ART	ART1041101	56150	Expendable Equipment	-	58,030	58,030	N/A
1000	DTL	ART	ART1041101	57300	Purch Eqp Noncom	-	21,000	21,000	N/A
1000	DTL	ART	ART1081100	51102	Music Supplement	46,000	46,000	-	0%
1000	DTL	ART	ART1081100	52200	Fica & Medicare	-	3,519	-	0%
1000	DTL	ART	ART1081100	52300	Teachers Retirement System	9,113	9,191	78	1%
1000	DTL	ART	ART1081100	53000	Purch Professional & Technical	14,000	-	(14,000)	-100%
1000	DTL	ART	ART1081100	55320	Communication Web based Subscr	555	-	(555)	-100%
1000	DTL	ART	ART1081100	56100	Supplies	19,600	3,000	(16,600)	-85%
1000	DTL	ART	ART1081100	56150	Expendable Equipment	25,000	7,500	(17,500)	-70%
1000	DTL	ART	ART1081100	58100	Dues And Fees	9,335	-	(9,335)	-100%
1000	DTL	ART	ART1081101	56100	Supplies	-	5,000	5,000	N/A
1000	DTL	ART	ART1081101	56150	Expendable Equipment	-	29,726	29,726	N/A
1000	DTL	ART	ART1081101	58100	Dues And Fees	-	1,350	1,350	N/A
1000	DTL	ART	ART1083100	55800	Travel - Employees	3,500	2,500	(1,000)	-29%
1000	DTL	ART	ART1083101	55800	Travel - Employees	-	25,500	25,500	N/A
2210	DTL	ART	ART9100220	51420	Salary Of Clerical Staff	34,982	-	(34,982)	-100%
2210	DTL	ART	ART9100220	51900	Oth Management Personnel	86,172	-	(86,172)	-100%
2210	DTL	ART	ART9100220	52100	State Health Insurance	11,340	-	(11,340)	-100%
2210	DTL	ART	ART9100220	52200	Fica & Medicare	9,268	-	(9,268)	-100%
2210	DTL	ART	ART9100220	52300	Teachers Retirement System	24,001	-	(24,001)	-100%
2210	DTL	ART	ART9100220	52500	Unemployment Compensation	200	-	(200)	-100%
2210	DTL	ART	ART9100220	52600	Workers' Compensation	800	-	(800)	-100%
2210	DTL	ART	ART9100220	52900	Other Employee Benefits	430	-	(430)	-100%
2210	DTL	ART	ART9100220	55300	Communication	50	-	(50)	-100%
2210	DTL	ART	ART9100220	55800	Travel - Employees	1,000	1,500	500	50%
2210	DTL	ART	ART9100220	56100	Supplies	1,000	-	(1,000)	-100%
2210	DTL	ART	ART9100220	56110	Supplies-Technology	300	-	(300)	-100%
2210	DTL	ART	ART9100220	58100	Dues And Fees	957	-	(957)	-100%
2210	DTL	ART	ART9100221	55800	Travel - Employees	-	2,000	2,000	N/A
2210	DTL	ART	ART9100221	56100	Supplies	-	500	500	N/A
2210	DTL	ART	ART9100221	58100	Dues And Fees	-	704	704	N/A
2600	DTL	ART	ART9100260	53000	Purch Professional & Technical	13,500	-	(13,500)	-100%
2600	DTL	ART	ART9100260	54300	Repair And Maintenance Service	15,000	15,000	-	0%
2600	DTL	ART	ART9100260	56100	Supplies	5,000	-	(5,000)	-100%
2600	DTL	ART	ART9100261	53000	Purch Professional & Technical	-	13,500	13,500	N/A
2600	DTL	ART	ART9100261	54300	Repair And Maintenance Service	-	10,000	10,000	N/A
2600	DTL	ART	ART9100261	56100	Supplies	-	7,500	7,500	N/A
1000	DTL	CAR	AIM3011100	51100	Teachers	76,255	115,472	39,217	51%
1000	DTL	CAR	AIM3011100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DTL	CAR	AIM3011100	52200	Fica & Medicare	-	8,834	8,834	51%
1000	DTL	CAR	AIM3011100	52300	Teachers Retirement System	15,106	23,071	7,965	53%
1000	DTL	CAR	AIM3011100	52500	Unemployment Compensation	100	200	100	100%
1000	DTL	CAR	AIM3011100	52600	Workers' Compensation	400	800	400	100%
1000	DTL	CAR	AIM3011100	52900	Other Employee Benefits	271	347	76	28%
1000	DTL	CAR	AIM3011100	55320	Communication Web based Subscr	-	200	200	N/A
1000	DTL	CAR	AIM3011100	56100	Supplies	750	600	(150)	-20%
1000	DTL	CAR	AIM3011100	56110	Supplies-Technology	250	400	150	60%
1000	DTL	CAR	CAR3011100	51101	Academic Supplement	24,000	-	(24,000)	-100%
1000	DTL	CAR	CAR3011100	52200	Fica & Medicare	1,836	-	(1,836)	-100%
1000	DTL	CAR	CAR3011100	52300	Teachers Retirement System	4,754	-	(4,754)	-100%
1000	DTL	CAR	CAR3011100	54300	Repair And Maintenance Service	5,000	4,000	(1,000)	-20%
1000	DTL	CAR	CAR3011100	54320	Repair Services - Technology	1,500	1,000	(500)	-33%
1000	DTL	CAR	CAR3011100	54420	Rental Of Equipment Or Vehicle	1,000	800	(200)	-20%
1000	DTL	CAR	CAR3011100	55320	Communication Web based Subscr	18,025	26,000	7,975	44%
1000	DTL	CAR	CAR3011100	55800	Travel - Employees	4,000	5,000	1,000	25%
1000	DTL	CAR	CAR3011100	55950	Other Purchased Services	25,000	30,000	5,000	20%
1000	DTL	CAR	CAR3011100	56100	Supplies	6,110	10,000	3,890	64%
1000	DTL	CAR	CAR3011100	56110	Supplies-Technology	14,600	4,635	(9,965)	-68%
1000	DTL	CAR	CAR3011100	56150	Expendable Equipment	4,555	30,000	25,445	559%
1000	DTL	CAR	CAR3011100	56160	Expendable Computer Equipment	-	2,800	2,800	N/A
1000	DTL	CAR	CAR3011100	56400	Digital Textbooks	15,000	-	(15,000)	-100%
1000	DTL	CAR	CAR3011100	56410	Textbooks	45,200	20,000	(25,200)	-56%
1000	DTL	CAR	CAR3011100	56420	Books And Periodicals	500	1,000	500	100%
1000	DTL	CAR	CAR3011100	58100	Dues And Fees	-	1,000	1,000	N/A
2210	DTL	CAR	CAR9100220	51101	Academic Supplement	12,000	-	(12,000)	-100%
2210	DTL	CAR	CAR9100220	51420	Salary Of Clerical Staff	31,680	105,979	74,299	235%
2210	DTL	CAR	CAR9100220	51900	Oth Management Personnel	95,821	99,174	3,353	3%
2210	DTL	CAR	CAR9100220	51910	Oth Administrative Personnel	266,911	261,588	(5,323)	-2%
2210	DTL	CAR	CAR9100220	52100	State Health Insurance	56,700	68,040	11,340	20%
2210	DTL	CAR	CAR9100220	52200	Fica & Medicare	31,090	35,706	4,616	15%
2210	DTL	CAR	CAR9100220	52300	Teachers Retirement System	80,510	93,255	12,745	16%
2210	DTL	CAR	CAR9100220	52500	Unemployment Compensation	500	600	100	20%
2210	DTL	CAR	CAR9100220	52600	Workers' Compensation	2,000	2,400	400	20%
2210	DTL	CAR	CAR9100220	52900	Other Employee Benefits	1,400	1,400	-	0%
2210	DTL	CAR	CAR9100220	53000	Purch Professional & Technical	2,000	2,500	500	25%
2210	DTL	CAR	CAR9100220	54410	Rental Of Land Or Buildings	6,000	8,000	2,000	33%
2210	DTL	CAR	CAR9100220	55800	Travel - Employees	5,000	5,000	-	0%
2210	DTL	CAR	CAR9100220	55950	Other Purchased Services	1,000	500	(500)	-50%
2210	DTL	CAR	CAR9100220	56100	Supplies	1,000	750	(250)	-25%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2210	DTL	CAR	CAR9100220	56110	Supplies-Technology	400	500	100	25%
2210	DTL	CAR	CAR9100220	58100	Dues And Fees	2,000	2,000	-	0%
1000	DTL	CAR	COH3011100	55950	Other Purchased Services	200	-	(200)	-100%
1000	DTL	CAR	COH3011100	56100	Supplies	1,000	-	(1,000)	-100%
1000	DTL	CAR	COH3011100	56150	Expendable Equipment	-	1,000	1,000	N/A
1000	DTL	CAR	CVH3011100	51100	Teachers	509,033	471,087	(37,946)	-7%
1000	DTL	CAR	CVH3011100	52100	State Health Insurance	45,360	90,720	45,360	100%
1000	DTL	CAR	CVH3011100	52200	Fica & Medicare	38,941	36,038	(2,903)	-7%
1000	DTL	CAR	CVH3011100	52300	Teachers Retirement System	100,839	94,123	(6,716)	-7%
1000	DTL	CAR	CVH3011100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	CAR	CVH3011100	52600	Workers' Compensation	3,600	3,600	-	0%
1000	DTL	CAR	CVH3011100	52900	Other Employee Benefits	1,807	1,413	(394)	-22%
1000	DTL	CAR	CVH3011100	55320	Communication Web based Subscr	23,195	27,500	4,305	19%
1000	DTL	CAR	CVH3011100	55950	Other Purchased Services	-	1,500	1,500	N/A
1000	DTL	CAR	CVH3011100	56100	Supplies	13,850	15,000	1,150	8%
1000	DTL	CAR	CVH3011100	56110	Supplies-Technology	5,750	6,000	250	4%
1000	DTL	CAR	CVH3011100	56150	Expendable Equipment	11,450	5,000	(6,450)	-56%
1000	DTL	CAR	CVH3011100	56300	Purchased Food	2,500	3,000	500	20%
1000	DTL	CAR	CVH3011100	56420	Books And Periodicals	2,000	1,000	(1,000)	-50%
1000	DTL	CAR	HAR3011100	51100	Teachers	390,735	415,648	24,913	6%
1000	DTL	CAR	HAR3011100	52100	State Health Insurance	56,700	79,380	22,680	40%
1000	DTL	CAR	HAR3011100	52200	Fica & Medicare	29,891	31,797	1,906	6%
1000	DTL	CAR	HAR3011100	52300	Teachers Retirement System	77,405	83,046	5,641	7%
1000	DTL	CAR	HAR3011100	52500	Unemployment Compensation	700	700	-	0%
1000	DTL	CAR	HAR3011100	52600	Workers' Compensation	2,800	2,800	-	0%
1000	DTL	CAR	HAR3011100	52900	Other Employee Benefits	1,387	1,247	(140)	-10%
1000	DTL	CAR	HAR3011100	55320	Communication Web based Subscr	8,750	12,850	4,100	47%
1000	DTL	CAR	HAR3011100	55950	Other Purchased Services	100	200	100	100%
1000	DTL	CAR	HAR3011100	56100	Supplies	15,400	18,000	2,600	17%
1000	DTL	CAR	HAR3011100	56110	Supplies-Technology	300	700	400	133%
1000	DTL	CAR	HAR3011100	56150	Expendable Equipment	5,000	15,000	10,000	200%
1000	DTL	CAR	HAR3011100	56300	Purchased Food	-	300	300	N/A
1000	DTL	CAR	HAR3011100	56420	Books And Periodicals	275	500	225	82%
1000	DTL	CAR	JOR3011100	51100	Teachers	551,706	589,092	37,386	7%
1000	DTL	CAR	JOR3011100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	CAR	JOR3011100	52200	Fica & Medicare	42,206	45,066	2,860	7%
1000	DTL	CAR	JOR3011100	52300	Teachers Retirement System	109,293	117,701	8,408	8%
1000	DTL	CAR	JOR3011100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	CAR	JOR3011100	52600	Workers' Compensation	4,000	4,000	-	0%
1000	DTL	CAR	JOR3011100	52900	Other Employee Benefits	1,959	1,767	(192)	-10%
1000	DTL	CAR	JOR3011100	55320	Communication Web based Subscr	15,000	15,000	-	0%
1000	DTL	CAR	JOR3011100	55950	Other Purchased Services	-	200	200	N/A
1000	DTL	CAR	JOR3011100	56100	Supplies	12,000	20,000	8,000	67%
1000	DTL	CAR	JOR3011100	56110	Supplies-Technology	10,000	5,000	(5,000)	-50%
1000	DTL	CAR	JOR3011100	56150	Expendable Equipment	10,975	8,500	(2,475)	-23%
1000	DTL	CAR	JOR3011100	56160	Expendable Computer Equipment	2,500	2,500	-	0%
1000	DTL	CAR	JOR3011100	56300	Purchased Food	6,000	6,000	-	0%
1000	DTL	CAR	JOR3011100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	CAR	KEN3011100	51100	Teachers	326,737	355,251	28,514	9%
1000	DTL	CAR	KEN3011100	52100	State Health Insurance	56,700	79,380	22,680	40%
1000	DTL	CAR	KEN3011100	52200	Fica & Medicare	24,995	27,177	2,182	9%
1000	DTL	CAR	KEN3011100	52300	Teachers Retirement System	64,727	70,979	6,252	10%
1000	DTL	CAR	KEN3011100	52500	Unemployment Compensation	700	700	-	0%
1000	DTL	CAR	KEN3011100	52600	Workers' Compensation	2,800	2,800	-	0%
1000	DTL	CAR	KEN3011100	52900	Other Employee Benefits	1,160	1,066	(94)	-8%
1000	DTL	CAR	KEN3011100	55320	Communication Web based Subscr	12,000	12,500	500	4%
1000	DTL	CAR	KEN3011100	55950	Other Purchased Services	-	200	200	N/A
1000	DTL	CAR	KEN3011100	56100	Supplies	10,000	11,000	1,000	10%
1000	DTL	CAR	KEN3011100	56110	Supplies-Technology	8,000	2,000	(6,000)	-75%
1000	DTL	CAR	KEN3011100	56150	Expendable Equipment	12,000	12,000	-	0%
1000	DTL	CAR	KEN3011100	56160	Expendable Computer Equipment	3,500	3,075	(425)	-12%
1000	DTL	CAR	KEN3011100	56420	Books And Periodicals	1,000	500	(500)	-50%
1000	DTL	CAR	NOR3011100	51100	Teachers	518,863	574,303	55,440	11%
1000	DTL	CAR	NOR3011100	52100	State Health Insurance	68,040	68,040	-	0%
1000	DTL	CAR	NOR3011100	52200	Fica & Medicare	39,693	43,934	4,241	11%
1000	DTL	CAR	NOR3011100	52300	Teachers Retirement System	102,787	114,746	11,959	12%
1000	DTL	CAR	NOR3011100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	CAR	NOR3011100	52600	Workers' Compensation	3,600	3,600	-	0%
1000	DTL	CAR	NOR3011100	52900	Other Employee Benefits	1,842	1,755	(87)	-5%
1000	DTL	CAR	NOR3011100	55320	Communication Web based Subscr	10,750	19,000	8,250	77%
1000	DTL	CAR	NOR3011100	55950	Other Purchased Services	100	-	(100)	-100%
1000	DTL	CAR	NOR3011100	56100	Supplies	14,350	24,700	10,350	72%
1000	DTL	CAR	NOR3011100	56110	Supplies-Technology	3,300	2,500	(800)	-24%
1000	DTL	CAR	NOR3011100	56150	Expendable Equipment	7,350	16,000	8,650	118%
1000	DTL	CAR	NOR3011100	56300	Purchased Food	2,200	4,000	1,800	82%
1000	DTL	CAR	NOR3011100	56420	Books And Periodicals	75	1,500	1,425	1900%
1000	DTL	CAR	SHW3011100	51100	Teachers	476,905	476,984	79	0%
1000	DTL	CAR	SHW3011100	52100	State Health Insurance	102,060	79,380	(22,680)	-22%
1000	DTL	CAR	SHW3011100	52200	Fica & Medicare	36,483	36,489	6	0%
1000	DTL	CAR	SHW3011100	52300	Teachers Retirement System	94,475	95,301	826	1%
1000	DTL	CAR	SHW3011100	52500	Unemployment Compensation	900	900	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	CAR	SHW3011100	52600	Workers' Compensation	3,600	3,600	-	0%
1000	DTL	CAR	SHW3011100	52900	Other Employee Benefits	1,693	1,431	(262)	-15%
1000	DTL	CAR	SHW3011100	55320	Communication Web based Subscr	34,930	23,700	(11,230)	-32%
1000	DTL	CAR	SHW3011100	56100	Supplies	19,600	18,000	(1,600)	-8%
1000	DTL	CAR	SHW3011100	56110	Supplies-Technology	3,650	5,800	2,150	59%
1000	DTL	CAR	SHW3011100	56150	Expendable Equipment	18,150	-	(18,150)	-100%
1000	DTL	CAR	SHW3011100	56300	Purchased Food	200	200	-	0%
1000	DTL	CAR	SHW3011100	56420	Books And Periodicals	2,425	430	(1,995)	-82%
1000	DTL	CAR	SPC3011100	51100	Teachers	304,872	300,866	(4,006)	-1%
1000	DTL	CAR	SPC3011100	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
1000	DTL	CAR	SPC3011100	52200	Fica & Medicare	23,323	23,016	(307)	-1%
1000	DTL	CAR	SPC3011100	52300	Teachers Retirement System	60,395	60,113	(282)	0%
1000	DTL	CAR	SPC3011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	CAR	SPC3011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	CAR	SPC3011100	52900	Other Employee Benefits	1,082	903	(179)	-17%
1000	DTL	CAR	SPC3011100	55320	Communication Web based Subscr	25,799	25,000	(799)	-3%
1000	DTL	CAR	SPC3011100	55950	Other Purchased Services	-	650	650	N/A
1000	DTL	CAR	SPC3011100	56100	Supplies	11,000	12,000	1,000	9%
1000	DTL	CAR	SPC3011100	56110	Supplies-Technology	5,000	5,000	-	0%
1000	DTL	CAR	SPC3011100	56150	Expendable Equipment	9,500	5,000	(4,500)	-47%
1000	DTL	CAR	SPC3011100	56420	Books And Periodicals	1,160	-	(1,160)	-100%
1000	DTL	CUR	ARN9100100	55800	Travel - Employees	1,000	1,000	-	0%
1000	DTL	CUR	ARN9100100	56100	Supplies	2,450	1,000	(1,450)	-59%
1000	DTL	CUR	ARN9100100	58100	Dues And Fees	450	-	(450)	-100%
1000	DTL	CUR	CVH9100100	55950	Other Purchased Services	250	700	450	180%
1000	DTL	CUR	CVH9100100	56100	Supplies	6,000	7,700	1,700	28%
1000	DTL	CUR	CVH9100100	56110	Supplies-Technology	1,200	600	(600)	-50%
1000	DTL	CUR	DTN9100100	53000	Purch Professional & Technical	1,000	1,000	-	0%
1000	DTL	CUR	DTN9100100	55320	Communication Web based Subscr	1,700	1,800	100	6%
1000	DTL	CUR	DTN9100100	55800	Travel - Employees	1,000	2,000	1,000	100%
1000	DTL	CUR	DTN9100100	55950	Other Purchased Services	2,500	2,500	-	0%
1000	DTL	CUR	DTN9100100	56100	Supplies	2,000	4,000	2,000	100%
1000	DTL	CUR	DTN9100100	56150	Expendable Equipment	3,000	1,000	(2,000)	-67%
1000	DTL	CUR	DTN9100100	56420	Books And Periodicals	1,000	3,000	2,000	200%
1000	DTL	CUR	DTN9100100	58100	Dues And Fees	1,000	2,000	1,000	100%
1000	DTL	CUR	ECM9100100	56100	Supplies	3,800	3,000	(800)	-21%
1000	DTL	CUR	ECM9100100	56300	Purchased Food	300	-	(300)	-100%
1000	DTL	CUR	FRT9100100	56100	Supplies	4,000	4,000	-	0%
1000	DTL	CUR	JOR9100100	55950	Other Purchased Services	500	1,500	1,000	200%
1000	DTL	CUR	JOR9100100	56100	Supplies	3,600	3,500	(100)	-3%
1000	DTL	CUR	JOR9100100	56300	Purchased Food	500	-	(500)	-100%
1000	DTL	CUR	JOR9100100	58100	Dues And Fees	1,000	750	(250)	-25%
1000	DTL	CUR	KEN9100100	56100	Supplies	9,500	9,500	-	0%
1000	DTL	CUR	KEN9100100	56110	Supplies-Technology	1,800	1,800	-	0%
1000	DTL	CUR	KEN9100100	56150	Expendable Equipment	1,000	1,000	-	0%
1000	DTL	CUR	KEN9100100	58100	Dues And Fees	600	600	-	0%
2210	DTL	CUR	MID1030220	55950	Other Purchased Services	2,000	2,000	-	0%
2210	DTL	CUR	MID1030220	56100	Supplies	-	1,000	1,000	N/A
2210	DTL	CUR	MID1030220	58100	Dues And Fees	16,800	21,000	4,200	25%
1000	DTL	CUR	MID1081100	55320	Communication Web based Subscr	-	196,000	196,000	N/A
2220	DTL	CUR	MID1310200	56100	Supplies	1,000	2,000	1,000	100%
2400	DTL	CUR	MID9100240	55800	Travel - Employees	4,000	4,000	-	0%
1000	DTL	CUR	RES9100100	55950	Other Purchased Services	3,000	3,000	-	0%
1000	DTL	CUR	RES9100100	56100	Supplies	2,000	4,000	2,000	100%
1000	DTL	CUR	RES9100100	58100	Dues And Fees	5,500	10,000	4,500	82%
2220	DTL	CUR	SEC1310200	56100	Supplies	2,000	2,500	500	25%
2100	DTL	CUR	SEC9100210	54410	Rental Of Land Or Buildings	16,000	20,000	4,000	25%
2100	DTL	CUR	SEC9100210	55950	Other Purchased Services	23,500	27,000	3,500	15%
2100	DTL	CUR	SEC9100210	58900	Other Expenditures	40,000	42,000	2,000	5%
2400	DTL	CUR	SEC9100240	55800	Travel - Employees	1,500	4,000	2,500	167%
2400	DTL	CUR	SEC9100240	55950	Other Purchased Services	1,000	-	(1,000)	-100%
1000	DTL	CUR	SHW9100100	55950	Other Purchased Services	1,000	-	(1,000)	-100%
1000	DTL	CUR	SHW9100100	56100	Supplies	7,000	2,500	(4,500)	-64%
1000	DTL	CUR	SPC9100100	55950	Other Purchased Services	1,000	1,000	-	0%
1000	DTL	CUR	SPC9100100	56100	Supplies	5,000	3,000	(2,000)	-40%
1000	DTL	CUR	STM9100100	56100	Supplies	1,500	-	(1,500)	-100%
1000	DTL	ELM	ALN1011100	51100	Teachers	210,275	257,387	47,112	22%
1000	DTL	ELM	ALN1011100	51400	Aides And Paraprofessionals	55,746	73,046	17,300	31%
1000	DTL	ELM	ALN1011100	52100	State Health Insurance	56,700	68,040	11,340	20%
1000	DTL	ELM	ALN1011100	52200	Fica & Medicare	20,351	25,278	4,927	24%
1000	DTL	ELM	ALN1011100	52300	Teachers Retirement System	52,699	66,020	13,321	25%
1000	DTL	ELM	ALN1011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	ELM	ALN1011100	52600	Workers' Compensation	2,400	3,200	800	33%
1000	DTL	ELM	ALN1011100	52900	Other Employee Benefits	944	991	47	5%
1000	DTL	ELM	ALN1011100	56100	Supplies	2,133	2,224	91	4%
1000	DTL	ELM	ALN1021100	51100	Teachers	605,692	657,191	51,499	9%
1000	DTL	ELM	ALN1021100	51400	Aides And Paraprofessionals	18,910	55,418	36,508	193%
1000	DTL	ELM	ALN1021100	52100	State Health Insurance	68,040	90,720	22,680	33%
1000	DTL	ELM	ALN1021100	52200	Fica & Medicare	47,782	54,515	6,733	14%
1000	DTL	ELM	ALN1021100	52300	Teachers Retirement System	123,734	142,379	18,645	15%
1000	DTL	ELM	ALN1021100	52500	Unemployment Compensation	1,200	1,400	200	17%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	ALN1021100	52600	Workers' Compensation	4,800	5,600	800	17%
1000	DTL	ELM	ALN1021100	52900	Other Employee Benefits	2,217	2,138	(79)	-4%
1000	DTL	ELM	ALN1021100	56100	Supplies	5,865	5,959	94	2%
1000	DTL	ELM	ALN1051100	51100	Teachers	394,416	374,929	(19,487)	-5%
1000	DTL	ELM	ALN1051100	51180	Art,Music,Pe	88,068	152,422	64,354	73%
1000	DTL	ELM	ALN1051100	51720	Elementary Counselor	72,633	49,146	(23,487)	-32%
1000	DTL	ELM	ALN1051100	52100	State Health Insurance	96,390	85,050	(11,340)	-12%
1000	DTL	ELM	ALN1051100	52200	Fica & Medicare	42,466	44,102	1,636	4%
1000	DTL	ELM	ALN1051100	52300	Teachers Retirement System	109,969	115,184	5,215	5%
1000	DTL	ELM	ALN1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	ALN1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	ALN1051100	52900	Other Employee Benefits	1,971	1,729	(242)	-12%
1000	DTL	ELM	ALN1051100	56100	Supplies	3,519	2,828	(691)	-20%
2220	DTL	ELM	ALN1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	ELM	ALN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	ALN1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	ELM	ALN1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	ELM	ALN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	ALN1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	ALN1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	ELM	ALN1310200	56100	Supplies	5,292	5,206	(86)	-2%
2400	DTL	ELM	ALN9100240	51300	Principal	102,723	108,037	5,314	5%
2400	DTL	ELM	ALN9100240	51310	Assistant Principal	82,701	84,701	2,000	2%
2400	DTL	ELM	ALN9100240	51420	Salary Of Clerical Staff	43,139	44,296	1,157	3%
2400	DTL	ELM	ALN9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	ALN9100240	52200	Fica & Medicare	17,485	18,133	648	4%
2400	DTL	ELM	ALN9100240	52300	Teachers Retirement System	45,278	47,359	2,081	5%
2400	DTL	ELM	ALN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	ALN9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	ALN9100240	52900	Other Employee Benefits	811	711	(100)	-12%
2400	DTL	ELM	ALN9100240	56100	Supplies	2,668	2,625	(43)	-2%
1000	DTL	ELM	BDV1011100	51100	Teachers	184,967	250,515	65,548	35%
1000	DTL	ELM	BDV1011100	51400	Aides And Paraprofessionals	57,599	72,461	14,862	26%
1000	DTL	ELM	BDV1011100	52100	State Health Insurance	56,700	79,380	22,680	40%
1000	DTL	ELM	BDV1011100	52200	Fica & Medicare	18,556	24,708	6,152	33%
1000	DTL	ELM	BDV1011100	52300	Teachers Retirement System	48,052	64,531	16,479	34%
1000	DTL	ELM	BDV1011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	ELM	BDV1011100	52600	Workers' Compensation	2,400	3,200	800	33%
1000	DTL	ELM	BDV1011100	52900	Other Employee Benefits	861	969	108	13%
1000	DTL	ELM	BDV1011100	56100	Supplies	2,346	2,389	43	2%
1000	DTL	ELM	BDV1021100	51100	Teachers	687,177	787,546	100,369	15%
1000	DTL	ELM	BDV1021100	51400	Aides And Paraprofessionals	19,865	37,976	18,111	91%
1000	DTL	ELM	BDV1021100	52100	State Health Insurance	68,040	102,060	34,020	50%
1000	DTL	ELM	BDV1021100	52200	Fica & Medicare	54,089	63,152	9,063	17%
1000	DTL	ELM	BDV1021100	52300	Teachers Retirement System	140,065	164,939	24,874	18%
1000	DTL	ELM	BDV1021100	52500	Unemployment Compensation	1,200	1,400	200	17%
1000	DTL	ELM	BDV1021100	52600	Workers' Compensation	4,800	5,600	800	17%
1000	DTL	ELM	BDV1021100	52900	Other Employee Benefits	2,510	2,477	(33)	-1%
1000	DTL	ELM	BDV1021100	56100	Supplies	6,798	6,783	(15)	0%
1000	DTL	ELM	BDV1051100	51100	Teachers	524,664	525,843	1,179	0%
1000	DTL	ELM	BDV1051100	51180	Art,Music,Pe	113,046	181,453	68,407	61%
1000	DTL	ELM	BDV1051100	51720	Elementary Counselor	58,997	60,997	2,000	3%
1000	DTL	ELM	BDV1051100	52100	State Health Insurance	113,400	124,740	11,340	10%
1000	DTL	ELM	BDV1051100	52200	Fica & Medicare	53,298	58,774	5,476	10%
1000	DTL	ELM	BDV1051100	52300	Teachers Retirement System	138,018	153,505	15,487	11%
1000	DTL	ELM	BDV1051100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DTL	ELM	BDV1051100	52600	Workers' Compensation	4,400	4,800	400	9%
1000	DTL	ELM	BDV1051100	52900	Other Employee Benefits	2,473	2,305	(168)	-7%
1000	DTL	ELM	BDV1051100	56100	Supplies	4,692	4,778	86	2%
2220	DTL	ELM	BDV1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	ELM	BDV1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	ELM	BDV1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	ELM	BDV1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BDV1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	BDV1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	ELM	BDV1310200	56100	Supplies	6,388	6,577	189	3%
1000	DTL	ELM	BDV9100100	51100	Teachers	152,161	156,161	4,000	3%
1000	DTL	ELM	BDV9100100	51400	Aides And Paraprofessionals	17,328	18,155	827	5%
1000	DTL	ELM	BDV9100100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ELM	BDV9100100	52200	Fica & Medicare	12,966	13,335	369	3%
1000	DTL	ELM	BDV9100100	52300	Teachers Retirement System	33,576	34,828	1,252	4%
1000	DTL	ELM	BDV9100100	52500	Unemployment Compensation	300	300	-	0%
1000	DTL	ELM	BDV9100100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DTL	ELM	BDV9100100	52900	Other Employee Benefits	602	523	(79)	-13%
1000	DTL	ELM	BDV9100100	55320	Communication Web based Subscr	-	1,100	1,100	N/A
1000	DTL	ELM	BDV9100100	56100	Supplies	7,000	5,000	(2,000)	-29%
1000	DTL	ELM	BDV9100100	56110	Supplies-Technology	8,000	6,000	(2,000)	-25%
1000	DTL	ELM	BDV9100100	56150	Expendable Equipment	-	400	400	N/A
1000	DTL	ELM	BDV9100100	56160	Expendable Computer Equipment	9,000	5,000	(4,000)	-44%
2400	DTL	ELM	BDV9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	BDV9100240	51310	Assistant Principal	82,701	84,701	2,000	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	BDV9100240	51420	Salary Of Clerical Staff	43,677	45,747	2,070	5%
2400	DTL	ELM	BDV9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	BDV9100240	52200	Fica & Medicare	17,780	18,244	464	3%
2400	DTL	ELM	BDV9100240	52300	Teachers Retirement System	46,041	47,649	1,608	3%
2400	DTL	ELM	BDV9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	BDV9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	BDV9100240	52900	Other Employee Benefits	825	715	(110)	-13%
2400	DTL	ELM	BDV9100240	56100	Supplies	3,220	3,317	97	3%
1000	DTL	ELM	BLN1011100	51100	Teachers	199,889	199,668	(221)	0%
1000	DTL	ELM	BLN1011100	51400	Aides And Paraprofessionals	55,760	57,912	2,152	4%
1000	DTL	ELM	BLN1011100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DTL	ELM	BLN1011100	52200	Fica & Medicare	19,557	19,705	148	1%
1000	DTL	ELM	BLN1011100	52300	Teachers Retirement System	50,644	51,464	820	2%
1000	DTL	ELM	BLN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	BLN1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	BLN1011100	52900	Other Employee Benefits	908	773	(135)	-15%
1000	DTL	ELM	BLN1011100	56100	Supplies	1,360	1,648	288	21%
1000	DTL	ELM	BLN1021100	51100	Teachers	684,100	742,878	58,778	9%
1000	DTL	ELM	BLN1021100	51400	Aides And Paraprofessionals	17,328	52,454	35,126	203%
1000	DTL	ELM	BLN1021100	52100	State Health Insurance	102,060	124,740	22,680	22%
1000	DTL	ELM	BLN1021100	52200	Fica & Medicare	53,659	60,843	7,184	13%
1000	DTL	ELM	BLN1021100	52300	Teachers Retirement System	138,953	155,414	16,461	12%
1000	DTL	ELM	BLN1021100	52500	Unemployment Compensation	1,200	1,400	200	17%
