



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

**FY 2022 Public Budget Document
July 1, 2021 – June 30, 2022**

Issue Date: June 21, 2021

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Muscogee County School District
Tentative General Fund Budget and Proposed Budgets - All Funds
July 1, 2021 - June 30, 2022

Description	Total		Other State Grants	Capital Projects	Federal, State & Other		School Nutrition Program	Library
	All Funds	General Fund			Programs	Activity Funds		
ANTICIPATED REVENUES								
Local Property Taxes	\$ 117,616,838	\$ 117,616,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	36,000,000	-	-	36,000,000	-	-	-	-
Other Local Sources	8,492,667	1,570,000	-	63,825	1,371,579	4,468,100	931,000	88,163
State	177,136,466	170,225,525	1,093,067	-	4,539,778	-	545,000	733,096
Federal	73,658,241	1,475,000	-	-	50,985,939	-	21,197,302	-
Total Anticipated Revenues	\$ 412,904,212	\$ 290,887,363	\$ 1,093,067	\$ 36,063,825	\$ 56,897,296	\$ 4,468,100	\$ 22,673,302	\$ 821,259
Transfers From Other Funds	7,031,157	-	-	-	-	-	-	7,031,157
Fund Balance 7/1/2021	116,271,711	42,441,580	-	62,306,319	679,398	2,596,000	954,364	7,294,050
Total Funds Available	\$ 536,207,080	\$ 333,328,943	\$ 1,093,067	\$ 98,370,144	\$ 57,576,694	\$ 7,064,100	\$ 23,627,666	\$ 15,146,466
ANTICIPATED EXPENDITURES								
Instruction	\$ 223,992,767	\$ 190,515,651	\$ 1,067,329	\$ -	\$ 32,409,787	\$ -	\$ -	\$ -
Student Services	22,131,522	10,010,538	-	-	7,820,984	4,300,000	-	-
Improvement of Instruction	8,160,445	3,963,493	-	-	4,188,952	8,000	-	-
Instructional Staff Training	1,713,908	-	-	-	1,713,908	-	-	-
Educational Media Services	5,498,337	5,458,800	-	-	39,537	-	-	-
Federal Grant Administration	984,750	-	-	-	984,750	-	-	-
General Administration	2,875,526	1,860,177	-	-	965,349	50,000	-	-
School Administration	21,009,583	19,756,917	25,738	-	1,144,428	82,500	-	-
Business Services	3,538,314	3,486,353	-	-	51,961	-	-	-
Facility Maintenance & Operations	30,448,207	24,262,153	-	-	5,086,695	-	-	1,099,359
Student Transportation	13,994,223	12,983,512	-	-	1,002,111	8,600	-	-
Central Support Services	10,735,810	10,634,849	-	-	100,961	-	-	-
Other Support Services	798,471	90,000	-	-	708,471	-	-	-
Community Services	8,863,966	772,763	-	-	-	19,000	-	8,072,203
School Nutrition Services	22,305,032	-	-	-	972,210	-	21,332,822	-
Capital Projects	98,153,997	-	-	98,153,997	-	-	-	-
Debt Service	277,147	61,000	-	216,147	-	-	-	-
Total Expenditures	\$ 475,482,005	\$ 283,856,206	\$ 1,093,067	\$ 98,370,144	\$ 57,190,104	\$ 4,468,100	\$ 21,332,822	\$ 9,171,562
Transfers to Other Funds	7,031,157	7,031,157	-	-	-	-	-	-
Fund Balance 6/30/2022	\$ 53,693,918	\$ 42,441,580	\$ -	\$ -	\$ 386,590	\$ 2,596,000	\$ 2,294,844	\$ 5,974,904

The Muscogee County Board of Education on June 7, 2021 will hold its first public hearing on the Fiscal Year (FY) 2022 General Fund Budget at 5:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2022 General Fund Budget on June 7, 2021 at 5:00 p.m.

The Muscogee County Board of Education on June 21, 2021 will hold its second public hearing on the FY 2022 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the final adoption of the FY 2022 General Fund Budget on June 21, 2021 at 6:00 p.m.

All meetings will be held at the times referenced through Zoom and live stream on <http://bit.ly/mcsdyoutube> or at the Muscogee County Public Education Center, 2960 Macon Road, Columbus, Georgia.



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

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

June 21, 2021

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, 2021 through June 30, 2022 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 2022 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 heightened 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 \$290.8 million, which is \$12.4 million or 4.45% above FY 2021. This projected increase in Total Revenues is primarily attributed to the State's QBE calculation; which is detailed in the Revenue Summary shown on Page 29 of this document. State Revenues, which continue to represent the dominate funding source for the District at 58.52% of Total General Fund Revenues is up \$8.4 million or 5.24% over FY 2021.

Local Property Tax Revenue, including Title Ad Valorem Tax (TAVT), which accounts for 40.43% of Total General Fund Revenues, is projected at \$117.6 million, which is \$4.4 million or 3.83% above FY 2021. The preliminary tax digest received for Calendar Year (CY) 2021, FY 2022, reflects a year-over-year increase from CY 2020 of 1.51%. Due to changes in the law, the title ad valorem tax was removed from the digest and is now separately reported. The TAVT is estimated to generate \$8.3 million in revenue for FY 2022, which is an increase of \$3.3 million FY 2021. The final mill levy for CY 2020, FY 2021 is set to be adopted by the Board on June 21, 2021 keeping the millage rate the same as in the prior year.

General Fund Expenditures

The Total General Fund Budget for FY 2022, which includes transfers out to other funds, is approximately \$290.8 million, which represents an increase of \$700,000 or 0.25% above the FY 2021 budget. This balanced budget includes Total Expenditures of \$283.8 million. Of this amount, \$257.3 million or 90.64% is dedicated to Salaries and Fringe Benefits, and \$26.5 million or 9.36% is allocated to Operational Expenditures.

Highlights of the items included in the FY 2022 Budget are as follows:

- Step increase for certified personnel paid on the certified personnel pay scale. Step increase for the non-certified staff on pay scales that step. Note: the management pay scale does not have steps – no increases will be passed along to these individuals.
- Includes a 0.75% increase in TRS from 19.06% to 19.81%
- Includes moving 184 positions to CARES Act Funding, which totals \$10.4 million

- Relatively small increases in various divisions totaling \$150,000, excluding division of Facility and Maintenance where additional funds were move to CARES Act funding.
- Reduction of Operational expenditures of \$2.0 million as a direct result of CARES Act funding
 - Textbooks \$2.9 million
 - Behavior support contract \$5.7 million
 - Utilities \$5 million
 - Software subscriptions \$150,000

Transfers Out

Transfers Out to Other Funds for FY 2022 total \$7,031,157 million, which is up \$915,986 or 14.98% from FY 2021.

Fund Balance

FY 2021 is projected to have a Fund Balance of \$42.2 million, which is an increase of \$5.6 million. The increase in fund balance is primarily due to additional funding through CARES Act. The District was able to use the higher than expected state funding along with leveraging the CARES Act funding to support this increase. This funding will be used again in FY 2022 so the District is not projecting to use any of fund balance.

The year-over-year changes in the General Fund Budget, which compares FY 2021 Adopted to FY 2022 Proposed are as follows:

	FY 2021	FY 2022	Dollar Change	Percent Change
Revenues:				
Local Property Taxes	\$ 113,131,894	\$ 117,616,838	\$ 4,484,944	3.96%
Other Local Revenues	2,000,000	1,450,000	(550,000)	-27.50%
State Revenue	161,754,982	170,225,525	8,470,543	5.24%
Federal Revenue	1,480,000	1,475,000	(5,000)	-0.34%
Other Revenue	120,000	120,000	-	0.00%
Total Revenues	278,486,876	290,887,363	12,400,487	4.45%
Expenditures:				
Salaries & Fringe Benefits	255,445,170	257,300,055	1,854,885	0.73%
Operational Expenditures	28,612,331	26,556,151	(2,056,180)	-7.19%
Total Expenditures	284,057,501	283,856,206	(201,295)	-0.07%
Transfers to Other Funds	6,115,171	7,031,157	915,986	14.98%
Total Expenditures and Transfers out	290,172,672	290,887,363	714,691	0.25%
Total Beginning Fund Equity*	35,296,763	42,441,580	7,144,817	20.24%
Total Ending Fund Equity	\$ 23,610,967	\$ 42,441,580	\$ 18,830,613	79.75%

* FY 2022 Beginning Fund balance is the anticipated ending balance of FY 2021 which is different from the budgeted ending balance.

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

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

Sincerely,

Dr. David F. Lewis
 Superintendent of Education



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	15	Insurance Agent
Laurie McRae, Vice-Chair	01/01/2017	12/31/2024	3	Attorney
Naomi Buckner	01/01/2003	12/31/2022	17	Educator
Mark Cantrell	01/01/2011	12/31/2022	9	Business
Kia Chambers	01/01/2015	12/31/2022	5	Realtor
***Dr. Michael H. Edmondson	01/01/2019	12/31/2022	1	Retired MCSD Educator
Vanessa Jackson	01/01/2017	12/31/2024	3	Business
*Dr. Philip T. Schley, Sr.	01/01/2019	12/31/2022	1	Retired Urologist
**Cathy Williams	01/01/2017	12/31/2020	3	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)

***Board member deceased during previous school year. A special election will be held June 15, 2021 to fill this position.

School Board Members



Patricia Hugley-Green ✉

Board Chair
District 1
Term Ends: 2024
706-587-4327
706-748-2002 Fax
P. O. Box 6177
Columbus, GA 31917



Laurie C. McRae ✉

Board Vice Chair
District 5
Term Ends: 2024
706-617-9179
706-748-2002 Fax
1825 Preston Drive
Columbus, GA 31906



Kia Chambers ✉

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



* Dr. Michael H. Edmondson ✉

Representative
District 2
Term Ends: 2022
706-587-4864
706-748-2002 Fax
P.O. Box 2427
Columbus, GA 31902



Vanessa K. Jackson ✉

Representative
District 3
Term Ends: 2024
706-617-7585
706-748-2002 Fax
3751 Robin Road
Columbus, GA 31906



Naomi Buckner ✉

Representative
District 4
Term Ends: 2022
706-563-2258
706-748-2002 Fax
620 Boxley Way
Columbus, GA 31907



Mark Cantrell ✉

Representative
District 8
Term Ends: 2022
706-393-4000
706-748-2002 Fax
8724-25 McKee Road
Upatoi, GA 31829



Cathy Williams ✉

Representative
District 7
Term Ends: 2024
706-320-0209
706-748-2002 Fax
731 1st Avenue
Columbus, GA 31901



Dr. Phillip T. Schley, Sr. ✉

Representative
District 9
Term Ends: 2022
706-330-8523
706-748-2002 Fax
P.O. Box 2427
Columbus, GA 31902

*Denotes Board member deceased during previous school year.



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.

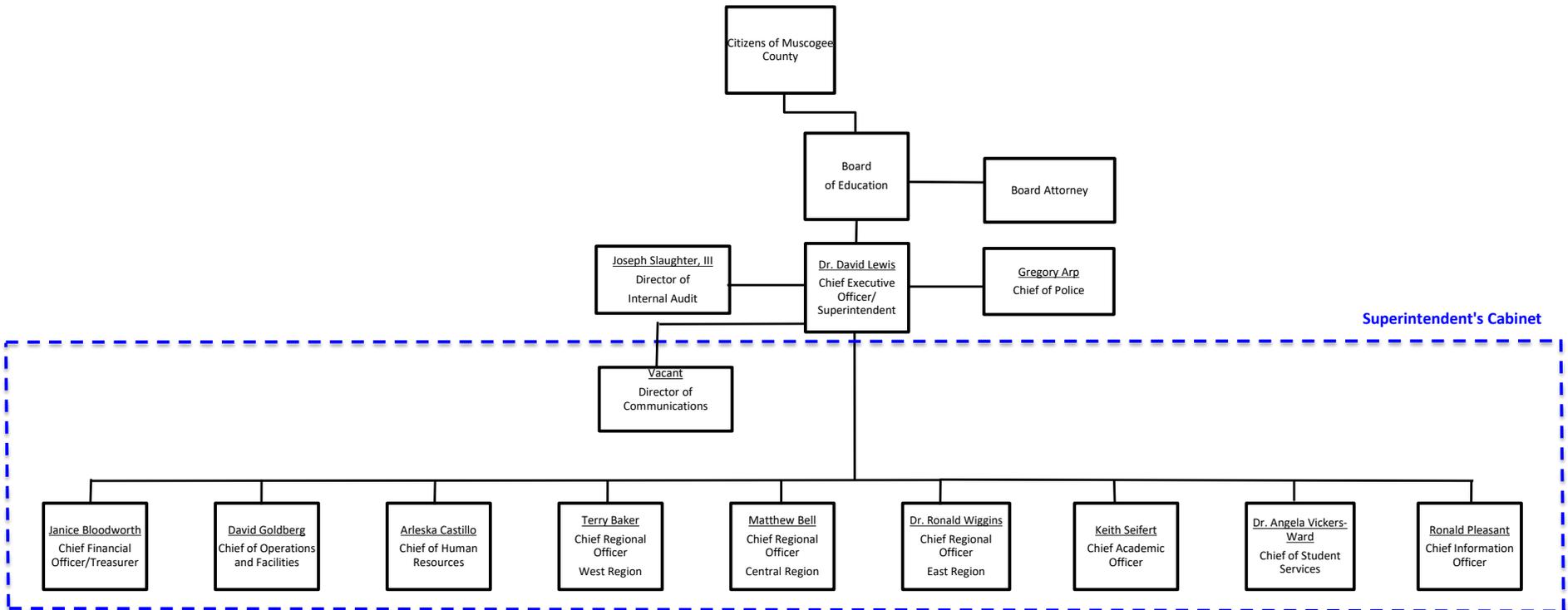
In 2004, Governor "Jeb" Bush made an official visit to Frostproof Middle School in recognition of the school's successful reading initiatives under Dr. Lewis. In 2005, Dr. Lewis was promoted to the district level position of Senior Director of High Schools, and was appointed Senior Director of Secondary 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, 2021**



Administrative Staff
As of July 1, 2021

EXECUTIVE ADMINISTRATION

Dr. David Lewis	Superintendent of Education
Gregory Arp	Chief of Police
Vacant	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
Lorrie Watt	Executive Director - K-12 Curriculum
Vacant	Director - J.R.O.T.C.
Vacant	Director - Arts and Humanities
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
Vacant	Senior Director - Accounting
Edwin Joseph	Director - Purchasing, Supply and Property Management

HUMAN RESOURCES

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

**Administrative Staff
As of July 1, 2021**

STUDENT SERVICES

Dr. Angela Vickers-Ward	Chief Student Services Officer
Sonja Coaxum	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

David Goldberg	Chief Operations and Facilities Officer
Vacant	Director - Construction
Herbert Hill	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



MCS D 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 2021 include:

Initiatives:

- Expanded the implementation of 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 middle and high school students.
- Continued to integrate Multi-Tiered System of Supports (MTSS) framework of evidence-based assessment and intervention with the school-wide, multi-level prevention system to maximize student achievement and reduce behavioral problems.
- Expanded the Behavior Support Program, working in collaboration with our partnering educational company ChanceLight Behavioral Health, Therapy, and Education to provide mental health therapeutic supports, social-emotional learning, behavioral observations, and other related behavior supports.
- Established the police department allowing for full-time school resource officers to provide safety for students.
- Continued use of Positive Behavior Intervention Strategies (PBIS) to improve discipline and reduce out-of-school suspensions.