1000	DTL	ELM	BLN1021100	52600	Workers' Compensation	4,800	5,600	800	17%
1000	DTL	ELM	BLN1021100	52900	Other Employee Benefits	2,490	2,386	(104)	-4%
1000	DTL	ELM	BLN1021100	56100	Supplies	5,759	5,053	(706)	-12%
1000	DTL	ELM	BLN1051100	51100	Teachers	357,573	403,998	46,425	13%
1000	DTL	ELM	BLN1051100	51180	Art,Music,Pe	85,218	162,354	77,136	91%
1000	DTL	ELM	BLN1051100	51720	Elementary Counselor	50,540	60,436	9,896	20%
1000	DTL	ELM	BLN1051100	52100	State Health Insurance	102,060	113,400	11,340	11%
1000	DTL	ELM	BLN1051100	52200	Fica & Medicare	37,740	47,949	10,209	27%
1000	DTL	ELM	BLN1051100	52300	Teachers Retirement System	97,729	125,232	27,503	28%
1000	DTL	ELM	BLN1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	BLN1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	BLN1051100	52900	Other Employee Benefits	1,751	1,880	129	7%
1000	DTL	ELM	BLN1051100	56100	Supplies	3,972	3,652	(320)	-8%
2220	DTL	ELM	BLN1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	ELM	BLN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	BLN1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	ELM	BLN1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	ELM	BLN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BLN1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	BLN1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	ELM	BLN1310200	56100	Supplies	5,203	4,950	(253)	-5%
2400	DTL	ELM	BLN9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	BLN9100240	51310	Assistant Principal	82,701	84,701	2,000	2%
2400	DTL	ELM	BLN9100240	51420	Salary Of Clerical Staff	46,909	49,145	2,236	5%
2400	DTL	ELM	BLN9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	BLN9100240	52200	Fica & Medicare	18,027	18,504	477	3%
2400	DTL	ELM	BLN9100240	52300	Teachers Retirement System	46,682	48,328	1,646	4%
2400	DTL	ELM	BLN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	BLN9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	BLN9100240	52900	Other Employee Benefits	837	726	(111)	-13%
2400	DTL	ELM	BLN9100240	56100	Supplies	2,623	2,496	(127)	-5%
1000	DTL	ELM	BRW1011100	51100	Teachers	163,109	204,967	41,858	26%
1000	DTL	ELM	BRW1011100	51400	Aides And Paraprofessionals	54,720	71,492	16,772	31%
1000	DTL	ELM	BRW1011100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DTL	ELM	BRW1011100	52200	Fica & Medicare	16,664	21,149	4,485	27%
1000	DTL	ELM	BRW1011100	52300	Teachers Retirement System	43,152	55,237	12,085	28%
1000	DTL	ELM	BRW1011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	ELM	BRW1011100	52600	Workers' Compensation	2,400	3,200	800	33%
1000	DTL	ELM	BRW1011100	52900	Other Employee Benefits	773	829	56	7%
1000	DTL	ELM	BRW1011100	56100	Supplies	2,026	2,279	253	12%
1000	DTL	ELM	BRW1021100	51100	Teachers	523,558	585,245	61,687	12%
1000	DTL	ELM	BRW1021100	51400	Aides And Paraprofessionals	17,542	52,668	35,126	200%
1000	DTL	ELM	BRW1021100	52100	State Health Insurance	79,380	136,080	56,700	71%
1000	DTL	ELM	BRW1021100	52200	Fica & Medicare	41,394	48,800	7,406	18%
1000	DTL	ELM	BRW1021100	52300	Teachers Retirement System	107,192	127,455	20,263	19%
1000	DTL	ELM	BRW1021100	52500	Unemployment Compensation	1,200	1,500	300	25%
1000	DTL	ELM	BRW1021100	52600	Workers' Compensation	4,800	6,000	1,200	25%
1000	DTL	ELM	BRW1021100	52900	Other Employee Benefits	1,921	1,914	(7)	0%
1000	DTL	ELM	BRW1021100	56100	Supplies	6,585	6,645	60	1%
1000	DTL	ELM	BRW1051100	51100	Teachers	346,676	351,090	4,414	1%
1000	DTL	ELM	BRW1051100	51180	Art,Music,Pe	130,652	199,799	69,147	53%
1000	DTL	ELM	BRW1051100	51720	Elementary Counselor	64,189	60,436	(3,753)	-6%
1000	DTL	ELM	BRW1051100	52100	State Health Insurance	68,040	90,720	22,680	33%
1000	DTL	ELM	BRW1051100	52200	Fica & Medicare	41,426	46,766	5,340	13%
1000	DTL	ELM	BRW1051100	52300	Teachers Retirement System	107,275	122,143	14,868	14%
1000	DTL	ELM	BRW1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	BRW1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	BRW1051100	52900	Other Employee Benefits	1,922	1,834	(88)	-5%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	BRW1051100	56100	Supplies	3,359	3,762	403	12%
2220	DTL	ELM	BRW1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	ELM	BRW1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	BRW1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	ELM	BRW1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	ELM	BRW1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BRW1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	BRW1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	ELM	BRW1310200	56100	Supplies	5,513	5,845	332	6%
2400	DTL	ELM	BRW9100240	51300	Principal	99,969	104,723	4,754	5%
2400	DTL	ELM	BRW9100240	51310	Assistant Principal	78,009	80,009	2,000	3%
2400	DTL	ELM	BRW9100240	51420	Salary Of Clerical Staff	45,440	47,349	1,909	4%
2400	DTL	ELM	BRW9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	ELM	BRW9100240	52200	Fica & Medicare	17,091	17,754	663	4%
2400	DTL	ELM	BRW9100240	52300	Teachers Retirement System	44,259	46,370	2,111	5%
2400	DTL	ELM	BRW9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	BRW9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	BRW9100240	52900	Other Employee Benefits	793	696	(97)	-12%
2400	DTL	ELM	BRW9100240	56100	Supplies	2,779	2,948	169	6%
1000	DTL	ELM	CLB1011100	51100	Teachers	254,482	258,854	4,372	2%
1000	DTL	ELM	CLB1011100	51400	Aides And Paraprofessionals	75,782	78,860	3,078	4%
1000	DTL	ELM	CLB1011100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	CLB1011100	52200	Fica & Medicare	25,265	25,835	570	2%
1000	DTL	ELM	CLB1011100	52300	Teachers Retirement System	65,425	67,475	2,050	3%
1000	DTL	ELM	CLB1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	CLB1011100	52600	Workers' Compensation	3,200	3,200	-	0%
1000	DTL	ELM	CLB1011100	52900	Other Employee Benefits	1,172	1,013	(159)	-14%
1000	DTL	ELM	CLB1011100	56100	Supplies	2,479	2,279	(200)	-8%
1000	DTL	ELM	CLB1021100	51100	Teachers	942,369	941,284	(1,085)	0%
1000	DTL	ELM	CLB1021100	51400	Aides And Paraprofessionals	17,328	53,780	36,452	210%
1000	DTL	ELM	CLB1021100	52100	State Health Insurance	158,760	170,100	11,340	7%
1000	DTL	ELM	CLB1021100	52200	Fica & Medicare	73,417	76,122	2,705	4%
1000	DTL	ELM	CLB1021100	52300	Teachers Retirement System	190,116	198,814	8,698	5%
1000	DTL	ELM	CLB1021100	52500	Unemployment Compensation	1,600	1,700	100	6%
1000	DTL	ELM	CLB1021100	52600	Workers' Compensation	6,400	6,800	400	6%
1000	DTL	ELM	CLB1021100	52900	Other Employee Benefits	3,407	2,985	(422)	-12%
1000	DTL	ELM	CLB1021100	56100	Supplies	5,865	6,398	533	9%
1000	DTL	ELM	CLB1051100	51100	Teachers	424,850	464,894	40,044	9%
1000	DTL	ELM	CLB1051100	51180	Art,Music,Pe	135,252	172,507	37,255	28%
1000	DTL	ELM	CLB1051100	51720	Elementary Counselor	62,407	66,330	3,923	6%
1000	DTL	ELM	CLB1051100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	CLB1051100	52200	Fica & Medicare	47,622	53,835	6,213	13%
1000	DTL	ELM	CLB1051100	52300	Teachers Retirement System	123,319	140,605	17,286	14%
1000	DTL	ELM	CLB1051100	52500	Unemployment Compensation	1,000	1,200	200	20%
1000	DTL	ELM	CLB1051100	52600	Workers' Compensation	4,000	4,800	800	20%
1000	DTL	ELM	CLB1051100	52900	Other Employee Benefits	2,210	2,111	(99)	-4%
1000	DTL	ELM	CLB1051100	56100	Supplies	3,706	3,625	(81)	-2%
2220	DTL	ELM	CLB1310200	51650	Librarian/Media Specialist	66,064	68,064	2,000	3%
2220	DTL	ELM	CLB1310200	52200	Fica & Medicare	5,054	5,207	153	3%
2220	DTL	ELM	CLB1310200	52300	Teachers Retirement System	13,087	13,599	512	4%
2220	DTL	ELM	CLB1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	CLB1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	CLB1310200	52900	Other Employee Benefits	235	204	(31)	-13%
2220	DTL	ELM	CLB1310200	56100	Supplies	5,967	6,101	134	2%
1000	DTL	ELM	CLB9100100	51100	Teachers	76,255	78,255	2,000	3%
1000	DTL	ELM	CLB9100100	51180	Art,Music,Pe	54,829	56,829	2,000	4%
1000	DTL	ELM	CLB9100100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ELM	CLB9100100	52200	Fica & Medicare	10,028	10,334	306	3%
1000	DTL	ELM	CLB9100100	52300	Teachers Retirement System	25,968	26,990	1,022	4%
1000	DTL	ELM	CLB9100100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ELM	CLB9100100	52600	Workers' Compensation	800	800	-	0%
1000	DTL	ELM	CLB9100100	52900	Other Employee Benefits	465	405	(60)	-13%
1000	DTL	ELM	CLB9100100	55320	Communication Web based Subscr	5,200	2,500	(2,700)	-52%
1000	DTL	ELM	CLB9100100	55800	Travel - Employees	8,000	9,000	1,000	13%
1000	DTL	ELM	CLB9100100	56100	Supplies	5,000	6,000	1,000	20%
1000	DTL	ELM	CLB9100100	56150	Expendable Equipment	2,000	2,000	-	0%
1000	DTL	ELM	CLB9100100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	ELM	CLB9100100	58100	Dues And Fees	15,500	19,500	4,000	26%
2400	DTL	ELM	CLB9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	CLB9100240	51310	Assistant Principal	78,009	82,141	4,132	5%
2400	DTL	ELM	CLB9100240	51420	Salary Of Clerical Staff	44,232	46,317	2,085	5%
2400	DTL	ELM	CLB9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	CLB9100240	52200	Fica & Medicare	17,463	18,092	629	4%
2400	DTL	ELM	CLB9100240	52300	Teachers Retirement System	45,222	47,252	2,030	4%
2400	DTL	ELM	CLB9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	CLB9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	CLB9100240	52900	Other Employee Benefits	810	709	(101)	-12%
2400	DTL	ELM	CLB9100240	56100	Supplies	3,008	3,077	69	2%
1000	DTL	ELM	DHE1011100	51100	Teachers	184,836	277,114	92,278	50%
1000	DTL	ELM	DHE1011100	51400	Aides And Paraprofessionals	51,998	70,808	18,810	36%
1000	DTL	ELM	DHE1011100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DHE1011100	52200	Fica & Medicare	18,118	26,616	8,498	47%
1000	DTL	ELM	DHE1011100	52300	Teachers Retirement System	46,917	69,515	22,598	48%
1000	DTL	ELM	DHE1011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	ELM	DHE1011100	52600	Workers' Compensation	2,400	3,200	800	33%
1000	DTL	ELM	DHE1011100	52900	Other Employee Benefits	841	1,044	203	24%
1000	DTL	ELM	DHE1011100	56100	Supplies	1,733	2,279	546	32%
1000	DTL	ELM	DHE1021100	51100	Teachers	496,547	594,023	97,476	20%
1000	DTL	ELM	DHE1021100	51400	Aides And Paraprofessionals	17,542	71,735	54,193	309%
1000	DTL	ELM	DHE1021100	52100	State Health Insurance	102,060	113,400	11,340	11%
1000	DTL	ELM	DHE1021100	52200	Fica & Medicare	39,328	50,930	11,602	30%
1000	DTL	ELM	DHE1021100	52300	Teachers Retirement System	101,841	133,018	31,177	31%
1000	DTL	ELM	DHE1021100	52500	Unemployment Compensation	1,100	1,500	400	36%
1000	DTL	ELM	DHE1021100	52600	Workers' Compensation	4,400	6,000	1,600	36%
1000	DTL	ELM	DHE1021100	52900	Other Employee Benefits	1,825	1,997	172	9%
1000	DTL	ELM	DHE1021100	56100	Supplies	5,412	5,986	574	11%
1000	DTL	ELM	DHE1051100	51100	Teachers	337,532	365,803	28,271	8%
1000	DTL	ELM	DHE1051100	51180	Art,Music,Pe	96,186	165,594	69,408	72%
1000	DTL	ELM	DHE1051100	51720	Elementary Counselor	55,902	59,427	3,525	6%
1000	DTL	ELM	DHE1051100	52100	State Health Insurance	56,700	90,720	34,020	60%
1000	DTL	ELM	DHE1051100	52200	Fica & Medicare	37,456	45,198	7,742	21%
1000	DTL	ELM	DHE1051100	52300	Teachers Retirement System	96,994	118,047	21,053	22%
1000	DTL	ELM	DHE1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	DHE1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	DHE1051100	52900	Other Employee Benefits	1,738	1,772	34	2%
1000	DTL	ELM	DHE1051100	56100	Supplies	3,572	3,378	(194)	-5%
2220	DTL	ELM	DHE1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	ELM	DHE1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	ELM	DHE1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	ELM	DHE1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DHE1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	DHE1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	ELM	DHE1310200	56100	Supplies	5,048	5,543	495	10%
2400	DTL	ELM	DHE9100240	51300	Principal	106,896	112,205	5,309	5%
2400	DTL	ELM	DHE9100240	51310	Assistant Principal	75,678	80,009	4,331	6%
2400	DTL	ELM	DHE9100240	51420	Salary Of Clerical Staff	46,724	48,666	1,942	4%
2400	DTL	ELM	DHE9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	DHE9100240	52200	Fica & Medicare	17,541	18,427	886	5%
2400	DTL	ELM	DHE9100240	52300	Teachers Retirement System	45,424	48,128	2,704	6%
2400	DTL	ELM	DHE9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DHE9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	DHE9100240	52900	Other Employee Benefits	814	723	(91)	-11%
2400	DTL	ELM	DHE9100240	56100	Supplies	2,544	2,795	251	10%
1000	DTL	ELM	DMN1011100	51100	Teachers	181,201	156,013	(25,188)	-14%
1000	DTL	ELM	DMN1011100	51400	Aides And Paraprofessionals	53,851	55,518	1,667	3%
1000	DTL	ELM	DMN1011100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DTL	ELM	DMN1011100	52200	Fica & Medicare	17,981	16,182	(1,799)	-10%
1000	DTL	ELM	DMN1011100	52300	Teachers Retirement System	46,564	42,264	(4,300)	-9%
1000	DTL	ELM	DMN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	DMN1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	DMN1011100	52900	Other Employee Benefits	834	635	(199)	-24%
1000	DTL	ELM	DMN1011100	56100	Supplies	1,386	1,703	317	23%
1000	DTL	ELM	DMN1021100	51100	Teachers	484,636	494,137	9,501	2%
1000	DTL	ELM	DMN1021100	51400	Aides And Paraprofessionals	17,328	36,523	19,195	111%
1000	DTL	ELM	DMN1021100	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
1000	DTL	ELM	DMN1021100	52200	Fica & Medicare	38,400	40,595	2,195	6%
1000	DTL	ELM	DMN1021100	52300	Teachers Retirement System	99,439	106,026	6,587	7%
1000	DTL	ELM	DMN1021100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DTL	ELM	DMN1021100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	DMN1021100	52900	Other Employee Benefits	1,782	1,592	(190)	-11%
1000	DTL	ELM	DMN1021100	56100	Supplies	4,559	4,476	(83)	-2%
1000	DTL	ELM	DMN1051100	51100	Teachers	290,653	329,869	39,216	13%
1000	DTL	ELM	DMN1051100	51180	Art,Music,Pe	63,592	87,191	23,599	37%
1000	DTL	ELM	DMN1051100	51720	Elementary Counselor	62,466	66,189	3,723	6%
1000	DTL	ELM	DMN1051100	52100	State Health Insurance	68,040	73,710	5,670	8%
1000	DTL	ELM	DMN1051100	52200	Fica & Medicare	31,878	36,969	5,091	16%
1000	DTL	ELM	DMN1051100	52300	Teachers Retirement System	82,550	96,553	14,003	17%
1000	DTL	ELM	DMN1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	DMN1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	DMN1051100	52900	Other Employee Benefits	1,479	1,450	(29)	-2%
1000	DTL	ELM	DMN1051100	56100	Supplies	3,093	3,158	65	2%
2220	DTL	ELM	DMN1310200	51650	Librarian/Media Specialist	64,330	66,330	2,000	3%
2220	DTL	ELM	DMN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DMN1310200	52200	Fica & Medicare	4,921	5,074	153	3%
2220	DTL	ELM	DMN1310200	52300	Teachers Retirement System	12,744	13,253	509	4%
2220	DTL	ELM	DMN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DMN1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	DMN1310200	52900	Other Employee Benefits	228	199	(29)	-13%
2220	DTL	ELM	DMN1310200	56100	Supplies	3,952	4,195	243	6%
1000	DTL	ELM	DMN9100100	51100	Teachers	76,255	78,255	2,000	3%
1000	DTL	ELM	DMN9100100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ELM	DMN9100100	52200	Fica & Medicare	5,834	5,987	153	3%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DMN9100100	52300	Teachers Retirement System	15,106	15,635	529	4%
1000	DTL	ELM	DMN9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ELM	DMN9100100	52600	Workers' Compensation	400	400	-	0%
1000	DTL	ELM	DMN9100100	52900	Other Employee Benefits	271	235	(36)	-13%
1000	DTL	ELM	DMN9100100	53000	Purch Professional & Technical	1,200	1,500	300	25%
1000	DTL	ELM	DMN9100100	55320	Communication Web based Subscr	-	200	200	N/A
1000	DTL	ELM	DMN9100100	55950	Other Purchased Services	-	2,150	2,150	N/A
1000	DTL	ELM	DMN9100100	56100	Supplies	4,500	1,200	(3,300)	-73%
1000	DTL	ELM	DMN9100100	56110	Supplies-Technology	1,200	1,500	300	25%
1000	DTL	ELM	DMN9100100	58100	Dues And Fees	900	2,000	1,100	122%
2400	DTL	ELM	DMN9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	DMN9100240	51310	Assistant Principal	78,009	80,009	2,000	3%
2400	DTL	ELM	DMN9100240	51420	Salary Of Clerical Staff	46,681	48,902	2,221	5%
2400	DTL	ELM	DMN9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	ELM	DMN9100240	52200	Fica & Medicare	17,651	18,127	476	3%
2400	DTL	ELM	DMN9100240	52300	Teachers Retirement System	45,707	47,342	1,635	4%
2400	DTL	ELM	DMN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DMN9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	DMN9100240	52900	Other Employee Benefits	819	711	(108)	-13%
2400	DTL	ELM	DMN9100240	56100	Supplies	1,993	2,115	122	6%
1000	DTL	ELM	DTN1011100	51100	Teachers	135,609	131,227	(4,382)	-3%
1000	DTL	ELM	DTN1011100	51400	Aides And Paraprofessionals	33,801	55,455	21,654	64%
1000	DTL	ELM	DTN1011100	52100	State Health Insurance	22,680	34,020	11,340	50%
1000	DTL	ELM	DTN1011100	52200	Fica & Medicare	12,960	14,281	1,321	10%
1000	DTL	ELM	DTN1011100	52300	Teachers Retirement System	33,560	37,299	3,739	11%
1000	DTL	ELM	DTN1011100	52500	Unemployment Compensation	400	600	200	50%
1000	DTL	ELM	DTN1011100	52600	Workers' Compensation	1,600	2,400	800	50%
1000	DTL	ELM	DTN1011100	52900	Other Employee Benefits	601	560	(41)	-7%
1000	DTL	ELM	DTN1021100	51100	Teachers	326,184	422,863	96,679	30%
1000	DTL	ELM	DTN1021100	51400	Aides And Paraprofessionals	20,620	41,881	21,261	103%
1000	DTL	ELM	DTN1021100	52100	State Health Insurance	56,700	90,720	34,020	60%
1000	DTL	ELM	DTN1021100	52200	Fica & Medicare	26,530	35,553	9,023	34%
1000	DTL	ELM	DTN1021100	52300	Teachers Retirement System	68,702	92,856	24,154	35%
1000	DTL	ELM	DTN1021100	52500	Unemployment Compensation	700	900	200	29%
1000	DTL	ELM	DTN1021100	52600	Workers' Compensation	2,800	3,600	800	29%
1000	DTL	ELM	DTN1021100	52900	Other Employee Benefits	1,231	1,394	163	13%
1000	DTL	ELM	DTN1051100	51100	Teachers	273,101	202,059	(71,042)	-26%
1000	DTL	ELM	DTN1051100	51180	Art,Music,Pe	53,276	88,943	35,667	67%
1000	DTL	ELM	DTN1051100	51720	Elementary Counselor	76,255	85,975	9,720	13%
1000	DTL	ELM	DTN1051100	52100	State Health Insurance	51,030	51,030	-	0%
1000	DTL	ELM	DTN1051100	52200	Fica & Medicare	30,801	28,839	(1,962)	-6%
1000	DTL	ELM	DTN1051100	52300	Teachers Retirement System	79,761	75,320	(4,441)	-6%
1000	DTL	ELM	DTN1051100	52500	Unemployment Compensation	700	700	-	0%
1000	DTL	ELM	DTN1051100	52600	Workers' Compensation	2,800	2,800	-	0%
1000	DTL	ELM	DTN1051100	52900	Other Employee Benefits	1,429	1,131	(298)	-21%
2220	DTL	ELM	DTN1310200	51650	Librarian/Media Specialist	66,064	68,064	2,000	3%
2220	DTL	ELM	DTN1310200	52200	Fica & Medicare	5,054	5,207	153	3%
2220	DTL	ELM	DTN1310200	52300	Teachers Retirement System	13,087	13,599	512	4%
2220	DTL	ELM	DTN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DTN1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	DTN1310200	52900	Other Employee Benefits	235	204	(31)	-13%
1000	DTL	ELM	DTN8881100	58810	School-Wide Schools Con	5,545	1,291	(4,254)	-77%
1000	DTL	ELM	DTN8881100	58810	School-Wide Schools Con	-	1,895	1,895	N/A
1000	DTL	ELM	DTN8881100	58810	School-Wide Schools Con	-	2,746	2,746	N/A
2220	DTL	ELM	DTN8881200	58810	School-Wide Schools Con	2,779	3,056	277	10%
1000	DTL	ELM	DTN9100100	56110	Supplies-Technology	-	1,000	1,000	N/A
1000	DTL	ELM	DTN9100100	56120	Computer Software	-	3,000	3,000	N/A
1000	DTL	ELM	DTN9100100	56160	Expendable Computer Equipment	-	1,000	1,000	N/A
2400	DTL	ELM	DTN9100240	51300	Principal	116,888	118,888	2,000	2%
2400	DTL	ELM	DTN9100240	51420	Salary Of Clerical Staff	47,068	49,027	1,959	4%
2400	DTL	ELM	DTN9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	DTN9100240	52200	Fica & Medicare	12,543	12,846	303	2%
2400	DTL	ELM	DTN9100240	52300	Teachers Retirement System	32,480	33,549	1,069	3%
2400	DTL	ELM	DTN9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	DTN9100240	52600	Workers' Compensation	1,200	1,200	-	0%
2400	DTL	ELM	DTN9100240	52900	Other Employee Benefits	582	504	(78)	-13%
2400	DTL	ELM	DTN9100240	56100	Supplies	1,401	1,541	140	10%
1000	DTL	ELM	DUB1011100	51100	Teachers	202,808	185,953	(16,855)	-8%
1000	DTL	ELM	DUB1011100	51400	Aides And Paraprofessionals	71,920	56,366	(15,554)	-22%
1000	DTL	ELM	DUB1011100	52100	State Health Insurance	73,597	56,700	(16,897)	-23%
1000	DTL	ELM	DUB1011100	52200	Fica & Medicare	21,017	18,537	(2,480)	-12%
1000	DTL	ELM	DUB1011100	52300	Teachers Retirement System	54,424	48,415	(6,009)	-11%
1000	DTL	ELM	DUB1011100	52500	Unemployment Compensation	900	600	(300)	-33%
1000	DTL	ELM	DUB1011100	52600	Workers' Compensation	3,600	2,400	(1,200)	-33%
1000	DTL	ELM	DUB1011100	52900	Other Employee Benefits	975	727	(248)	-25%
1000	DTL	ELM	DUB1011100	56100	Supplies	1,973	1,483	(490)	-25%
1000	DTL	ELM	DUB1021100	51100	Teachers	640,581	633,847	(6,734)	-1%
1000	DTL	ELM	DUB1021100	51400	Aides And Paraprofessionals	17,328	55,390	38,062	220%
1000	DTL	ELM	DUB1021100	52100	State Health Insurance	136,080	124,740	(11,340)	-8%
1000	DTL	ELM	DUB1021100	52200	Fica & Medicare	50,330	52,727	2,397	5%
1000	DTL	ELM	DUB1021100	52300	Teachers Retirement System	130,332	137,710	7,378	6%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DUB1021100	52500	Unemployment Compensation	1,200	1,400	200	17%
1000	DTL	ELM	DUB1021100	52600	Workers' Compensation	4,800	5,600	800	17%
1000	DTL	ELM	DUB1021100	52900	Other Employee Benefits	2,336	2,068	(268)	-11%
1000	DTL	ELM	DUB1021100	56100	Supplies	6,025	5,767	(258)	-4%
1000	DTL	ELM	DUB1051100	51100	Teachers	391,962	603,566	211,604	54%
1000	DTL	ELM	DUB1051100	51180	Art,Music,Pe	111,723	208,110	96,387	86%
1000	DTL	ELM	DUB1051100	51720	Elementary Counselor	69,801	71,801	2,000	3%
1000	DTL	ELM	DUB1051100	52100	State Health Insurance	68,040	130,410	62,370	92%
1000	DTL	ELM	DUB1051100	52200	Fica & Medicare	43,872	67,586	23,714	54%
1000	DTL	ELM	DUB1051100	52300	Teachers Retirement System	113,608	176,519	62,911	55%
1000	DTL	ELM	DUB1051100	52500	Unemployment Compensation	1,000	1,500	500	50%
1000	DTL	ELM	DUB1051100	52600	Workers' Compensation	4,000	6,000	2,000	50%
1000	DTL	ELM	DUB1051100	52900	Other Employee Benefits	2,036	2,650	614	30%
1000	DTL	ELM	DUB1051100	56100	Supplies	3,812	3,927	115	3%
2220	DTL	ELM	DUB1310200	51650	Librarian/Media Specialist	83,975	55,740	(28,235)	-34%
2220	DTL	ELM	DUB1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DUB1310200	52200	Fica & Medicare	6,424	4,264	(2,160)	-34%
2220	DTL	ELM	DUB1310200	52300	Teachers Retirement System	16,635	11,137	(5,498)	-33%
2220	DTL	ELM	DUB1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DUB1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	DUB1310200	52900	Other Employee Benefits	298	167	(131)	-44%
2220	DTL	ELM	DUB1310200	56100	Supplies	5,258	5,183	(75)	-1%
2400	DTL	ELM	DUB9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	DUB9100240	51310	Assistant Principal	82,701	84,701	2,000	2%
2400	DTL	ELM	DUB9100240	51420	Salary Of Clerical Staff	45,216	47,085	1,869	4%
2400	DTL	ELM	DUB9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	DUB9100240	52200	Fica & Medicare	17,897	18,346	449	3%
2400	DTL	ELM	DUB9100240	52300	Teachers Retirement System	46,346	47,917	1,571	3%
2400	DTL	ELM	DUB9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DUB9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	DUB9100240	52900	Other Employee Benefits	831	719	(112)	-13%
2400	DTL	ELM	DUB9100240	56100	Supplies	2,651	2,614	(37)	-1%
1000	DTL	ELM	DVS1011100	51100	Teachers	164,170	164,147	(23)	0%
1000	DTL	ELM	DVS1011100	51400	Aides And Paraprofessionals	51,343	52,454	1,111	2%
1000	DTL	ELM	DVS1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	DVS1011100	52200	Fica & Medicare	16,487	16,570	83	1%
1000	DTL	ELM	DVS1011100	52300	Teachers Retirement System	42,693	43,277	584	1%
1000	DTL	ELM	DVS1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	DVS1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	DVS1011100	52900	Other Employee Benefits	765	650	(115)	-15%
1000	DTL	ELM	DVS1021100	51100	Teachers	481,353	509,375	28,022	6%
1000	DTL	ELM	DVS1021100	51400	Aides And Paraprofessionals	19,138	72,148	53,010	277%
1000	DTL	ELM	DVS1021100	52100	State Health Insurance	68,040	79,380	11,340	17%
1000	DTL	ELM	DVS1021100	52200	Fica & Medicare	38,288	44,486	6,198	16%
1000	DTL	ELM	DVS1021100	52300	Teachers Retirement System	99,147	116,188	17,041	17%
1000	DTL	ELM	DVS1021100	52500	Unemployment Compensation	1,000	1,300	300	30%
1000	DTL	ELM	DVS1021100	52600	Workers' Compensation	4,000	5,200	1,200	30%
1000	DTL	ELM	DVS1021100	52900	Other Employee Benefits	1,777	1,745	(32)	-2%
1000	DTL	ELM	DVS1051100	51100	Teachers	212,627	379,839	167,212	79%
1000	DTL	ELM	DVS1051100	51180	Art,Music,Pe	59,363	88,531	29,168	49%