Achievements:

- According to a release from the Georgia Department of Education, the graduation rate for the Muscogee County School District increased by 3.3 percent from the 2019 rate and reached an all-time high of 89.4, which continues to surpass the State rate of 83.8.
- The District's 2020 Scholastic Aptitude Test (SAT) results in the areas of reading and writing and overall composite scores exceeded both the state and national averages.
- The 2020 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 19.9, which is the highest to date since the District began keeping records.
- Successfully passed the fifth consecutive Educational Special Local Option Sales Tax (ESPLOST) with the highest favorability rate to date of sixty-nine percent that is projected to generate \$189 million dollars over five years dedicated to capital projects and improvements to include, but not limited to, the construction of a new elementary school, classroom additions, a district-wide sports complex, expanded band room, technology refresh, security enhancements, updated bus fleet, coding labs, athletic facility upgrades, musical instrument and furniture replacement.

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 Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2020.

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

- **Procurement**

For 2020, the Muscogee County School District was awarded the nationally recognized Achievement of Excellence in Procurement Award by the National Procurement Institute, Inc. (NPI). This esteemed award is earned by public organizations that demonstrate excellence in the areas of innovation, professionalism, e-procurement, productivity, and leadership attributes of the procurement process.

Attainment of this award was the result of the District’s system-wide implementation of procurement best practices. Muscogee County School District is proud to be one of only 11 agencies in the state of Georgia and one of only 22 school districts in the United States and Canada to receive this award. This marks the first year that the District has earned this recognition. The District remains committed to continuous improvement regarding its purchasing policies and procedures and will pursue the award for fiscal year 2021.

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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Email: Bloodworth.Janice@muscogee.k12.ga.us

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FY 2022 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. While the State has realized higher-than-expected tax collections so far in FY 2021, Gov. Brian P. Kemp remained cautious when building the FY 2022 budget by reducing, but not eliminating, the austerity reduction to the Quality Basic Education (QBE) program that was reinstated in FY 2021.

Governor's FY 2022 Budget

For FY 2022, the Governor's budget provided funding for the following initiatives *statewide*:

- \$567,546,563 to restore austerity to the Quality Basic Education (QBE) program and \$9,160,538 to restore austerity to other programs directly supporting K-12 instruction.
- \$69,492,818 reduction for enrollment decline and training and experience to recognize a 2.07 percent decrease in enrollment, bringing the total number of full-time equivalent (FTE) students funded in FY 2022 to 1.72 million students and over 135,000 teachers and administrators.
- \$1.4 million for the Department of Early Care and Learning for training and experience growth for Pre-K teachers
- \$36 million for state commission charter schools
- \$72 million for educational equalization grant funding to assist low-wealth school systems
- \$125 million in bonds for construction and renovation projects for local school systems

- \$12.2 million in bonds for career, technical, and agricultural equipment
- \$66,624,492 to reflect an increase in the actuarially determined employer contribution for the Teachers Retirement System from 19.06% to 19.81%

**Muscogee County School District
FY 2022 Budget Parameters**

In the building of the District’s FY 2022 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 2022 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 CARES Act funding to address ongoing learning needs, safety precautions and offset budget deficits
- ✓ No furlough days for employees
- ✓ Pass along step increases within the current State of Georgia teacher salary schedule
- ✓ Pass along step increases for non-certified personnel
- ✓ Increase Teacher Retirement System “Employer” Rate to 19.81% effective July 1, 2021, up from 19.06%, a year-over-year increase of 3.9%
- ✓ Include Transfer-Out for Chattahoochee Valley Regional Library System
- ✓ Mill Levy retained at 23.321 mills
- ✓ Continuation of Zero-Based Budgeting Model

Muscogee County School District Budget Calendar Fiscal Year 2022

Date	Person(s) Responsible	Event
Feb 2021	Division of Financial Services	Communicates FY 2021 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
Feb 2021	Division of Financial Services	Present Mid-year FY 2021 Budget Update and FY 2022 Preliminary Budget to the Board
Feb 2021	Executive Administration Selected Cabinet Members and Directors	Review Resource Allocation Methodology Plan (RAMP) and preliminary school staffing
Feb 2021	Division of Financial Services	FY 2022 Budget Development Templates presented to Budget Managers
Feb 2021	Division of Financial Services	FY 2022 Budget Training provided to Budget Managers
Mar 2021	Division of Financial Services	Receives FY 2021 Mid-Term and FY 2022 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)
Mar 2021	Budget Managers	FY 2022 Budget Proposals due to Division of Financial Services
Mar 2021	Superintendent and Cabinet	Review FY 2022 budget proposals
Mar 2021	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
Mar 2021	Executive Administration	Develops FY 2022 school staff allocations. Communicates school staff allocations to Principals.
Mar 2021	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2022
Mar 2021	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2022, where needed

Muscogee County School District Budget Calendar Fiscal Year 2022

Date	Person(s) Responsible	Event
March 15, 2021	Board of Education	FY 2022 Budget Calendar presented to Board at regular board meeting as information item Approves budget parameters
Apr 2021-To be determined	Division of Financial Services	Special Called Work Session to discuss the budget for the various divisions
May 17, 2021	Superintendent and Division of Financial Services	Tentative FY 2022 Superintendent's Recommended General Fund Budget presented to Board of Education.
May 20, 2021	Division of Financial Services and Director of Communications	Current 2021 Tax Digest and 5 Year History of Levy published in newspaper and on district website in accordance with O.C.G.A. section 48-5-32. Notice also includes the proposed tax levy for school maintenance and operations, and the date, time, and place of the setting of the final mill levy.
May 21, 2021	Division of Financial Services and Director of Communications	Advertise Tentative FY 2022 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 2022 Budget Public Hearing scheduled for Monday, June 7th and 2nd FY 2022 Budget Public Hearing scheduled for Monday, June 21st. (1st FY 2022 Tentative Budget advertisement).

**Muscogee County School District
Budget Calendar
Fiscal Year 2022**

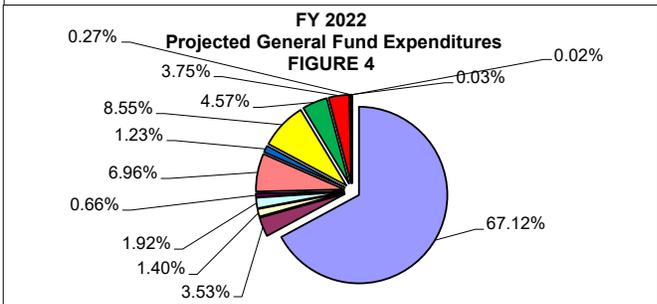
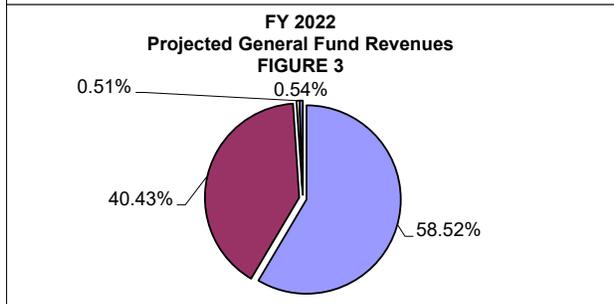
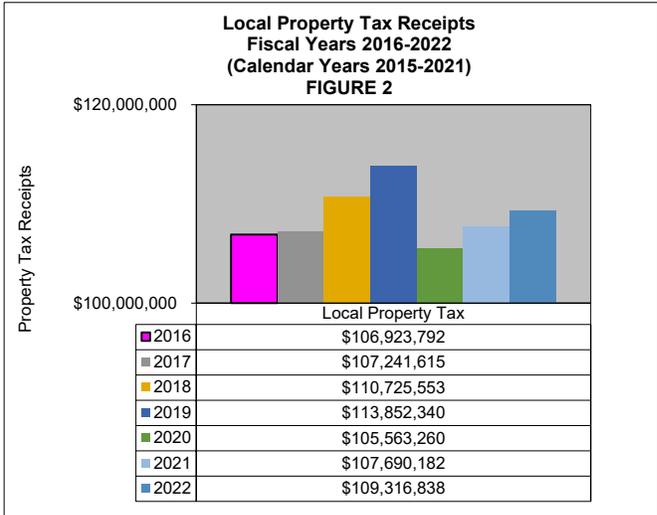
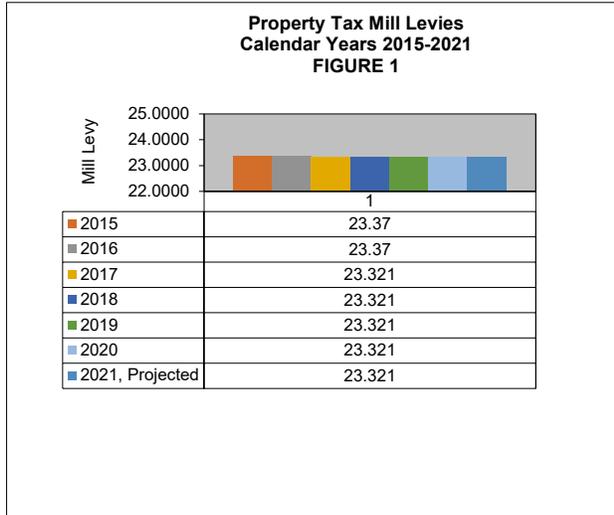
Date	Person(s) Responsible	Event
June 7, 2021	Board of Education	<p>Called Board Meeting</p> <p>Holds 1st Public Hearing (during A.M.) concerning the setting of mill levy for CY 2021 property tax digest/FY 2022 budget.</p> <p>Holds 2nd Public Hearing (during P.M.) concerning the setting of mill levy for CY 2021 property tax digest/FY 2022 budget.</p> <p>Holds 1st Public Hearing (during P.M.) on FY 2022 General Fund Budget.</p> <p>Board tentatively adopts FY 2022 Mill Levy and tentatively adopts FY 2022 General Fund Budget.</p>
June 9, 2021	Division of Financial Services	<p>Advertises Tentative FY 2022 General Fund Budget in local newspaper. Advertisement includes the date and time of final budget adoption of June 21st. (2nd FY 2022 Tentative Budget advertisement).</p>
June 21, 2021	Board of Education	<p>Holds 3rd Public Hearing concerning the setting of mill levy for CY 2021 property tax digest/FY 2022 budget.</p> <p>Holds 2nd Public Hearing on FY 2022 General Fund Budget.</p> <p>Board of Education establishes final mill levy for the school maintenance and operations for CY 2021 property tax digest and FY 2022 budget.</p> <p>Final adoption of FY 2022 General Fund Budget.</p>

**Muscogee County School District
Budget Calendar
Fiscal Year 2022**

Date	Person(s) Responsible	Event
June 22, 2021	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, 2021	N/A	Fiscal Year 2022 begins
Sept 2021	Division of Financial Services	Transmits FY 2022 Budget, All Funds, to Ga DOE



Muscogee County School District General Fund Operating Budget FY 2022



State	\$ 170,225,525	58.52%
Local Property Taxes	117,616,838	40.43%
Federal	1,475,000	0.51%
Other	1,570,000	0.54%
Total Revenues	\$ 290,887,363	100.00%

Instruction	190,515,651	2709.59%
Student Services	10,010,538	142.37%
Improvement of Instruction	3,963,493	56.37%
Educational Media Services	5,458,800	77.64%
General Administration	1,860,177	26.46%
School Administration	19,756,917	280.99%
Business Services	3,486,353	49.58%
Facility Maintenance & Operations	24,262,153	345.07%
Student Transportation	12,983,512	184.66%
Central Support Services	10,634,849	151.25%
Other Support Services	90,000	1.28%
Community Services Operations	772,763	10.99%
Other Outlays	61,000	0.87%
Total Expenditures	\$ 283,856,206	4037.12%
Transfers to Other Funds	\$ 7,031,157	
Total Expenditures and Transfers to Other Funds	\$ 290,887,363	

Fund Balance Usage	\$ -
Total Revenues and Fund Balance Usage	\$ 290,887,363

Muscogee County Board of Education

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

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

Dr. David F. Lewis, Superintendent of Education

Muscogee County School District
FY 2022 General Fund - Tentative Budget
July 1, 2021 - June 30, 2022