1000	DTL	ELM	DVS1051100	51720	Elementary Counselor	76,255	78,255	2,000	3%
1000	DTL	ELM	DVS1051100	52100	State Health Insurance	56,700	73,710	17,010	30%
1000	DTL	ELM	DVS1051100	52200	Fica & Medicare	26,641	41,817	15,176	57%
1000	DTL	ELM	DVS1051100	52300	Teachers Retirement System	68,987	109,216	40,229	58%
1000	DTL	ELM	DVS1051100	52500	Unemployment Compensation	600	1,000	400	67%
1000	DTL	ELM	DVS1051100	52600	Workers' Compensation	2,400	4,000	1,600	67%
1000	DTL	ELM	DVS1051100	52900	Other Employee Benefits	1,236	1,640	404	33%
2220	DTL	ELM	DVS1310200	51650	Librarian/Media Specialist	69,801	71,801	2,000	3%
2220	DTL	ELM	DVS1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DVS1310200	52200	Fica & Medicare	5,340	5,493	153	3%
2220	DTL	ELM	DVS1310200	52300	Teachers Retirement System	13,828	14,346	518	4%
2220	DTL	ELM	DVS1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DVS1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	DVS1310200	52900	Other Employee Benefits	248	215	(33)	-13%
1000	DTL	ELM	DVS8881100	58810	School-Wide Schools Con	-	1,400	1,400	N/A
1000	DTL	ELM	DVS8881100	58810	School-Wide Schools Con	-	2,114	2,114	N/A
1000	DTL	ELM	DVS8881100	58810	School-Wide Schools Con	-	3,982	3,982	N/A
2220	DTL	ELM	DVS8881200	58810	School-Wide Schools Con	6,771	3,474	(3,297)	-49%
2400	DTL	ELM	DVS9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	DVS9100240	51310	Assistant Principal	82,701	84,701	2,000	2%
2400	DTL	ELM	DVS9100240	51420	Salary Of Clerical Staff	46,571	50,164	3,593	8%
2400	DTL	ELM	DVS9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	DVS9100240	52200	Fica & Medicare	18,001	18,582	581	3%
2400	DTL	ELM	DVS9100240	52300	Teachers Retirement System	46,615	48,532	1,917	4%
2400	DTL	ELM	DVS9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	DVS9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	DVS9100240	52900	Other Employee Benefits	835	729	(106)	-13%
2400	DTL	ELM	DVS9100240	56100	Supplies	1,541	1,752	211	14%
1000	DTL	ELM	DWS1011100	51100	Teachers	118,726	99,849	(18,877)	-16%
1000	DTL	ELM	DWS1011100	51400	Aides And Paraprofessionals	39,273	38,817	(456)	-1%
1000	DTL	ELM	DWS1011100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DWS1011100	52200	Fica & Medicare	12,087	10,608	(1,479)	-12%
1000	DTL	ELM	DWS1011100	52300	Teachers Retirement System	31,300	27,705	(3,595)	-11%
1000	DTL	ELM	DWS1011100	52500	Unemployment Compensation	400	400	-	0%
1000	DTL	ELM	DWS1011100	52600	Workers' Compensation	1,600	1,600	-	0%
1000	DTL	ELM	DWS1011100	52900	Other Employee Benefits	561	416	(145)	-26%
1000	DTL	ELM	DWS1011100	56100	Supplies	1,040	1,071	31	3%
1000	DTL	ELM	DWS1021100	51100	Teachers	408,866	371,540	(37,326)	-9%
1000	DTL	ELM	DWS1021100	51400	Aides And Paraprofessionals	17,328	54,250	36,922	213%
1000	DTL	ELM	DWS1021100	52100	State Health Insurance	90,720	68,040	(22,680)	-25%
1000	DTL	ELM	DWS1021100	52200	Fica & Medicare	32,604	32,573	(31)	0%
1000	DTL	ELM	DWS1021100	52300	Teachers Retirement System	84,429	85,073	644	1%
1000	DTL	ELM	DWS1021100	52500	Unemployment Compensation	800	900	100	13%
1000	DTL	ELM	DWS1021100	52600	Workers' Compensation	3,200	3,600	400	13%
1000	DTL	ELM	DWS1021100	52900	Other Employee Benefits	1,513	1,277	(236)	-16%
1000	DTL	ELM	DWS1021100	56100	Supplies	3,359	3,130	(229)	-7%
1000	DTL	ELM	DWS1051100	51100	Teachers	269,661	286,200	16,539	6%
1000	DTL	ELM	DWS1051100	51180	Art,Music,Pe	62,558	66,426	3,868	6%
1000	DTL	ELM	DWS1051100	51720	Elementary Counselor	50,540	78,255	27,715	55%
1000	DTL	ELM	DWS1051100	52100	State Health Insurance	51,030	68,040	17,010	33%
1000	DTL	ELM	DWS1051100	52200	Fica & Medicare	29,281	32,962	3,681	13%
1000	DTL	ELM	DWS1051100	52300	Teachers Retirement System	75,824	86,090	10,266	14%
1000	DTL	ELM	DWS1051100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	DWS1051100	52600	Workers' Compensation	3,200	3,200	-	0%
1000	DTL	ELM	DWS1051100	52900	Other Employee Benefits	1,359	1,293	(66)	-5%
1000	DTL	ELM	DWS1051100	56100	Supplies	2,266	2,087	(179)	-8%
2220	DTL	ELM	DWS1310200	51650	Librarian/Media Specialist	76,255	78,255	2,000	3%
2220	DTL	ELM	DWS1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DWS1310200	52200	Fica & Medicare	5,834	5,987	153	3%
2220	DTL	ELM	DWS1310200	52300	Teachers Retirement System	15,106	15,635	529	4%
2220	DTL	ELM	DWS1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	DWS1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	DWS1310200	52900	Other Employee Benefits	271	235	(36)	-13%
2220	DTL	ELM	DWS1310200	56100	Supplies	3,056	2,963	(93)	-3%
2400	DTL	ELM	DWS9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	DWS9100240	51420	Salary Of Clerical Staff	47,469	49,371	1,902	4%
2400	DTL	ELM	DWS9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	DWS9100240	52200	Fica & Medicare	11,743	12,042	299	3%
2400	DTL	ELM	DWS9100240	52300	Teachers Retirement System	30,410	31,450	1,040	3%
2400	DTL	ELM	DWS9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	DWS9100240	52600	Workers' Compensation	1,200	1,200	-	0%
2400	DTL	ELM	DWS9100240	52900	Other Employee Benefits	545	472	(73)	-13%
2400	DTL	ELM	DWS9100240	56100	Supplies	1,541	1,494	(47)	-3%
1000	DTL	ELM	ELM1011100	55950	Other Purchased Services	2,500	2,000	(500)	-20%
1000	DTL	ELM	ELM1011100	56400	Digital Textbooks	18,000	17,000	(1,000)	-6%
1000	DTL	ELM	ELM1011100	56410	Textbooks	196,000	47,875	(148,125)	-76%
1000	DTL	ELM	ELM1021100	51101	Academic Supplement	135,000	135,000	-	0%
1000	DTL	ELM	ELM1021100	51130	Substitute for Certified	1,000,000	1,000,000	-	0%
1000	DTL	ELM	ELM1021100	52200	Fica & Medicare	86,828	86,828	-	0%
1000	DTL	ELM	ELM1021100	52300	Teachers Retirement System	26,744	26,973	229	1%
1000	DTL	ELM	ELM1021100	56400	Digital Textbooks	54,000	52,000	(2,000)	-4%
1000	DTL	ELM	ELM1021100	56410	Textbooks	291,000	142,000	(149,000)	-51%
1000	DTL	ELM	ELM1051100	55320	Communication Web based Subscr	200	500	300	150%
1000	DTL	ELM	ELM1051100	56100	Supplies	13,113	2,500	(10,613)	-81%
1000	DTL	ELM	ELM1051100	56150	Expendable Equipment	350	350	-	0%
1000	DTL	ELM	ELM1051100	56400	Digital Textbooks	36,000	51,000	15,000	42%
1000	DTL	ELM	ELM1051100	56410	Textbooks	198,000	68,000	(130,000)	-66%
1000	DTL	ELM	ELM1100100	51100	Teachers	446,586	520,000	73,414	16%
1000	DTL	ELM	ELM1100100	52200	Fica & Medicare	34,553	39,780	5,227	15%
1000	DTL	ELM	ELM1100100	52300	Teachers Retirement System	88,469	-	(88,469)	-100%
2220	DTL	ELM	ELM1310200	56100	Supplies	11,500	27,000	15,500	135%
2210	DTL	ELM	ELM9100220	53000	Purch Professional & Technical	35,000	20,000	(15,000)	-43%
2210	DTL	ELM	ELM9100220	55800	Travel - Employees	6,000	8,000	2,000	33%
2210	DTL	ELM	ELM9100220	56100	Supplies	25,324	24,000	(1,324)	-5%
2210	DTL	ELM	ELM9100220	56150	Expendable Equipment	500	500	-	0%
2210	DTL	ELM	ELM9100220	56420	Books And Periodicals	2,800	4,000	1,200	43%
2210	DTL	ELM	ELM9100220	58100	Dues And Fees	55,910	65,000	9,090	16%
2400	DTL	ELM	ELM9100240	51420	Salary Of Clerical Staff	66,394	69,139	2,745	4%
2400	DTL	ELM	ELM9100240	52100	State Health Insurance	11,340	22,680	11,340	100%
2400	DTL	ELM	ELM9100240	52200	Fica & Medicare	5,079	5,289	210	4%
2400	DTL	ELM	ELM9100240	52300	Teachers Retirement System	13,153	13,814	661	5%
2400	DTL	ELM	ELM9100240	52500	Unemployment Compensation	200	200	-	0%
2400	DTL	ELM	ELM9100240	52600	Workers' Compensation	800	800	-	0%
2400	DTL	ELM	ELM9100240	52900	Other Employee Benefits	235	207	(28)	-12%
1000	DTL	ELM	ERA1011100	51100	Teachers	270,012	314,106	44,094	16%
1000	DTL	ELM	ERA1011100	51400	Aides And Paraprofessionals	73,587	109,654	36,067	49%
1000	DTL	ELM	ERA1011100	52100	State Health Insurance	68,040	79,380	11,340	17%
1000	DTL	ELM	ERA1011100	52200	Fica & Medicare	26,285	32,418	6,133	23%
1000	DTL	ELM	ERA1011100	52300	Teachers Retirement System	68,067	84,667	16,600	24%
1000	DTL	ELM	ERA1011100	52500	Unemployment Compensation	800	1,100	300	38%
1000	DTL	ELM	ERA1011100	52600	Workers' Compensation	3,200	4,400	1,200	38%
1000	DTL	ELM	ERA1011100	52900	Other Employee Benefits	1,220	1,271	51	4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	ERA1011100	56100	Supplies	1,813	2,719	906	50%
1000	DTL	ELM	ERA1021100	51100	Teachers	802,796	868,932	66,136	8%
1000	DTL	ELM	ERA1021100	51400	Aides And Paraprofessionals	19,622	74,542	54,920	280%
1000	DTL	ELM	ERA1021100	52100	State Health Insurance	113,400	147,420	34,020	30%
1000	DTL	ELM	ERA1021100	52200	Fica & Medicare	62,915	72,176	9,261	15%
1000	DTL	ELM	ERA1021100	52300	Teachers Retirement System	162,921	188,506	25,585	16%
1000	DTL	ELM	ERA1021100	52500	Unemployment Compensation	1,500	1,800	300	20%
1000	DTL	ELM	ERA1021100	52600	Workers' Compensation	6,000	7,200	1,200	20%
1000	DTL	ELM	ERA1021100	52900	Other Employee Benefits	2,920	2,830	(90)	-3%
1000	DTL	ELM	ERA1021100	56100	Supplies	7,411	6,508	(903)	-12%
1000	DTL	ELM	ERA1051100	51100	Teachers	436,053	456,595	20,542	5%
1000	DTL	ELM	ERA1051100	51180	Art,Music,Pe	97,785	179,747	81,962	84%
1000	DTL	ELM	ERA1051100	51720	Elementary Counselor	47,146	49,146	2,000	4%
1000	DTL	ELM	ERA1051100	52100	State Health Insurance	102,060	113,400	11,340	11%
1000	DTL	ELM	ERA1051100	52200	Fica & Medicare	44,445	52,440	7,995	18%
1000	DTL	ELM	ERA1051100	52300	Teachers Retirement System	115,093	136,961	21,868	19%
1000	DTL	ELM	ERA1051100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DTL	ELM	ERA1051100	52600	Workers' Compensation	4,400	4,800	400	9%
1000	DTL	ELM	ERA1051100	52900	Other Employee Benefits	2,062	2,056	(6)	0%
1000	DTL	ELM	ERA1051100	56100	Supplies	4,745	4,311	(434)	-9%
2220	DTL	ELM	ERA1310200	51650	Librarian/Media Specialist	71,943	73,943	2,000	3%
2220	DTL	ELM	ERA1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	ERA1310200	52200	Fica & Medicare	5,504	5,657	153	3%
2220	DTL	ELM	ERA1310200	52300	Teachers Retirement System	14,252	14,774	522	4%
2220	DTL	ELM	ERA1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	ERA1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	ERA1310200	52900	Other Employee Benefits	255	222	(33)	-13%
2220	DTL	ELM	ERA1310200	56100	Supplies	6,620	6,658	38	1%
2400	DTL	ELM	ERA9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	ERA9100240	51310	Assistant Principal	91,099	93,099	2,000	2%
2400	DTL	ELM	ERA9100240	51420	Salary Of Clerical Staff	46,115	48,290	2,175	5%
2400	DTL	ELM	ERA9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	ERA9100240	52200	Fica & Medicare	18,609	19,081	472	3%
2400	DTL	ELM	ERA9100240	52300	Teachers Retirement System	48,188	49,835	1,647	3%
2400	DTL	ELM	ERA9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	ERA9100240	52600	Workers' Compensation	1,200	1,200	-	0%
2400	DTL	ELM	ERA9100240	52900	Other Employee Benefits	800	692	(108)	-14%
2400	DTL	ELM	ERA9100240	56100	Supplies	3,337	3,358	21	1%
1000	DTL	ELM	FOR1011100	51100	Teachers	172,298	180,221	7,923	5%
1000	DTL	ELM	FOR1011100	51400	Aides And Paraprofessionals	50,915	53,780	2,865	6%
1000	DTL	ELM	FOR1011100	52100	State Health Insurance	34,020	56,700	22,680	67%
1000	DTL	ELM	FOR1011100	52200	Fica & Medicare	17,076	17,901	825	5%
1000	DTL	ELM	FOR1011100	52300	Teachers Retirement System	44,219	46,753	2,534	6%
1000	DTL	ELM	FOR1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	FOR1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	FOR1011100	52900	Other Employee Benefits	792	702	(90)	-11%
1000	DTL	ELM	FOR1021100	51100	Teachers	450,673	502,945	52,272	12%
1000	DTL	ELM	FOR1021100	51400	Aides And Paraprofessionals	19,380	57,969	38,589	199%
1000	DTL	ELM	FOR1021100	52100	State Health Insurance	79,380	90,720	11,340	14%
1000	DTL	ELM	FOR1021100	52200	Fica & Medicare	35,959	42,910	6,951	19%
1000	DTL	ELM	FOR1021100	52300	Teachers Retirement System	93,117	112,071	18,954	20%
1000	DTL	ELM	FOR1021100	52500	Unemployment Compensation	900	1,100	200	22%
1000	DTL	ELM	FOR1021100	52600	Workers' Compensation	3,600	4,400	800	22%
1000	DTL	ELM	FOR1021100	52900	Other Employee Benefits	1,669	1,683	14	1%
1000	DTL	ELM	FOR1051100	51100	Teachers	294,592	298,722	4,130	1%
1000	DTL	ELM	FOR1051100	51180	Art,Music,Pe	41,705	66,426	24,721	59%
1000	DTL	ELM	FOR1051100	51720	Elementary Counselor	47,146	49,146	2,000	4%
1000	DTL	ELM	FOR1051100	52100	State Health Insurance	39,690	68,040	28,350	71%
1000	DTL	ELM	FOR1051100	52200	Fica & Medicare	29,333	31,693	2,360	8%
1000	DTL	ELM	FOR1051100	52300	Teachers Retirement System	75,960	82,776	6,816	9%
1000	DTL	ELM	FOR1051100	52500	Unemployment Compensation	800	900	100	13%
1000	DTL	ELM	FOR1051100	52600	Workers' Compensation	3,200	3,600	400	13%
1000	DTL	ELM	FOR1051100	52900	Other Employee Benefits	1,361	1,243	(118)	-9%
2220	DTL	ELM	FOR1310200	51650	Librarian/Media Specialist	62,407	66,330	3,923	6%
2220	DTL	ELM	FOR1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	FOR1310200	52200	Fica & Medicare	4,774	5,074	300	6%
2220	DTL	ELM	FOR1310200	52300	Teachers Retirement System	12,363	13,253	890	7%
2220	DTL	ELM	FOR1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	FOR1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	FOR1310200	52900	Other Employee Benefits	222	199	(23)	-10%
1000	DTL	ELM	FOR8881100	58810	School-Wide Schools Con	-	2,636	2,636	N/A
1000	DTL	ELM	FOR8881100	58810	School-Wide Schools Con	-	3,762	3,762	N/A
2400	DTL	ELM	FOR9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	FOR9100240	51310	Assistant Principal	82,701	84,701	2,000	2%
2400	DTL	ELM	FOR9100240	51420	Salary Of Clerical Staff	43,367	44,949	1,582	4%
2400	DTL	ELM	FOR9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	ELM	FOR9100240	52200	Fica & Medicare	17,756	18,183	427	2%
2400	DTL	ELM	FOR9100240	52300	Teachers Retirement System	45,980	47,490	1,510	3%
2400	DTL	ELM	FOR9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	FOR9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	FOR9100240	52900	Other Employee Benefits	824	713	(111)	-13%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	FOR9100240	56100	Supplies	1,680	1,752	72	4%
1000	DTL	ELM	FOX1011100	51100	Teachers	200,314	210,558	10,244	5%
1000	DTL	ELM	FOX1011100	51400	Aides And Paraprofessionals	51,571	53,580	2,009	4%
1000	DTL	ELM	FOX1011100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DTL	ELM	FOX1011100	52200	Fica & Medicare	19,269	20,207	938	5%
1000	DTL	ELM	FOX1011100	52300	Teachers Retirement System	49,898	49,281	(617)	-1%
1000	DTL	ELM	FOX1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	FOX1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	FOX1011100	52900	Other Employee Benefits	894	792	(102)	-11%
1000	DTL	ELM	FOX1011100	56100	Supplies	1,653	1,648	(5)	0%
1000	DTL	ELM	FOX1021100	51100	Teachers	386,834	428,395	41,561	11%
1000	DTL	ELM	FOX1021100	51400	Aides And Paraprofessionals	36,523	73,844	37,321	102%
1000	DTL	ELM	FOX1021100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	FOX1021100	52200	Fica & Medicare	32,387	38,421	6,034	19%
1000	DTL	ELM	FOX1021100	52300	Teachers Retirement System	83,867	100,347	16,480	20%
1000	DTL	ELM	FOX1021100	52500	Unemployment Compensation	1,000	1,200	200	20%
1000	DTL	ELM	FOX1021100	52600	Workers' Compensation	4,000	4,800	800	20%
1000	DTL	ELM	FOX1021100	52900	Other Employee Benefits	1,503	1,507	4	0%
1000	DTL	ELM	FOX1021100	56100	Supplies	3,626	3,680	54	1%
1000	DTL	ELM	FOX1051100	51100	Teachers	172,106	186,523	14,417	8%
1000	DTL	ELM	FOX1051100	51180	Art,Music,Pe	62,531	87,191	24,660	39%
1000	DTL	ELM	FOX1051100	51720	Elementary Counselor	68,186	70,186	2,000	3%
1000	DTL	ELM	FOX1051100	52100	State Health Insurance	28,350	39,690	11,340	40%
1000	DTL	ELM	FOX1051100	52200	Fica & Medicare	23,166	26,308	3,142	14%
1000	DTL	ELM	FOX1051100	52300	Teachers Retirement System	59,989	68,711	8,722	15%
1000	DTL	ELM	FOX1051100	52500	Unemployment Compensation	700	800	100	14%
1000	DTL	ELM	FOX1051100	52600	Workers' Compensation	2,800	3,200	400	14%
1000	DTL	ELM	FOX1051100	52900	Other Employee Benefits	1,075	1,032	(43)	-4%
1000	DTL	ELM	FOX1051100	56100	Supplies	1,973	2,169	196	10%
2220	DTL	ELM	FOX1310200	51650	Librarian/Media Specialist	47,146	51,227	4,081	9%
2220	DTL	ELM	FOX1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	FOX1310200	52200	Fica & Medicare	3,607	3,919	312	9%
2220	DTL	ELM	FOX1310200	52300	Teachers Retirement System	9,340	10,235	895	10%
2220	DTL	ELM	FOX1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	FOX1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	FOX1310200	52900	Other Employee Benefits	167	154	(13)	-8%
2220	DTL	ELM	FOX1310200	56100	Supplies	3,232	3,440	208	6%
2400	DTL	ELM	FOX9100240	51300	Principal	116,888	118,888	2,000	2%
2400	DTL	ELM	FOX9100240	51420	Salary Of Clerical Staff	44,313	44,622	309	1%
2400	DTL	ELM	FOX9100240	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2400	DTL	ELM	FOX9100240	52200	Fica & Medicare	12,332	12,509	177	1%
2400	DTL	ELM	FOX9100240	52300	Teachers Retirement System	31,934	32,669	735	2%
2400	DTL	ELM	FOX9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	FOX9100240	52600	Workers' Compensation	1,200	1,200	-	0%
2400	DTL	ELM	FOX9100240	52900	Other Employee Benefits	572	491	(81)	-14%
2400	DTL	ELM	FOX9100240	56100	Supplies	1,629	1,735	106	7%
1000	DTL	ELM	GEN1011100	51100	Teachers	261,027	271,149	10,122	4%
1000	DTL	ELM	GEN1011100	51400	Aides And Paraprofessionals	76,309	76,138	(171)	0%
1000	DTL	ELM	GEN1011100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	ELM	GEN1011100	52200	Fica & Medicare	25,806	26,567	761	3%
1000	DTL	ELM	GEN1011100	52300	Teachers Retirement System	66,826	69,388	2,562	4%
1000	DTL	ELM	GEN1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	GEN1011100	52600	Workers' Compensation	3,200	3,200	-	0%
1000	DTL	ELM	GEN1011100	52900	Other Employee Benefits	1,198	1,042	(156)	-13%
1000	DTL	ELM	GEN1011100	56100	Supplies	2,053	2,362	309	15%
1000	DTL	ELM	GEN1021100	51100	Teachers	712,295	731,097	18,802	3%
1000	DTL	ELM	GEN1021100	51400	Aides And Paraprofessionals	-	53,124	53,124	N/A
1000	DTL	ELM	GEN1021100	52100	State Health Insurance	102,060	124,740	22,680	22%
1000	DTL	ELM	GEN1021100	52200	Fica & Medicare	54,491	59,993	5,502	10%
1000	DTL	ELM	GEN1021100	52300	Teachers Retirement System	141,106	156,687	15,581	11%
1000	DTL	ELM	GEN1021100	52500	Unemployment Compensation	1,200	1,500	300	25%
1000	DTL	ELM	GEN1021100	52600	Workers' Compensation	4,800	6,000	1,200	25%
1000	DTL	ELM	GEN1021100	52900	Other Employee Benefits	2,529	2,353	(176)	-7%
1000	DTL	ELM	GEN1021100	56100	Supplies	5,919	5,849	(70)	-1%
1000	DTL	ELM	GEN1051100	51100	Teachers	342,290	340,411	(1,879)	-1%
1000	DTL	ELM	GEN1051100	51180	Art,Music,Pe	109,553	172,747	63,194	58%
1000	DTL	ELM	GEN1051100	51720	Elementary Counselor	69,801	49,146	(20,655)	-30%
1000	DTL	ELM	GEN1051100	52100	State Health Insurance	56,700	68,040	11,340	20%
1000	DTL	ELM	GEN1051100	52200	Fica & Medicare	39,906	43,016	3,110	8%
1000	DTL	ELM	GEN1051100	52300	Teachers Retirement System	103,338	112,348	9,010	9%
1000	DTL	ELM	GEN1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	GEN1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	GEN1051100	52900	Other Employee Benefits	1,852	1,687	(165)	-9%
1000	DTL	ELM	GEN1051100	56100	Supplies	3,226	3,323	97	3%
2220	DTL	ELM	GEN1310200	51650	Librarian/Media Specialist	38,000	40,000	2,000	5%
2220	DTL	ELM	GEN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	GEN1310200	52200	Fica & Medicare	2,907	3,060	153	5%
2220	DTL	ELM	GEN1310200	52300	Teachers Retirement System	7,528	7,992	464	6%
2220	DTL	ELM	GEN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	GEN1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	GEN1310200	52900	Other Employee Benefits	135	120	(15)	-11%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	GEN1310200	56100	Supplies	5,779	5,868	89	2%
2400	DTL	ELM	GEN9100240	51300	Principal	94,128	98,953	4,825	5%
2400	DTL	ELM	GEN9100240	51310	Assistant Principal	78,009	80,009	2,000	3%
2400	DTL	ELM	GEN9100240	51420	Salary Of Clerical Staff	42,830	44,850	2,020	5%
2400	DTL	ELM	GEN9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	GEN9100240	52200	Fica & Medicare	16,445	17,122	677	4%
2400	DTL	ELM	GEN9100240	52300	Teachers Retirement System	42,585	44,718	2,133	5%
2400	DTL	ELM	GEN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	GEN9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	GEN9100240	52900	Other Employee Benefits	763	671	(92)	-12%
2400	DTL	ELM	GEN9100240	56100	Supplies	2,913	2,959	46	2%
1000	DTL	ELM	GRG1011100	51100	Teachers	206,193	214,153	7,960	4%
1000	DTL	ELM	GRG1011100	51400	Aides And Paraprofessionals	51,557	52,454	897	2%
1000	DTL	ELM	GRG1011100	52100	State Health Insurance	68,040	34,020	(34,020)	-50%
1000	DTL	ELM	GRG1011100	52200	Fica & Medicare	19,718	20,395	677	3%
1000	DTL	ELM	GRG1011100	52300	Teachers Retirement System	51,060	53,268	2,208	4%
1000	DTL	ELM	GRG1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	GRG1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	GRG1011100	52900	Other Employee Benefits	915	800	(115)	-13%
1000	DTL	ELM	GRG1021100	51100	Teachers	503,914	522,713	18,799	4%
1000	DTL	ELM	GRG1021100	51400	Aides And Paraprofessionals	16,901	36,295	19,394	115%
1000	DTL	ELM	GRG1021100	52100	State Health Insurance	113,400	113,400	-	0%
1000	DTL	ELM	GRG1021100	52200	Fica & Medicare	39,842	42,764	2,922	7%
1000	DTL	ELM	GRG1021100	52300	Teachers Retirement System	103,173	111,690	8,517	8%
1000	DTL	ELM	GRG1021100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DTL	ELM	GRG1021100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	GRG1021100	52900	Other Employee Benefits	1,849	1,677	(172)	-9%
1000	DTL	ELM	GRG1051100	51100	Teachers	351,252	467,648	116,396	33%
1000	DTL	ELM	GRG1051100	51180	Art,Music,Pe	104,112	148,764	44,652	43%
1000	DTL	ELM	GRG1051100	51720	Elementary Counselor	83,975	85,975	2,000	2%
1000	DTL	ELM	GRG1051100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	ELM	GRG1051100	52200	Fica & Medicare	41,259	53,733	12,474	30%
1000	DTL	ELM	GRG1051100	52300	Teachers Retirement System	106,843	140,337	33,494	31%
1000	DTL	ELM	GRG1051100	52500	Unemployment Compensation	900	1,100	200	22%
1000	DTL	ELM	GRG1051100	52600	Workers' Compensation	3,600	4,400	800	22%
1000	DTL	ELM	GRG1051100	52900	Other Employee Benefits	1,915	2,107	192	10%
2220	DTL	ELM	GRG1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	ELM	GRG1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	GRG1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	ELM	GRG1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	ELM	GRG1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	GRG1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	GRG1310200	52900	Other Employee Benefits	242	211	(31)	-13%
1000	DTL	ELM	GRG8881100	58810	School-Wide Schools Con	11,011	1,757	(9,254)	-84%
1000	DTL	ELM	GRG8881100	58810	School-Wide Schools Con	-	3,625	3,625	N/A
1000	DTL	ELM	GRG8881100	58810	School-Wide Schools Con	-	4,998	4,998	N/A
2220	DTL	ELM	GRG8881200	58810	School-Wide Schools Con	4,882	4,811	(71)	-1%
2400	DTL	ELM	GRG9100240	51300	Principal	119,278	121,278	2,000	2%
2400	DTL	ELM	GRG9100240	51310	Assistant Principal	91,635	93,635	2,000	2%
2400	DTL	ELM	GRG9100240	51420	Salary Of Clerical Staff	46,799	48,644	1,845	4%
2400	DTL	ELM	GRG9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	GRG9100240	52200	Fica & Medicare	19,715	20,162	447	2%
2400	DTL	ELM	GRG9100240	52300	Teachers Retirement System	51,053	48,744	(2,309)	-5%
2400	DTL	ELM	GRG9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	GRG9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	GRG9100240	52900	Other Employee Benefits	915	791	(124)	-14%
2400	DTL	ELM	GRG9100240	56100	Supplies	2,461	2,426	(35)	-1%
1000	DTL	ELM	HAN1011100	51100	Teachers	164,720	184,077	19,357	12%
1000	DTL	ELM	HAN1011100	51400	Aides And Paraprofessionals	57,157	53,552	(3,605)	-6%
1000	DTL	ELM	HAN1011100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DTL	ELM	HAN1011100	52200	Fica & Medicare	16,974	18,179	1,205	7%
1000	DTL	ELM	HAN1011100	52300	Teachers Retirement System	43,954	47,478	3,524	8%
1000	DTL	ELM	HAN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	HAN1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	HAN1011100	52900	Other Employee Benefits	788	713	(75)	-10%
1000	DTL	ELM	HAN1011100	56100	Supplies	1,546	1,428	(118)	-8%
1000	DTL	ELM	HAN1021100	51100	Teachers	579,835	558,380	(21,455)	-4%
1000	DTL	ELM	HAN1021100	51400	Aides And Paraprofessionals	17,542	36,523	18,981	108%
1000	DTL	ELM	HAN1021100	52100	State Health Insurance	124,740	113,400	(11,340)	-9%
1000	DTL	ELM	HAN1021100	52200	Fica & Medicare	45,699	45,510	(189)	0%
1000	DTL	ELM	HAN1021100	52300	Teachers Retirement System	118,340	118,862	522	0%
1000	DTL	ELM	HAN1021100	52500	Unemployment Compensation	1,300	1,300	-	0%
1000	DTL	ELM	HAN1021100	52600	Workers' Compensation	5,200	5,200	-	0%
1000	DTL	ELM	HAN1021100	52900	Other Employee Benefits	2,121	1,785	(336)	-16%
1000	DTL	ELM	HAN1021100	56100	Supplies	5,439	4,421	(1,018)	-19%