REVENUES

Local Property Taxes	\$	117,616,838
Other Local Sources		1,450,000
State Revenue		170,225,525
Federal Revenue		1,475,000
Other Revenue		120,000
Total Revenues	\$	290,887,363

EXPENDITURES

Instruction		190,515,651
Student Services		10,010,538
Improvement of Instruction		3,963,493
Educational Media Services		5,458,800
General Administration		1,860,177
School Administration		19,756,917
Business Services		3,486,353
Facility Maintenance & Operations		24,262,153
Student Transportation		12,983,512
Central Support Services		10,634,849
Other Support Services		90,000
Community Services Operations		772,763
Other Outlays		61,000
Total Expenditures	\$	283,856,206

Excess (Deficiency) of Revenues Over (Under) Expenditures		7,031,157
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OTHER FINANCING SOURCES (USES)

Transfers Out		(7,031,157)
Total Other Financing Sources (Uses)	\$	(7,031,157)

Net Change in Fund Balance		-
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FUND BALANCE, Beginning of Fiscal Year		42,441,580
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FUND BALANCE, End of Fiscal Year	\$	42,441,580
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Muscogee County School District
General Fund
Summary of Revenues, Expenditures and Fund Balance
Comparison of FY 2021 Budget to FY 2022 Budget

Description	Adopted Budget FY 2021	Proposed Budget FY 2022	Dollar Change	Percent Change
Total Beginning Fund Equity	\$36,849,370	\$ 42,441,580	\$ 5,592,210	15.18%
Revenues:				
Local Property Taxes	108,131,894	109,316,838	1,184,944	1.10%
Titla Ad Valorem Tax	5,000,000	8,300,000	3,300,000	66.00%
Tuition	50,000	-	(50,000)	-100.00%
Interest	500,000	500,000	-	0.00%
Indirect Charges	1,300,000	800,000	(500,000)	-38.46%
Other Local	150,000	150,000	-	0.00%
Sub-total Local Revenue	115,131,894	119,066,838	3,934,944	3.42%
State Revenue	161,754,982	170,225,525	8,470,543	5.24%
Federal Revenue	1,480,000	1,475,000	(5,000)	-0.34%
Other Revenue	120,000	120,000	-	0.00%
Total Revenues	278,486,876	290,887,363	12,400,487	4.45%
Total Sources Available	315,336,246	333,328,943	17,992,697	5.71%
Expenditures				
Salaries and Fringe Benefits	255,445,170	257,300,055	1,854,885	0.73%
Operations	28,612,331	26,556,151	(2,056,180)	-7.19%
Sub-total Expenditures	284,057,501	283,856,206	(201,295)	-0.07%
Transfer of Other Funds	6,115,171	7,031,157	915,986	14.98%
Total Expenditures and Transfers	290,172,672	290,887,363	714,691	0.25%
Variances in revenue and expenditures FY 2021	17,278,006	-	17,278,006	100.00%
Total Ending Fund Balance	42,441,580	42,441,580	-	0.00%
Total Expenditures and Ending Fund Balance	332,614,252	333,328,943	714,691	0.21%
FTE from QBE Earning Sheet	31,060	30,153	(907)	-2.92%
Expenditures per Student	9,145	9,414	268	2.93%

Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Final Budget to Actual¹
FY 2013 - FY 2020

	FINAL BUDGET ¹	ACTUAL						
	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015	FY 2016	FY 2016
REVENUES								
State Sources	\$ 152,699,863	\$153,224,489	\$ 145,585,600	\$146,399,924	\$ 145,812,115	\$147,496,528	\$ 151,066,044	\$152,294,786
Property Taxes	97,645,110	102,163,235	99,212,478	104,142,654	103,900,000	105,910,345	106,190,366	106,923,792
Sales Taxes	1,200,000	1,016,425	1,100,000	1,189,212	1,100,000	832,929	1,100,000	908,356
Federal Sources	2,287,549	1,905,821	1,826,271	1,639,388	1,886,070	1,573,434	1,913,237	1,672,581
Investment Income	183,983	294,063	183,992	458,235	250,000	429,170	375,000	1,037,908
Change in Fair Value of Investments		(1,018,500)	-	70,947	-	421,209	-	-
Other Revenue	4,101,883	3,603,545	4,092,851	3,539,523	3,575,136	3,471,483	3,569,165	3,110,580
Total Revenues	258,118,388	261,189,078	252,001,192	257,439,883	256,523,321	260,135,098	264,213,812	265,948,003
EXPENDITURES								
Instruction	183,225,513	173,504,230	174,410,222	172,408,395	165,643,207	160,869,891	171,011,436	161,256,857
Student Services	7,147,556	7,182,341	7,228,619	7,125,150	8,246,438	7,703,954	7,989,787	8,153,609
Improvement of Instruction	3,156,304	3,111,087	3,162,715	3,034,171	3,907,808	2,216,284	4,312,364	2,880,651
Educational Media Services	5,750,368	5,639,346	5,626,920	5,742,008	5,473,862	5,164,130	5,289,659	4,753,235
General Administration	2,233,753	2,098,941	2,380,385	1,980,057	2,339,503	2,010,542	2,346,745	1,231,798
School Administration	17,022,607	16,943,808	16,769,101	16,154,748	17,981,830	18,376,875	18,711,144	19,181,353
Business Services	4,123,489	3,562,069	4,063,992	3,601,996	3,540,646	3,517,839	3,462,939	3,605,061
Facility Maintenance & Operations	27,537,849	25,400,073	26,975,107	24,694,611	26,355,436	24,168,117	25,785,712	24,265,681
Student Transportation	11,665,887	11,537,009	11,610,580	11,741,994	11,948,964	11,384,733	11,707,528	12,051,025
Other Support Services ²	12,248,952	10,823,868	12,465,364	11,102,782	12,800,234	9,868,509	12,097,553	9,892,946
Debt Service								
Principal Retirement								
Interest and Fiscal Charges								
Total Expenditures	274,112,278	259,802,772	264,693,005	257,585,912	258,237,928	245,280,874	262,714,867	247,272,216
Excess (deficiency) of Revenues over (under)	(15,993,890)	1,386,306	(12,691,813)	(146,029)	(1,714,607)	14,854,224	1,498,945	18,675,787
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	-	-	-	-	1,838,381	-	-
Transfers In	-	-	-	83,979	-	-	-	-
Transfers Out	(7,200,848)	(7,146,508)	(7,443,558)	(7,443,558)	(6,763,450)	(6,763,450)	(6,866,456)	(6,866,456)
Total Other Financing Sources (Uses)	(7,200,848)	(7,146,508)	(7,443,558)	(7,359,579)	(6,763,450)	(4,925,069)	(6,866,456)	(6,866,456)
Net Change in Fund Balances	(23,194,738)	(5,760,202)	(20,135,371)	(7,505,608)	(8,478,057)	9,929,155	(5,367,511)	11,809,331
Fund Balance, Beginning	59,148,314	49,299,411	55,182,947	43,539,209	48,761,845	36,033,601	55,608,009	45,962,756
Fund Balance, Ending	\$ 35,953,576	\$ 43,539,209	\$ 35,047,576	\$ 36,033,601	\$ 40,283,788	\$ 45,962,756	\$ 50,240,498	\$ 57,772,087
Fund Balance, Final Budget to Actual, Dollar Change		\$ 7,585,633		\$ 986,025		\$ 5,678,968		\$ 7,531,589
Fund Balance, Final Budget to Actual, Percent Change		21.10%		2.81%		14.10%		14.99%

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 2013 - FY 2020

	FINAL BUDGET ¹	ACTUAL						
	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020
REVENUES								
State Sources	\$ 152,864,549	\$153,723,942	\$ 156,833,341	\$161,939,418	\$ 169,345,335	\$169,804,262	\$ 177,590,790	\$ 175,252,952
Property Taxes	107,799,721	107,241,615	109,182,146	110,725,553	109,096,408	113,852,340	110,654,901	114,206,098
Sales Taxes	1,100,000	941,571	806,572	806,572	892,310	892,310	1,177,908	1,177,908
Federal Sources	1,786,070	1,512,236	1,475,000	1,380,576	1,630,000	1,713,729	1,530,000	1,466,122
Investment Income	375,000	219,693	500,000	735,428	650,000	2,019,352	750,000	1,100,331
Change in Fair Value of Investments	-	-	-	-	-	-	-	-
Other Revenue	3,700,588	3,082,023	3,661,225	2,625,422	3,600,953	2,618,158	3,434,741	2,249,701
Total Revenues	267,625,928	266,721,080	272,458,284	278,212,969	285,215,006	290,900,151	295,138,340	295,453,112
EXPENDITURES								
Instruction	176,226,268	168,234,537	186,858,820	179,857,735	194,564,880	189,634,950	204,621,164	201,606,431
Student Services	8,044,942	8,500,093	9,408,953	9,590,902	10,606,137	9,905,229	10,323,942	9,803,860
Improvement of Instruction	3,018,384	3,475,362	5,200,881	3,624,303	5,040,780	4,050,415	6,021,771	4,361,795
Educational Media Services	4,745,563	4,790,466	4,665,595	5,022,812	5,033,391	5,232,477	5,313,827	5,464,157
General Administration	1,745,597	1,798,409	2,162,108	1,453,962	2,024,772	1,548,276	1,481,225	1,657,377
School Administration	19,022,346	18,585,933	19,632,430	19,964,697	20,128,359	20,657,367	20,446,775	20,598,106
Business Services	3,547,479	3,198,760	3,696,157	3,625,536	3,656,987	3,674,110	3,667,997	3,739,680
Facility Maintenance & Operations	26,326,914	24,506,943	27,721,576	26,787,672	28,955,172	28,394,573	29,699,941	29,578,700
Student Transportation	12,655,201	13,048,281	12,747,190	14,174,994	14,341,295	15,537,102	13,685,508	14,174,027
Other Support Services ²	12,657,113	10,660,201	13,696,323	10,724,198	14,074,508	11,486,596	12,671,726	11,556,216
				45,636		45,062		46,641
				125,863		15,241		13,662
Total Expenditures	267,989,807	256,798,985	285,790,033	274,998,310	298,426,281	290,181,398	307,933,876	302,600,652
Excess (deficiency) of Revenues over (under)	(363,879)	9,922,095	(13,331,749)	3,214,659	(13,211,275)	718,753	(12,795,536)	(7,147,540)
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	-	-	-	-	1,032,220	-	-
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)	(7,136,541)	(6,336,435)	(7,443,041)	(7,443,041)
Total Other Financing Sources (Uses)	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)	(7,136,541)	(5,304,215)	(7,443,041)	(7,443,041)
Net Change in Fund Balances	(7,354,161)	2,931,813	(21,224,895)	(4,678,487)	(20,347,816)	(4,585,462)	(20,238,577)	(14,590,581)
Fund Balance, Beginning	66,548,199	57,772,087	70,275,343	60,703,900	65,134,774	56,025,413	62,707,639	51,439,951
Fund Balance, Ending	\$ 59,194,038	\$ 60,703,900	\$ 49,050,448	\$ 56,025,413	\$ 44,786,958	\$ 51,439,951	\$ 42,469,062	\$ 36,849,370
Fund Balance, Final Budget to Actual, Dollar Change		\$ 1,509,862		\$ 6,974,965		\$ 6,652,993		\$ (5,619,692)
Fund Balance, Final Budget to Actual, Percent Change		2.55%		14.22%		14.85%		-13.23%

General Fund

Revenue Considerations

- Total Revenue
- Local Property Tax Revenue
- State Revenue

**Muscogee County School District
Revenue Summary
FY 2022 General Fund Budget
with FY 2021 Comparison**

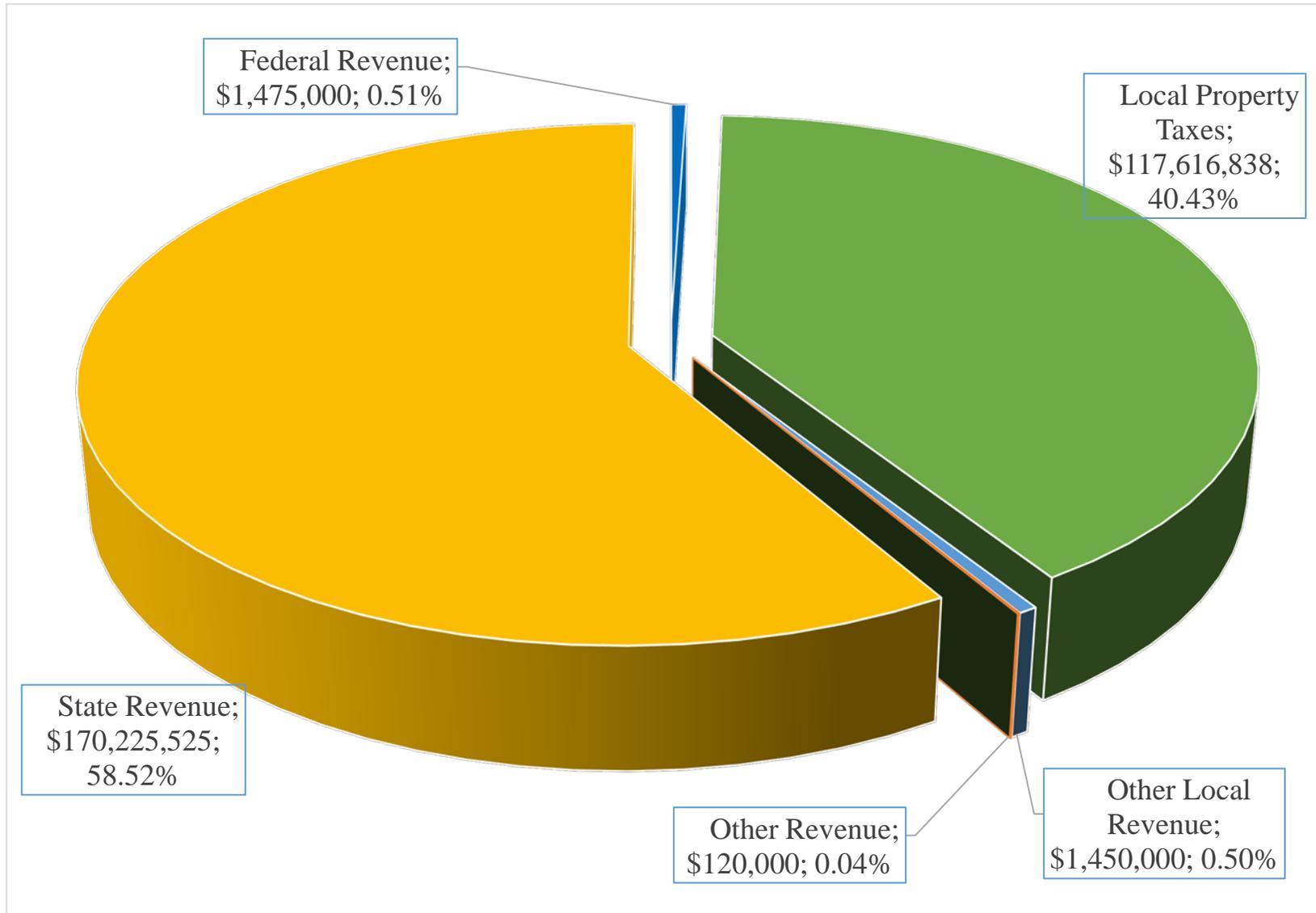
Revenue	FY 2021	FY 2022	Dollar Variance	Pct Variance
SUMMARY OF REVENUE				
Local Revenue	\$ 115,131,894	\$ 119,066,838	\$ 3,934,944	3.42%
State Revenue	\$ 161,754,982	\$ 170,225,525	8,470,543	5.24%
Federal Revenue	\$ 1,480,000	\$ 1,475,000	(5,000)	-0.34%
Other Revenue	\$ 120,000	\$ 120,000	-	0.00%
Total Revenue	\$ 278,486,876	\$ 290,887,363	\$ 12,400,487	4.45%
Beginning Fund Balance	\$ 36,849,370	\$ 42,441,580	7,144,817	20.24%
TOTAL FUNDS AVAILABLE	\$ 315,336,246	\$ 333,328,943	\$ 19,545,304	6.23%

**Muscogee County School District
Revenue Summary
FY 2022 General Fund Budget
with FY 2021 Comparison**

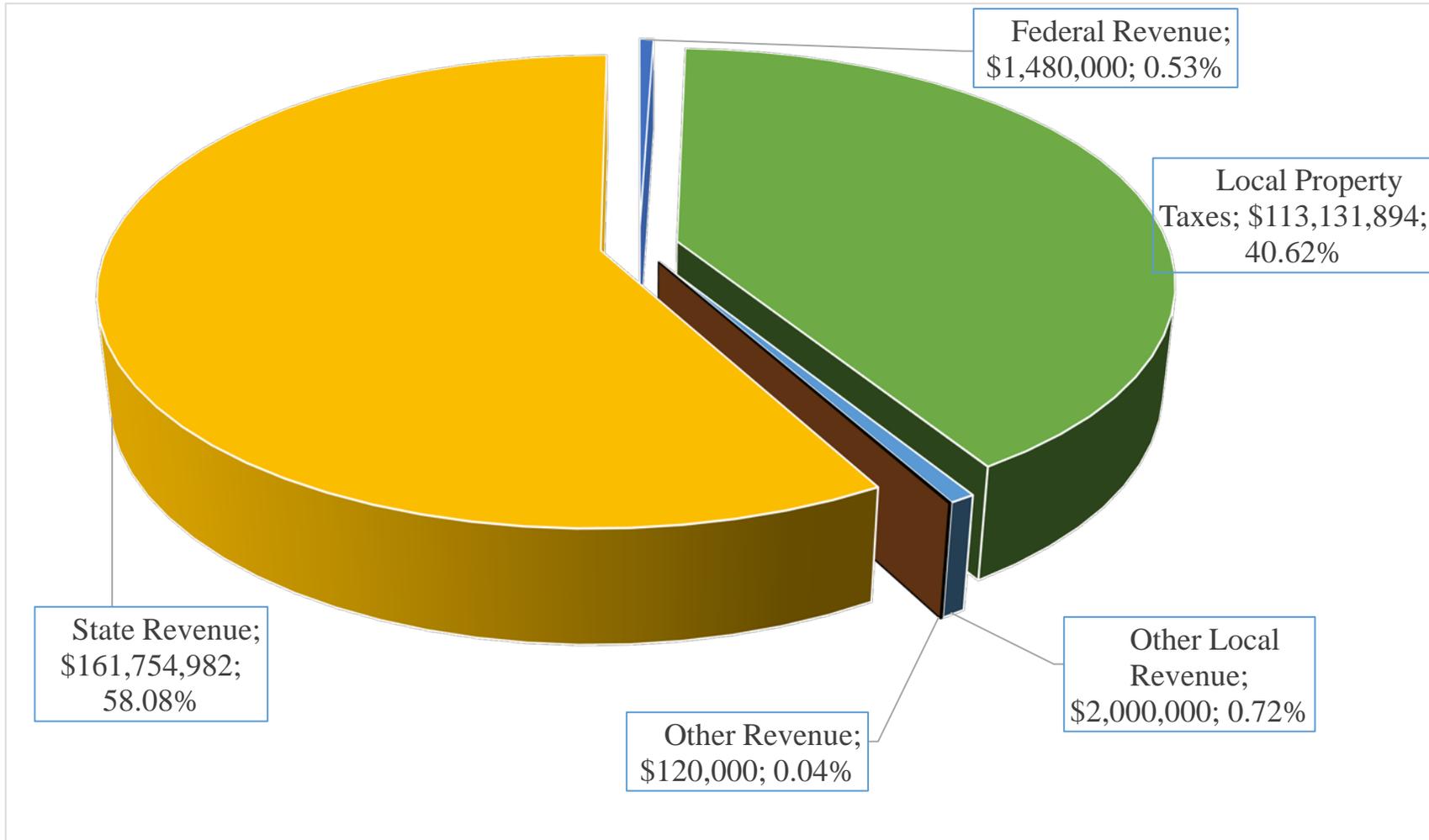
Revenue	FY 2021	FY 2022	Dollar Variance	Pct Variance
Local Revenue				
Local Property Taxes	\$ 108,131,894	\$ 109,316,838	\$ 1,184,944	1.10%
Title Ad Valorem Tax	5,000,000	8,300,000	3,300,000	66.00%
Tuition	50,000	-	(50,000)	-100.00%
Interest Income	500,000	500,000	-	0.00%
Indirect Charges	1,300,000	800,000	(500,000)	-38.46%
Other Local	150,000	150,000	-	0.00%
Total Local Revenue	\$ 115,131,894	\$ 119,066,838	\$ 3,934,944	3.42%
State Revenue				
Quality Basic Education (QBE)				
QBE Formula Earnings	190,517,921	186,341,051	(4,176,870)	-2.19%
Local Five Mill Share	(28,830,087)	(29,308,141)	(478,054)	1.66%
Amended Formula Adjustment	(16,768,024)	(6,638,086)	10,129,938	-60.41%
Pupil Transportation Grant	2,183,248	2,191,330	8,082	0.37%
Equalization Earnings	13,950,425	16,955,301	3,004,876	21.54%
Nursing Services	656,799	639,092	(17,707)	-2.70%
Military Counselor	44,700	44,978	278	0.62%
Total State Revenue	\$ 161,754,982	\$ 170,225,525	\$ 8,470,543	5.24%
Federal Revenue				
Impact Aid and Timber	700,000	675,000	(25,000)	-3.57%
JROTC Grants	780,000	800,000	20,000	2.56%
Total Federal Revenue	\$ 1,480,000	\$ 1,475,000	\$ (5,000)	-0.34%
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	\$ 278,486,876	\$ 290,887,363	\$ 12,400,487	4.45%

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

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

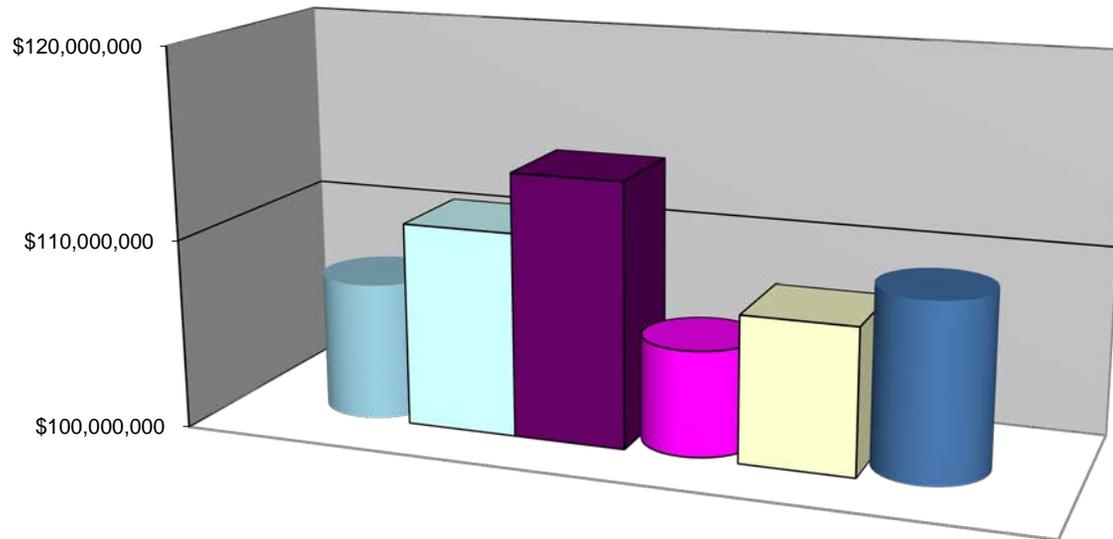


**Muscogee County School District
General Fund Revenues
FY 2021**



PROPERTY TAX

**Muscogee County School District
Property Tax Collections
FY 2017 - FY 2022**



Property Tax Collections	
■ 2017	\$107,241,615
■ 2018	\$110,725,553
■ 2019	\$113,852,340
■ 2020	\$105,563,260
■ 2021	\$107,690,115
■ 2022	\$109,316,838

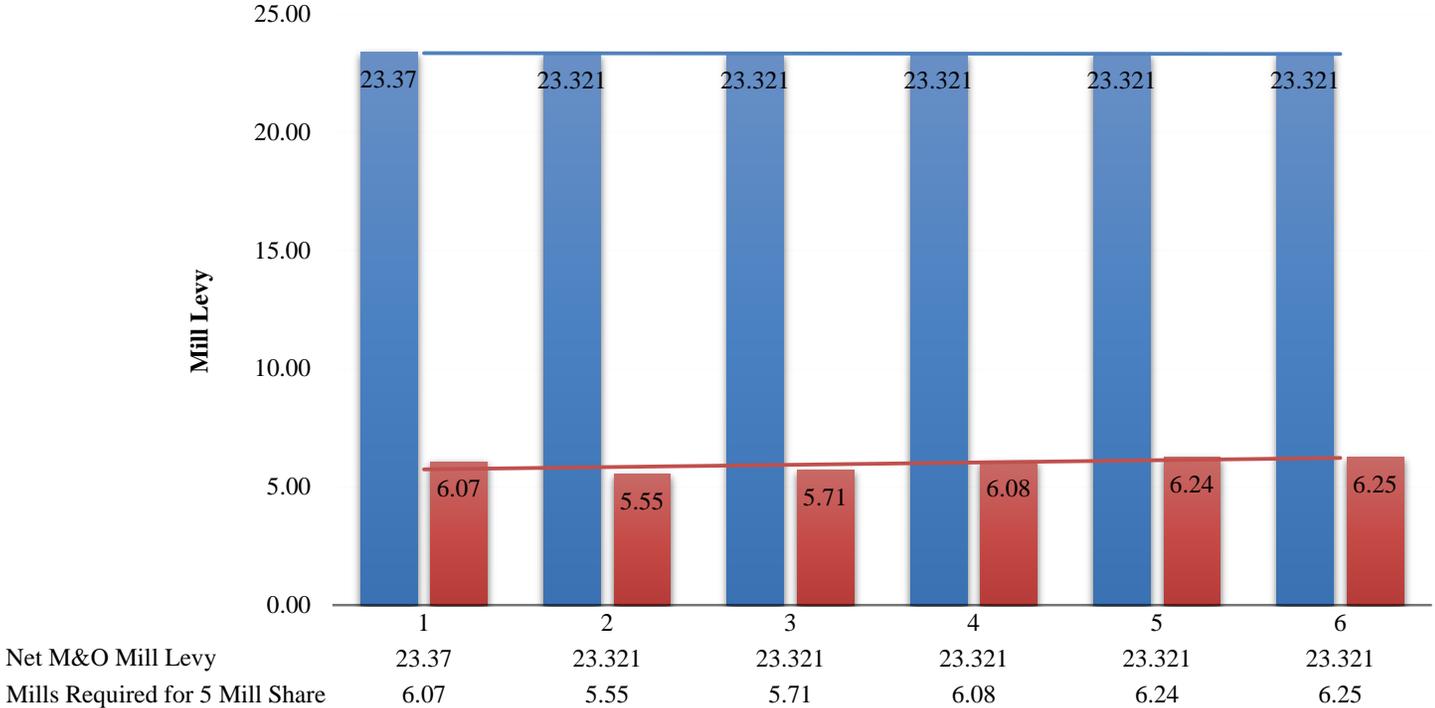
Property Tax Collections for fiscal years 2017 - 2020 represent actual collections received. Fiscal years 2021 and 2022 represent projected amounts. FY 2020-2022 excludes Title Ad Valorem Tax

Muscogee County School District
Local Property Tax Revenues
CY 2016 - 2021, FY 2017- 2022