1000	DTL	ELM	HAN1051100	51100	Teachers	514,953	519,322	4,369	1%
1000	DTL	ELM	HAN1051100	51180	Art,Music,Pe	142,936	210,562	67,626	47%
1000	DTL	ELM	HAN1051100	51720	Elementary Counselor	76,255	78,255	2,000	3%
1000	DTL	ELM	HAN1051100	52100	State Health Insurance	102,060	124,740	22,680	22%
1000	DTL	ELM	HAN1051100	52200	Fica & Medicare	56,162	61,823	5,661	10%
1000	DTL	ELM	HAN1051100	52300	Teachers Retirement System	145,434	161,466	16,032	11%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	HAN1051100	52500	Unemployment Compensation	1,300	1,400	100	8%
1000	DTL	ELM	HAN1051100	52600	Workers' Compensation	5,200	5,600	400	8%
1000	DTL	ELM	HAN1051100	52900	Other Employee Benefits	2,606	2,424	(182)	-7%
1000	DTL	ELM	HAN1051100	56100	Supplies	3,492	3,872	380	11%
2220	DTL	ELM	HAN1310200	51650	Librarian/Media Specialist	62,407	64,407	2,000	3%
2220	DTL	ELM	HAN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	HAN1310200	52200	Fica & Medicare	4,774	4,927	153	3%
2220	DTL	ELM	HAN1310200	52300	Teachers Retirement System	12,363	12,869	506	4%
2220	DTL	ELM	HAN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	HAN1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	HAN1310200	52900	Other Employee Benefits	222	193	(29)	-13%
2220	DTL	ELM	HAN1310200	56100	Supplies	5,048	4,939	(109)	-2%
1000	DTL	ELM	HAN9100100	56100	Supplies	4,800	4,500	(300)	-6%
1000	DTL	ELM	HAN9100100	58100	Dues And Fees	-	300	300	N/A
2400	DTL	ELM	HAN9100240	51300	Principal	106,037	118,888	12,851	12%
2400	DTL	ELM	HAN9100240	51310	Assistant Principal	91,635	93,099	1,464	2%
2400	DTL	ELM	HAN9100240	51420	Salary Of Clerical Staff	47,359	49,289	1,930	4%
2400	DTL	ELM	HAN9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	HAN9100240	52200	Fica & Medicare	18,745	19,988	1,243	7%
2400	DTL	ELM	HAN9100240	52300	Teachers Retirement System	48,541	52,203	3,662	8%
2400	DTL	ELM	HAN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	HAN9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	HAN9100240	52900	Other Employee Benefits	870	784	(86)	-10%
2400	DTL	ELM	HAN9100240	56100	Supplies	2,545	2,491	(54)	-2%
1000	DTL	ELM	JNS1011100	51100	Teachers	167,237	209,861	42,624	25%
1000	DTL	ELM	JNS1011100	51400	Aides And Paraprofessionals	55,105	72,447	17,342	31%
1000	DTL	ELM	JNS1011100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DTL	ELM	JNS1011100	52200	Fica & Medicare	17,009	21,597	4,588	27%
1000	DTL	ELM	JNS1011100	52300	Teachers Retirement System	44,046	56,405	12,359	28%
1000	DTL	ELM	JNS1011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	ELM	JNS1011100	52600	Workers' Compensation	2,400	3,200	800	33%
1000	DTL	ELM	JNS1011100	52900	Other Employee Benefits	789	847	58	7%
1000	DTL	ELM	JNS1021100	51100	Teachers	512,071	483,352	(28,719)	-6%
1000	DTL	ELM	JNS1021100	51400	Aides And Paraprofessionals	16,901	70,595	53,694	318%
1000	DTL	ELM	JNS1021100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	JNS1021100	52200	Fica & Medicare	40,466	42,377	1,911	5%
1000	DTL	ELM	JNS1021100	52300	Teachers Retirement System	104,789	110,679	5,890	6%
1000	DTL	ELM	JNS1021100	52500	Unemployment Compensation	1,100	1,300	200	18%
1000	DTL	ELM	JNS1021100	52600	Workers' Compensation	4,400	5,200	800	18%
1000	DTL	ELM	JNS1021100	52900	Other Employee Benefits	1,878	1,662	(216)	-12%
1000	DTL	ELM	JNS1051100	51100	Teachers	240,520	251,930	11,410	5%
1000	DTL	ELM	JNS1051100	51180	Art,Music,Pe	73,077	102,981	29,904	41%
1000	DTL	ELM	JNS1051100	51720	Elementary Counselor	57,427	59,427	2,000	3%
1000	DTL	ELM	JNS1051100	52100	State Health Insurance	45,360	51,030	5,670	13%
1000	DTL	ELM	JNS1051100	52200	Fica & Medicare	28,383	31,697	3,314	12%
1000	DTL	ELM	JNS1051100	52300	Teachers Retirement System	73,500	82,785	9,285	13%
1000	DTL	ELM	JNS1051100	52500	Unemployment Compensation	700	800	100	14%
1000	DTL	ELM	JNS1051100	52600	Workers' Compensation	2,800	3,200	400	14%
1000	DTL	ELM	JNS1051100	52900	Other Employee Benefits	1,317	1,243	(74)	-6%
2220	DTL	ELM	JNS1310200	51650	Librarian/Media Specialist	76,255	78,255	2,000	3%
2220	DTL	ELM	JNS1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	JNS1310200	52200	Fica & Medicare	5,834	5,987	153	3%
2220	DTL	ELM	JNS1310200	52300	Teachers Retirement System	15,106	15,635	529	4%
2220	DTL	ELM	JNS1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	JNS1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	JNS1310200	52900	Other Employee Benefits	271	235	(36)	-13%
1000	DTL	ELM	JNS8881100	58810	School-Wide Schools Con	7,545	1,483	(6,062)	-80%
1000	DTL	ELM	JNS8881100	58810	School-Wide Schools Con	-	2,224	2,224	N/A
1000	DTL	ELM	JNS8881100	58810	School-Wide Schools Con	-	3,185	3,185	N/A
2220	DTL	ELM	JNS8881200	58810	School-Wide Schools Con	3,886	3,684	(202)	-5%
2400	DTL	ELM	JNS9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	JNS9100240	51420	Salary Of Clerical Staff	47,416	49,380	1,964	4%
2400	DTL	ELM	JNS9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	JNS9100240	52200	Fica & Medicare	11,739	12,042	303	3%
2400	DTL	ELM	JNS9100240	52300	Teachers Retirement System	30,399	31,452	1,053	3%
2400	DTL	ELM	JNS9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	JNS9100240	52600	Workers' Compensation	1,200	1,200	-	0%
2400	DTL	ELM	JNS9100240	52900	Other Employee Benefits	545	472	(73)	-13%
2400	DTL	ELM	JNS9100240	56100	Supplies	1,959	1,858	(101)	-5%
1000	DTL	ELM	KEY1011100	51100	Teachers	90,932	98,053	7,121	8%
1000	DTL	ELM	KEY1011100	51400	Aides And Paraprofessionals	39,259	40,598	1,339	3%
1000	DTL	ELM	KEY1011100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ELM	KEY1011100	52200	Fica & Medicare	9,960	10,607	647	6%
1000	DTL	ELM	KEY1011100	52300	Teachers Retirement System	25,791	27,703	1,912	7%
1000	DTL	ELM	KEY1011100	52500	Unemployment Compensation	400	400	-	0%
1000	DTL	ELM	KEY1011100	52600	Workers' Compensation	1,600	1,600	-	0%
1000	DTL	ELM	KEY1011100	52900	Other Employee Benefits	462	416	(46)	-10%
1000	DTL	ELM	KEY1011100	56100	Supplies	1,173	1,208	35	3%
1000	DTL	ELM	KEY1021100	51100	Teachers	346,729	265,092	(81,637)	-24%
1000	DTL	ELM	KEY1021100	51400	Aides And Paraprofessionals	20,121	38,546	18,425	92%
1000	DTL	ELM	KEY1021100	52100	State Health Insurance	34,020	68,040	34,020	100%

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1000	DTL	ELM	KEY1021100	52200	Fica & Medicare	28,064	23,228	(4,836)	-17%
1000	DTL	ELM	KEY1021100	52300	Teachers Retirement System	72,673	60,667	(12,006)	-17%
1000	DTL	ELM	KEY1021100	52500	Unemployment Compensation	800	700	(100)	-13%
1000	DTL	ELM	KEY1021100	52600	Workers' Compensation	3,200	2,800	(400)	-13%
1000	DTL	ELM	KEY1021100	52900	Other Employee Benefits	1,302	1,261	(41)	-3%
1000	DTL	ELM	KEY1021100	56100	Supplies	3,652	3,433	(219)	-6%
1000	DTL	ELM	KEY1051100	51100	Teachers	236,621	275,193	38,572	16%
1000	DTL	ELM	KEY1051100	51180	Art,Music,Pe	44,426	70,332	25,906	58%
1000	DTL	ELM	KEY1051100	51720	Elementary Counselor	71,943	85,975	14,032	20%
1000	DTL	ELM	KEY1051100	52100	State Health Insurance	62,370	90,720	28,350	45%
1000	DTL	ELM	KEY1051100	52200	Fica & Medicare	27,004	33,010	6,006	22%
1000	DTL	ELM	KEY1051100	52300	Teachers Retirement System	69,927	86,214	16,287	23%
1000	DTL	ELM	KEY1051100	52500	Unemployment Compensation	800	1,000	200	25%
1000	DTL	ELM	KEY1051100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	KEY1051100	52900	Other Employee Benefits	1,253	1,295	42	3%
1000	DTL	ELM	KEY1051100	56100	Supplies	2,533	2,307	(226)	-9%
2220	DTL	ELM	KEY1310200	51650	Librarian/Media Specialist	64,330	70,186	5,856	9%
2220	DTL	ELM	KEY1310200	52100	State Health Insurance	11,340	-	(11,340)	-100%
2220	DTL	ELM	KEY1310200	52200	Fica & Medicare	4,921	5,369	448	9%
2220	DTL	ELM	KEY1310200	52300	Teachers Retirement System	12,744	14,023	1,279	10%
2220	DTL	ELM	KEY1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	KEY1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	KEY1310200	52900	Other Employee Benefits	228	211	(17)	-7%
2220	DTL	ELM	KEY1310200	56100	Supplies	3,432	3,288	(144)	-4%
2400	DTL	ELM	KEY9100240	51300	Principal	116,888	118,888	2,000	2%
2400	DTL	ELM	KEY9100240	51420	Salary Of Clerical Staff	45,567	47,005	1,438	3%
2400	DTL	ELM	KEY9100240	52100	State Health Insurance	11,340	22,680	11,340	100%
2400	DTL	ELM	KEY9100240	52200	Fica & Medicare	12,428	12,691	263	2%
2400	DTL	ELM	KEY9100240	52300	Teachers Retirement System	32,182	33,145	963	3%
2400	DTL	ELM	KEY9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DTL	ELM	KEY9100240	52600	Workers' Compensation	1,200	1,200	-	0%
2400	DTL	ELM	KEY9100240	52900	Other Employee Benefits	577	498	(79)	-14%
2400	DTL	ELM	KEY9100240	56100	Supplies	1,730	1,658	(72)	-4%
1000	DTL	ELM	LJA1011100	51100	Teachers	138,955	153,074	14,119	10%
1000	DTL	ELM	LJA1011100	51400	Aides And Paraprofessionals	54,278	56,587	2,309	4%
1000	DTL	ELM	LJA1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	LJA1011100	52200	Fica & Medicare	14,782	16,039	1,257	9%
1000	DTL	ELM	LJA1011100	52300	Teachers Retirement System	38,280	41,890	3,610	9%
1000	DTL	ELM	LJA1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	LJA1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	LJA1011100	52900	Other Employee Benefits	686	629	(57)	-8%
1000	DTL	ELM	LJA1021100	51100	Teachers	441,442	453,117	11,675	3%
1000	DTL	ELM	LJA1021100	51400	Aides And Paraprofessionals	16,901	35,411	18,510	110%
1000	DTL	ELM	LJA1021100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	LJA1021100	52200	Fica & Medicare	35,063	37,372	2,309	7%
1000	DTL	ELM	LJA1021100	52300	Teachers Retirement System	90,798	97,608	6,810	8%
1000	DTL	ELM	LJA1021100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DTL	ELM	LJA1021100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	LJA1021100	52900	Other Employee Benefits	1,627	1,466	(161)	-10%
1000	DTL	ELM	LJA1051100	51100	Teachers	378,469	326,305	(52,164)	-14%
1000	DTL	ELM	LJA1051100	51180	Art,Music,Pe	81,120	88,531	7,411	9%
1000	DTL	ELM	LJA1051100	51720	Elementary Counselor	62,466	66,189	3,723	6%
1000	DTL	ELM	LJA1051100	52100	State Health Insurance	73,710	85,050	11,340	15%
1000	DTL	ELM	LJA1051100	52200	Fica & Medicare	39,937	36,798	(3,139)	-8%
1000	DTL	ELM	LJA1051100	52300	Teachers Retirement System	103,419	96,109	(7,310)	-7%
1000	DTL	ELM	LJA1051100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	LJA1051100	52600	Workers' Compensation	4,400	4,000	(400)	-9%
1000	DTL	ELM	LJA1051100	52900	Other Employee Benefits	1,853	1,443	(410)	-22%
2220	DTL	ELM	LJA1310200	51650	Librarian/Media Specialist	76,255	78,255	2,000	3%
2220	DTL	ELM	LJA1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	LJA1310200	52200	Fica & Medicare	5,834	5,987	153	3%
2220	DTL	ELM	LJA1310200	52300	Teachers Retirement System	15,106	15,635	529	4%
2220	DTL	ELM	LJA1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	LJA1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	LJA1310200	52900	Other Employee Benefits	271	235	(36)	-13%
1000	DTL	ELM	LJA8881100	58810	School-Wide Schools Con	7,971	1,126	(6,845)	-86%
1000	DTL	ELM	LJA8881100	58810	School-Wide Schools Con	-	2,746	2,746	N/A
1000	DTL	ELM	LJA8881100	58810	School-Wide Schools Con	-	4,311	4,311	N/A
2220	DTL	ELM	LJA8881200	58810	School-Wide Schools Con	3,598	3,846	248	7%
2400	DTL	ELM	LJA9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	LJA9100240	51310	Assistant Principal	91,099	93,099	2,000	2%
2400	DTL	ELM	LJA9100240	51420	Salary Of Clerical Staff	44,228	44,622	394	1%
2400	DTL	ELM	LJA9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	ELM	LJA9100240	52200	Fica & Medicare	18,464	18,801	337	2%
2400	DTL	ELM	LJA9100240	52300	Teachers Retirement System	47,814	49,103	1,289	3%
2400	DTL	ELM	LJA9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	LJA9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	LJA9100240	52900	Other Employee Benefits	857	737	(120)	-14%
2400	DTL	ELM	LJA9100240	56100	Supplies	1,814	1,940	126	7%
1000	DTL	ELM	MAC1011100	51100	Teachers	175,955	263,531	87,576	50%
1000	DTL	ELM	MAC1011100	51400	Aides And Paraprofessionals	53,138	72,205	19,067	36%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	MAC1011100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	ELM	MAC1011100	52200	Fica & Medicare	17,526	25,684	8,158	47%
1000	DTL	ELM	MAC1011100	52300	Teachers Retirement System	45,383	67,080	21,697	48%
1000	DTL	ELM	MAC1011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	ELM	MAC1011100	52600	Workers' Compensation	2,400	3,200	800	33%
1000	DTL	ELM	MAC1011100	52900	Other Employee Benefits	813	1,007	194	24%
1000	DTL	ELM	MAC1011100	56100	Supplies	2,399	2,279	(120)	-5%
1000	DTL	ELM	MAC1021100	51100	Teachers	758,069	804,568	46,499	6%
1000	DTL	ELM	MAC1021100	51400	Aides And Paraprofessionals	16,701	35,411	18,710	112%
1000	DTL	ELM	MAC1021100	52100	State Health Insurance	79,380	90,720	11,340	14%
1000	DTL	ELM	MAC1021100	52200	Fica & Medicare	59,270	64,258	4,988	8%
1000	DTL	ELM	MAC1021100	52300	Teachers Retirement System	153,482	167,828	14,346	9%
1000	DTL	ELM	MAC1021100	52500	Unemployment Compensation	1,300	1,400	100	8%
1000	DTL	ELM	MAC1021100	52600	Workers' Compensation	5,200	5,600	400	8%
1000	DTL	ELM	MAC1021100	52900	Other Employee Benefits	2,750	2,520	(230)	-8%
1000	DTL	ELM	MAC1021100	56100	Supplies	6,532	6,233	(299)	-5%
1000	DTL	ELM	MAC1051100	51100	Teachers	455,720	468,490	12,770	3%
1000	DTL	ELM	MAC1051100	51180	Art,Music,Pe	134,250	181,955	47,705	36%
1000	DTL	ELM	MAC1051100	51720	Elementary Counselor	64,330	66,330	2,000	3%
1000	DTL	ELM	MAC1051100	52100	State Health Insurance	113,400	124,740	11,340	10%
1000	DTL	ELM	MAC1051100	52200	Fica & Medicare	50,054	54,833	4,779	10%
1000	DTL	ELM	MAC1051100	52300	Teachers Retirement System	129,617	143,212	13,595	10%
1000	DTL	ELM	MAC1051100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DTL	ELM	MAC1051100	52600	Workers' Compensation	4,400	4,800	400	9%
1000	DTL	ELM	MAC1051100	52900	Other Employee Benefits	2,323	2,150	(173)	-7%
1000	DTL	ELM	MAC1051100	56100	Supplies	4,559	4,833	274	6%
2220	DTL	ELM	MAC1310200	51650	Librarian/Media Specialist	47,146	49,146	2,000	4%
2220	DTL	ELM	MAC1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	MAC1310200	52200	Fica & Medicare	3,607	3,760	153	4%
2220	DTL	ELM	MAC1310200	52300	Teachers Retirement System	9,340	9,819	479	5%
2220	DTL	ELM	MAC1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	MAC1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	MAC1310200	52900	Other Employee Benefits	167	147	(20)	-12%
2220	DTL	ELM	MAC1310200	56100	Supplies	6,366	6,321	(45)	-1%
2400	DTL	ELM	MAC9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	MAC9100240	51310	Assistant Principal	82,701	84,701	2,000	2%
2400	DTL	ELM	MAC9100240	51420	Salary Of Clerical Staff	44,460	47,290	2,830	6%
2400	DTL	ELM	MAC9100240	52100	State Health Insurance	34,020	45,360	11,340	33%
2400	DTL	ELM	MAC9100240	52200	Fica & Medicare	17,840	18,362	522	3%
2400	DTL	ELM	MAC9100240	52300	Teachers Retirement System	46,196	47,958	1,762	4%
2400	DTL	ELM	MAC9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	MAC9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	MAC9100240	52900	Other Employee Benefits	828	720	(108)	-13%
2400	DTL	ELM	MAC9100240	56100	Supplies	3,209	3,188	(21)	-1%
1000	DTL	ELM	MLK1011100	51100	Teachers	206,629	141,857	(64,772)	-31%
1000	DTL	ELM	MLK1011100	51400	Aides And Paraprofessionals	71,136	56,117	(15,019)	-21%
1000	DTL	ELM	MLK1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	MLK1011100	52200	Fica & Medicare	21,249	15,145	(6,104)	-29%
1000	DTL	ELM	MLK1011100	52300	Teachers Retirement System	55,025	39,555	(15,470)	-28%
1000	DTL	ELM	MLK1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	MLK1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	MLK1011100	52900	Other Employee Benefits	986	594	(392)	-40%
1000	DTL	ELM	MLK1011100	56100	Supplies	1,733	1,703	(30)	-2%
1000	DTL	ELM	MLK1021100	51100	Teachers	661,313	695,052	33,739	5%
1000	DTL	ELM	MLK1021100	51400	Aides And Paraprofessionals	17,328	39,259	21,931	127%
1000	DTL	ELM	MLK1021100	52100	State Health Insurance	113,400	102,060	(11,340)	-10%
1000	DTL	ELM	MLK1021100	52200	Fica & Medicare	51,916	56,175	4,259	8%
1000	DTL	ELM	MLK1021100	52300	Teachers Retirement System	134,439	146,715	12,276	9%
1000	DTL	ELM	MLK1021100	52500	Unemployment Compensation	1,300	1,400	100	8%
1000	DTL	ELM	MLK1021100	52600	Workers' Compensation	5,200	5,600	400	8%
1000	DTL	ELM	MLK1021100	52900	Other Employee Benefits	2,409	2,203	(206)	-9%
1000	DTL	ELM	MLK1021100	56100	Supplies	6,212	5,849	(363)	-6%
1000	DTL	ELM	MLK1051100	51100	Teachers	309,152	339,050	29,898	10%
1000	DTL	ELM	MLK1051100	51180	Art,Music,Pe	83,410	132,923	49,513	59%
1000	DTL	ELM	MLK1051100	51720	Elementary Counselor	50,540	54,336	3,796	8%
1000	DTL	ELM	MLK1051100	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
1000	DTL	ELM	MLK1051100	52200	Fica & Medicare	33,897	40,263	6,366	19%
1000	DTL	ELM	MLK1051100	52300	Teachers Retirement System	87,779	105,157	17,378	20%
1000	DTL	ELM	MLK1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	MLK1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	MLK1051100	52900	Other Employee Benefits	1,573	1,579	6	0%
1000	DTL	ELM	MLK1051100	56100	Supplies	3,572	3,350	(222)	-6%
2220	DTL	ELM	MLK1310200	51650	Librarian/Media Specialist	76,255	78,255	2,000	3%
2220	DTL	ELM	MLK1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	MLK1310200	52200	Fica & Medicare	5,834	5,987	153	3%
2220	DTL	ELM	MLK1310200	52300	Teachers Retirement System	15,106	15,635	529	4%
2220	DTL	ELM	MLK1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	MLK1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	MLK1310200	52900	Other Employee Benefits	271	235	(36)	-13%
2220	DTL	ELM	MLK1310200	56100	Supplies	5,303	5,124	(179)	-3%
2400	DTL	ELM	MLK9100240	51300	Principal	94,128	98,953	4,825	5%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	MLK9100240	51310	Assistant Principal	80,141	84,701	4,560	6%
2400	DTL	ELM	MLK9100240	51420	Salary Of Clerical Staff	46,010	47,836	1,826	4%
2400	DTL	ELM	MLK9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	MLK9100240	52200	Fica & Medicare	16,851	17,709	858	5%
2400	DTL	ELM	MLK9100240	52300	Teachers Retirement System	43,637	46,252	2,615	6%
2400	DTL	ELM	MLK9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	MLK9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	MLK9100240	52900	Other Employee Benefits	782	694	(88)	-11%
2400	DTL	ELM	MLK9100240	56100	Supplies	2,673	2,584	(89)	-3%
1000	DTL	ELM	MTH1011100	51100	Teachers	232,927	310,682	77,755	33%
1000	DTL	ELM	MTH1011100	51400	Aides And Paraprofessionals	72,476	94,278	21,802	30%
1000	DTL	ELM	MTH1011100	52100	State Health Insurance	68,040	90,720	22,680	33%
1000	DTL	ELM	MTH1011100	52200	Fica & Medicare	23,363	30,979	7,616	33%
1000	DTL	ELM	MTH1011100	52300	Teachers Retirement System	60,500	77,375	16,875	28%
1000	DTL	ELM	MTH1011100	52500	Unemployment Compensation	800	1,000	200	25%
1000	DTL	ELM	MTH1011100	52600	Workers' Compensation	3,200	4,000	800	25%
1000	DTL	ELM	MTH1011100	52900	Other Employee Benefits	1,084	1,215	131	12%
1000	DTL	ELM	MTH1011100	56100	Supplies	2,479	3,240	761	31%
1000	DTL	ELM	MTH1021100	51100	Teachers	899,168	894,175	(4,993)	-1%
1000	DTL	ELM	MTH1021100	51400	Aides And Paraprofessionals	19,380	56,145	36,765	190%
1000	DTL	ELM	MTH1021100	52100	State Health Insurance	158,760	170,100	11,340	7%
1000	DTL	ELM	MTH1021100	52200	Fica & Medicare	70,269	72,699	2,430	3%
1000	DTL	ELM	MTH1021100	52300	Teachers Retirement System	181,964	189,874	7,910	4%
1000	DTL	ELM	MTH1021100	52500	Unemployment Compensation	1,600	1,800	200	13%
1000	DTL	ELM	MTH1021100	52600	Workers' Compensation	6,400	7,200	800	13%
1000	DTL	ELM	MTH1021100	52900	Other Employee Benefits	3,261	2,851	(410)	-13%
1000	DTL	ELM	MTH1021100	56100	Supplies	8,318	8,622	304	4%
1000	DTL	ELM	MTH1051100	51100	Teachers	601,228	629,321	28,093	5%
1000	DTL	ELM	MTH1051100	51180	Art,Music,Pe	85,218	144,364	59,146	69%
1000	DTL	ELM	MTH1051100	51720	Elementary Counselor	47,146	49,146	2,000	4%
1000	DTL	ELM	MTH1051100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	MTH1051100	52200	Fica & Medicare	56,120	62,947	6,827	12%
1000	DTL	ELM	MTH1051100	52300	Teachers Retirement System	145,325	164,402	19,077	13%
1000	DTL	ELM	MTH1051100	52500	Unemployment Compensation	1,300	1,400	100	8%
1000	DTL	ELM	MTH1051100	52600	Workers' Compensation	5,200	5,600	400	8%
1000	DTL	ELM	MTH1051100	52900	Other Employee Benefits	2,604	2,468	(136)	-5%
1000	DTL	ELM	MTH1051100	56100	Supplies	5,679	6,069	390	7%
2220	DTL	ELM	MTH1310200	51650	Librarian/Media Specialist	62,407	64,407	2,000	3%
2220	DTL	ELM	MTH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	MTH1310200	52200	Fica & Medicare	4,774	4,927	153	3%
2220	DTL	ELM	MTH1310200	52300	Teachers Retirement System	12,363	12,869	506	4%
2220	DTL	ELM	MTH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	MTH1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	MTH1310200	52900	Other Employee Benefits	222	193	(29)	-13%
2220	DTL	ELM	MTH1310200	56100	Supplies	7,572	8,483	911	12%
2400	DTL	ELM	MTH9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	MTH9100240	51310	Assistant Principal	73,924	75,924	2,000	3%
2400	DTL	ELM	MTH9100240	51420	Salary Of Clerical Staff	42,830	63,273	20,443	48%
2400	DTL	ELM	MTH9100240	52100	State Health Insurance	34,020	45,360	11,340	33%
2400	DTL	ELM	MTH9100240	52200	Fica & Medicare	17,043	18,913	1,870	11%
2400	DTL	ELM	MTH9100240	52300	Teachers Retirement System	44,135	49,397	5,262	12%
2400	DTL	ELM	MTH9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	ELM	MTH9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	ELM	MTH9100240	52900	Other Employee Benefits	791	742	(49)	-6%
2400	DTL	ELM	MTH9100240	56100	Supplies	3,817	4,278	461	12%
1000	DTL	ELM	NCE1011100	51100	Teachers	278,272	284,540	6,268	2%
1000	DTL	ELM	NCE1011100	51400	Aides And Paraprofessionals	88,421	91,927	3,506	4%
1000	DTL	ELM	NCE1011100	52100	State Health Insurance	113,400	90,720	(22,680)	-20%
1000	DTL	ELM	NCE1011100	52200	Fica & Medicare	28,052	28,800	748	3%
1000	DTL	ELM	NCE1011100	52300	Teachers Retirement System	72,642	75,218	2,576	4%
1000	DTL	ELM	NCE1011100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	NCE1011100	52600	Workers' Compensation	4,000	4,000	-	0%
1000	DTL	ELM	NCE1011100	52900	Other Employee Benefits	1,302	1,129	(173)	-13%
1000	DTL	ELM	NCE1011100	56100	Supplies	2,239	3,076	837	37%
1000	DTL	ELM	NCE1021100	51100	Teachers	876,900	952,235	75,335	9%
1000	DTL	ELM	NCE1021100	51400	Aides And Paraprofessionals	17,984	36,323	18,339	102%
1000	DTL	ELM	NCE1021100	52100	State Health Insurance	136,080	158,760	22,680	17%
1000	DTL	ELM	NCE1021100	52200	Fica & Medicare	68,459	75,625	7,166	10%
1000	DTL	ELM	NCE1021100	52300	Teachers Retirement System	177,276	197,514	20,238	11%
1000	DTL	ELM	NCE1021100	52500	Unemployment Compensation	1,600	1,700	100	6%
1000	DTL	ELM	NCE1021100	52600	Workers' Compensation	6,400	6,800	400	6%
1000	DTL	ELM	NCE1021100	52900	Other Employee Benefits	3,177	2,966	(211)	-7%
1000	DTL	ELM	NCE1021100	56100	Supplies	7,971	7,552	(419)	-5%
1000	DTL	ELM	NCE1051100	51100	Teachers	554,327	621,966	67,639	12%
1000	DTL	ELM	NCE1051100	51180	Art,Music,Pe	104,008	166,241	62,233	60%
1000	DTL	ELM	NCE1051100	51720	Elementary Counselor	58,997	60,997	2,000	3%
1000	DTL	ELM	NCE1051100	52100	State Health Insurance	102,060	136,080	34,020	33%
1000	DTL	ELM	NCE1051100	52200	Fica & Medicare	54,876	64,964	10,088	18%
1000	DTL	ELM	NCE1051100	52300	Teachers Retirement System	142,103	169,671	27,568	19%
1000	DTL	ELM	NCE1051100	52500	Unemployment Compensation	1,200	1,400	200	17%
1000	DTL	ELM	NCE1051100	52600	Workers' Compensation	4,800	5,600	800	17%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	NCE1051100	52900	Other Employee Benefits	2,547	2,548	1	0%
1000	DTL	ELM	NCE1051100	56100	Supplies	4,745	5,217	472	10%
2220	DTL	ELM	NCE1310200	51650	Librarian/Media Specialist	69,801	73,943	4,142	6%
2220	DTL	ELM	NCE1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	NCE1310200	52200	Fica & Medicare	5,340	5,657	317	6%
2220	DTL	ELM	NCE1310200	52300	Teachers Retirement System	13,828	14,774	946	7%
2220	DTL	ELM	NCE1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	NCE1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	NCE1310200	52900	Other Employee Benefits	248	222	(26)	-10%
2220	DTL	ELM	NCE1310200	56100	Supplies	7,052	7,820	768	11%
2400	DTL	ELM	NCE9100240	51300	Principal	102,723	108,037	5,314	5%
2400	DTL	ELM	NCE9100240	51310	Assistant Principal	73,493	77,678	4,185	6%
2400	DTL	ELM	NCE9100240	51420	Salary Of Clerical Staff	45,090	46,963	1,873	4%
2400	DTL	ELM	NCE9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	NCE9100240	52200	Fica & Medicare	16,930	17,800	870	5%
2400	DTL	ELM	NCE9100240	52300	Teachers Retirement System	43,841	46,489	2,648	6%