	CY2016 Digest, FY 2017	CY2017 Digest, FY 2018	CY2018 Digest, FY 2019	CY2019 Digest, FY 2020	CY2020 Digest, FY 2021	CY2021 Digest, FY 2022
Net M&O Digest	4,508,513,165	5,075,766,466	4,999,348,419	5,098,589,946	4,832,790,617	4,905,792,795
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Net M&O Digest After Collection Fee	4,395,800,336	4,948,872,304	4,874,364,709	4,971,125,197	4,711,970,852	4,783,147,975
Collection Rate	98.896%	99.000%	99.000%	99.000%	98.000%	98.000%
Net M&O Digest, after 2.50% collection fee and 99% (2021-2022 98%) collection rate	4,347,270,700	4,899,383,581	4,825,621,061	4,921,413,945	4,617,731,435	4,687,485,016
Year-over-Year Dollar Variance	88,838,097	552,112,881	(73,762,520)	95,792,884	(303,682,511)	69,753,581
Year-over-Year Percent Variance	2.09%	12.70%	-1.51%	1.99%	-6.17%	1.51%
One Mill Value, after 2.5% Collection Fee and 99% Collection Rate (2021-2022 98%)	\$4,347,271	\$ 4,899,384	\$ 4,825,621	\$ 4,921,414	\$ 4,617,731	\$ 4,687,485
Net M&O Mill Levy	23.37	23.321	23.321	23.321	23.321	23.321
Anticipated Collections, Current Year Only	\$ 101,595,716	\$ 114,258,524	\$ 112,538,309	\$ 114,772,295	\$ 107,690,115	\$ 109,316,838
Actual Property Tax Revenues, Projected FY 2021 and FY 2022 (Includes Collections for Current and Prior Tax Years) (1)	\$ 107,241,615	\$ 110,725,553	\$ 113,852,340	\$ 105,563,260	\$ 107,690,115	\$ 109,316,838
Year-over-Year Dollar Variance	\$ 317,823	\$ 3,483,938	\$ 3,126,787	\$ (8,289,080)	\$ 2,126,855	\$ 1,626,723
Year-over-Year Percent Variance	0.30%	3.25%	2.82%	-7.28%	1.87%	1.51%
Local Five Mill Share						
Local 5 Mill Share	\$ 26,372,817	\$ 27,169,266	\$ 27,555,762	\$ 29,911,365	\$ 28,830,087	\$ 29,306,141
Difference-Actual Mill Levy & 5 Mill Share	\$ 75,222,899	\$ 83,556,287	\$ 86,296,578	\$ 75,651,895	\$ 78,860,028	\$ 80,010,697
Mills Required for 5 Mill Share	6.07	5.55	5.71	6.08	6.24	6.25
Difference Actual Millage and 5 Mill Share	17.30	17.78	17.61	17.24	17.08	17.069
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 2021 and FY 2022	(1)	(1)	(1)	\$ 8,642,838	\$ 5,000,000	\$ 8,300,000

(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 2022**



As reflected in the above chart, the District has held its mill levy at 23.37 mills even while experiencing a continued increase in its required commitment to the funding of public education. The millage rate was held at 23.37 mills for eighteen consecutive years. For FY 2020, given the county-wide revaluation and the associated projected year-over-year gains in local property tax revenues, the Board voted to rollback the mill levy to 23.321 mills which it has maintained 5 years.

The budget parameters for FY 2022 include maintaining the mill levy at 23.321 mills, as projected above. The District must then levy 6.25 mills to share in the funding of public education, which is 1.25 mills above the 5 mill share requirement.

Muscogee County School District
Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison
Actual FY 2017 (CY 2016) - FY 2021 (CY 2020), Projected FY 2022 (CY 2021)

	Final FY 2017 (CY 2016) Tax Digest	Percent Gross Digest	Final FY 2018 (CY 2017) Tax Digest	Percent Gross Digest	Final FY 2019 (CY 2018) Tax Digest	Percent Gross Digest	Final FY 2020 (CY 2019) Tax Digest	Percent Gross Digest	Final FY 2021 (CY 2020) Tax Digest	Percent Gross Digest	Projected FY 2022 (CY 2021) Tax Digest	Percent Gross Digest	FY22 - FY21 Dollar Variance	FY22 - FY21 Percent Variance
Real & Personal Property	\$ 5,355,516,188	93.07%	\$ 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%	\$ 52,356,889	0.86%
Motor Vehicle	392,993,078	6.83%	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%	(10,524,283)	-17.61%
Mobile Home	5,018,684	0.09%	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%	(479,159)	-10.19%
Timber	358,648	0.01%	77,452	0.00%	77,451	0.00%	77,451	0.00%	-	0.00%	-	0.00%	-	0.00%
Heavy Duty Equipment	110,849	0.00%	20,891	0.00%	49,930	0.00%	49,930	0.00%	1,850,470	0.03%	1,734,920	0.03%	(115,550)	-6.24%
Gross Digest	5,753,997,447	100.0%	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%	41,237,897	0.67%
Exemptions - M&O	(1,245,540,482)		(1,278,806,820)		(1,332,465,857)		(1,314,514,568)		(1,329,817,604)		(1,298,052,843)		31,764,761	-2.39%
Net M&O Digest	4,508,456,965		5,075,714,667		4,999,348,419		5,098,392,453		4,832,740,199		4,905,742,857		73,002,658	1.51%
Forest Land Protection Grant	56,200		51,799		51,354		50,893		50,418		49,938		(480)	-0.95%
Adjusted Net M&O Digest	\$ 4,508,513,165		\$ 5,075,766,466		\$ 4,999,399,773		\$ 5,098,443,346		\$ 4,832,790,617		\$ 4,905,792,795		\$ 73,002,178	1.51%

FY = Fiscal Year
CY = Calendar Year

Note: In relation to FY 2021 (CY 2020), the Net M&O Tax Digest for FY 2022 (CY 2021) is projected to increase by \$73 million or 1.51%. Real and Personal Property increases by \$52 million while motor vehicle decreased by \$10.5 million. The decrease in motor vehicle is mainly due to the Title Ad Valorem Tax no longer being reported as part of the annual tax digest, effective July 1, 2019. The District will receive these funds as a separate allocation each month.

Source: Tax Commissioner's Office
District financial records

Muscogee County School District
Five Year Tax Digest and M&O Levy History
2021 Tax Digest & M&O Levy for Fiscal Year 2022

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2022 will be established at a meeting held through Zoom and livestream, on the District YouTube <http://bit.ly/mcsdyoutube> on June 21, 2021 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 2021 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

School Digest and Levy		2016	2017	2018	2019	2020	2021
V A L U E	Real & Personal	\$ 5,355,516,188	\$ 5,961,964,012	\$ 5,933,338,799	\$ 5,970,887,481	\$ 6,096,250,629	\$ 6,148,607,518
	Motor Vehicles	392,993,078	387,465,491	393,226,883	437,021,665	59,756,513	49,232,230
	Mobile Homes	5,018,684	4,993,641	5,121,213	4,884,718	4,700,191	4,221,032
	Timber - 100%	358,648	77,452	77,451	77,452	-	-
	Heavy Duty Equipment	110,849	20,891	49,930	35,705	1,850,470	1,734,920
	Gross Digest	\$ 5,753,997,447	\$ 6,354,521,487	\$ 6,331,814,276	\$ 6,412,907,021	\$ 6,162,557,803	\$ 6,203,795,700
	Less M&O Exemptions	(1,245,540,482)	(1,278,806,820)	(1,332,465,857)	(1,314,514,568)	(1,329,817,604)	(1,298,052,843)
	Net M&O Digest	\$ 4,508,456,965	\$ 5,075,714,667	\$ 4,999,348,419	\$ 5,098,392,453	\$ 4,832,740,199	\$ 4,905,742,857
	Forest Land Assistance Grant Value	56,200	51,799	51,354	50,893	50,418	49,938
	Adjusted Net M&O Digest	\$ 4,508,513,165	\$ 5,075,766,466	\$ 4,999,399,773	\$ 5,098,443,346	\$ 4,832,790,617	\$ 4,905,792,795
RATE	MILLAGE RATE (Maintenance & Operatio	23.370	23.321	23.321	23.321	23.321	23.321
TAX	Net Taxes Levied	\$ 105,363,953	\$ 118,620,662	\$ 116,591,002	\$ 118,900,797	\$ 112,705,510	\$ 114,407,994
	Net Taxes \$ Increase (Decrease)	\$ 2,153,152	\$ 13,256,710	\$ (2,029,660)	\$ 2,309,795	\$ (6,195,287)	\$ 1,702,484
	Net Taxes % Increase (Decrease)	2.09%	12.58%	-1.71%	1.98%	-5.21%	1.51%

Projected Property Tax Collections for Fiscal Year 2022 at 24.321 Millage Rate

100% Collection - No Fee Deduction		\$ 114,407,994
Collection Fee	2.50%	(\$2,860,200)
100% Collections After Deduction of Collection Fee		<u>\$111,547,794</u>
Projected Property Tax Revenue at 98% Collection Rate	98.00%	<u>\$109,316,838</u>

Property Tax Impact on \$125,000 FMV Homestead (23.107 Rollback Millage Rate vs. 23.321 Current Mill Levy)

	Proposed Mill Levy	Roll-Back Rate	Variance
Fair market value - 100% value	\$125,000	\$125,000	\$0
Assessed Value - 40% of FMV	\$50,000	\$50,000	\$0
Less: Homestead Exemptions County Homestead	(13,500)	(13,500)	\$0
Net: Value Subject to Mill Levy	\$36,500	\$36,500	\$0
School M&O Millage rate	23.3210	23.1070	0.214
Taxes Due: (Value subject to mill levy x millage rate)	\$851.22	\$843.41	\$7.81

STATE REVENUE

Muscogee County School District
Quality Basic Education (QBE) Formula Earnings
FY 2022 QBE Fund Budget
with FY 2021 Comparison

Revenue	FY 2022 Tentative	FY 2021 Initial	Dollar Variance FY 21 - FY 22	Pct Variance FY 21 - FY 22
FTEs	30,153	31,060	(907)	-3.01%
QBE Formula Earnings	\$ 186,341,051	\$ 190,517,921	\$ (4,176,870)	-2.18%
Local Fair Share	(29,308,141)	(28,830,087) *	(478,054)	-1.63%
Total QBE Earnings	157,032,910	161,687,834	(4,654,924)	2.96%
Austerity	(6,638,086)	(16,768,024) *	10,129,938	152.60%
Total State Funds	150,394,824	144,919,810	5,475,014	-3.64%
Categorical Grant				
Equalization	16,955,301	13,950,425	3,004,876	-17.72%
Nursing	639,092	656,799	(17,707)	2.77%
Transportation	2,191,330	2,183,248	8,082	-0.37%
Military Counselors	44,978	44,700	278	-0.62%
Total Categorical Grants	19,830,701	16,835,172	2,995,529	-15.11%
Total QBE Funding	\$ 170,225,525	\$ 161,754,982	\$ 8,470,543	-4.98%

*At mid-term, the austerity reduction was reduce by 60% to \$6,739,835 resulting in a change to the Local Fair Share

Muscogee County School District Components of QBE Funding Comparison FY 2011-2022

Fiscal Year	Total QBE Earnings	Change (Dollars)	Change (Percent)
2012	\$ 131,260,260	\$(30,610,516)	-18.9%
2013	\$ 134,840,285	\$ 3,580,025	2.7%
2014	\$ 130,500,852	\$ (4,339,433)	-3.2%
2015	\$ 144,851,299	\$ 14,350,447	11.0%
2016	\$ 150,133,331	\$ 5,282,032	3.6%
2017	\$ 151,836,165	\$ 1,702,834	1.1%
2018	\$ 157,968,989	\$ 6,132,824	4.0%
2019	\$ 167,599,242	\$ 9,630,253	6.1%
2020	\$ 174,313,966	\$ 6,714,724	4.0%
2021	\$ 171,157,381	\$ (3,156,585)	-1.8%
2022	\$ 170,225,525	\$ (931,856)	-0.5%

Fiscal Year	Local 5 Mill Share	Change (Dollars)	Change (Percent)
2012	\$ 21,687,079	\$ 885,445	4.26%
2013	\$ 23,012,205	\$ 1,325,126	6.11%
2014	\$ 25,586,282	\$ 2,574,077	11.19%
2015	\$ 26,488,303	\$ 902,021	3.53%
2016	\$ 25,929,065	\$ (559,238)	-2.11%
2017	\$ 26,372,817	\$ 443,752	1.71%
2018	\$ 27,169,266	\$ 796,449	3.02%
2019	\$ 27,555,762	\$ 386,496	1.42%
2020	\$ 29,911,365	\$ 2,355,603	8.55%
2021	\$ 29,942,093	\$ 30,728	0.10%
2022	\$ 29,308,141	\$ (633,952)	-2.12%

Fiscal Year	Austerity Reductions	Change (Dollars)	Change (Percent)
2012	\$ 24,074,612	\$ 915,484	3.95%
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	\$ 6,739,835	\$ 6,739,835	0.00%
2022	\$ 6,638,086	\$ (101,749)	-1.5%

Fiscal Year	Equalization Funding	Change (Dollars)	Change (Percent)
2012	\$ 21,351,781	\$ (5,165,269)	-19.5%
2013	\$ 18,835,941	\$ (2,515,840)	-11.8%
2014	\$ 12,481,592	\$ (6,354,349)	-33.7%
2015	\$ 7,212,222	\$ (5,269,370)	-42.2%
2016	\$ 7,885,472	\$ 673,250	9.3%
2017	\$ 7,754,920	\$ (130,552)	-1.7%
2018	\$ 7,633,299	\$ (121,621)	-1.6%
2019	\$ 9,391,540	\$ 1,758,241	23.0%
2020	\$ 7,660,354	\$ (1,731,186)	-18.4%
2021	\$ 13,950,425	\$ 6,290,071	82.1%
2022	\$ 16,955,301	\$ 3,004,876	21.5%

Prior year totals are from the Mid-Term Allotment Sheet; Current year totals are from Initial Allotment Sheet

Muscogee County School District

Components of QBE Funding

Descriptions

State QBE Formula Earnings remain the principal state revenue source for the District at \$170,225,525 and represent 58.52% of Total General Fund projected revenues for FY 2022. This has been relatively consistent with previous fiscal year budgets. The Initial Earnings Sheet for FY 2022, 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 2022, according to the *preliminary* property tax digest received May 2021, it is projected that the District must levy 6.25 mills to meet this requirement. This is 1.25 mills above the 5 mill share requirement. The District is projected to receive the final property tax digest for calendar year 2021 in late July 2021. For the most part, the District's required contribution has steadily increased from year to year. However, for FY 2022, the District has realized a decrease in its required contribution of \$633,952 or 2.12%. This would represent the highest year-over-year decrease since 2016.

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 2022 and FY 2023. The initial FY 2021 allotment, the austerity reductions totaled \$16,768,024. However, this amount was reduced by 60% to \$6,739,835 at the mid-term adjustment. The 60% adjustment was carried over to FY 2022 for a total austerity reduction of \$6,638,086.

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 seven of the past ten years, the District experienced a decline in this state funding. This trend changed for FY 2021 and continued into FY 2022. Educational Equalization Grant funding for FY 2022 is projected to increase to \$16,955,301 which represents an increase in funding of \$3,004,876 or 21.5% from FY 2021.

General Fund

Expenditure Considerations

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

TOTAL EXPENDITURES

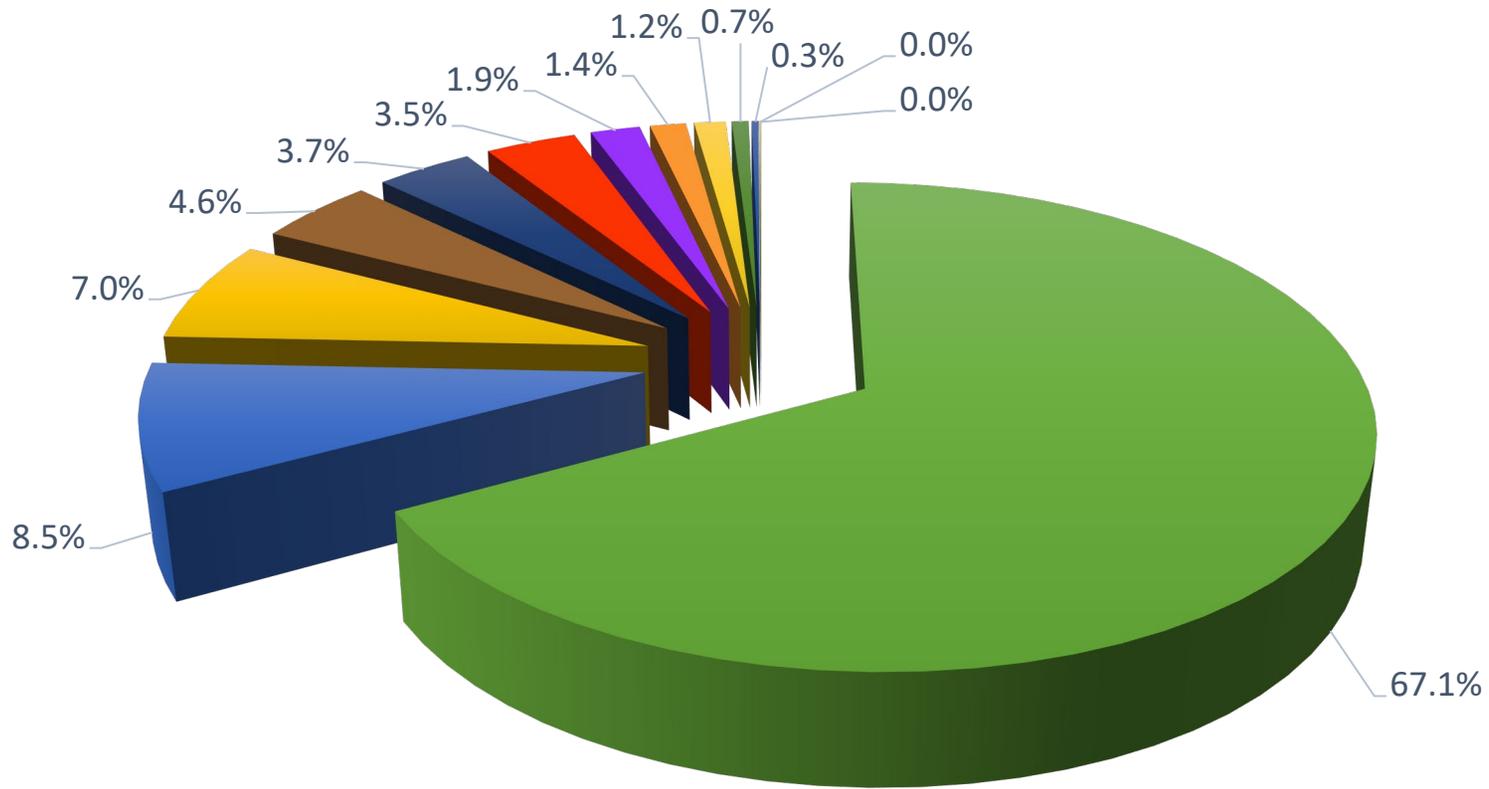
**Muscogee County School District
Summary of General Fund Budget
Expenditures by Division
FY 2022 Budget**

Division	Salaries & Fringe Benefits	Operations	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Total Expenditures
Division of Executive	\$ 5,508,308	\$ 1,320,967	\$ 6,829,275	2.14%	4.97%	2.41%
Division of Facility & Operations	20,442,467	12,899,550	33,342,017	7.94%	48.57%	11.75%
Division of Financial Services	1,903,186	88,100	1,991,286	0.74%	0.33%	0.70%
Division of Human Resources	1,948,529	2,382,871	4,331,400	0.76%	8.97%	1.53%
Division of Information Services	4,976,692	3,926,000	8,902,692	1.93%	14.78%	3.14%
Division of Student Services	54,583,579	1,786,757	56,370,336	21.21%	6.73%	19.86%
Division of Teaching & Learning	167,937,294	4,025,906	171,963,200	65.27%	15.16%	60.58%
System-wide	-	126,000	126,000	0.00%	0.47%	0.04%
Total General Fund	\$ 257,300,055	\$ 26,556,151	\$ 283,856,206	100.00%	100.00%	100.00%
Percent of Total Expenditures	90.64%	9.36%	100.00%			

General Fund Expenditures:

As reflected above, Salaries and Benefit account for 90.64% of the total budgeted General Fund expenditures for FY 2022. Of these expenditures, the Division of Teaching and Learning's expenditures account for 65.27% of the District's total expenditures, which is down from 66.78% 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 2022**

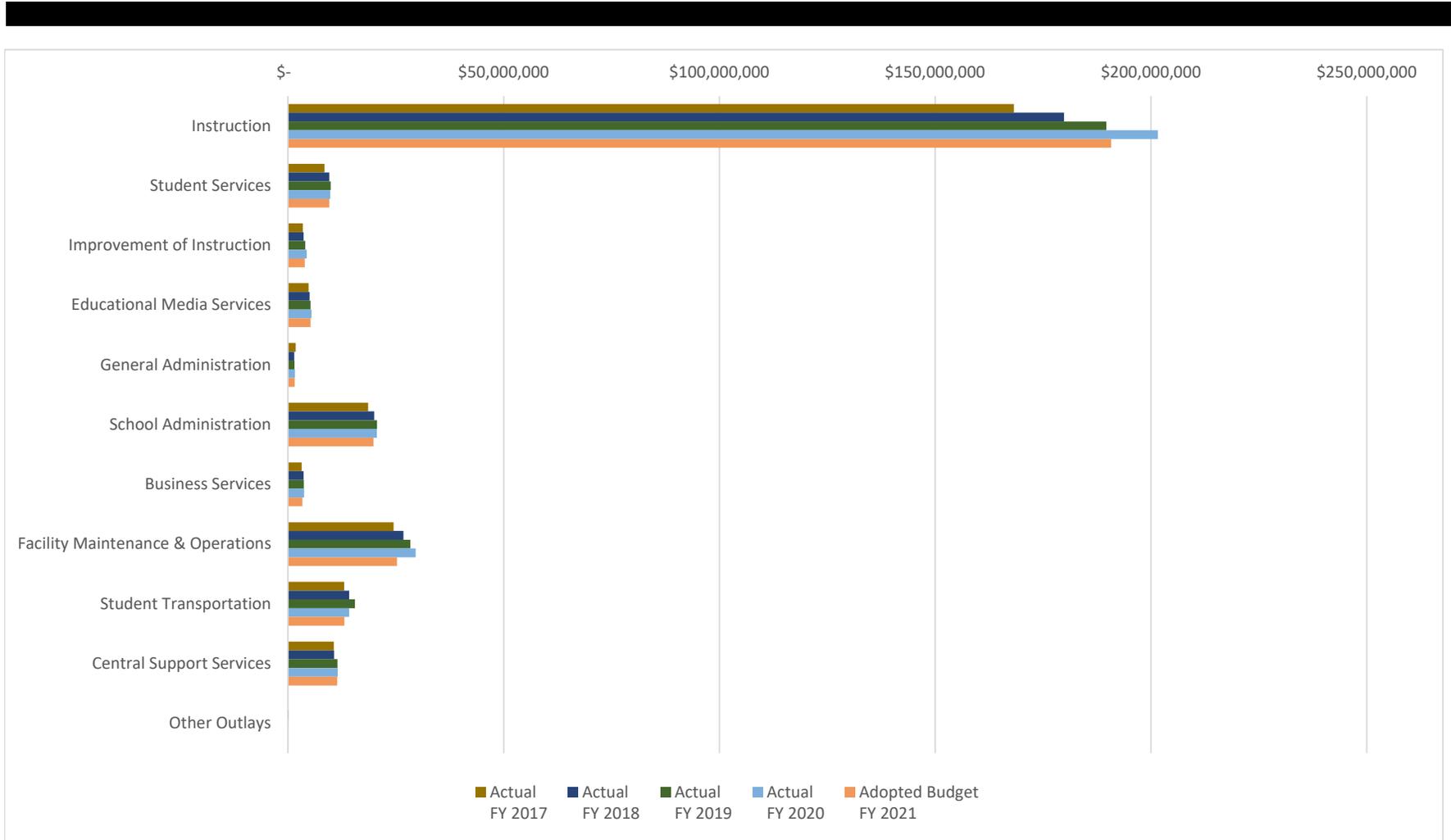


■ Instruction \$190,515,651	■ Facility Main & Ops \$24,262,153	■ School Admin \$19,756,917	■ Student Trans \$12,983,512
■ Central Support Svcs \$10,634,849	■ Student Services \$10,010,538	■ Educ Media Services \$5,458,800	■ Impr of Instruction \$3,963,493
■ Business Services \$3,486,353	■ General Admin \$1,860,177	■ Community Svcs Ops \$772,763	■ Other Support Svcs \$90,000

Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2022

Function	Salaries	Fringe Benefits	Total		Total Expenditures
			Salaries & Fringe Benefits	Operations	
1000 Instruction	\$ 130,503,886	\$ 56,072,808	\$ 186,576,694	\$ 3,938,957	\$ 190,515,651
2100 Student Services	6,308,153	2,404,444	8,712,597	1,297,941	10,010,538
2210 Improvement of Instruction	2,516,444	987,860	3,504,304	459,189	3,963,493
2220 Educational Media Services	3,581,101	1,556,071	5,137,172	321,628	5,458,800
2300 General Administration	609,280	235,481	844,761	1,015,416	1,860,177
2400 School Administration	13,757,604	5,837,897	19,595,501	161,416	19,756,917
2500 Business Services	2,033,787	962,166	2,995,953	490,400	3,486,353
2600 Facility Maintenance & Operations	9,314,425	3,551,855	12,866,280	11,395,873	24,262,153
2700 Student Transportation	6,700,609	2,896,664	9,597,273	3,386,239	12,983,512
2800 Central Support Services	4,570,339	2,126,418	6,696,757	3,938,092	10,634,849
2900 Other Support Services	-	-	-	90,000	90,000
3300 Community Services Operations	511,570	261,193	772,763	-	772,763
5000 Other Outlays	-	-	-	61,000	61,000
Total	\$ 180,407,198	\$ 76,892,857	\$ 257,300,055	\$ 26,556,151	\$ 283,856,206

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2017 - FY 2021**



Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2017 - FY 2021

		Actual		Actual		Actual		Actual	Adopted Budget
		FY 2017		FY 2018		FY 2019		FY 2020	FY 2021
1000 Instruction	\$	168,234,537	\$	179,857,735	\$	189,634,950	\$	201,606,431	\$ 190,738,388
2100 Student Services		8,500,093		9,590,902		9,905,229		9,803,860	9,572,486
2210 Improvement of Instruction		3,475,362		3,624,303		4,050,415		4,361,795	3,906,334
2220 Educational Media Services		4,790,466		5,022,812		5,232,477		5,464,157	5,271,034
2300 General Administration		1,798,409		1,453,962		1,548,276		1,657,377	1,563,422
2400 School Administration		18,585,933		19,964,697		20,657,367		20,598,106	19,810,591
2500 Business Services		3,198,760		3,625,536		3,674,110		3,739,680	3,373,507
2600 Facility Maintenance & Operations		24,506,943		26,787,672		28,394,573		29,578,700	25,254,195
2700 Student Transportation		13,048,281		14,174,994		15,537,102		14,174,027	13,088,298
2800 Central Support Services		10,660,201		10,724,198		11,486,596		11,556,216	11,418,246
5000 Other Outlays		-		171,499		60,302		60,303	61,000
Total	\$	256,798,985	\$	274,998,310	\$	290,181,397	\$	302,600,652	\$ 284,057,501