2400	DTL	ELM	NCE9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	NCE9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	NCE9100240	52900	Other Employee Benefits	786	698	(88)	-11%
2400	DTL	ELM	NCE9100240	56100	Supplies	3,555	3,944	389	11%
1000	DTL	ELM	PRK1540101	51100	Teachers	-	350,000	350,000	N/A
1000	DTL	ELM	PRK1540101	52200	Fica & Medicare	-	26,775	26,775	N/A
1000	DTL	ELM	PRK1540101	52300	Teachers Retirement System	-	69,930	69,930	N/A
1000	DTL	ELM	RES1011100	51100	Teachers	212,627	198,958	(13,669)	-6%
1000	DTL	ELM	RES1011100	51400	Aides And Paraprofessionals	57,342	60,064	2,722	5%
1000	DTL	ELM	RES1011100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DTL	ELM	RES1011100	52200	Fica & Medicare	20,653	19,815	(838)	-4%
1000	DTL	ELM	RES1011100	52300	Teachers Retirement System	53,481	51,753	(1,728)	-3%
1000	DTL	ELM	RES1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	RES1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	RES1011100	52900	Other Employee Benefits	958	777	(181)	-19%
1000	DTL	ELM	RES1021100	51100	Teachers	586,543	663,198	76,655	13%
1000	DTL	ELM	RES1021100	51400	Aides And Paraprofessionals	17,114	36,081	18,967	111%
1000	DTL	ELM	RES1021100	52100	State Health Insurance	79,380	90,720	11,340	14%
1000	DTL	ELM	RES1021100	52200	Fica & Medicare	46,180	53,495	7,315	16%
1000	DTL	ELM	RES1021100	52300	Teachers Retirement System	119,585	139,716	20,131	17%
1000	DTL	ELM	RES1021100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DTL	ELM	RES1021100	52600	Workers' Compensation	4,400	4,800	400	9%
1000	DTL	ELM	RES1021100	52900	Other Employee Benefits	2,143	2,098	(45)	-2%
1000	DTL	ELM	RES1051100	51100	Teachers	427,296	377,322	(49,974)	-12%
1000	DTL	ELM	RES1051100	51180	Art,Music,Pe	103,602	175,117	71,515	69%
1000	DTL	ELM	RES1051100	51720	Elementary Counselor	83,975	85,975	2,000	2%
1000	DTL	ELM	RES1051100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	RES1051100	52200	Fica & Medicare	47,038	48,839	1,801	4%
1000	DTL	ELM	RES1051100	52300	Teachers Retirement System	121,806	127,555	5,749	5%
1000	DTL	ELM	RES1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	RES1051100	52600	Workers' Compensation	4,000	4,000	-	0%
1000	DTL	ELM	RES1051100	52900	Other Employee Benefits	2,183	1,915	(268)	-12%
2220	DTL	ELM	RES1310200	51650	Librarian/Media Specialist	69,801	71,801	2,000	3%
2220	DTL	ELM	RES1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	RES1310200	52200	Fica & Medicare	5,340	5,493	153	3%
2220	DTL	ELM	RES1310200	52300	Teachers Retirement System	13,828	14,346	518	4%
2220	DTL	ELM	RES1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	RES1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	RES1310200	52900	Other Employee Benefits	248	215	(33)	-13%
1000	DTL	ELM	RES8881100	58810	School-Wide Schools Con	11,677	1,373	(10,304)	-88%
1000	DTL	ELM	RES8881100	58810	School-Wide Schools Con	-	3,680	3,680	N/A
1000	DTL	ELM	RES8881100	58810	School-Wide Schools Con	-	5,519	5,519	N/A
2220	DTL	ELM	RES8881200	58810	School-Wide Schools Con	5,458	4,962	(496)	-9%
1000	DTL	ELM	RES9100100	55800	Travel - Employees	-	4,000	4,000	N/A
2400	DTL	ELM	RES9100240	51300	Principal	94,128	98,953	4,825	5%
2400	DTL	ELM	RES9100240	51310	Assistant Principal	78,009	80,009	2,000	3%
2400	DTL	ELM	RES9100240	51420	Salary Of Clerical Staff	45,212	46,635	1,423	3%
2400	DTL	ELM	RES9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	ELM	RES9100240	52200	Fica & Medicare	16,627	17,258	631	4%
2400	DTL	ELM	RES9100240	52300	Teachers Retirement System	43,057	45,074	2,017	5%
2400	DTL	ELM	RES9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	RES9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	RES9100240	52900	Other Employee Benefits	772	677	(95)	-12%
2400	DTL	ELM	RES9100240	56100	Supplies	2,751	2,502	(249)	-9%
1000	DTL	ELM	RIG1011100	51100	Teachers	102,643	182,899	80,256	78%
1000	DTL	ELM	RIG1011100	51400	Aides And Paraprofessionals	37,691	60,021	22,330	59%
1000	DTL	ELM	RIG1011100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ELM	RIG1011100	52200	Fica & Medicare	10,736	18,583	7,847	73%
1000	DTL	ELM	RIG1011100	52300	Teachers Retirement System	27,800	48,535	20,735	75%
1000	DTL	ELM	RIG1011100	52500	Unemployment Compensation	400	600	200	50%
1000	DTL	ELM	RIG1011100	52600	Workers' Compensation	1,600	2,400	800	50%
1000	DTL	ELM	RIG1011100	52900	Other Employee Benefits	498	729	231	46%
1000	DTL	ELM	RIG1011100	56100	Supplies	1,360	1,153	(207)	-15%
1000	DTL	ELM	RIG1021100	51100	Teachers	520,943	511,455	(9,488)	-2%
1000	DTL	ELM	RIG1021100	51400	Aides And Paraprofessionals	17,542	56,345	38,803	221%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	RIG1021100	52100	State Health Insurance	68,040	90,720	22,680	33%
1000	DTL	ELM	RIG1021100	52200	Fica & Medicare	41,194	43,437	2,243	5%
1000	DTL	ELM	RIG1021100	52300	Teachers Retirement System	106,674	113,446	6,772	6%
1000	DTL	ELM	RIG1021100	52500	Unemployment Compensation	1,000	1,200	200	20%
1000	DTL	ELM	RIG1021100	52600	Workers' Compensation	4,000	4,800	800	20%
1000	DTL	ELM	RIG1021100	52900	Other Employee Benefits	1,912	1,703	(209)	-11%
1000	DTL	ELM	RIG1021100	56100	Supplies	4,959	4,201	(758)	-15%
1000	DTL	ELM	RIG1051100	51100	Teachers	410,939	408,491	(2,448)	-1%
1000	DTL	ELM	RIG1051100	51180	Art,Music,Pe	105,894	181,888	75,994	72%
1000	DTL	ELM	RIG1051100	51720	Elementary Counselor	64,189	67,966	3,777	6%
1000	DTL	ELM	RIG1051100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	RIG1051100	52200	Fica & Medicare	44,448	50,363	5,915	13%
1000	DTL	ELM	RIG1051100	52300	Teachers Retirement System	115,100	131,537	16,437	14%
1000	DTL	ELM	RIG1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	RIG1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	RIG1051100	52900	Other Employee Benefits	2,063	1,975	(88)	-4%
1000	DTL	ELM	RIG1051100	56100	Supplies	3,119	2,856	(263)	-8%
2220	DTL	ELM	RIG1310200	51650	Librarian/Media Specialist	58,436	62,022	3,586	6%
2220	DTL	ELM	RIG1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	RIG1310200	52200	Fica & Medicare	4,470	4,745	275	6%
2220	DTL	ELM	RIG1310200	52300	Teachers Retirement System	11,576	12,392	816	7%
2220	DTL	ELM	RIG1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	RIG1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	RIG1310200	52900	Other Employee Benefits	207	186	(21)	-10%
2220	DTL	ELM	RIG1310200	56100	Supplies	4,340	3,962	(378)	-9%
2400	DTL	ELM	RIG9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	RIG9100240	51310	Assistant Principal	75,678	80,009	4,331	6%
2400	DTL	ELM	RIG9100240	51420	Salary Of Clerical Staff	48,831	51,138	2,307	5%
2400	DTL	ELM	RIG9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	RIG9100240	52200	Fica & Medicare	17,637	18,298	661	4%
2400	DTL	ELM	RIG9100240	52300	Teachers Retirement System	45,671	47,789	2,118	5%
2400	DTL	ELM	RIG9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	RIG9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	RIG9100240	52900	Other Employee Benefits	818	718	(100)	-12%
2400	DTL	ELM	RIG9100240	56100	Supplies	2,188	1,998	(190)	-9%
1000	DTL	ELM	RIV1011100	51100	Teachers	148,086	156,798	8,712	6%
1000	DTL	ELM	RIV1011100	51400	Aides And Paraprofessionals	55,376	57,713	2,337	4%
1000	DTL	ELM	RIV1011100	52100	State Health Insurance	68,040	68,040	-	0%
1000	DTL	ELM	RIV1011100	52200	Fica & Medicare	15,565	16,410	845	5%
1000	DTL	ELM	RIV1011100	52300	Teachers Retirement System	40,306	42,859	2,553	6%
1000	DTL	ELM	RIV1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	RIV1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	RIV1011100	52900	Other Employee Benefits	722	644	(78)	-11%
1000	DTL	ELM	RIV1021100	51100	Teachers	524,244	550,959	26,715	5%
1000	DTL	ELM	RIV1021100	51400	Aides And Paraprofessionals	17,770	39,159	21,389	120%
1000	DTL	ELM	RIV1021100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	RIV1021100	52200	Fica & Medicare	41,464	45,144	3,680	9%
1000	DTL	ELM	RIV1021100	52300	Teachers Retirement System	107,373	117,906	10,533	10%
1000	DTL	ELM	RIV1021100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DTL	ELM	RIV1021100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	RIV1021100	52900	Other Employee Benefits	1,924	1,770	(154)	-8%
1000	DTL	ELM	RIV1051100	51100	Teachers	401,876	419,666	17,790	4%
1000	DTL	ELM	RIV1051100	51180	Art,Music,Pe	98,632	183,533	84,901	86%
1000	DTL	ELM	RIV1051100	51720	Elementary Counselor	76,255	78,255	2,000	3%
1000	DTL	ELM	RIV1051100	52100	State Health Insurance	79,380	102,060	22,680	29%
1000	DTL	ELM	RIV1051100	52200	Fica & Medicare	44,122	52,131	8,009	18%
1000	DTL	ELM	RIV1051100	52300	Teachers Retirement System	114,257	136,155	21,898	19%
1000	DTL	ELM	RIV1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	RIV1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	RIV1051100	52900	Other Employee Benefits	2,048	2,044	(4)	0%
2220	DTL	ELM	RIV1310200	51650	Librarian/Media Specialist	76,255	66,330	(9,925)	-13%
2220	DTL	ELM	RIV1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	RIV1310200	52200	Fica & Medicare	5,834	5,074	(760)	-13%
2220	DTL	ELM	RIV1310200	52300	Teachers Retirement System	15,106	13,253	(1,853)	-12%
2220	DTL	ELM	RIV1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	RIV1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	RIV1310200	52900	Other Employee Benefits	271	199	(72)	-27%
1000	DTL	ELM	RIV8881100	58810	School-Wide Schools Con	9,064	1,565	(7,499)	-83%
1000	DTL	ELM	RIV8881100	58810	School-Wide Schools Con	-	3,021	3,021	N/A
1000	DTL	ELM	RIV8881100	58810	School-Wide Schools Con	-	4,503	4,503	N/A
2220	DTL	ELM	RIV8881200	58810	School-Wide Schools Con	4,296	4,392	96	2%
2400	DTL	ELM	RIV9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	RIV9100240	51310	Assistant Principal	91,099	93,099	2,000	2%
2400	DTL	ELM	RIV9100240	51420	Salary Of Clerical Staff	45,096	46,291	1,195	3%
2400	DTL	ELM	RIV9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	ELM	RIV9100240	52200	Fica & Medicare	18,531	18,928	397	2%
2400	DTL	ELM	RIV9100240	52300	Teachers Retirement System	47,986	49,436	1,450	3%
2400	DTL	ELM	RIV9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	RIV9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	RIV9100240	52900	Other Employee Benefits	860	742	(118)	-14%
2400	DTL	ELM	RIV9100240	56100	Supplies	2,166	2,215	49	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	SOC1011100	51100	Teachers	143,206	153,392	10,186	7%
1000	DTL	ELM	SOC1011100	51400	Aides And Paraprofessionals	57,185	57,713	528	1%
1000	DTL	ELM	SOC1011100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DTL	ELM	SOC1011100	52200	Fica & Medicare	15,330	16,149	819	5%
1000	DTL	ELM	SOC1011100	52300	Teachers Retirement System	39,698	42,179	2,481	6%
1000	DTL	ELM	SOC1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	SOC1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	SOC1011100	52900	Other Employee Benefits	711	633	(78)	-11%
1000	DTL	ELM	SOC1021100	51100	Teachers	497,520	544,238	46,718	9%
1000	DTL	ELM	SOC1021100	51400	Aides And Paraprofessionals	20,620	59,964	39,344	191%
1000	DTL	ELM	SOC1021100	52100	State Health Insurance	90,720	124,740	34,020	38%
1000	DTL	ELM	SOC1021100	52200	Fica & Medicare	39,638	46,221	6,583	17%
1000	DTL	ELM	SOC1021100	52300	Teachers Retirement System	102,643	120,720	18,077	18%
1000	DTL	ELM	SOC1021100	52500	Unemployment Compensation	1,000	1,300	300	30%
1000	DTL	ELM	SOC1021100	52600	Workers' Compensation	4,000	5,200	1,200	30%
1000	DTL	ELM	SOC1021100	52900	Other Employee Benefits	1,839	1,813	(26)	-1%
1000	DTL	ELM	SOC1051100	51100	Teachers	329,283	300,392	(28,891)	-9%
1000	DTL	ELM	SOC1051100	51180	Art,Music,Pe	67,533	70,332	2,799	4%
1000	DTL	ELM	SOC1051100	51720	Elementary Counselor	47,146	51,227	4,081	9%
1000	DTL	ELM	SOC1051100	52100	State Health Insurance	56,700	68,040	11,340	20%
1000	DTL	ELM	SOC1051100	52200	Fica & Medicare	33,963	32,279	(1,684)	-5%
1000	DTL	ELM	SOC1051100	52300	Teachers Retirement System	87,949	84,306	(3,643)	-4%
1000	DTL	ELM	SOC1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	SOC1051100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	ELM	SOC1051100	52900	Other Employee Benefits	1,576	1,266	(310)	-20%
2220	DTL	ELM	SOC1310200	51650	Librarian/Media Specialist	58,997	55,740	(3,257)	-6%
2220	DTL	ELM	SOC1310200	52100	State Health Insurance	-	11,340	11,340	N/A
2220	DTL	ELM	SOC1310200	52200	Fica & Medicare	4,513	4,264	(249)	-6%
2220	DTL	ELM	SOC1310200	52300	Teachers Retirement System	11,687	11,137	(550)	-5%
2220	DTL	ELM	SOC1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	SOC1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	SOC1310200	52900	Other Employee Benefits	209	167	(42)	-20%
1000	DTL	ELM	SOC8881100	58810	School-Wide Schools Con	8,692	1,400	(7,292)	-84%
1000	DTL	ELM	SOC8881100	58810	School-Wide Schools Con	-	2,444	2,444	N/A
1000	DTL	ELM	SOC8881100	58810	School-Wide Schools Con	-	4,943	4,943	N/A
2220	DTL	ELM	SOC8881200	58810	School-Wide Schools Con	4,041	4,172	131	3%
2400	DTL	ELM	SOC9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	SOC9100240	51310	Assistant Principal	73,493	75,493	2,000	3%
2400	DTL	ELM	SOC9100240	51420	Salary Of Clerical Staff	45,484	47,634	2,150	5%
2400	DTL	ELM	SOC9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	SOC9100240	52200	Fica & Medicare	17,214	17,684	470	3%
2400	DTL	ELM	SOC9100240	52300	Teachers Retirement System	44,575	46,187	1,612	4%
2400	DTL	ELM	SOC9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	SOC9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	SOC9100240	52900	Other Employee Benefits	799	693	(106)	-13%
2400	DTL	ELM	SOC9100240	56100	Supplies	2,037	2,104	67	3%
1000	DTL	ELM	STM1011100	51100	Teachers	144,572	148,764	4,192	3%
1000	DTL	ELM	STM1011100	51400	Aides And Paraprofessionals	51,343	55,148	3,805	7%
1000	DTL	ELM	STM1011100	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
1000	DTL	ELM	STM1011100	52200	Fica & Medicare	14,987	15,599	612	4%
1000	DTL	ELM	STM1011100	52300	Teachers Retirement System	38,811	40,742	1,931	5%
1000	DTL	ELM	STM1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	STM1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	STM1011100	52900	Other Employee Benefits	695	612	(83)	-12%
1000	DTL	ELM	STM1011100	56100	Supplies	1,893	1,730	(163)	-9%
1000	DTL	ELM	STM1021100	51100	Teachers	692,314	611,488	(80,826)	-12%
1000	DTL	ELM	STM1021100	51400	Aides And Paraprofessionals	17,114	38,732	21,618	126%
1000	DTL	ELM	STM1021100	52100	State Health Insurance	79,380	90,720	11,340	14%
1000	DTL	ELM	STM1021100	52200	Fica & Medicare	54,271	49,742	(4,529)	-8%
1000	DTL	ELM	STM1021100	52300	Teachers Retirement System	140,538	129,914	(10,624)	-8%
1000	DTL	ELM	STM1021100	52500	Unemployment Compensation	1,400	1,400	-	0%
1000	DTL	ELM	STM1021100	52600	Workers' Compensation	5,600	5,600	-	0%
1000	DTL	ELM	STM1021100	52900	Other Employee Benefits	2,518	1,951	(567)	-23%
1000	DTL	ELM	STM1021100	56100	Supplies	6,692	6,481	(211)	-3%
1000	DTL	ELM	STM1051100	51100	Teachers	317,772	367,212	49,440	16%
1000	DTL	ELM	STM1051100	51180	Art,Music,Pe	69,705	152,907	83,202	119%
1000	DTL	ELM	STM1051100	51720	Elementary Counselor	56,406	60,436	4,030	7%
1000	DTL	ELM	STM1051100	52100	State Health Insurance	56,700	79,380	22,680	40%
1000	DTL	ELM	STM1051100	52200	Fica & Medicare	33,957	44,412	10,455	31%
1000	DTL	ELM	STM1051100	52300	Teachers Retirement System	87,933	115,995	28,062	32%
1000	DTL	ELM	STM1051100	52500	Unemployment Compensation	900	1,100	200	22%
1000	DTL	ELM	STM1051100	52600	Workers' Compensation	3,600	4,400	800	22%
1000	DTL	ELM	STM1051100	52900	Other Employee Benefits	1,576	1,742	166	11%
1000	DTL	ELM	STM1051100	56100	Supplies	3,999	3,817	(182)	-5%
2220	DTL	ELM	STM1310200	51650	Librarian/Media Specialist	76,255	68,064	(8,191)	-11%
2220	DTL	ELM	STM1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	STM1310200	52200	Fica & Medicare	5,834	5,207	(627)	-11%
2220	DTL	ELM	STM1310200	52300	Teachers Retirement System	15,106	13,599	(1,507)	-10%
2220	DTL	ELM	STM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	STM1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	STM1310200	52900	Other Employee Benefits	271	204	(67)	-25%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	STM1310200	56100	Supplies	5,392	5,299	(93)	-2%
2400	DTL	ELM	STM9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	STM9100240	51310	Assistant Principal	91,099	93,099	2,000	2%
2400	DTL	ELM	STM9100240	51420	Salary Of Clerical Staff	42,926	44,949	2,023	5%
2400	DTL	ELM	STM9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	STM9100240	52200	Fica & Medicare	18,365	18,826	461	3%
2400	DTL	ELM	STM9100240	52300	Teachers Retirement System	47,556	49,168	1,612	3%
2400	DTL	ELM	STM9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	STM9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	STM9100240	52900	Other Employee Benefits	852	738	(114)	-13%
2400	DTL	ELM	STM9100240	56100	Supplies	2,718	2,672	(46)	-2%
1000	DTL	ELM	WAD1011100	51100	Teachers	178,062	215,347	37,285	21%
1000	DTL	ELM	WAD1011100	51400	Aides And Paraprofessionals	56,402	78,860	22,458	40%
1000	DTL	ELM	WAD1011100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	ELM	WAD1011100	52200	Fica & Medicare	17,936	22,507	4,571	25%
1000	DTL	ELM	WAD1011100	52300	Teachers Retirement System	46,447	58,782	12,335	27%
1000	DTL	ELM	WAD1011100	52500	Unemployment Compensation	600	800	200	33%
1000	DTL	ELM	WAD1011100	52600	Workers' Compensation	2,400	3,200	800	33%
1000	DTL	ELM	WAD1011100	52900	Other Employee Benefits	832	883	51	6%
1000	DTL	ELM	WAD1011100	56100	Supplies	2,000	2,114	114	6%
1000	DTL	ELM	WAD1021100	51100	Teachers	694,933	584,494	(110,439)	-16%
1000	DTL	ELM	WAD1021100	51400	Aides And Paraprofessionals	17,114	35,411	18,297	107%
1000	DTL	ELM	WAD1021100	52100	State Health Insurance	113,400	90,720	(22,680)	-20%
1000	DTL	ELM	WAD1021100	52200	Fica & Medicare	54,472	47,423	(7,049)	-13%
1000	DTL	ELM	WAD1021100	52300	Teachers Retirement System	141,057	123,857	(17,200)	-12%
1000	DTL	ELM	WAD1021100	52500	Unemployment Compensation	1,200	1,200	-	0%
1000	DTL	ELM	WAD1021100	52600	Workers' Compensation	4,800	4,800	-	0%
1000	DTL	ELM	WAD1021100	52900	Other Employee Benefits	2,528	1,860	(668)	-26%
1000	DTL	ELM	WAD1021100	56100	Supplies	5,599	5,931	332	6%
1000	DTL	ELM	WAD1051100	51100	Teachers	445,919	396,455	(49,464)	-11%
1000	DTL	ELM	WAD1051100	51180	Art,Music,Pe	118,825	185,187	66,362	56%
1000	DTL	ELM	WAD1051100	51720	Elementary Counselor	49,227	60,997	11,770	24%
1000	DTL	ELM	WAD1051100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	WAD1051100	52200	Fica & Medicare	46,969	49,162	2,193	5%
1000	DTL	ELM	WAD1051100	52300	Teachers Retirement System	121,628	128,399	6,771	6%
1000	DTL	ELM	WAD1051100	52500	Unemployment Compensation	1,000	1,000	-	0%
1000	DTL	ELM	WAD1051100	52600	Workers' Compensation	4,000	4,000	-	0%
1000	DTL	ELM	WAD1051100	52900	Other Employee Benefits	2,180	1,928	(252)	-12%
1000	DTL	ELM	WAD1051100	56100	Supplies	3,279	3,048	(231)	-7%
2220	DTL	ELM	WAD1310200	51650	Librarian/Media Specialist	58,997	62,613	3,616	6%
2220	DTL	ELM	WAD1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	WAD1310200	52200	Fica & Medicare	4,513	4,790	277	6%
2220	DTL	ELM	WAD1310200	52300	Teachers Retirement System	11,687	12,510	823	7%
2220	DTL	ELM	WAD1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	WAD1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	WAD1310200	52900	Other Employee Benefits	209	188	(21)	-10%
2220	DTL	ELM	WAD1310200	56100	Supplies	4,860	5,124	264	5%
2400	DTL	ELM	WAD9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	WAD9100240	51310	Assistant Principal	73,493	75,493	2,000	3%
2400	DTL	ELM	WAD9100240	51420	Salary Of Clerical Staff	48,330	50,334	2,004	4%
2400	DTL	ELM	WAD9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	WAD9100240	52200	Fica & Medicare	17,431	17,891	460	3%
2400	DTL	ELM	WAD9100240	52300	Teachers Retirement System	45,139	46,726	1,587	4%
2400	DTL	ELM	WAD9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	WAD9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	WAD9100240	52900	Other Employee Benefits	809	702	(107)	-13%
2400	DTL	ELM	WAD9100240	56100	Supplies	2,450	2,584	134	5%
1000	DTL	ELM	WES1011100	51100	Teachers	179,059	188,632	9,573	5%
1000	DTL	ELM	WES1011100	51400	Aides And Paraprofessionals	56,402	60,905	4,503	8%
1000	DTL	ELM	WES1011100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DTL	ELM	WES1011100	52200	Fica & Medicare	18,013	19,090	1,077	6%
1000	DTL	ELM	WES1011100	52300	Teachers Retirement System	46,645	49,857	3,212	7%
1000	DTL	ELM	WES1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	WES1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	WES1011100	52900	Other Employee Benefits	836	749	(87)	-10%
1000	DTL	ELM	WES1011100	56100	Supplies	1,306	1,565	259	20%
1000	DTL	ELM	WES1021100	51100	Teachers	543,539	559,261	15,722	3%
1000	DTL	ELM	WES1021100	51400	Aides And Paraprofessionals	17,114	35,853	18,739	109%
1000	DTL	ELM	WES1021100	52100	State Health Insurance	90,720	56,700	(34,020)	-38%
1000	DTL	ELM	WES1021100	52200	Fica & Medicare	42,890	45,526	2,636	6%
1000	DTL	ELM	WES1021100	52300	Teachers Retirement System	111,065	118,904	7,839	7%
1000	DTL	ELM	WES1021100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DTL	ELM	WES1021100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	WES1021100	52900	Other Employee Benefits	1,990	1,785	(205)	-10%
1000	DTL	ELM	WES1021100	56100	Supplies	4,959	4,558	(401)	-8%
1000	DTL	ELM	WES1051100	51100	Teachers	346,539	353,665	7,126	2%
1000	DTL	ELM	WES1051100	51180	Art,Music,Pe	87,227	170,987	83,760	96%
1000	DTL	ELM	WES1051100	51720	Elementary Counselor	64,330	66,330	2,000	3%
1000	DTL	ELM	WES1051100	52100	State Health Insurance	79,380	113,400	34,020	43%
1000	DTL	ELM	WES1051100	52200	Fica & Medicare	38,104	45,210	7,106	19%
1000	DTL	ELM	WES1051100	52300	Teachers Retirement System	98,673	118,078	19,405	20%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	WES1051100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	WES1051100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	WES1051100	52900	Other Employee Benefits	1,768	1,773	5	0%
1000	DTL	ELM	WES1051100	56100	Supplies	3,199	3,130	(69)	-2%
2220	DTL	ELM	WES1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	ELM	WES1310200	52100	State Health Insurance	11,340	-	(11,340)	-100%
2220	DTL	ELM	WES1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	ELM	WES1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	ELM	WES1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	WES1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	WES1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	ELM	WES1310200	56100	Supplies	4,196	4,172	(24)	-1%
2400	DTL	ELM	WES9100240	51300	Principal	116,888	118,888	2,000	2%
2400	DTL	ELM	WES9100240	51310	Assistant Principal	78,758	80,758	2,000	3%
2400	DTL	ELM	WES9100240	51420	Salary Of Clerical Staff	45,012	45,496	484	1%
2400	DTL	ELM	WES9100240	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2400	DTL	ELM	WES9100240	52200	Fica & Medicare	18,410	18,753	343	2%
2400	DTL	ELM	WES9100240	52300	Teachers Retirement System	47,674	48,979	1,305	3%
2400	DTL	ELM	WES9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	WES9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	WES9100240	52900	Other Employee Benefits	854	735	(119)	-14%
2400	DTL	ELM	WES9100240	56100	Supplies	2,115	2,104	(11)	-1%
1000	DTL	ELM	WYN1011100	51100	Teachers	154,546	132,923	(21,623)	-14%
1000	DTL	ELM	WYN1011100	51400	Aides And Paraprofessionals	58,283	62,444	4,161	7%
1000	DTL	ELM	WYN1011100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	ELM	WYN1011100	52200	Fica & Medicare	16,281	14,946	(1,335)	-8%
1000	DTL	ELM	WYN1011100	52300	Teachers Retirement System	42,161	39,034	(3,127)	-7%
1000	DTL	ELM	WYN1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	WYN1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	WYN1011100	52900	Other Employee Benefits	756	586	(170)	-22%
1000	DTL	ELM	WYN1021100	51100	Teachers	565,504	586,147	20,643	4%
1000	DTL	ELM	WYN1021100	51400	Aides And Paraprofessionals	17,114	35,411	18,297	107%
1000	DTL	ELM	WYN1021100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	WYN1021100	52200	Fica & Medicare	44,570	47,549	2,979	7%
1000	DTL	ELM	WYN1021100	52300	Teachers Retirement System	115,417	124,187	8,770	8%
1000	DTL	ELM	WYN1021100	52500	Unemployment Compensation	1,000	1,100	100	10%
1000	DTL	ELM	WYN1021100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	WYN1021100	52900	Other Employee Benefits	2,068	1,865	(203)	-10%
1000	DTL	ELM	WYN1051100	51100	Teachers	340,248	366,966	26,718	8%
1000	DTL	ELM	WYN1051100	51180	Art,Music,Pe	137,441	203,222	65,781	48%
1000	DTL	ELM	WYN1051100	51720	Elementary Counselor	64,330	68,064	3,734	6%
1000	DTL	ELM	WYN1051100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	WYN1051100	52200	Fica & Medicare	41,464	48,826	7,362	18%
1000	DTL	ELM	WYN1051100	52300	Teachers Retirement System	107,374	127,523	20,149	19%
1000	DTL	ELM	WYN1051100	52500	Unemployment Compensation	900	1,100	200	22%
1000	DTL	ELM	WYN1051100	52600	Workers' Compensation	3,600	4,400	800	22%
1000	DTL	ELM	WYN1051100	52900	Other Employee Benefits	1,924	1,915	(9)	0%
2220	DTL	ELM	WYN1310200	51650	Librarian/Media Specialist	58,997	60,997	2,000	3%
2220	DTL	ELM	WYN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	WYN1310200	52200	Fica & Medicare	4,513	4,666	153	3%
2220	DTL	ELM	WYN1310200	52300	Teachers Retirement System	11,687	12,187	500	4%
2220	DTL	ELM	WYN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	WYN1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	WYN1310200	52900	Other Employee Benefits	209	183	(26)	-12%
1000	DTL	ELM	WYN8881100	58810	School-Wide Schools Con	9,518	1,400	(8,118)	-85%
1000	DTL	ELM	WYN8881100	58810	School-Wide Schools Con	-	3,185	3,185	N/A
1000	DTL	ELM	WYN8881100	58810	School-Wide Schools Con	-	4,696	4,696	N/A
2220	DTL	ELM	WYN8881200	58810	School-Wide Schools Con	4,240	4,230	(10)	0%
1000	DTL	ELM	WYN9100100	51100	Teachers	30,371	31,351	980	3%
1000	DTL	ELM	WYN9100100	51180	Art,Music,Pe	-	57,902	57,902	N/A
1000	DTL	ELM	WYN9100100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DTL	ELM	WYN9100100	52200	Fica & Medicare	2,323	6,828	4,505	194%
1000	DTL	ELM	WYN9100100	52300	Teachers Retirement System	-	11,569	11,569	N/A
1000	DTL	ELM	WYN9100100	52500	Unemployment Compensation	-	100	100	N/A
1000	DTL	ELM	WYN9100100	52600	Workers' Compensation	-	400	400	N/A
1000	DTL	ELM	WYN9100100	52900	Other Employee Benefits	-	174	174	N/A
1000	DTL	ELM	WYN9100100	56100	Supplies	2,000	6,000	4,000	200%
1000	DTL	ELM	WYN9100100	58100	Dues And Fees	-	7,500	7,500	N/A
2400	DTL	ELM	WYN9100240	51300	Principal	106,037	108,037	2,000	2%
2400	DTL	ELM	WYN9100240	51310	Assistant Principal	82,701	73,505	(9,196)	-11%
2400	DTL	ELM	WYN9100240	51420	Salary Of Clerical Staff	44,085	46,175	2,090	5%
2400	DTL	ELM	WYN9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	WYN9100240	52200	Fica & Medicare	17,811	17,420	(391)	-2%
2400	DTL	ELM	WYN9100240	52300	Teachers Retirement System	46,122	45,498	(624)	-1%
2400	DTL	ELM	WYN9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	WYN9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	WYN9100240	52900	Other Employee Benefits	827	683	(144)	-17%
2400	DTL	ELM	WYN9100240	56100	Supplies	2,138	2,133	(5)	0%
1000	DTL	ESL	ACM1351100	51100	Teachers	58,997	-	(58,997)	-100%
1000	DTL	ESL	ACM1351100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DTL	ESL	ACM1351100	52200	Fica & Medicare	4,513	-	(4,513)	-100%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ESL	ACM1351100	52300	Teachers Retirement System	11,687	-	(11,687)	-100%
1000	DTL	ESL	ACM1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	ACM1351100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DTL	ESL	ACM1351100	52900	Other Employee Benefits	209	-	(209)	-100%
1000	DTL	ESL	ALN1351100	51100	Teachers	135,609	123,967	(11,642)	-9%
1000	DTL	ESL	ALN1351100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ESL	ALN1351100	52200	Fica & Medicare	10,374	9,483	(891)	-9%
1000	DTL	ESL	ALN1351100	52300	Teachers Retirement System	26,864	24,769	(2,095)	-8%
1000	DTL	ESL	ALN1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	ALN1351100	52600	Workers' Compensation	800	800	-	0%
1000	DTL	ESL	ALN1351100	52900	Other Employee Benefits	481	372	(109)	-23%
1000	DTL	ESL	ARN1351100	51100	Teachers	-	92,625	92,625	N/A
1000	DTL	ESL	ARN1351100	52100	State Health Insurance	-	5,670	5,670	N/A
1000	DTL	ESL	ARN1351100	52200	Fica & Medicare	-	7,086	7,086	N/A
1000	DTL	ESL	ARN1351100	52300	Teachers Retirement System	-	18,506	18,506	N/A
1000	DTL	ESL	ARN1351100	52500	Unemployment Compensation	-	200	200	N/A
1000	DTL	ESL	ARN1351100	52600	Workers' Compensation	-	800	800	N/A
1000	DTL	ESL	ARN1351100	52900	Other Employee Benefits	-	278	278	N/A
1000	DTL	ESL	BAK1351100	51100	Teachers	136,372	148,441	12,069	9%
1000	DTL	ESL	BAK1351100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DTL	ESL	BAK1351100	52200	Fica & Medicare	10,432	11,356	924	9%
1000	DTL	ESL	BAK1351100	52300	Teachers Retirement System	27,015	29,659	2,644	10%
1000	DTL	ESL	BAK1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	BAK1351100	52600	Workers' Compensation	800	800	-	0%
1000	DTL	ESL	BAK1351100	52900	Other Employee Benefits	484	445	(39)	-8%
1000	DTL	ESL	BLK1351100	51100	Teachers	58,997	62,613	3,616	6%
1000	DTL	ESL	BLK1351100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DTL	ESL	BLK1351100	52200	Fica & Medicare	4,513	4,790	277	6%
1000	DTL	ESL	BLK1351100	52300	Teachers Retirement System	11,687	12,510	823	7%
1000	DTL	ESL	BLK1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	BLK1351100	52600	Workers' Compensation	400	400	-	0%
1000	DTL	ESL	BLK1351100	52900	Other Employee Benefits	209	188	(21)	-10%
1000	DTL	ESL	BRW1351100	51100	Teachers	118,351	131,540	13,189	11%
1000	DTL	ESL	BRW1351100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DTL	ESL	BRW1351100	52200	Fica & Medicare	9,054	10,063	1,009	11%
1000	DTL	ESL	BRW1351100	52300	Teachers Retirement System	23,445	26,282	2,837	12%
1000	DTL	ESL	BRW1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	BRW1351100	52600	Workers' Compensation	800	800	-	0%
1000	DTL	ESL	BRW1351100	52900	Other Employee Benefits	420	395	(25)	-6%
1000	DTL	ESL	ERA1351100	51100	Teachers	60,613	64,407	3,794	6%
1000	DTL	ESL	ERA1351100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ESL	ERA1351100	52200	Fica & Medicare	4,637	4,927	290	6%
1000	DTL	ESL	ERA1351100	52300	Teachers Retirement System	12,007	12,869	862	7%
1000	DTL	ESL	ERA1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	ERA1351100	52600	Workers' Compensation	400	400	-	0%
1000	DTL	ESL	ERA1351100	52900	Other Employee Benefits	215	193	(22)	-10%
2210	DTL	ESL	ESL1351220	51900	Other Management Personnel	74,487	76,803	2,316	3%
2210	DTL	ESL	ESL1351220	52100	State Health Insurance	11,340	11,340	-	0%
2210	DTL	ESL	ESL1351220	52200	Fica & Medicare	5,698	5,875	177	3%
2210	DTL	ESL	ESL1351220	52300	Teachers Retirement System	14,756	15,345	589	4%
2210	DTL	ESL	ESL1351220	52500	Unemployment Compensation	100	100	-	0%
2210	DTL	ESL	ESL1351220	52600	Workers' Compensation	400	400	-	0%
2210	DTL	ESL	ESL1351220	52900	Other Employee Benefits	264	230	(34)	-13%
1000	DTL	ESL	KEY1351100	51100	Teachers	31,204	64,407	33,203	106%
1000	DTL	ESL	KEY1351100	52100	State Health Insurance	5,670	11,340	5,670	100%
1000	DTL	ESL	KEY1351100	52200	Fica & Medicare	2,387	4,927	2,540	106%
1000	DTL	ESL	KEY1351100	52300	Teachers Retirement System	6,181	12,869	6,688	108%
1000	DTL	ESL	KEY1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	KEY1351100	52600	Workers' Compensation	400	400	-	0%
1000	DTL	ESL	KEY1351100	52900	Other Employee Benefits	111	193	82	74%
1000	DTL	ESL	MAC1351100	51100	Teachers	69,801	73,943	4,142	6%
1000	DTL	ESL	MAC1351100	52200	Fica & Medicare	5,340	5,657	317	6%
1000	DTL	ESL	MAC1351100	52300	Teachers Retirement System	13,828	14,774	946	7%
1000	DTL	ESL	MAC1351100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	ESL	MAC1351100	52600	Workers' Compensation	400	400	-	0%
1000	DTL	ESL	MAC1351100	52900	Other Employee Benefits	248	222	(26)	-10%
1000	DTL	ESL	MLK1351100	51100	Teachers	134,250	140,372	6,122	5%
1000	DTL	ESL	MLK1351100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ESL	MLK1351100	52200	Fica & Medicare	10,270	10,738	468	5%
1000	DTL	ESL	MLK1351100	52300	Teachers Retirement System	26,595	28,046	1,451	5%
1000	DTL	ESL	MLK1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	MLK1351100	52600	Workers' Compensation	800	800	-	0%
1000	DTL	ESL	MLK1351100	52900	Other Employee Benefits	477	421	(56)	-12%
1000	DTL	ESL	NCE1351100	51100	Teachers	124,814	121,236	(3,578)	-3%
1000	DTL	ESL	NCE1351100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ESL	NCE1351100	52200	Fica & Medicare	9,548	9,275	(273)	-3%
1000	DTL	ESL	NCE1351100	52300	Teachers Retirement System	24,726	24,223	(503)	-2%
1000	DTL	ESL	NCE1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	NCE1351100	52600	Workers' Compensation	800	800	-	0%
1000	DTL	ESL	NCE1351100	52900	Other Employee Benefits	443	364	(79)	-18%
1000	DTL	ESL	RES1351100	51100	Teachers	93,611	144,157	50,546	54%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ESL	RES1351100	52100	State Health Insurance	17,010	17,010	-	0%
1000	DTL	ESL	RES1351100	52200	Fica & Medicare	7,161	11,028	3,867	54%
1000	DTL	ESL	RES1351100	52300	Teachers Retirement System	18,544	28,802	10,258	55%
1000	DTL	ESL	RES1351100	52500	Unemployment Compensation	200	300	100	50%
1000	DTL	ESL	RES1351100	52600	Workers' Compensation	800	1,200	400	50%
1000	DTL	ESL	RES1351100	52900	Other Employee Benefits	332	432	100	30%
1000	DTL	ESL	RIV1351100	51100	Teachers	163,299	180,671	17,372	11%
1000	DTL	ESL	RIV1351100	52100	State Health Insurance	34,020	39,690	5,670	17%
1000	DTL	ESL	RIV1351100	52200	Fica & Medicare	12,492	13,821	1,329	11%
1000	DTL	ESL	RIV1351100	52300	Teachers Retirement System	32,350	36,098	3,748	12%
1000	DTL	ESL	RIV1351100	52500	Unemployment Compensation	300	400	100	33%
1000	DTL	ESL	RIV1351100	52600	Workers' Compensation	1,200	1,600	400	33%
1000	DTL	ESL	RIV1351100	52900	Other Employee Benefits	580	542	(38)	-7%
1000	DTL	ESL	SHW1351100	51100	Teachers	121,226	142,662	21,436	18%
1000	DTL	ESL	SHW1351100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DTL	ESL	SHW1351100	52200	Fica & Medicare	9,274	10,914	1,640	18%
1000	DTL	ESL	SHW1351100	52300	Teachers Retirement System	24,015	28,504	4,489	19%
1000	DTL	ESL	SHW1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	SHW1351100	52600	Workers' Compensation	800	800	-	0%
1000	DTL	ESL	SHW1351100	52900	Other Employee Benefits	430	463	33	8%
1000	DTL	ESL	SOC1351100	51100	Teachers	131,084	135,084	4,000	3%
1000	DTL	ESL	SOC1351100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ESL	SOC1351100	52200	Fica & Medicare	10,028	10,334	306	3%
1000	DTL	ESL	SOC1351100	52300	Teachers Retirement System	25,968	26,990	1,022	4%
1000	DTL	ESL	SOC1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	SOC1351100	52600	Workers' Compensation	800	800	-	0%
1000	DTL	ESL	SOC1351100	52900	Other Employee Benefits	465	405	(60)	-13%
1000	DTL	ESL	SPC1351100	51100	Teachers	87,026	120,506	33,480	38%
1000	DTL	ESL	SPC1351100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ESL	SPC1351100	52200	Fica & Medicare	6,657	9,219	2,562	38%
1000	DTL	ESL	SPC1351100	52300	Teachers Retirement System	17,240	24,077	6,837	40%
1000	DTL	ESL	SPC1351100	52500	Unemployment Compensation	200	200	-	0%
1000	DTL	ESL	SPC1351100	52600	Workers' Compensation	800	800	-	0%
1000	DTL	ESL	SPC1351100	52900	Other Employee Benefits	309	399	90	29%
1000	DTL	GFT	STE2110100	56100	Supplies	42,000	79,000	37,000	88%
2220	DTL	GFT	STE2110200	51400	Aides And Paraprofessionals	-	12,873	12,873	N/A
2220	DTL	GFT	STE2110200	51420	Salary Of Clerical Staff	12,445	18,650	6,205	50%
2220	DTL	GFT	STE2110200	52100	State Health Insurance	11,340	-	(11,340)	-100%
2220	DTL	GFT	STE2110200	52200	Fica & Medicare	952	2,412	1,460	153%
2220	DTL	GFT	STE2110200	52300	Teachers Retirement System	2,465	6,298	3,833	155%
2220	DTL	GFT	STE2110200	52500	Unemployment Compensation	100	200	100	100%
2220	DTL	GFT	STE2110200	52600	Workers' Compensation	400	800	400	100%
2220	DTL	GFT	STE2110200	52900	Other Employee Benefits	44	95	51	116%
2210	DTL	GFT	STE2110220	51420	Salary Of Clerical Staff	34,560	35,750	1,190	3%
2210	DTL	GFT	STE2110220	51900	Oth Management Personnel	79,370	95,244	15,874	20%
2210	DTL	GFT	STE2110220	52100	State Health Insurance	22,680	22,680	-	0%
2210	DTL	GFT	STE2110220	52200	Fica & Medicare	8,716	10,021	1,305	15%
2210	DTL	GFT	STE2110220	52300	Teachers Retirement System	22,570	26,173	3,603	16%
2210	DTL	GFT	STE2110220	52500	Unemployment Compensation	200	200	-	0%
2210	DTL	GFT	STE2110220	52600	Workers' Compensation	800	800	-	0%
2210	DTL	GFT	STE2110220	52900	Other Employee Benefits	404	393	(11)	-3%
2210	DTL	GFT	STE2110220	55800	Travel - Employees	1,000	1,000	-	0%
1000	DTL	GFT	STE2111100	51100	Teachers	921,647	884,128	(37,519)	-4%
1000	DTL	GFT	STE2111100	52100	State Health Insurance	136,080	113,400	(22,680)	-17%
1000	DTL	GFT	STE2111100	52200	Fica & Medicare	70,506	67,636	(2,870)	-4%
1000	DTL	GFT	STE2111100	52300	Teachers Retirement System	182,578	176,649	(5,929)	-3%
1000	DTL	GFT	STE2111100	52500	Unemployment Compensation	1,400	1,300	(100)	-7%
1000	DTL	GFT	STE2111100	52600	Workers' Compensation	5,600	5,200	(400)	-7%
1000	DTL	GFT	STE2111100	52900	Other Employee Benefits	3,272	2,652	(620)	-19%
1000	DTL	GFT	STE2111100	55320	Communication Web based Subscr	800	300	(500)	-63%
1000	DTL	GFT	STE2111100	55800	Travel - Employees	2,500	2,500	-	0%
1000	DTL	GFT	STE2111100	55950	Other Purchased Services	700	700	-	0%
1000	DTL	GFT	STE2111100	56100	Supplies	11,300	12,000	700	6%
1000	DTL	GFT	STE2111100	56110	Supplies-Technology	800	800	-	0%
1000	DTL	GFT	STE2111100	56150	Expendable Equipment	1,000	1,000	-	0%
1000	DTL	GFT	STE2111100	56160	Expendable Computer Equipment	200	200	-	0%
1000	DTL	GFT	STE2111100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	GFT	STE2111100	58100	Dues And Fees	200	250	50	25%
1000	DTL	JTC	JTC1041100	51100	Teachers	1,892,756	2,122,878	230,122	12%
1000	DTL	JTC	JTC1041100	51420	Salary Of Clerical Staff	66,682	34,022	(32,660)	-49%
1000	DTL	JTC	JTC1041100	52100	State Health Insurance	11,340	113,400	102,060	900%
1000	DTL	JTC	JTC1041100	52200	Fica & Medicare	149,897	165,003	15,106	10%
1000	DTL	JTC	JTC1041100	52300	Teachers Retirement System	388,165	383,547	(4,618)	-1%
1000	DTL	JTC	JTC1041100	52500	Unemployment Compensation	2,600	2,600	-	0%
1000	DTL	JTC	JTC1041100	52600	Workers' Compensation	10,400	10,400	-	0%
1000	DTL	JTC	JTC1041100	52900	Other Employee Benefits	6,956	6,471	(485)	-7%
1000	DTL	JTC	JTC1041100	55300	Communication	1,104	1,104	-	0%
1000	DTL	JTC	JTC1041100	55800	Travel - Employees	3,700	4,000	300	8%
1000	DTL	JTC	JTC1041100	55950	Other Purchased Services	600	-	(600)	-100%
1000	DTL	JTC	JTC1041100	56100	Supplies	3,450	5,000	1,550	45%
1000	DTL	JTC	JTC1041100	56200	Energy	1,200	2,500	1,300	108%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	ACM1081100	51100	Teachers	1,112,055	1,141,963	29,908	3%
1000	DTL	MID	ACM1081100	51180	Art,Music,Pe	371,463	415,923	44,460	12%
1000	DTL	MID	ACM1081100	51400	Aides And Paraprofessionals	19,882	20,566	684	3%
1000	DTL	MID	ACM1081100	51730	Secondary Counselor	76,255	78,255	2,000	3%
1000	DTL	MID	ACM1081100	52100	State Health Insurance	255,150	232,470	(22,680)	-9%
1000	DTL	MID	ACM1081100	52200	Fica & Medicare	120,844	126,738	5,894	5%
1000	DTL	MID	ACM1081100	52300	Teachers Retirement System	312,929	331,010	18,081	6%
1000	DTL	MID	ACM1081100	52500	Unemployment Compensation	2,700	2,800	100	4%
1000	DTL	MID	ACM1081100	52600	Workers' Compensation	10,800	11,200	400	4%
1000	DTL	MID	ACM1081100	52900	Other Employee Benefits	5,608	4,970	(638)	-11%
1000	DTL	MID	ACM1081100	56100	Supplies	10,825	8,950	(1,875)	-17%
2220	DTL	MID	ACM1310200	51650	Librarian/Media Specialist	76,255	78,255	2,000	3%
2220	DTL	MID	ACM1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	ACM1310200	52200	Fica & Medicare	5,834	5,987	153	3%
2220	DTL	MID	ACM1310200	52300	Teachers Retirement System	15,106	15,635	529	4%
2220	DTL	MID	ACM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ACM1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	ACM1310200	52900	Other Employee Benefits	271	235	(36)	-13%
2220	DTL	MID	ACM1310200	56100	Supplies	4,826	5,115	289	6%
2400	DTL	MID	ACM9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	ACM9100240	51310	Assistant Principal	81,442	83,442	2,000	2%
2400	DTL	MID	ACM9100240	51420	Salary Of Clerical Staff	48,304	70,230	21,926	45%
2400	DTL	MID	ACM9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	MID	ACM9100240	52200	Fica & Medicare	18,203	20,186	1,983	11%
2400	DTL	MID	ACM9100240	52300	Teachers Retirement System	47,137	52,722	5,585	12%
2400	DTL	MID	ACM9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	ACM9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	ACM9100240	52900	Other Employee Benefits	845	792	(53)	-6%
2400	DTL	MID	ACM9100240	56100	Supplies	2,302	2,440	138	6%
1000	DTL	MID	ARN1081100	51100	Teachers	1,259,624	1,373,668	114,044	9%
1000	DTL	MID	ARN1081100	51180	Art,Music,Pe	378,961	400,788	21,827	6%
1000	DTL	MID	ARN1081100	51400	Aides And Paraprofessionals	20,642	20,566	(76)	0%
1000	DTL	MID	ARN1081100	51730	Secondary Counselor	70,562	72,562	2,000	3%
1000	DTL	MID	ARN1081100	52100	State Health Insurance	266,490	311,850	45,360	17%
1000	DTL	MID	ARN1081100	52200	Fica & Medicare	132,329	142,870	10,541	8%
1000	DTL	MID	ARN1081100	52300	Teachers Retirement System	342,671	358,645	15,974	5%
1000	DTL	MID	ARN1081100	52500	Unemployment Compensation	3,200	3,200	-	0%
1000	DTL	MID	ARN1081100	52600	Workers' Compensation	12,800	12,800	-	0%
1000	DTL	MID	ARN1081100	52900	Other Employee Benefits	6,141	5,603	(538)	-9%
1000	DTL	MID	ARN1081100	56100	Supplies	11,369	-	(11,369)	-100%
2220	DTL	MID	ARN1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	MID	ARN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	ARN1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	MID	ARN1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	MID	ARN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ARN1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	ARN1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	MID	ARN1310200	56100	Supplies	5,943	-	(5,943)	-100%
1000	DTL	MID	ARN8881100	58810	School-Wide Schools Con	-	12,224	12,224	N/A
2220	DTL	MID	ARN8881200	58810	School-Wide Schools Con	-	6,532	6,532	N/A
2400	DTL	MID	ARN9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	ARN9100240	51310	Assistant Principal	96,920	93,635	(3,285)	-3%
2400	DTL	MID	ARN9100240	51420	Salary Of Clerical Staff	46,662	67,891	21,229	45%
2400	DTL	MID	ARN9100240	52100	State Health Insurance	34,020	45,360	11,340	33%
2400	DTL	MID	ARN9100240	52200	Fica & Medicare	19,261	20,787	1,526	8%
2400	DTL	MID	ARN9100240	52300	Teachers Retirement System	49,878	54,291	4,413	9%
2400	DTL	MID	ARN9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	ARN9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	ARN9100240	52900	Other Employee Benefits	894	815	(79)	-9%
2400	DTL	MID	ARN9100240	56100	Supplies	2,834	3,115	281	10%
1000	DTL	MID	BAK1081100	51100	Teachers	1,193,370	1,106,498	(86,872)	-7%
1000	DTL	MID	BAK1081100	51180	Art,Music,Pe	330,850	385,078	54,228	16%
1000	DTL	MID	BAK1081100	51400	Aides And Paraprofessionals	19,638	20,566	928	5%
1000	DTL	MID	BAK1081100	51730	Secondary Counselor	127,631	133,212	5,581	4%
1000	DTL	MID	BAK1081100	52100	State Health Insurance	260,820	243,810	(17,010)	-7%
1000	DTL	MID	BAK1081100	52200	Fica & Medicare	127,869	125,870	(1,999)	-2%
1000	DTL	MID	BAK1081100	52300	Teachers Retirement System	331,122	324,633	(6,489)	-2%
1000	DTL	MID	BAK1081100	52500	Unemployment Compensation	3,400	3,400	-	0%
1000	DTL	MID	BAK1081100	52600	Workers' Compensation	13,600	13,600	-	0%
1000	DTL	MID	BAK1081100	52900	Other Employee Benefits	5,934	4,936	(998)	-17%
2220	DTL	MID	BAK1310200	51650	Librarian/Media Specialist	66,064	68,064	2,000	3%
2220	DTL	MID	BAK1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	BAK1310200	52200	Fica & Medicare	5,054	5,207	153	3%
2220	DTL	MID	BAK1310200	52300	Teachers Retirement System	13,087	13,599	512	4%
2220	DTL	MID	BAK1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	BAK1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	BAK1310200	52900	Other Employee Benefits	235	204	(31)	-13%
1000	DTL	MID	BAK8881100	58810	School-Wide Schools Con	12,785	10,228	(2,557)	-20%
2220	DTL	MID	BAK8881200	58810	School-Wide Schools Con	5,700	5,737	37	1%
2400	DTL	MID	BAK9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	BAK9100240	51310	Assistant Principal	71,922	75,922	4,000	6%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	MID	BAK9100240	51420	Salary Of Clerical Staff	48,570	72,282	23,712	49%
2400	DTL	MID	BAK9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	MID	BAK9100240	52200	Fica & Medicare	17,495	19,768	2,273	13%
2400	DTL	MID	BAK9100240	52300	Teachers Retirement System	45,304	47,403	2,099	5%
2400	DTL	MID	BAK9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	BAK9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	BAK9100240	52900	Other Employee Benefits	812	775	(37)	-5%
2400	DTL	MID	BAK9100240	56100	Supplies	2,718	2,736	18	1%
1000	DTL	MID	BLK1081100	51100	Teachers	1,361,859	1,366,876	5,017	0%
1000	DTL	MID	BLK1081100	51180	Art,Music,Pe	389,152	367,919	(21,233)	-5%
1000	DTL	MID	BLK1081100	51400	Aides And Paraprofessionals	20,125	20,566	441	2%
1000	DTL	MID	BLK1081100	51730	Secondary Counselor	47,146	49,146	2,000	4%
1000	DTL	MID	BLK1081100	52100	State Health Insurance	255,150	249,480	(5,670)	-2%
1000	DTL	MID	BLK1081100	52200	Fica & Medicare	139,099	138,045	(1,054)	-1%
1000	DTL	MID	BLK1081100	52300	Teachers Retirement System	360,202	360,540	338	0%
1000	DTL	MID	BLK1081100	52500	Unemployment Compensation	3,200	3,200	-	0%
1000	DTL	MID	BLK1081100	52600	Workers' Compensation	12,800	12,800	-	0%
1000	DTL	MID	BLK1081100	52900	Other Employee Benefits	6,455	5,414	(1,041)	-16%
1000	DTL	MID	BLK1081100	56100	Supplies	11,064	9,712	(1,352)	-12%
2220	DTL	MID	BLK1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	MID	BLK1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	BLK1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	MID	BLK1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	MID	BLK1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	BLK1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	BLK1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	MID	BLK1310200	56100	Supplies	6,312	5,941	(371)	-6%
2400	DTL	MID	BLK9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	BLK9100240	51310	Assistant Principal	80,610	85,186	4,576	6%
2400	DTL	MID	BLK9100240	51420	Salary Of Clerical Staff	47,834	68,643	20,809	44%
2400	DTL	MID	BLK9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	MID	BLK9100240	52200	Fica & Medicare	18,103	20,198	2,095	12%
2400	DTL	MID	BLK9100240	52300	Teachers Retirement System	46,879	52,753	5,874	13%
2400	DTL	MID	BLK9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	BLK9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	BLK9100240	52900	Other Employee Benefits	840	792	(48)	-6%
2400	DTL	MID	BLK9100240	56100	Supplies	3,010	2,833	(177)	-6%
1000	DTL	MID	DCM1081100	51100	Teachers	1,137,932	1,006,961	(130,971)	-12%
1000	DTL	MID	DCM1081100	51180	Art,Music,Pe	320,615	263,028	(57,587)	-18%
1000	DTL	MID	DCM1081100	51400	Aides And Paraprofessionals	20,125	20,566	441	2%
1000	DTL	MID	DCM1081100	51730	Secondary Counselor	60,613	64,407	3,794	6%
1000	DTL	MID	DCM1081100	52100	State Health Insurance	277,830	215,460	(62,370)	-22%
1000	DTL	MID	DCM1081100	52200	Fica & Medicare	117,755	103,655	(14,100)	-12%
1000	DTL	MID	DCM1081100	52300	Teachers Retirement System	293,634	260,680	(32,954)	-11%
1000	DTL	MID	DCM1081100	52500	Unemployment Compensation	2,800	2,500	(300)	-11%
1000	DTL	MID	DCM1081100	52600	Workers' Compensation	11,200	10,000	(1,200)	-11%
1000	DTL	MID	DCM1081100	52900	Other Employee Benefits	5,262	3,976	(1,286)	-24%
1000	DTL	MID	DCM1081100	56100	Supplies	8,538	7,671	(867)	-10%
2220	DTL	MID	DCM1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	MID	DCM1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	DCM1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	MID	DCM1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	MID	DCM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	DCM1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	DCM1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	MID	DCM1310200	56100	Supplies	4,748	4,433	(315)	-7%
2400	DTL	MID	DCM9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	DCM9100240	51310	Assistant Principal	87,968	85,862	(2,106)	-2%
2400	DTL	MID	DCM9100240	51420	Salary Of Clerical Staff	47,354	67,891	20,537	43%
2400	DTL	MID	DCM9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	MID	DCM9100240	52200	Fica & Medicare	18,629	20,192	1,563	8%
2400	DTL	MID	DCM9100240	52300	Teachers Retirement System	48,241	48,815	574	1%
2400	DTL	MID	DCM9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	DCM9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	DCM9100240	52900	Other Employee Benefits	864	792	(72)	-8%
2400	DTL	MID	DCM9100240	56100	Supplies	2,264	2,114	(150)	-7%
1000	DTL	MID	ECM1081100	51100	Teachers	972,219	1,037,032	64,813	7%