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 2017 - FY 2021

Functions	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Actual	Actual	Actual	Actual	Budget
	Percent of Total Expenditures				
1000 Instruction	65.51%	65.40%	65.35%	66.62%	67.15%
2100 Student Services	3.31%	3.49%	3.41%	3.24%	3.37%
2210 Improvement of Instruction	1.35%	1.32%	1.40%	1.44%	1.38%
2220 Educational Media Services	1.87%	1.83%	1.80%	1.81%	1.86%
2300 General Administration	0.70%	0.53%	0.53%	0.55%	0.55%
2400 School Administration	7.24%	7.26%	7.12%	6.81%	6.97%
2500 Business Services	1.25%	1.32%	1.27%	1.24%	1.19%
2600 Facility Maintenance & Operations	9.54%	9.74%	9.79%	9.77%	8.89%
2700 Student Transportation	5.08%	5.15%	5.35%	4.68%	4.61%
2800 Central Support Services	4.15%	3.90%	3.96%	3.82%	4.02%
5000 Other Outlays	0.00%	0.06%	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 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
GENERAL FUND
Comparative Analysis of Budgeted Expenditures by Function
FY 2021 Adopted Budget to FY 2022 Superintendent's Recommended Budget

Function	FY 2021 Total Expenditures	FY 2022 Total Expenditures	Dollar Variance	Percent Variance
Instruction ¹	\$190,738,388	\$190,515,651	-\$222,737	-0.12%
Student Services ²	9,572,486	10,010,538	438,052	4.58%
Improvement of Instruction ³	3,890,186	3,963,493	73,307	1.88%
Instructional Staff	16,148	-	(16,148)	N/A
Educational Media Services ⁴	5,271,034	5,458,800	187,766	3.56%
General Administration ⁵	1,563,422	1,860,177	296,755	18.98%
School Administration ⁶	19,810,591	19,756,917	(53,674)	-0.27%
Business Services ⁷	3,373,507	3,486,353	112,846	3.35%
Facility Maintenance & Operations ⁸	25,254,195	24,262,153	(992,042)	-3.93%
Student Transportation ⁹	13,088,298	12,983,512	(104,786)	-0.80%
Central Support Services ¹⁰	10,562,453	10,634,849	72,396	0.69%
Other Support Services ¹¹	90,000	90,000	-	0.00%
Community Services Operations ¹²	765,793	772,763	6,970	0.91%
Other Outlays ¹³	61,000	61,000	-	N/A
Total	\$284,057,501	\$283,856,206	-\$201,295	-0.07%

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

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

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

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

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

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

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

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

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

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

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

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

STUDENT ENROLLMENT

Muscogee County School District
School Attendance Zones
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 2021 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.

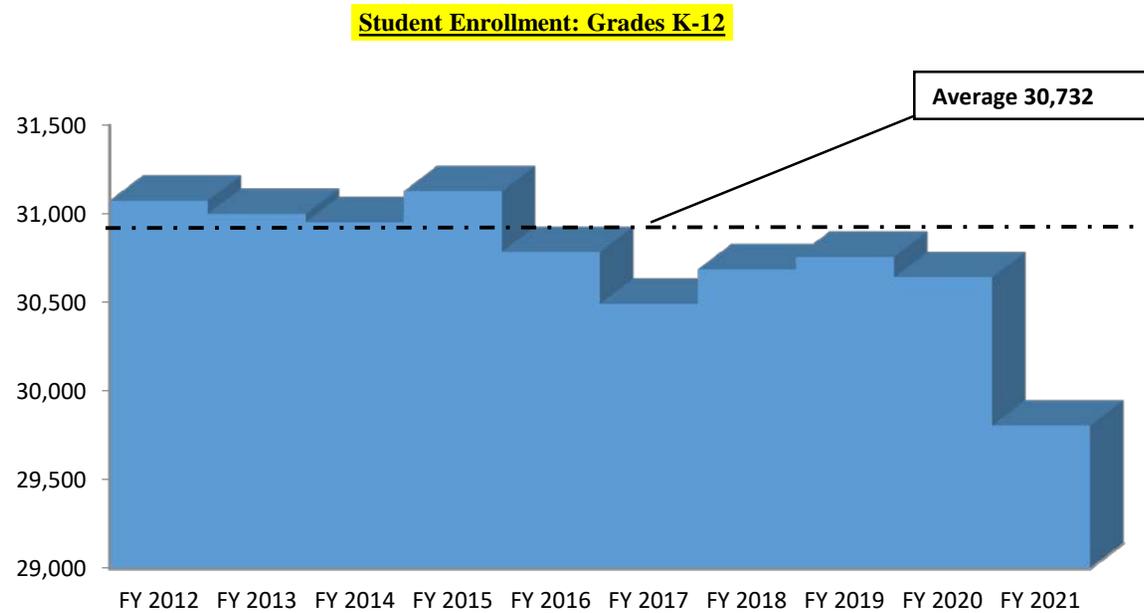
The nineteen direct instructional programs are as follows:

- 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 30,732. 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 2012 through FY 2021, 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 835 students or 2.73% below FY 2021. This decreased enrollment resulted in a projected decrease in State QBE Earnings for FY 2022.

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 2011, FY 2012	31,074	-263	-0.84%
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%
Average	30,732	-153	-0.50%

*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 2021

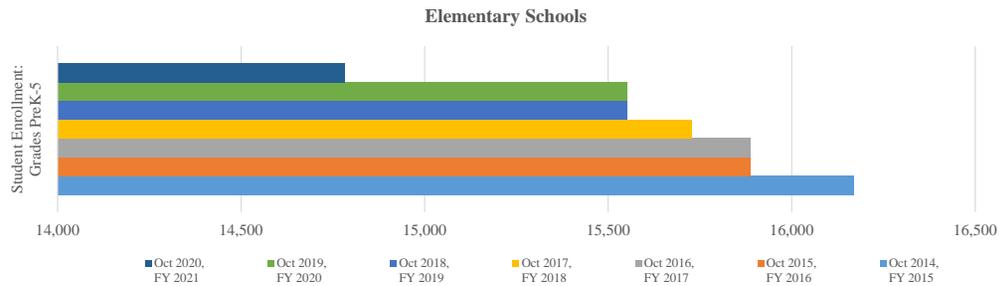
Grade level	<u>2011-</u> <u>2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
Pre-K	1,157	1,172	1,176	1,185	1,114	1,099	1,077	1,103	1,092	951
K	2,602	2,782	2,691	2,577	2,493	2,394	2,388	2,379	2,423	2,155
1	2,556	2,598	2,761	2,699	2,546	2,441	2,448	2,392	2,398	2,272
2	2,352	2,475	2,480	2,690	2,604	2,465	2,453	2,392	2,432	2,313
3	2,368	2,337	2,445	2,472	2,668	2,578	2,436	2,501	2,367	2,359
4	2,375	2,332	2,312	2,419	2,402	2,560	2,545	2,418	2,475	2,333
5	2,431	2,366	2,262	2,325	2,341	2,350	2,540	2,541	2,365	2,399
6	2,462	2,420	2,305	2,238	2,226	2,281	2,315	2,538	2,498	2,283
7	2,335	2,329	2,426	2,289	2,202	2,192	2,258	2,338	2,541	2,438
8	2,294	2,280	2,274	2,357	2,246	2,241	2,201	2,278	2,328	2,464
9	2,644	2,618	2,516	2,567	2,649	2,551	2,647	2,586	2,603	2,529
10	2,434	2,345	2,318	2,225	2,270	2,327	2,287	2,315	2,185	2,285
11	2,232	2,131	2,151	2,098	2,055	2,105	2,107	2,025	2,061	1,989
12	1,989	1,987	2,011	2,171	2,083	2,006	2,061	2,053	1,965	1,987
Total Pre-K thru Grade 12	32,231	32,172	32,128	32,312	31,899	31,590	31,763	31,859	31,733	30,757
Annual Growth	-57	-59	-44	184	-413	-309	173	96	-126	-976
Year-over Year % Change	-0.2%	-0.2%	-0.1%	0.6%	-1.3%	-1.0%	0.5%	0.3%	-0.4%	-3.1%

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 2021 in relation to FY 2020. 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.

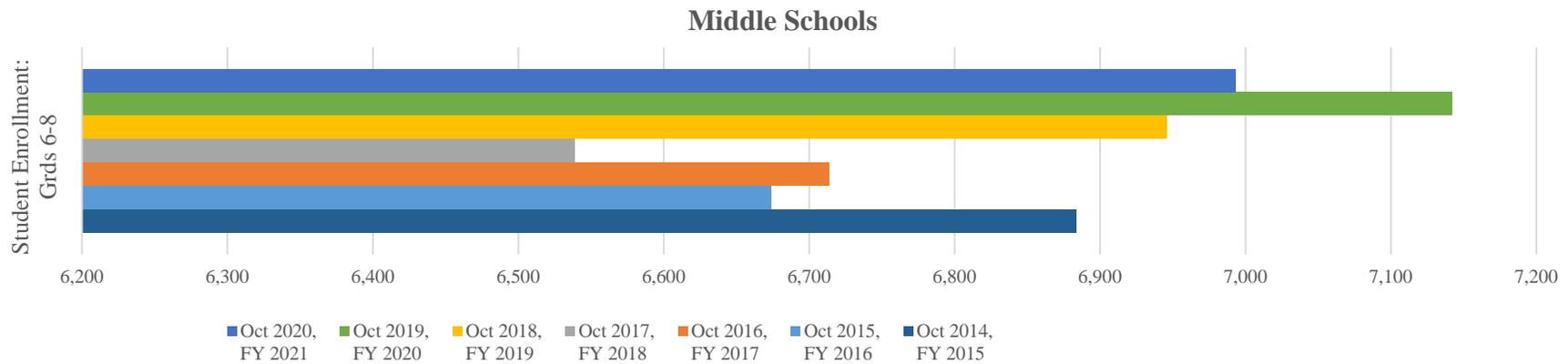
Muscogee County Schools Enrollment Summary - Elementary Schools

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



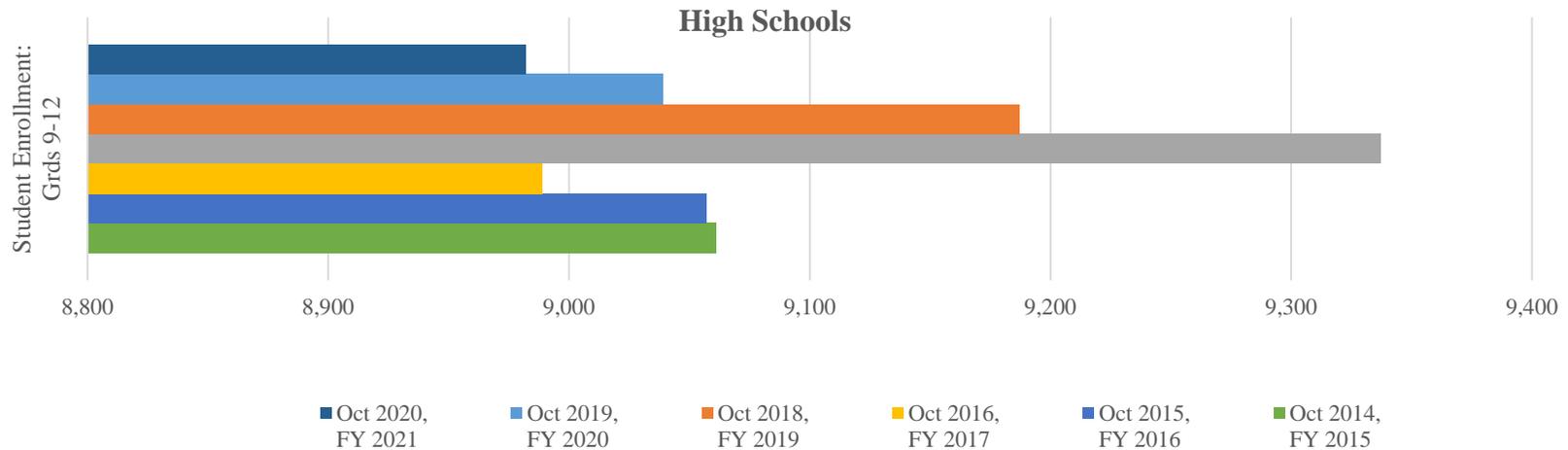
**Muscogee County Schools
Enrollment Summary-Middle Schools Grade 6-8**