1000	DTL	MID	ECM1081100	51180	Art,Music,Pe	226,267	251,258	24,991	11%
1000	DTL	MID	ECM1081100	51400	Aides And Paraprofessionals	20,383	21,341	958	5%
1000	DTL	MID	ECM1081100	51730	Secondary Counselor	68,276	70,276	2,000	3%
1000	DTL	MID	ECM1081100	52100	State Health Insurance	215,460	198,450	(17,010)	-8%
1000	DTL	MID	ECM1081100	52200	Fica & Medicare	98,467	105,563	7,096	7%
1000	DTL	MID	ECM1081100	52300	Teachers Retirement System	254,983	275,705	20,722	8%
1000	DTL	MID	ECM1081100	52500	Unemployment Compensation	2,800	2,800	-	0%
1000	DTL	MID	ECM1081100	52600	Workers' Compensation	11,200	11,200	-	0%
1000	DTL	MID	ECM1081100	52900	Other Employee Benefits	4,569	4,140	(429)	-9%
2220	DTL	MID	ECM1310200	51650	Librarian/Media Specialist	60,613	54,336	(6,277)	-10%
2220	DTL	MID	ECM1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	ECM1310200	52200	Fica & Medicare	4,637	4,157	(480)	-10%
2220	DTL	MID	ECM1310200	52300	Teachers Retirement System	12,007	10,856	(1,151)	-10%
2220	DTL	MID	ECM1310200	52500	Unemployment Compensation	100	100	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	MID	ECM1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	ECM1310200	52900	Other Employee Benefits	215	163	(52)	-24%
1000	DTL	MID	ECM8881100	58810	School-Wide Schools Con	9,409	8,703	(706)	-8%
2220	DTL	MID	ECM8881200	58810	School-Wide Schools Con	4,962	4,769	(193)	-4%
2400	DTL	MID	ECM9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	ECM9100240	51310	Assistant Principal	88,815	93,635	4,820	5%
2400	DTL	MID	ECM9100240	51420	Salary Of Clerical Staff	47,008	69,373	22,365	48%
2400	DTL	MID	ECM9100240	52100	State Health Insurance	34,020	45,360	11,340	33%
2400	DTL	MID	ECM9100240	52200	Fica & Medicare	18,668	20,900	2,232	12%
2400	DTL	MID	ECM9100240	52300	Teachers Retirement System	48,341	54,587	6,246	13%
2400	DTL	MID	ECM9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	ECM9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	ECM9100240	52900	Other Employee Benefits	866	820	(46)	-5%
2400	DTL	MID	ECM9100240	56100	Supplies	2,366	2,274	(92)	-4%
1000	DTL	MID	EDY1081100	51100	Teachers	940,289	964,536	24,247	3%
1000	DTL	MID	EDY1081100	51180	Art,Music,Pe	245,355	309,682	64,327	26%
1000	DTL	MID	EDY1081100	51400	Aides And Paraprofessionals	19,882	20,566	684	3%
1000	DTL	MID	EDY1081100	51730	Secondary Counselor	64,189	66,189	2,000	3%
1000	DTL	MID	EDY1081100	52100	State Health Insurance	198,450	158,760	(39,690)	-20%
1000	DTL	MID	EDY1081100	52200	Fica & Medicare	97,133	104,114	6,981	7%
1000	DTL	MID	EDY1081100	52300	Teachers Retirement System	251,530	271,922	20,392	8%
1000	DTL	MID	EDY1081100	52500	Unemployment Compensation	2,900	2,600	(300)	-10%
1000	DTL	MID	EDY1081100	52600	Workers' Compensation	11,600	10,400	(1,200)	-10%
1000	DTL	MID	EDY1081100	52900	Other Employee Benefits	4,507	4,083	(424)	-9%
2220	DTL	MID	EDY1310200	51650	Librarian/Media Specialist	76,255	70,186	(6,069)	-8%
2220	DTL	MID	EDY1310200	52100	State Health Insurance	11,340	-	(11,340)	-100%
2220	DTL	MID	EDY1310200	52200	Fica & Medicare	5,834	5,369	(465)	-8%
2220	DTL	MID	EDY1310200	52300	Teachers Retirement System	15,106	14,023	(1,083)	-7%
2220	DTL	MID	EDY1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	EDY1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	EDY1310200	52900	Other Employee Benefits	271	211	(60)	-22%
1000	DTL	MID	EDY8881100	58810	School-Wide Schools Con	9,387	9,421	34	0%
2220	DTL	MID	EDY8881200	58810	School-Wide Schools Con	4,836	4,932	96	2%
2400	DTL	MID	EDY9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	EDY9100240	51310	Assistant Principal	91,635	93,635	2,000	2%
2400	DTL	MID	EDY9100240	51420	Salary Of Clerical Staff	48,134	70,032	21,898	45%
2400	DTL	MID	EDY9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	MID	EDY9100240	52200	Fica & Medicare	18,970	20,951	1,981	10%
2400	DTL	MID	EDY9100240	52300	Teachers Retirement System	49,123	50,796	1,673	3%
2400	DTL	MID	EDY9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	EDY9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	EDY9100240	52900	Other Employee Benefits	880	822	(58)	-7%
2400	DTL	MID	EDY9100240	56100	Supplies	2,306	2,352	46	2%
1000	DTL	MID	FOR8881100	58810	School-Wide Schools Con	7,385	1,291	(6,094)	-83%
2220	DTL	MID	FOR8881200	58810	School-Wide Schools Con	2,923	3,474	551	19%
1000	DTL	MID	FRT1081100	51100	Teachers	988,772	1,054,831	66,059	7%
1000	DTL	MID	FRT1081100	51180	Art,Music,Pe	278,843	305,585	26,742	10%
1000	DTL	MID	FRT1081100	51400	Aides And Paraprofessionals	19,882	21,873	1,991	10%
1000	DTL	MID	FRT1081100	51730	Secondary Counselor	76,255	78,255	2,000	3%
1000	DTL	MID	FRT1081100	52100	State Health Insurance	204,120	221,130	17,010	8%
1000	DTL	MID	FRT1081100	52200	Fica & Medicare	104,327	111,732	7,405	7%
1000	DTL	MID	FRT1081100	52300	Teachers Retirement System	270,159	291,817	21,658	8%
1000	DTL	MID	FRT1081100	52500	Unemployment Compensation	3,000	3,000	-	0%
1000	DTL	MID	FRT1081100	52600	Workers' Compensation	12,000	12,000	-	0%
1000	DTL	MID	FRT1081100	52900	Other Employee Benefits	4,841	4,382	(459)	-9%
2220	DTL	MID	FRT1310200	51650	Librarian/Media Specialist	76,255	78,255	2,000	3%
2220	DTL	MID	FRT1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	FRT1310200	52200	Fica & Medicare	5,834	5,987	153	3%
2220	DTL	MID	FRT1310200	52300	Teachers Retirement System	15,106	15,635	529	4%
2220	DTL	MID	FRT1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	FRT1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	FRT1310200	52900	Other Employee Benefits	271	235	(36)	-13%
1000	DTL	MID	FRT8881100	58810	School-Wide Schools Con	12,088	10,430	(1,658)	-14%
2220	DTL	MID	FRT8881200	58810	School-Wide Schools Con	6,409	5,686	(723)	-11%
2400	DTL	MID	FRT9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	FRT9100240	51310	Assistant Principal	73,922	78,120	4,198	6%
2400	DTL	MID	FRT9100240	51420	Salary Of Clerical Staff	50,278	71,907	21,629	43%
2400	DTL	MID	FRT9100240	52100	State Health Insurance	11,340	22,680	11,340	100%
2400	DTL	MID	FRT9100240	52200	Fica & Medicare	17,779	19,907	2,128	12%
2400	DTL	MID	FRT9100240	52300	Teachers Retirement System	46,038	51,993	5,955	13%
2400	DTL	MID	FRT9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	FRT9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	FRT9100240	52900	Other Employee Benefits	825	781	(44)	-5%
2400	DTL	MID	FRT9100240	56100	Supplies	3,056	2,712	(344)	-11%
1000	DTL	MID	MDL1081100	51100	Teachers	997,960	992,020	(5,940)	-1%
1000	DTL	MID	MDL1081100	51180	Art,Music,Pe	364,012	363,100	(912)	0%
1000	DTL	MID	MDL1081100	51400	Aides And Paraprofessionals	20,125	20,566	441	2%
1000	DTL	MID	MDL1081100	51730	Secondary Counselor	55,902	59,427	3,525	6%
1000	DTL	MID	MDL1081100	52100	State Health Insurance	221,130	198,450	(22,680)	-10%
1000	DTL	MID	MDL1081100	52200	Fica & Medicare	110,007	109,786	(221)	0%
1000	DTL	MID	MDL1081100	52300	Teachers Retirement System	284,867	286,735	1,868	1%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	MDL1081100	52500	Unemployment Compensation	2,600	2,600	-	0%
1000	DTL	MID	MDL1081100	52600	Workers' Compensation	10,400	10,400	-	0%
1000	DTL	MID	MDL1081100	52900	Other Employee Benefits	5,105	4,305	(800)	-16%
1000	DTL	MID	MDL1081100	56100	Supplies	8,276	-	(8,276)	-100%
2220	DTL	MID	MDL1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	MID	MDL1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	MDL1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	MID	MDL1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	MID	MDL1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	MDL1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	MDL1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	MID	MDL1310200	56100	Supplies	4,622	-	(4,622)	-100%
1000	DTL	MID	MDL8881100	58810	School-Wide Schools Con	-	7,155	7,155	N/A
2220	DTL	MID	MDL8881200	58810	School-Wide Schools Con	-	4,422	4,422	N/A
2400	DTL	MID	MDL9100240	51300	Principal	104,816	110,199	5,383	5%
2400	DTL	MID	MDL9100240	51310	Assistant Principal	69,978	73,922	3,944	6%
2400	DTL	MID	MDL9100240	51420	Salary Of Clerical Staff	52,045	75,398	23,353	45%
2400	DTL	MID	MDL9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	MID	MDL9100240	52200	Fica & Medicare	17,353	19,853	2,500	14%
2400	DTL	MID	MDL9100240	52300	Teachers Retirement System	44,937	51,852	6,915	15%
2400	DTL	MID	MDL9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	MDL9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	MDL9100240	52900	Other Employee Benefits	805	779	(26)	-3%
2400	DTL	MID	MDL9100240	56100	Supplies	2,204	2,109	(95)	-4%
1000	DTL	MID	MID1081100	51101	Academic Supplement	60,000	60,000	-	0%
1000	DTL	MID	MID1081100	51103	Athletic Supplement	320,000	350,000	30,000	9%
1000	DTL	MID	MID1081100	51130	Substitute for Certified	550,000	550,000	-	0%
1000	DTL	MID	MID1081100	52200	Fica & Medicare	71,145	73,440	2,295	3%
1000	DTL	MID	MID1081100	52300	Teachers Retirement System	75,278	81,918	6,640	9%
1000	DTL	MID	MID1081100	53000	Purch Professional & Technical	35,000	20,000	(15,000)	-43%
1000	DTL	MID	MID1081100	55800	Travel - Employees	6,000	7,000	1,000	17%
1000	DTL	MID	MID1081100	56100	Supplies	48,000	48,000	-	0%
1000	DTL	MID	MID1081100	56410	Textbooks	70,000	70,000	-	0%
1000	DTL	MID	MID1081100	56420	Books And Periodicals	1,000	2,500	1,500	150%
1000	DTL	MID	MID1100100	51100	Teachers	150,052	220,000	69,948	47%
1000	DTL	MID	MID1100100	52200	Fica & Medicare	11,479	16,830	5,351	47%
1000	DTL	MID	MID1100100	52300	Teachers Retirement System	29,725	-	(29,725)	-100%
1000	DTL	MID	RCH1081100	51100	Teachers	1,557,286	1,763,137	205,851	13%
1000	DTL	MID	RCH1081100	51180	Art,Music,Pe	551,882	570,589	18,707	3%
1000	DTL	MID	RCH1081100	51400	Aides And Paraprofessionals	20,642	21,614	972	5%
1000	DTL	MID	RCH1081100	51730	Secondary Counselor	137,380	142,966	5,586	4%
1000	DTL	MID	RCH1081100	52100	State Health Insurance	357,210	345,870	(11,340)	-3%
1000	DTL	MID	RCH1081100	52200	Fica & Medicare	173,440	191,120	17,680	10%
1000	DTL	MID	RCH1081100	52300	Teachers Retirement System	449,130	499,162	50,032	11%
1000	DTL	MID	RCH1081100	52500	Unemployment Compensation	4,100	4,300	200	5%
1000	DTL	MID	RCH1081100	52600	Workers' Compensation	16,400	17,200	800	5%
1000	DTL	MID	RCH1081100	52900	Other Employee Benefits	8,049	7,495	(554)	-7%
1000	DTL	MID	RCH1081100	56100	Supplies	14,462	-	(14,462)	-100%
2220	DTL	MID	RCH1310200	51650	Librarian/Media Specialist	76,255	78,255	2,000	3%
2220	DTL	MID	RCH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	RCH1310200	52200	Fica & Medicare	5,834	5,987	153	3%
2220	DTL	MID	RCH1310200	52300	Teachers Retirement System	15,106	15,635	529	4%
2220	DTL	MID	RCH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	RCH1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	RCH1310200	52900	Other Employee Benefits	271	235	(36)	-13%
2220	DTL	MID	RCH1310200	56100	Supplies	8,108	-	(8,108)	-100%
1000	DTL	MID	RCH8881100	58810	School-Wide Schools Con	-	14,669	14,669	N/A
2220	DTL	MID	RCH8881200	58810	School-Wide Schools Con	-	8,121	8,121	N/A
1000	DTL	MID	RCH9100100	51100	Teachers	76,255	78,255	2,000	3%
1000	DTL	MID	RCH9100100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DTL	MID	RCH9100100	52200	Fica & Medicare	5,834	5,987	153	3%
1000	DTL	MID	RCH9100100	52300	Teachers Retirement System	15,106	15,635	529	4%
1000	DTL	MID	RCH9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	MID	RCH9100100	52600	Workers' Compensation	400	400	-	0%
1000	DTL	MID	RCH9100100	52900	Other Employee Benefits	271	235	(36)	-13%
1000	DTL	MID	RCH9100100	55800	Travel - Employees	9,000	11,000	2,000	22%
1000	DTL	MID	RCH9100100	56100	Supplies	500	500	-	0%
1000	DTL	MID	RCH9100100	58100	Dues And Fees	10,250	10,250	-	0%
2400	DTL	MID	RCH9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	RCH9100240	51310	Assistant Principal	73,922	75,922	2,000	3%
2400	DTL	MID	RCH9100240	51420	Salary Of Clerical Staff	49,040	72,774	23,734	48%
2400	DTL	MID	RCH9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	MID	RCH9100240	52200	Fica & Medicare	17,684	19,805	2,121	12%
2400	DTL	MID	RCH9100240	52300	Teachers Retirement System	45,793	51,727	5,934	13%
2400	DTL	MID	RCH9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	RCH9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	RCH9100240	52900	Other Employee Benefits	821	777	(44)	-5%
2400	DTL	MID	RCH9100240	56100	Supplies	3,867	3,873	6	0%
1000	DTL	MID	RMA1081100	51100	Teachers	252,631	233,172	(19,459)	-8%
1000	DTL	MID	RMA1081100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DTL	MID	RMA1081100	52200	Fica & Medicare	19,326	17,838	(1,488)	-8%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	RMA1081100	52300	Teachers Retirement System	50,046	46,588	(3,458)	-7%
1000	DTL	MID	RMA1081100	52500	Unemployment Compensation	400	400	-	0%
1000	DTL	MID	RMA1081100	52600	Workers' Compensation	1,600	1,600	-	0%
1000	DTL	MID	RMA1081100	52900	Other Employee Benefits	897	700	(197)	-22%
1000	DTL	MID	RMA1081100	56100	Supplies	5,096	3,477	(1,619)	-32%
1000	DTL	MID	RTH1081100	51100	Teachers	977,430	1,075,166	97,736	10%
1000	DTL	MID	RTH1081100	51180	Art,Music,Pe	353,408	341,827	(11,581)	-3%
1000	DTL	MID	RTH1081100	51400	Aides And Paraprofessionals	19,882	20,824	942	5%
1000	DTL	MID	RTH1081100	51730	Secondary Counselor	155,302	167,371	12,069	8%
1000	DTL	MID	RTH1081100	52100	State Health Insurance	249,480	260,820	11,340	5%
1000	DTL	MID	RTH1081100	52200	Fica & Medicare	115,211	122,797	7,586	7%
1000	DTL	MID	RTH1081100	52300	Teachers Retirement System	298,343	317,780	19,437	7%
1000	DTL	MID	RTH1081100	52500	Unemployment Compensation	2,900	3,100	200	7%
1000	DTL	MID	RTH1081100	52600	Workers' Compensation	11,600	12,400	800	7%
1000	DTL	MID	RTH1081100	52900	Other Employee Benefits	5,346	4,771	(575)	-11%
1000	DTL	MID	RTH1081100	56100	Supplies	9,997	-	(9,997)	-100%
2220	DTL	MID	RTH1310200	51650	Librarian/Media Specialist	76,255	70,186	(6,069)	-8%
2220	DTL	MID	RTH1310200	52100	State Health Insurance	11,340	-	(11,340)	-100%
2220	DTL	MID	RTH1310200	52200	Fica & Medicare	5,834	5,369	(465)	-8%
2220	DTL	MID	RTH1310200	52300	Teachers Retirement System	15,106	14,023	(1,083)	-7%
2220	DTL	MID	RTH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	RTH1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	RTH1310200	52900	Other Employee Benefits	271	211	(60)	-22%
2220	DTL	MID	RTH1310200	56100	Supplies	5,370	-	(5,370)	-100%
1000	DTL	MID	RTH8881100	58810	School-Wide Schools Con	-	12,852	12,852	N/A
2220	DTL	MID	RTH8881200	58810	School-Wide Schools Con	-	5,717	5,717	N/A
2400	DTL	MID	RTH9100240	51300	Principal	108,199	110,199	2,000	2%
2400	DTL	MID	RTH9100240	51310	Assistant Principal	66,065	70,028	3,963	6%
2400	DTL	MID	RTH9100240	51420	Salary Of Clerical Staff	49,926	67,891	17,965	36%
2400	DTL	MID	RTH9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	MID	RTH9100240	52200	Fica & Medicare	17,151	18,981	1,830	11%
2400	DTL	MID	RTH9100240	52300	Teachers Retirement System	44,412	49,574	5,162	12%
2400	DTL	MID	RTH9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	RTH9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	RTH9100240	52900	Other Employee Benefits	796	744	(52)	-7%
2400	DTL	MID	RTH9100240	56100	Supplies	2,561	2,726	165	6%
1000	DTL	MID	VET1081100	51100	Teachers	1,255,950	1,460,764	204,814	16%
1000	DTL	MID	VET1081100	51180	Art,Music,Pe	426,550	398,399	(28,151)	-7%
1000	DTL	MID	VET1081100	51400	Aides And Paraprofessionals	21,158	20,566	(592)	-3%
1000	DTL	MID	VET1081100	51730	Secondary Counselor	64,189	66,189	2,000	3%
1000	DTL	MID	VET1081100	52100	State Health Insurance	255,150	283,500	28,350	11%
1000	DTL	MID	VET1081100	52200	Fica & Medicare	135,240	148,863	13,623	10%
1000	DTL	MID	VET1081100	52300	Teachers Retirement System	350,210	388,794	38,584	11%
1000	DTL	MID	VET1081100	52500	Unemployment Compensation	3,000	3,300	300	10%
1000	DTL	MID	VET1081100	52600	Workers' Compensation	12,000	13,200	1,200	10%
1000	DTL	MID	VET1081100	52900	Other Employee Benefits	6,276	5,838	(438)	-7%
1000	DTL	MID	VET1081100	56100	Supplies	11,761	10,385	(1,376)	-12%
2220	DTL	MID	VET1310200	51650	Librarian/Media Specialist	71,943	73,943	2,000	3%
2220	DTL	MID	VET1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	VET1310200	52200	Fica & Medicare	5,504	5,657	153	3%
2220	DTL	MID	VET1310200	52300	Teachers Retirement System	14,252	14,774	522	4%
2220	DTL	MID	VET1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	VET1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	VET1310200	52900	Other Employee Benefits	255	222	(33)	-13%
2220	DTL	MID	VET1310200	56100	Supplies	6,341	7,123	782	12%
2400	DTL	MID	VET9100240	51300	Principal	96,621	95,418	(1,203)	-1%
2400	DTL	MID	VET9100240	51310	Assistant Principal	76,120	80,465	4,345	6%
2400	DTL	MID	VET9100240	51420	Salary Of Clerical Staff	51,546	70,163	18,617	36%
2400	DTL	MID	VET9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	MID	VET9100240	52200	Fica & Medicare	17,158	18,823	1,665	10%
2400	DTL	MID	VET9100240	52300	Teachers Retirement System	44,431	49,160	4,729	11%
2400	DTL	MID	VET9100240	52500	Unemployment Compensation	400	500	100	25%
2400	DTL	MID	VET9100240	52600	Workers' Compensation	1,600	2,000	400	25%
2400	DTL	MID	VET9100240	52900	Other Employee Benefits	796	738	(58)	-7%
2400	DTL	MID	VET9100240	56100	Supplies	3,024	3,397	373	12%
2210	DTL	PRF	ACD1210220	58100	Dues And Fees	-	14,000	14,000	N/A
2210	DTL	PRF	EXE1210220	55800	Travel - Employees	3,000	10,000	7,000	233%
2210	DTL	PRF	EXE1210220	55850	Travel - School Board Members	15,000	15,000	-	0%
2210	DTL	PRF	EXE1210220	55950	Other Purchased Services	1,500	1,500	-	0%
2210	DTL	PRF	EXE1210220	58100	Dues And Fees	4,000	4,000	-	0%
2210	DTL	PRF	PRF1210220	53000	Purch Professional & Technical	5,000	5,000	-	0%
2210	DTL	PRF	PRF1210220	53210	Contracted Service - Teachers	15,000	15,000	-	0%
2210	DTL	PRF	PRF1210220	55320	Communication Web based Subscr	1,000	1,000	-	0%
2210	DTL	PRF	PRF1210220	55800	Travel - Employees	70,000	75,000	5,000	7%
2210	DTL	PRF	PRF1210220	55950	Other Purchased Services	500	-	(500)	-100%
2210	DTL	PRF	PRF1210220	56100	Supplies	4,000	6,000	2,000	50%
2210	DTL	PRF	PRF1210220	56110	Supplies-Technology	500	1,000	500	100%
2210	DTL	PRF	PRF1210220	56150	Expendable Equipment	250	500	250	100%
2210	DTL	PRF	PRF1210220	56420	Books And Periodicals	5,000	7,500	2,500	50%
2210	DTL	PRF	PRF1210220	58100	Dues And Fees	40,000	70,000	30,000	75%
2210	DTL	PRF	PRF9100220	51420	Salary Of Clerical Staff	31,296	-	(31,296)	-100%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2210	DTL	PRF	PRF9100220	52100	State Health Insurance	11,340	-	(11,340)	-100%
2210	DTL	PRF	PRF9100220	52200	Fica & Medicare	2,394	-	(2,394)	-100%
2210	DTL	PRF	PRF9100220	52300	Teachers Retirement System	6,200	-	(6,200)	-100%
2210	DTL	PRF	PRF9100220	52500	Unemployment Compensation	100	-	(100)	-100%
2210	DTL	PRF	PRF9100220	52600	Workers' Compensation	400	-	(400)	-100%
2210	DTL	PRF	PRF9100220	52900	Other Employee Benefits	111	-	(111)	-100%
2800	DTL	RAE	RAE9100280	51420	Salary Of Clerical Staff	-	36,192	36,192	N/A
2800	DTL	RAE	RAE9100280	51900	Oth Management Personnel	242,398	252,024	9,626	4%
2800	DTL	RAE	RAE9100280	52100	State Health Insurance	34,020	34,020	-	0%
2800	DTL	RAE	RAE9100280	52200	Fica & Medicare	18,543	22,049	3,506	19%
2800	DTL	RAE	RAE9100280	52300	Teachers Retirement System	48,019	57,586	9,567	20%
2800	DTL	RAE	RAE9100280	52500	Unemployment Compensation	400	500	100	25%
2800	DTL	RAE	RAE9100280	52600	Workers' Compensation	1,600	2,000	400	25%
2800	DTL	RAE	RAE9100280	52900	Other Employee Benefits	861	865	4	0%
2800	DTL	RAE	RAE9100280	53000	Purch Professional & Technical	10,000	17,500	7,500	75%
2800	DTL	RAE	RAE9100280	55320	Communication Web based Subscr	-	110,000	110,000	N/A
2800	DTL	RAE	RAE9100280	55800	Travel - Employees	1,500	2,000	500	33%
2800	DTL	RAE	RAE9100280	55950	Other Purchased Services	52,750	77,000	24,250	46%
2800	DTL	RAE	RAE9100280	56100	Supplies	8,000	5,000	(3,000)	-38%
2800	DTL	RAE	RAE9100280	56120	Computer Software	70,000	-	(70,000)	-100%
2800	DTL	RAE	RAE9100280	58100	Dues And Fees	500	500	-	0%
1000	DTL	SEC	COH1041100	51100	Teachers	2,353,142	2,600,980	247,838	11%
1000	DTL	SEC	COH1041100	51180	Art,Music,Pe	1,017,186	1,071,996	54,810	5%
1000	DTL	SEC	COH1041100	51400	Aides And Paraprofessionals	19,882	40,025	20,143	101%
1000	DTL	SEC	COH1041100	51730	Secondary Counselor	197,370	214,890	17,520	9%
1000	DTL	SEC	COH1041100	52100	State Health Insurance	572,670	589,680	17,010	3%
1000	DTL	SEC	COH1041100	52200	Fica & Medicare	274,450	300,484	26,034	9%
1000	DTL	SEC	COH1041100	52300	Teachers Retirement System	710,699	784,793	74,094	10%
1000	DTL	SEC	COH1041100	52500	Unemployment Compensation	6,000	6,400	400	7%
1000	DTL	SEC	COH1041100	52600	Workers' Compensation	24,000	25,600	1,600	7%
1000	DTL	SEC	COH1041100	52900	Other Employee Benefits	12,736	11,784	(952)	-7%
1000	DTL	SEC	COH1041100	56100	Supplies	29,512	29,330	(182)	-1%
2220	DTL	SEC	COH1310200	51650	Librarian/Media Specialist	68,186	85,975	17,789	26%
2220	DTL	SEC	COH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	COH1310200	52200	Fica & Medicare	5,216	6,577	1,361	26%
2220	DTL	SEC	COH1310200	52300	Teachers Retirement System	13,508	17,178	3,670	27%
2220	DTL	SEC	COH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	COH1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	COH1310200	52900	Other Employee Benefits	242	258	16	7%
2220	DTL	SEC	COH1310200	56100	Supplies	10,968	11,035	67	1%
1000	DTL	SEC	COH9100100	55320	Communication Web based Subscr	-	1,500	1,500	N/A
1000	DTL	SEC	COH9100100	55800	Travel - Employees	1,000	3,500	2,500	250%
1000	DTL	SEC	COH9100100	55950	Other Purchased Services	3,500	5,000	1,500	43%
1000	DTL	SEC	COH9100100	56100	Supplies	10,000	5,000	(5,000)	-50%
1000	DTL	SEC	COH9100100	56150	Expendable Equipment	1,000	3,000	2,000	200%
1000	DTL	SEC	COH9100100	56420	Books And Periodicals	1,250	3,000	1,750	140%
1000	DTL	SEC	COH9100100	58100	Dues And Fees	3,000	3,000	-	0%
2400	DTL	SEC	COH9100240	51300	Principal	127,267	129,267	2,000	2%
2400	DTL	SEC	COH9100240	51310	Assistant Principal	253,442	262,172	8,730	3%
2400	DTL	SEC	COH9100240	51420	Salary Of Clerical Staff	67,894	92,774	24,880	37%
2400	DTL	SEC	COH9100240	52100	State Health Insurance	68,040	79,380	11,340	17%
2400	DTL	SEC	COH9100240	52200	Fica & Medicare	34,318	37,042	2,724	8%
2400	DTL	SEC	COH9100240	52300	Teachers Retirement System	88,868	96,746	7,878	9%
2400	DTL	SEC	COH9100240	52500	Unemployment Compensation	700	800	100	14%
2400	DTL	SEC	COH9100240	52600	Workers' Compensation	2,800	3,200	400	14%
2400	DTL	SEC	COH9100240	52900	Other Employee Benefits	1,593	1,453	(140)	-9%
2400	DTL	SEC	COH9100240	56100	Supplies	5,503	5,541	38	1%
2210	DTL	SEC	CUR9100220	51420	Salary Of Clerical Staff	-	27,955	27,955	N/A
2210	DTL	SEC	CUR9100220	51900	Oth Management Personnel	841,009	954,764	113,755	14%
2210	DTL	SEC	CUR9100220	52100	State Health Insurance	90,720	113,400	22,680	25%
2210	DTL	SEC	CUR9100220	52200	Fica & Medicare	64,337	75,178	10,841	17%
2210	DTL	SEC	CUR9100220	52300	Teachers Retirement System	166,604	196,347	29,743	18%
2210	DTL	SEC	CUR9100220	52500	Unemployment Compensation	1,000	1,200	200	20%
2210	DTL	SEC	CUR9100220	52600	Workers' Compensation	4,000	4,800	800	20%
2210	DTL	SEC	CUR9100220	52900	Other Employee Benefits	2,986	2,854	(132)	-4%
1000	DTL	SEC	CVH1041100	51100	Teachers	1,224,919	1,238,820	13,901	1%
1000	DTL	SEC	CVH1041100	51180	Art,Music,Pe	479,745	527,066	47,321	10%
1000	DTL	SEC	CVH1041100	51400	Aides And Paraprofessionals	20,885	41,325	20,440	98%
1000	DTL	SEC	CVH1041100	51730	Secondary Counselor	218,603	228,749	10,146	5%
1000	DTL	SEC	CVH1041100	52100	State Health Insurance	323,190	362,880	39,690	12%
1000	DTL	SEC	CVH1041100	52200	Fica & Medicare	148,728	155,751	7,023	5%
1000	DTL	SEC	CVH1041100	52300	Teachers Retirement System	385,136	406,785	21,649	6%
1000	DTL	SEC	CVH1041100	52500	Unemployment Compensation	3,500	3,900	400	11%
1000	DTL	SEC	CVH1041100	52600	Workers' Compensation	14,000	15,600	1,600	11%
1000	DTL	SEC	CVH1041100	52900	Other Employee Benefits	6,902	6,108	(794)	-12%
1000	DTL	SEC	CVH1041100	56100	Supplies	16,044	-	(16,044)	-100%
2220	DTL	SEC	CVH1310200	51650	Librarian/Media Specialist	68,186	66,330	(1,856)	-3%
2220	DTL	SEC	CVH1310200	52200	Fica & Medicare	5,216	5,074	(142)	-3%
2220	DTL	SEC	CVH1310200	52300	Teachers Retirement System	13,508	13,253	(255)	-2%
2220	DTL	SEC	CVH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	CVH1310200	52600	Workers' Compensation	400	400	-	0%

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2220	DTL	SEC	CVH1310200	52900	Other Employee Benefits	242	199	(43)	-18%
2220	DTL	SEC	CVH1310200	56100	Supplies	7,795	-	(7,795)	-100%
1000	DTL	SEC	CVH8881100	58810	School-Wide Schools Con	-	16,150	16,150	N/A
2220	DTL	SEC	CVH8881200	58810	School-Wide Schools Con	-	8,175	8,175	N/A
2400	DTL	SEC	CVH9100240	51300	Principal	115,428	117,428	2,000	2%
2400	DTL	SEC	CVH9100240	51310	Assistant Principal	175,936	161,794	(14,142)	-8%
2400	DTL	SEC	CVH9100240	51420	Salary Of Clerical Staff	87,232	91,366	4,134	5%
2400	DTL	SEC	CVH9100240	52100	State Health Insurance	56,700	56,700	-	0%
2400	DTL	SEC	CVH9100240	52200	Fica & Medicare	28,963	28,350	(613)	-2%
2400	DTL	SEC	CVH9100240	52300	Teachers Retirement System	75,000	74,044	(956)	-1%
2400	DTL	SEC	CVH9100240	52500	Unemployment Compensation	700	700	-	0%
2400	DTL	SEC	CVH9100240	52600	Workers' Compensation	2,800	2,800	-	0%
2400	DTL	SEC	CVH9100240	52900	Other Employee Benefits	1,344	1,112	(232)	-17%
2400	DTL	SEC	CVH9100240	56100	Supplies	3,911	4,105	194	5%
1000	DTL	SEC	HAR1041100	51100	Teachers	2,021,966	2,162,729	140,763	7%
1000	DTL	SEC	HAR1041100	51180	Art,Music,Pe	792,213	940,944	148,731	19%
1000	DTL	SEC	HAR1041100	51400	Aides And Paraprofessionals	23,362	43,369	20,007	86%
1000	DTL	SEC	HAR1041100	51730	Secondary Counselor	197,367	271,431	74,064	38%
1000	DTL	SEC	HAR1041100	52100	State Health Insurance	459,270	476,280	17,010	4%
1000	DTL	SEC	HAR1041100	52200	Fica & Medicare	232,170	261,513	29,343	13%
1000	DTL	SEC	HAR1041100	52300	Teachers Retirement System	601,215	683,011	81,796	14%
1000	DTL	SEC	HAR1041100	52500	Unemployment Compensation	5,300	5,900	600	11%
1000	DTL	SEC	HAR1041100	52600	Workers' Compensation	21,200	23,600	2,400	11%
1000	DTL	SEC	HAR1041100	52900	Other Employee Benefits	10,774	10,177	(597)	-6%
2220	DTL	SEC	HAR1310200	51650	Librarian/Media Specialist	64,330	66,330	2,000	3%
2220	DTL	SEC	HAR1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	HAR1310200	52200	Fica & Medicare	4,921	5,074	153	3%
2220	DTL	SEC	HAR1310200	52300	Teachers Retirement System	12,744	13,253	509	4%
2220	DTL	SEC	HAR1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	HAR1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	HAR1310200	52900	Other Employee Benefits	228	199	(29)	-13%
1000	DTL	SEC	HAR8881100	58810	School-Wide Schools Con	21,644	23,216	1,572	7%
2220	DTL	SEC	HAR8881200	58810	School-Wide Schools Con	10,429	11,337	908	9%
1000	DTL	SEC	HAR9100100	51100	Teachers	68,186	70,186	2,000	3%
1000	DTL	SEC	HAR9100100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	SEC	HAR9100100	52200	Fica & Medicare	5,216	5,369	153	3%
1000	DTL	SEC	HAR9100100	52300	Teachers Retirement System	13,508	14,023	515	4%
1000	DTL	SEC	HAR9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	SEC	HAR9100100	52600	Workers' Compensation	400	400	-	0%
1000	DTL	SEC	HAR9100100	52900	Other Employee Benefits	242	211	(31)	-13%
1000	DTL	SEC	HAR9100100	55300	Communication	-	500	500	N/A
1000	DTL	SEC	HAR9100100	55320	Communication Web based Subscr	-	1,000	1,000	N/A
1000	DTL	SEC	HAR9100100	55800	Travel - Employees	10,000	10,000	-	0%
1000	DTL	SEC	HAR9100100	55950	Other Purchased Services	900	1,000	100	11%
1000	DTL	SEC	HAR9100100	56100	Supplies	1,500	1,000	(500)	-33%
1000	DTL	SEC	HAR9100100	56420	Books And Periodicals	1,500	1,000	(500)	-33%
1000	DTL	SEC	HAR9100100	58100	Dues And Fees	62,500	60,500	(2,000)	-3%
2400	DTL	SEC	HAR9100240	51300	Principal	111,812	117,428	5,616	5%
2400	DTL	SEC	HAR9100240	51310	Assistant Principal	246,599	257,414	10,815	4%
2400	DTL	SEC	HAR9100240	51420	Salary Of Clerical Staff	73,952	97,210	23,258	31%
2400	DTL	SEC	HAR9100240	52100	State Health Insurance	79,380	79,380	-	0%
2400	DTL	SEC	HAR9100240	52200	Fica & Medicare	33,076	36,112	3,036	9%
2400	DTL	SEC	HAR9100240	52300	Teachers Retirement System	85,651	94,316	8,665	10%
2400	DTL	SEC	HAR9100240	52500	Unemployment Compensation	700	800	100	14%
2400	DTL	SEC	HAR9100240	52600	Workers' Compensation	2,800	3,200	400	14%
2400	DTL	SEC	HAR9100240	52900	Other Employee Benefits	1,535	1,416	(119)	-8%
2400	DTL	SEC	HAR9100240	56100	Supplies	5,232	5,693	461	9%
1000	DTL	SEC	JOR1041100	51100	Teachers	1,506,768	1,722,489	215,721	14%
1000	DTL	SEC	JOR1041100	51180	Art,Music,Pe	413,110	498,821	85,711	21%
1000	DTL	SEC	JOR1041100	51400	Aides And Paraprofessionals	20,125	40,284	20,159	100%
1000	DTL	SEC	JOR1041100	51730	Secondary Counselor	188,276	194,276	6,000	3%
1000	DTL	SEC	JOR1041100	52100	State Health Insurance	340,200	374,220	34,020	10%
1000	DTL	SEC	JOR1041100	52200	Fica & Medicare	162,813	187,874	25,061	15%
1000	DTL	SEC	JOR1041100	52300	Teachers Retirement System	421,612	490,683	69,071	16%
1000	DTL	SEC	JOR1041100	52500	Unemployment Compensation	3,700	4,500	800	22%
1000	DTL	SEC	JOR1041100	52600	Workers' Compensation	14,800	18,000	3,200	22%
1000	DTL	SEC	JOR1041100	52900	Other Employee Benefits	7,555	7,368	(187)	-2%
2220	DTL	SEC	JOR1310200	51650	Librarian/Media Specialist	64,189	66,189	2,000	3%
2220	DTL	SEC	JOR1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	JOR1310200	52200	Fica & Medicare	4,910	5,063	153	3%
2220	DTL	SEC	JOR1310200	52300	Teachers Retirement System	12,716	13,225	509	4%
2220	DTL	SEC	JOR1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	JOR1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	JOR1310200	52900	Other Employee Benefits	228	199	(29)	-13%
1000	DTL	SEC	JOR8881100	58810	School-Wide Schools Con	14,700	14,997	297	2%
2220	DTL	SEC	JOR8881200	58810	School-Wide Schools Con	8,065	8,364	299	4%
1000	DTL	SEC	JOR9100100	56150	Expendable Equipment	-	500	500	N/A
2400	DTL	SEC	JOR9100240	51300	Principal	111,812	113,812	2,000	2%
2400	DTL	SEC	JOR9100240	51310	Assistant Principal	254,801	265,857	11,056	4%
2400	DTL	SEC	JOR9100240	51420	Salary Of Clerical Staff	90,944	117,283	26,339	29%
2400	DTL	SEC	JOR9100240	51900	Oth Management Personnel	75,000	75,000	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	SEC	JOR9100240	52100	State Health Insurance	90,720	102,060	11,340	13%
2400	DTL	SEC	JOR9100240	52200	Fica & Medicare	40,741	43,754	3,013	7%
2400	DTL	SEC	JOR9100240	52300	Teachers Retirement System	105,500	114,276	8,776	8%
2400	DTL	SEC	JOR9100240	52500	Unemployment Compensation	900	1,000	100	11%
2400	DTL	SEC	JOR9100240	52600	Workers' Compensation	3,600	4,000	400	11%
2400	DTL	SEC	JOR9100240	52900	Other Employee Benefits	1,891	1,716	(175)	-9%
2400	DTL	SEC	JOR9100240	56100	Supplies	4,046	4,200	154	4%
1000	DTL	SEC	KEN1041100	51100	Teachers	1,241,917	1,331,970	90,053	7%
1000	DTL	SEC	KEN1041100	51180	Art,Music,Pe	413,565	512,511	98,946	24%
1000	DTL	SEC	KEN1041100	51400	Aides And Paraprofessionals	20,125	40,284	20,159	100%
1000	DTL	SEC	KEN1041100	51730	Secondary Counselor	252,037	258,037	6,000	2%
1000	DTL	SEC	KEN1041100	52100	State Health Insurance	283,500	306,180	22,680	8%
1000	DTL	SEC	KEN1041100	52200	Fica & Medicare	147,465	163,924	16,459	11%
1000	DTL	SEC	KEN1041100	52300	Teachers Retirement System	381,866	428,132	46,266	12%
1000	DTL	SEC	KEN1041100	52500	Unemployment Compensation	3,600	4,200	600	17%
1000	DTL	SEC	KEN1041100	52600	Workers' Compensation	14,400	16,800	2,400	17%
1000	DTL	SEC	KEN1041100	52900	Other Employee Benefits	6,843	6,428	(415)	-6%
2220	DTL	SEC	KEN1310200	51650	Librarian/Media Specialist	76,255	78,255	2,000	3%
2220	DTL	SEC	KEN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	KEN1310200	52200	Fica & Medicare	5,834	5,987	153	3%
2220	DTL	SEC	KEN1310200	52300	Teachers Retirement System	15,106	15,635	529	4%
2220	DTL	SEC	KEN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	KEN1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	KEN1310200	52900	Other Employee Benefits	271	235	(36)	-13%
1000	DTL	SEC	KEN8881100	58810	School-Wide Schools Con	15,260	17,362	2,102	14%
2220	DTL	SEC	KEN8881200	58810	School-Wide Schools Con	8,163	8,713	550	7%
1000	DTL	SEC	KEN9100100	55950	Other Purchased Services	-	4,000	4,000	N/A
2400	DTL	SEC	KEN9100240	51300	Principal	127,267	129,267	2,000	2%
2400	DTL	SEC	KEN9100240	51310	Assistant Principal	166,581	170,581	4,000	2%
2400	DTL	SEC	KEN9100240	51420	Salary Of Clerical Staff	71,770	94,669	22,899	32%
2400	DTL	SEC	KEN9100240	52100	State Health Insurance	56,700	56,700	-	0%
2400	DTL	SEC	KEN9100240	52200	Fica & Medicare	27,970	30,181	2,211	8%
2400	DTL	SEC	KEN9100240	52300	Teachers Retirement System	72,429	78,824	6,395	9%
2400	DTL	SEC	KEN9100240	52500	Unemployment Compensation	600	700	100	17%
2400	DTL	SEC	KEN9100240	52600	Workers' Compensation	2,400	2,800	400	17%
2400	DTL	SEC	KEN9100240	52900	Other Employee Benefits	1,298	1,184	(114)	-9%
2400	DTL	SEC	KEN9100240	56100	Supplies	4,096	4,375	279	7%
1000	DTL	SEC	NOR1041100	51100	Teachers	2,374,996	2,480,523	105,527	4%
1000	DTL	SEC	NOR1041100	51180	Art,Music,Pe	813,716	897,211	83,495	10%
1000	DTL	SEC	NOR1041100	51400	Aides And Paraprofessionals	20,642	43,098	22,456	109%
1000	DTL	SEC	NOR1041100	51730	Secondary Counselor	212,850	247,850	35,000	16%
1000	DTL	SEC	NOR1041100	52100	State Health Insurance	498,960	498,960	-	0%
1000	DTL	SEC	NOR1041100	52200	Fica & Medicare	261,798	280,654	18,856	7%
1000	DTL	SEC	NOR1041100	52300	Teachers Retirement System	677,938	733,003	55,065	8%
1000	DTL	SEC	NOR1041100	52500	Unemployment Compensation	6,300	6,500	200	3%
1000	DTL	SEC	NOR1041100	52600	Workers' Compensation	25,200	26,000	800	3%
1000	DTL	SEC	NOR1041100	52900	Other Employee Benefits	12,149	11,006	(1,143)	-9%
1000	DTL	SEC	NOR1041100	56100	Supplies	26,460	26,764	304	1%
2220	DTL	SEC	NOR1310200	51650	Librarian/Media Specialist	73,903	75,903	2,000	3%
2220	DTL	SEC	NOR1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	NOR1310200	52200	Fica & Medicare	5,654	5,807	153	3%
2220	DTL	SEC	NOR1310200	52300	Teachers Retirement System	14,640	15,165	525	4%
2220	DTL	SEC	NOR1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	NOR1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	NOR1310200	52900	Other Employee Benefits	262	228	(34)	-13%
2220	DTL	SEC	NOR1310200	56100	Supplies	12,955	13,386	431	3%
1000	DTL	SEC	NOR9100100	51100	Teachers	25,320	27,002	1,682	7%
1000	DTL	SEC	NOR9100100	52200	Fica & Medicare	1,937	2,066	129	7%
1000	DTL	SEC	NOR9100100	52300	Teachers Retirement System	5,016	5,395	379	8%
1000	DTL	SEC	NOR9100100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	SEC	NOR9100100	52600	Workers' Compensation	400	400	-	0%
1000	DTL	SEC	NOR9100100	52900	Other Employee Benefits	90	81	(9)	-10%
1000	DTL	SEC	NOR9100100	55800	Travel - Employees	300	-	(300)	-100%
1000	DTL	SEC	NOR9100100	55950	Other Purchased Services	300	-	(300)	-100%
1000	DTL	SEC	NOR9100100	56100	Supplies	12,740	13,260	520	4%
1000	DTL	SEC	NOR9100100	56150	Expendable Equipment	2,400	2,400	-	0%
1000	DTL	SEC	NOR9100100	56420	Books And Periodicals	960	-	(960)	-100%
1000	DTL	SEC	NOR9100100	58100	Dues And Fees	3,200	3,200	-	0%
2400	DTL	SEC	NOR9100240	51300	Principal	115,428	117,428	2,000	2%
2400	DTL	SEC	NOR9100240	51310	Assistant Principal	251,968	257,968	6,000	2%
2400	DTL	SEC	NOR9100240	51420	Salary Of Clerical Staff	72,285	100,458	28,173	39%
2400	DTL	SEC	NOR9100240	52100	State Health Insurance	68,040	68,040	-	0%
2400	DTL	SEC	NOR9100240	52200	Fica & Medicare	33,636	36,403	2,767	8%
2400	DTL	SEC	NOR9100240	52300	Teachers Retirement System	87,101	95,076	7,975	9%
2400	DTL	SEC	NOR9100240	52500	Unemployment Compensation	700	800	100	14%
2400	DTL	SEC	NOR9100240	52600	Workers' Compensation	2,800	3,200	400	14%
2400	DTL	SEC	NOR9100240	52900	Other Employee Benefits	1,561	1,428	(133)	-9%
2400	DTL	SEC	NOR9100240	56100	Supplies	6,499	6,721	222	3%
1000	DTL	SEC	RMA1041100	51100	Teachers	840,150	864,349	24,199	3%
1000	DTL	SEC	RMA1041100	51180	Art,Music,Pe	660,282	683,750	23,468	4%
1000	DTL	SEC	RMA1041100	51400	Aides And Paraprofessionals	20,642	21,614	972	5%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	RMA1041100	51730	Secondary Counselor	98,017	125,336	27,319	28%
1000	DTL	SEC	RMA1041100	52100	State Health Insurance	272,160	260,820	(11,340)	-4%
1000	DTL	SEC	RMA1041100	52200	Fica & Medicare	123,860	129,671	5,811	5%
1000	DTL	SEC	RMA1041100	52300	Teachers Retirement System	320,742	338,671	17,929	6%
1000	DTL	SEC	RMA1041100	52500	Unemployment Compensation	2,900	3,000	100	3%
1000	DTL	SEC	RMA1041100	52600	Workers' Compensation	11,600	12,000	400	3%
1000	DTL	SEC	RMA1041100	52900	Other Employee Benefits	5,748	5,085	(663)	-12%
1000	DTL	SEC	RMA1041100	56100	Supplies	3,681	4,470	789	21%
2220	DTL	SEC	RMA1310200	51650	Librarian/Media Specialist	68,186	70,186	2,000	3%
2220	DTL	SEC	RMA1310200	52200	Fica & Medicare	5,216	5,369	153	3%
2220	DTL	SEC	RMA1310200	52300	Teachers Retirement System	13,508	14,023	515	4%
2220	DTL	SEC	RMA1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	RMA1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	RMA1310200	52900	Other Employee Benefits	242	211	(31)	-13%
2220	DTL	SEC	RMA1310200	56100	Supplies	3,719	3,383	(336)	-9%
1000	DTL	SEC	RMA9100100	51100	Teachers	25,320	-	(25,320)	-100%
1000	DTL	SEC	RMA9100100	52200	Fica & Medicare	1,937	-	(1,937)	-100%
1000	DTL	SEC	RMA9100100	52300	Teachers Retirement System	5,016	-	(5,016)	-100%
1000	DTL	SEC	RMA9100100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	SEC	RMA9100100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DTL	SEC	RMA9100100	52900	Other Employee Benefits	90	-	(90)	-100%
1000	DTL	SEC	RMA9100100	53000	Purch Professional & Technical	4,000	4,000	-	0%
1000	DTL	SEC	RMA9100100	54420	Rental Of Equipment Or Vehicle	1,000	650	(350)	-35%
1000	DTL	SEC	RMA9100100	55300	Communication	-	2,500	2,500	N/A
1000	DTL	SEC	RMA9100100	55320	Communication Web based Subscr	2,500	2,500	-	0%
1000	DTL	SEC	RMA9100100	55800	Travel - Employees	7,500	10,000	2,500	33%
1000	DTL	SEC	RMA9100100	56100	Supplies	6,500	7,500	1,000	15%
1000	DTL	SEC	RMA9100100	56110	Supplies-Technology	-	3,500	3,500	N/A
1000	DTL	SEC	RMA9100100	56150	Expendable Equipment	-	1,000	1,000	N/A
1000	DTL	SEC	RMA9100100	58100	Dues And Fees	4,000	3,000	(1,000)	-25%
2400	DTL	SEC	RMA9100240	51300	Principal	112,970	114,970	2,000	2%
2400	DTL	SEC	RMA9100240	51310	Assistant Principal	88,682	71,826	(16,856)	-19%
2400	DTL	SEC	RMA9100240	51420	Salary Of Clerical Staff	67,094	70,272	3,178	5%
2400	DTL	SEC	RMA9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	SEC	RMA9100240	52200	Fica & Medicare	20,559	19,666	(893)	-4%
2400	DTL	SEC	RMA9100240	52300	Teachers Retirement System	53,239	51,362	(1,877)	-4%
2400	DTL	SEC	RMA9100240	52500	Unemployment Compensation	500	500	-	0%
2400	DTL	SEC	RMA9100240	52600	Workers' Compensation	2,000	2,000	-	0%
2400	DTL	SEC	RMA9100240	52900	Other Employee Benefits	954	771	(183)	-19%
2400	DTL	SEC	RMA9100240	56100	Supplies	1,774	1,614	(160)	-9%
1000	DTL	SEC	SEC1041100	51101	Academic Supplement	108,000	90,000	(18,000)	-17%
1000	DTL	SEC	SEC1041100	51103	Athletic Supplement	680,000	1,000,000	320,000	47%
1000	DTL	SEC	SEC1041100	51130	Substitute for Certified	750,000	750,000	-	0%
1000	DTL	SEC	SEC1041100	52200	Fica & Medicare	118,608	140,760	22,152	19%
1000	DTL	SEC	SEC1041100	52300	Teachers Retirement System	156,103	217,782	61,679	40%
1000	DTL	SEC	SEC1041100	53000	Purch Professional & Technical	35,000	35,000	-	0%
1000	DTL	SEC	SEC1041100	55800	Travel - Employees	4,000	4,000	-	0%
1000	DTL	SEC	SEC1041100	56100	Supplies	-	12,000	12,000	N/A
1000	DTL	SEC	SEC1041100	56400	Digital Textbooks	5,000	5,000	-	0%
1000	DTL	SEC	SEC1041100	56410	Textbooks	125,000	120,000	(5,000)	-4%
1000	DTL	SEC	SEC1041100	58100	Dues And Fees	15,000	15,000	-	0%
1000	DTL	SEC	SEC1100100	51100	Teachers	125,066	190,000	64,934	52%
1000	DTL	SEC	SEC1100100	52200	Fica & Medicare	9,568	14,535	4,967	52%
1000	DTL	SEC	SEC1100100	52300	Teachers Retirement System	24,775	-	(24,775)	-100%
2210	DTL	SEC	SEC9100220	51900	Oth Management Personnel	54,767	115,674	60,907	111%
2210	DTL	SEC	SEC9100220	52100	State Health Insurance	-	11,340	11,340	N/A
2210	DTL	SEC	SEC9100220	52200	Fica & Medicare	4,190	8,849	4,659	111%
2210	DTL	SEC	SEC9100220	52300	Teachers Retirement System	3,377	15,380	12,003	355%
2210	DTL	SEC	SEC9100220	52500	Unemployment Compensation	100	200	100	100%
2210	DTL	SEC	SEC9100220	52600	Workers' Compensation	400	800	400	100%
2210	DTL	SEC	SEC9100220	52900	Other Employee Benefits	61	231	170	279%
2210	DTL	SEC	SEC9100220	55800	Travel - Employees	4,000	5,000	1,000	25%
2210	DTL	SEC	SEC9100220	56100	Supplies	11,000	8,000	(3,000)	-27%
2210	DTL	SEC	SEC9100220	58100	Dues And Fees	9,600	11,000	1,400	15%
1000	DTL	SEC	SHW1041100	51100	Teachers	1,752,701	1,906,141	153,440	9%
1000	DTL	SEC	SHW1041100	51180	Art,Music,Pe	593,767	682,554	88,787	15%
1000	DTL	SEC	SHW1041100	51400	Aides And Paraprofessionals	21,964	39,531	17,567	80%
1000	DTL	SEC	SHW1041100	51730	Secondary Counselor	187,135	194,660	7,525	4%
1000	DTL	SEC	SHW1041100	52100	State Health Insurance	385,560	408,240	22,680	6%
1000	DTL	SEC	SHW1041100	52200	Fica & Medicare	195,501	215,951	20,450	10%
1000	DTL	SEC	SHW1041100	52300	Teachers Retirement System	506,258	564,013	57,755	11%
1000	DTL	SEC	SHW1041100	52500	Unemployment Compensation	4,600	5,000	400	9%
1000	DTL	SEC	SHW1041100	52600	Workers' Compensation	18,400	20,000	1,600	9%
1000	DTL	SEC	SHW1041100	52900	Other Employee Benefits	9,072	8,469	(603)	-7%
1000	DTL	SEC	SHW1041100	56100	Supplies	20,972	22,841	1,869	9%
2220	DTL	SEC	SHW1310200	51650	Librarian/Media Specialist	64,330	66,330	2,000	3%
2220	DTL	SEC	SHW1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	SHW1310200	52200	Fica & Medicare	4,921	5,074	153	3%
2220	DTL	SEC	SHW1310200	52300	Teachers Retirement System	12,744	13,253	509	4%
2220	DTL	SEC	SHW1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	SHW1310200	52600	Workers' Compensation	400	400	-	0%

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2220	DTL	SEC	SHW1310200	52900	Other Employee Benefits	228	199	(29)	-13%
2220	DTL	SEC	SHW1310200	56100	Supplies	10,609	11,300	691	7%
1000	DTL	SEC	SHW9100100	56110	Supplies-Technology	-	5,500	5,500	N/A
1000	DTL	SEC	SHW9100100	56120	Computer Software	-	100	100	N/A
2400	DTL	SEC	SHW9100240	51300	Principal	127,267	129,267	2,000	2%
2400	DTL	SEC	SHW9100240	51310	Assistant Principal	137,778	145,733	7,955	6%
2400	DTL	SEC	SHW9100240	51420	Salary Of Clerical Staff	66,838	89,120	22,282	33%
2400	DTL	SEC	SHW9100240	52100	State Health Insurance	56,700	56,700	-	0%
2400	DTL	SEC	SHW9100240	52200	Fica & Medicare	25,389	27,855	2,466	10%
2400	DTL	SEC	SHW9100240	52300	Teachers Retirement System	65,746	72,751	7,005	11%
2400	DTL	SEC	SHW9100240	52500	Unemployment Compensation	600	700	100	17%
2400	DTL	SEC	SHW9100240	52600	Workers' Compensation	2,400	2,800	400	17%
2400	DTL	SEC	SHW9100240	52900	Other Employee Benefits	1,178	1,092	(86)	-7%
2400	DTL	SEC	SHW9100240	56100	Supplies	5,322	5,674	352	7%
1000	DTL	SEC	SPC1041100	51100	Teachers	1,349,938	1,431,069	81,131	6%
1000	DTL	SEC	SPC1041100	51180	Art,Music,Pe	490,245	570,906	80,661	16%
1000	DTL	SEC	SPC1041100	51400	Aides And Paraprofessionals	19,882	39,767	19,885	100%
1000	DTL	SEC	SPC1041100	51730	Secondary Counselor	219,814	213,963	(5,851)	-3%
1000	DTL	SEC	SPC1041100	52100	State Health Insurance	272,160	351,540	79,380	29%
1000	DTL	SEC	SPC1041100	52200	Fica & Medicare	159,111	172,561	13,450	8%
1000	DTL	SEC	SPC1041100	52300	Teachers Retirement System	412,024	450,690	38,666	9%
1000	DTL	SEC	SPC1041100	52500	Unemployment Compensation	3,900	4,100	200	5%
1000	DTL	SEC	SPC1041100	52600	Workers' Compensation	15,600	16,400	800	5%
1000	DTL	SEC	SPC1041100	52900	Other Employee Benefits	7,384	6,767	(617)	-8%
1000	DTL	SEC	SPC1041100	56100	Supplies	17,920	18,746	826	5%
2220	DTL	SEC	SPC1310200	51650	Librarian/Media Specialist	52,571	54,571	2,000	4%
2220	DTL	SEC	SPC1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	SPC1310200	52200	Fica & Medicare	4,022	4,175	153	4%
2220	DTL	SEC	SPC1310200	52300	Teachers Retirement System	10,414	10,903	489	5%
2220	DTL	SEC	SPC1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	SPC1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	SPC1310200	52900	Other Employee Benefits	187	164	(23)	-12%
2220	DTL	SEC	SPC1310200	56100	Supplies	8,505	8,921	416	5%
2400	DTL	SEC	SPC9100240	51300	Principal	127,267	129,267	2,000	2%
2400	DTL	SEC	SPC9100240	51310	Assistant Principal	184,888	188,888	4,000	2%
2400	DTL	SEC	SPC9100240	51420	Salary Of Clerical Staff	68,512	89,779	21,267	31%
2400	DTL	SEC	SPC9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	SEC	SPC9100240	52200	Fica & Medicare	29,121	31,207	2,086	7%
2400	DTL	SEC	SPC9100240	52300	Teachers Retirement System	75,410	81,505	6,095	8%
2400	DTL	SEC	SPC9100240	52500	Unemployment Compensation	600	700	100	17%
2400	DTL	SEC	SPC9100240	52600	Workers' Compensation	2,400	2,800	400	17%
2400	DTL	SEC	SPC9100240	52900	Other Employee Benefits	1,351	1,224	(127)	-9%
2400	DTL	SEC	SPC9100240	56100	Supplies	4,267	4,479	212	5%
2500	FIN	FIS	FIS9100250	51210	Deputy/Assist Superintendent	125,940	130,348	4,408	4%
2500	FIN	FIS	FIS9100250	51420	Salary Of Clerical Staff	353,050	367,949	14,899	4%
2500	FIN	FIS	FIS9100250	51900	Oth Management Personnel	97,252	91,581	(5,671)	-6%
2500	FIN	FIS	FIS9100250	51910	Oth Administrative Personnel	267,509	230,808	(36,701)	-14%
2500	FIN	FIS	FIS9100250	52100	State Health Insurance	181,440	170,100	(11,340)	-6%
2500	FIN	FIS	FIS9100250	52200	Fica & Medicare	64,547	62,783	(1,764)	-3%
2500	FIN	FIS	FIS9100250	52300	Teachers Retirement System	167,147	163,973	(3,174)	-2%
2500	FIN	FIS	FIS9100250	52500	Unemployment Compensation	1,800	1,800	-	0%
2500	FIN	FIS	FIS9100250	52600	Workers' Compensation	7,200	7,200	-	0%
2500	FIN	FIS	FIS9100250	52900	Other Employee Benefits	2,876	2,462	(414)	-14%
2500	FIN	FIS	FIS9100250	53000	Purch Professional & Technical	16,500	16,000	(500)	-3%
2500	FIN	FIS	FIS9100250	54320	Repair Services - Technology	1,000	1,500	500	50%
2500	FIN	FIS	FIS9100250	55950	Other Purchased Services	10,000	10,000	-	0%
2500	FIN	FIS	FIS9100250	56100	Supplies	8,000	8,000	-	0%
2500	FIN	FIS	FIS9100250	56110	Supplies-Technology	500	500	-	0%
2500	FIN	FIS	FIS9100250	56150	Expendable Equipment	1,000	1,000	-	0%
2500	FIN	FIS	FIS9100250	56160	Expendable Computer Equipment	900	900	-	0%
2500	FIN	FIS	FIS9100250	58100	Dues And Fees	5,000	5,000	-	0%
2500	FIN	FIS	FIS9100250	58900	Other Expenditures	18,000	18,000	-	0%
2500	FIN	PUR	PUR9100250	51420	Salary Of Clerical Staff	138,240	144,326	6,086	4%
2500	FIN	PUR	PUR9100250	51900	Oth Management Personnel	88,484	107,136	18,652	21%
2500	FIN	PUR	PUR9100250	51910	Oth Administrative Personnel	-	60,643	60,643	N/A
2500	FIN	PUR	PUR9100250	52100	State Health Insurance	22,680	34,020	11,340	50%
2500	FIN	PUR	PUR9100250	52200	Fica & Medicare	17,344	23,876	6,532	38%
2500	FIN	PUR	PUR9100250	52300	Teachers Retirement System	44,914	62,359	17,445	39%
2500	FIN	PUR	PUR9100250	52500	Unemployment Compensation	500	600	100	20%
2500	FIN	PUR	PUR9100250	52600	Workers' Compensation	2,000	2,400	400	20%
2500	FIN	PUR	PUR9100250	52900	Other Employee Benefits	805	936	131	16%
2500	FIN	PUR	PUR9100250	54300	Repair And Maintenance Service	100	-	(100)	-100%
2500	FIN	PUR	PUR9100250	54320	Repair Services - Technology	-	1,000	1,000	N/A
2500	FIN	PUR	PUR9100250	55320	Communication Web based Subscr	300	-	(300)	-100%
2500	FIN	PUR	PUR9100250	55800	Travel - Employees	1,000	1,000	-	0%
2500	FIN	PUR	PUR9100250	56100	Supplies	3,300	3,200	(100)	-3%
2500	FIN	PUR	PUR9100250	56110	Supplies-Technology	1,500	1,500	-	0%
2500	FIN	PUR	PUR9100250	56150	Expendable Equipment	500	-	(500)	-100%
2500	FIN	PUR	PUR9100250	56160	Expendable Computer Equipment	1,500	1,500	-	0%
2500	FIN	PUR	PUR9100250	58100	Dues And Fees	1,000	1,000	-	0%
2500	FIN	WHS	WHS9100250	51420	Salary Of Clerical Staff	32,246	33,370	1,124	3%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2022 and FY 2023

Function	Division	Dept	Key	Object	Object Description	FY 2022 Adopted Budget	FY 2023 Tentative Budget	Dollar Variance	Percentage Difference
2500	FIN	WHS	WHS9100250	51810	Maint/Trans Mech/Security/Whse	149,978	158,284	8,306	6%
2500	FIN	WHS	WHS9100250	51910	Oth Administrative Personnel	34,541	37,669	3,128	9%
2500	FIN	WHS	WHS9100250	52100	State Health Insurance	68,040	68,040	-	0%
2500	FIN	WHS	WHS9100250	52200	Fica & Medicare	16,583	17,543	960	6%
2500	FIN	WHS	WHS9100250	52300	Teachers Retirement System	13,231	14,193	962	7%
2500	FIN	WHS	WHS9100250	52500	Unemployment Compensation	700	700	-	0%
2500	FIN	WHS	WHS9100250	52600	Workers' Compensation	2,800	2,800	-	0%
2500	FIN	WHS	WHS9100250	52900	Other Employee Benefits	1,339	1,284	(55)	-4%
2500	FIN	WHS	WHS9100250	54300	Repair And Maintenance Service	6,000	11,000	5,000	83%
2500	FIN	WHS	WHS9100250	54440	Other Rentals	4,000	4,000	-	0%
2500	FIN	WHS	WHS9100250	56100	Supplies	4,500	4,500	-	0%
2500	FIN	WHS	WHS9100250	56150	Expendable Equipment	1,000	1,000	-	0%
2500	FIN	WHS	WHS9100250	56200	Energy	2,500	3,000	500	20%
2900	SYS	SYS	SYS9100290	53000	Purch Professional & Technical	65,000	65,000	-	0%
5100	SYS	SYS	SYS9100501	58300	Interest	12,000	12,000	-	0%
5100	SYS	SYS	SYS9100501	88310	Redemption of Principal	49,000	49,000	-	0%