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



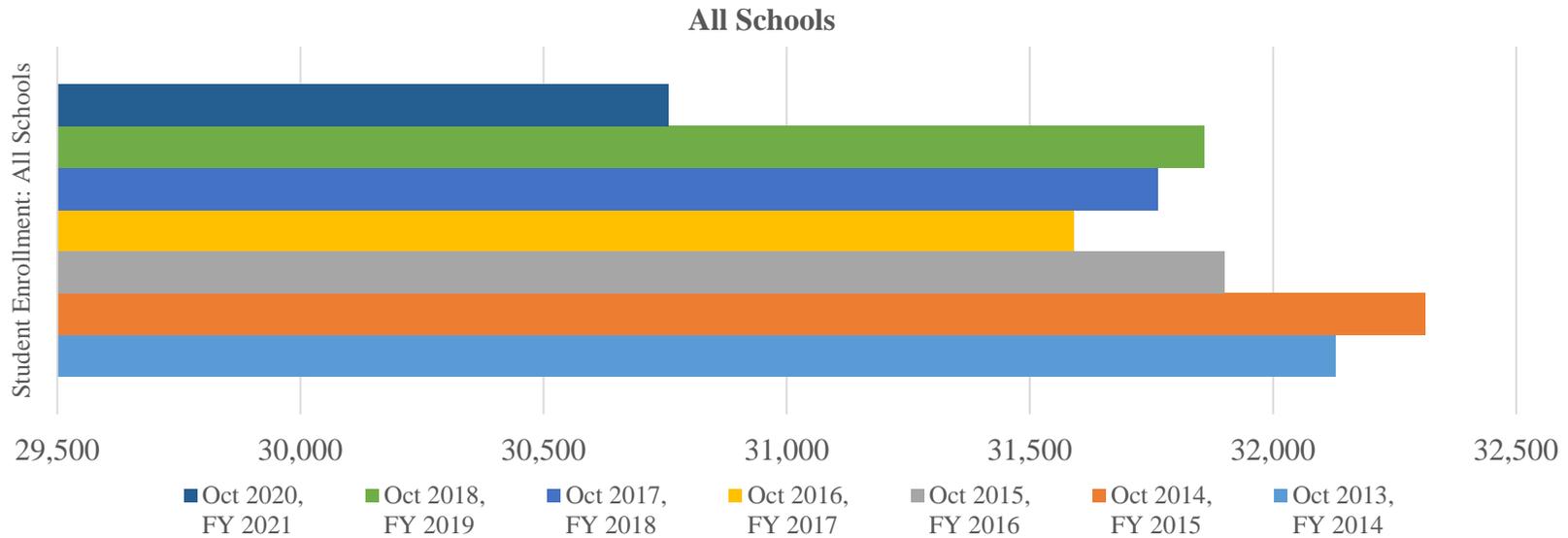
Muscogee County Schools Enrollment Summary-High Schools

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



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
All Schools							
Elementary Schools	16,367	16,168	15,887	15,887	15,726	15,552	14,782
Middle Schools	6,884	6,674	6,714	6,539	6,946	7,142	6,993
High Schools	9,061	9,057	8,989	9,337	9,187	9,039	8,982
Total - All Schools	32,312	31,899	31,590	31,763	31,859	31,733	30,757



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 24 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 24 FTE Grades 4-5: 1 per 28 FTE	1 per 28 FTE	1 per 32 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	2 per school
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 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 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)
Counselor	1 per school	School enrollment: 1-700 = 1; 701 and over = 2	School enrollment: 1-900 = 1; 901 and over = 2
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.		
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

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

Category	Elementary	Middle	High
Instructional Supplies, Per Pupil Allocation	Kindergarten: \$26.66 per Student Grades 1-3: \$26.66 per Student Grades 4-5: \$26.66 per Student	Grades 6-8: \$21.78 per Student	Grades 9-12: \$28 per Student
Media Services Supplies, Per Pupil Allocation	Kindergarten: \$11.07 per Student Grades 1-3: \$11.07 per Student Grades 4-5: \$11.07 per Student	Grades 6-8: \$9.71 per Student	Grades 9-12: \$8.99 per Student
Administrative Supplies, Per Pupil Allocation	Kindergarten: \$5.58 per Student Grades 1-3: \$5.58 per Student Grades 4-5: \$5.58 per Student	Grades 6-8: \$4.63 per Student	Grades 9-12: \$4.51 per Student
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>Exception to Maximum 2 Segments Per Day Per Teacher With Paraprofessional</u>
		<u>*</u>	<u>**</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 paraorofessional is the equivalent to 1/3 teacher and affects individual class size prooportionately.

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	Change	FY 2021	FY 2022	Change
Direct Instruction							
Teachers							
Kindergarten	1:15	2,334	2,019	(315)	155.60	134.60	(21.00)
Kindergarten EIP	1:11		68	68		6.18	6.18
Grades 1-3	1:17	6,528	6,225	(303)	384.00	366.18	(17.82)
Grades 1-3 EIP	1:11		103	103		9.36	9.36
Grades 4-5	1:23	4,133	3,969	(164)	179.70	172.57	(7.13)
Grades 4-5 EIP	1:11		53	53		4.82	4.82
Middle School 6-8	1:20	6,139	5,888	(251)	306.95	294.40	(12.55)
Grades 9-12	1:23	6,229	6,077	(152)	270.83	264.22	(6.61)
CTAE	1:20	1,399	1,417	18	69.95	70.85	0.90
Special Education		3,072	2,993	(79)	563	543.09	(19.54)
Gifted	1:12	699	738	39	58.25	61.50	3.25
Remedial Education	1:15		92	92	-	6.13	6.13
Alternative Education	1:15	344	337	(7)	22.93	22.47	(0.46)
ESOL	1:7	183	174	(9)	26.14	24.86	(1.28)
Total Teachers					2,036.98	1,981.23	(55.75)
Kindergarten Paraprofessional	1:18				129.67	115.94	(13.72)
Subject Specialists (Grades 1-8)	1:345				48.69	47.06	(1.63)
Counselor	1:450				60.64	58.71	(1.93)
Technical Specialist (1)	1:1100				28.24	27.43	(0.81)
Total		31,060	30,153	(907)	2,304.22	2,230.37	(73.84)

**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	Change	FY 2021	FY 2022	Change
Indirect Cost							
School Based							
Principal	1 per school				53.00	53.00	-
Assistant Principal	1:Varies*				49.78	48.48	(1.30)
Secretary/Clerk	1:Varies*				62.34	60.47	(1.87)
Media Specialist	1:Varies*				53.47	51.74	(1.73)
Clinic Workers	N/A				N/A	N/A	N/A
Custodians/Building Mech	N/A				N/A	N/A	N/A
District							
Superintendent	1 per system				1.00	1.00	-
Assistant Superintendent	6 per system				6.00	6.00	-
Accountant	1 per system				1.00	1.00	-
Social Worker	1:2475				12.55	12.18	(0.37)
Psychologist	1:2475				12.55	12.18	(0.37)
Special Education Leadership	1:200				18.86	18.66	(0.20)
Total					2,574.77	2,495.08	(79.68)

Other District Staff

Grand Total

*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

**MUSCOGEE COUNTY SCHOOL DISTRICT
TEACHER SALARY SCHEDULE 2021-2022**

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

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

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

Muscogee County School District
EMPLOYER COST OF STAFF BENEFITS
FY 2022

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	0.00285 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 2017 - FY 2022

Year	SHBP: Certificated	SHBP: Non-Certificated	SHBP: Library	TRS	FICA	ERS	PSERS
2017	\$945.00	\$746.20; 7/1/2016 - 12/31/2016 \$846.20; 1/1/2017 - 6/30/2017	\$843.00	14.27%	7.65%	24.81%	1.00%
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%

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 2022, 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 2022.

Employees' Retirement System (ERS): The District has realized a continued increase in the ERS employer rate. However, for 2022 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 - 2020 and Projected FY 2021 and FY 2022**

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, Budget	\$ 29,375,822	\$ 30,753	0.10%	2021, Budget	\$ 31,702,178	\$ (2,602,184)	-7.59%
2022, Budget	\$ 28,220,384	\$ (1,155,438)	-3.93%	2022, Budget	\$ 32,426,393	\$ 724,215	2.28%
Increased Employer Cost of Benefits, FY 2017 - FY 2022				Increased Employer Cost of Benefits, FY 2017 - FY 2022			
	\$	3,049,669	3.86%		\$	10,908,871	12.04%

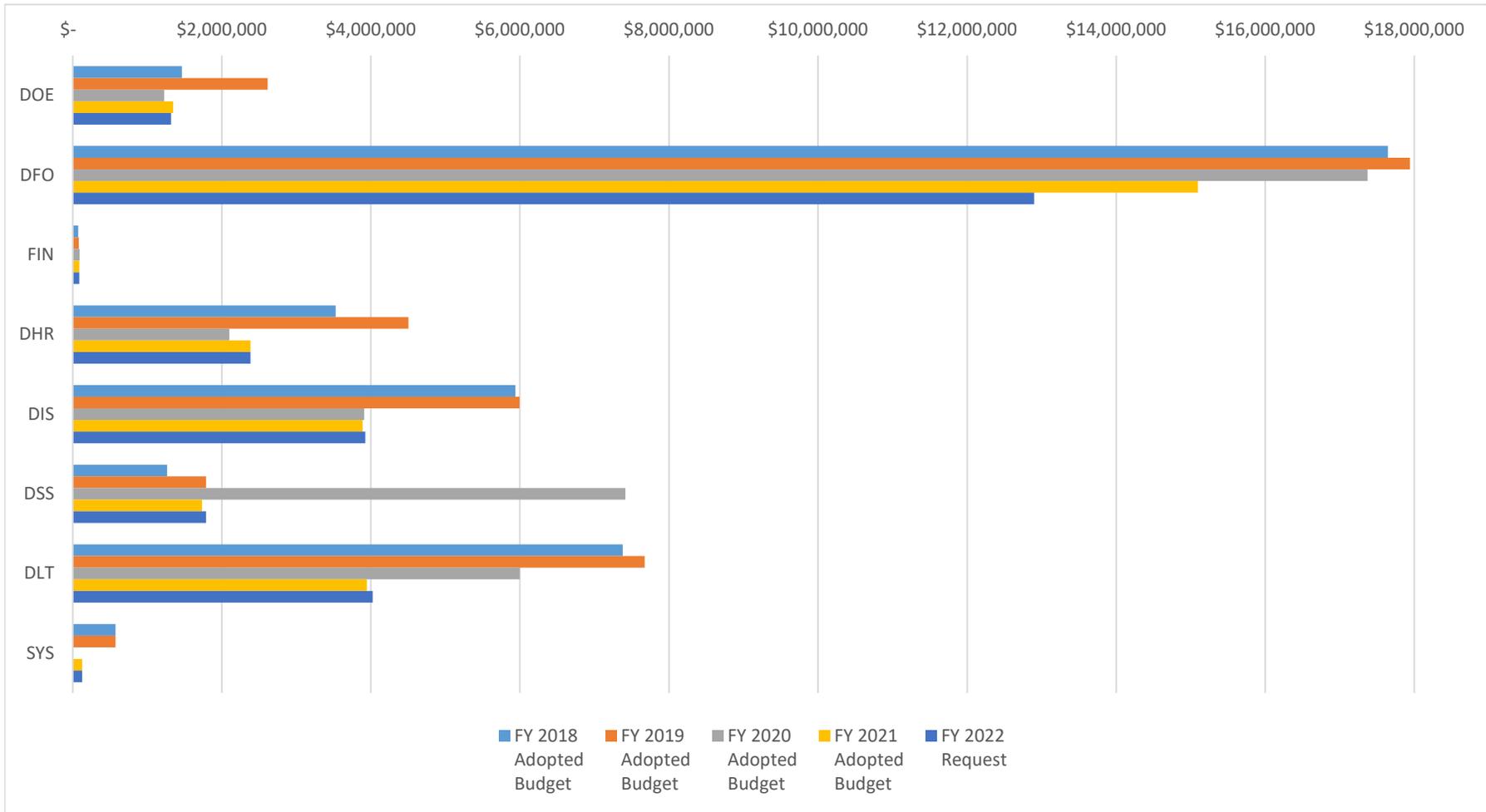
As reflected above, the District has experienced an overall increase in both the State Health Benefit Plan (SHBP) and the Teacher Retirement System (TRS) employer cost. The actual cost incurred is driven by salary and wage increase as well as any mandated employer cost increases. For the most part, school 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 \$1,155,438 or 3.93% 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 3.86%.

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 \$724,215 or 2.28% 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 12.04%.

OPERATIONAL COSTS

Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2018 - FY 2022



Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2018 - FY 2022

Department	Department	FY 2018 Adopted Budget	FY 2019 Adopted Budget	FY 2020 Adopted Budget	FY 2021 Adopted Budget	FY 2022 Request
Division of Executive	DOE	\$ 1,465,282	\$ 2,616,216	\$ 1,227,803	\$ 1,349,307	\$ 1,320,967
Division of Facilities and Operations	DFO	\$ 17,647,339	\$ 17,939,126	\$ 17,372,462	\$ 15,097,110	\$ 12,899,550
Division of Financial Services	FIN	\$ 73,000	\$ 81,286	\$ 91,548	\$ 88,100	\$ 88,100
Division of Human Resources	DHR	\$ 3,528,542	\$ 4,503,854	\$ 2,101,599	\$ 2,382,871	\$ 2,382,871
Division of Information Services	DIS	\$ 5,936,360	\$ 5,995,212	\$ 3,911,674	\$ 3,888,952	\$ 3,926,000
Division of Student Services	DSS	\$ 1,267,350	\$ 1,789,334	\$ 7,416,576	\$ 1,734,207	\$ 1,786,757
Division of Teaching & Learning	DLT	\$ 7,377,947	\$ 7,674,116	\$ 6,000,000	\$ 3,945,784	\$ 4,025,906
System-Wide	SYS	\$ 574,250	\$ 574,250	\$ -	\$ 126,000	\$ 126,000
	All Divisions	\$ 37,870,070	\$ 41,173,394	\$ 38,121,662	\$ 28,612,331	\$ 26,556,151

Comments:

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

DFO-2021 Decreased expenditures due to CARES Act funding being used for custodial and grounds expenditures

DFO-2022 Decreased expenditures due to CARES Act funding being used for utilities

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

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

DLT-2021 Decrease expenditures due to CARES Act and other federal grants being used for textbooks and other supplement instructional programs

TRANSFERS OUT



Muscookee County School District Transfers-Out to Chattahoochee Valley Libraries (CVL) Actual FY 2017 - FY 2020, Projected FY 2021 and FY 2022



Year-over-Year Trends				
	Transfers - Out	Change	Percentage change	
FY 2017	\$ 6,490,282	\$ 123,826	1.98%	
FY 2018	\$ 7,393,147	\$ 902,865	13.91%	
FY 2019	\$ 6,593,041	\$ (800,106)	-10.82%	
FY 2020	\$ 6,593,041	\$ -	0.00%	
FY 2021	\$ 6,115,171	\$ (477,870)	-7.25%	
FY 2022	\$ 7,031,157	\$ 915,986	14.98%	
Average Change		\$ 100,255	1.82%	

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

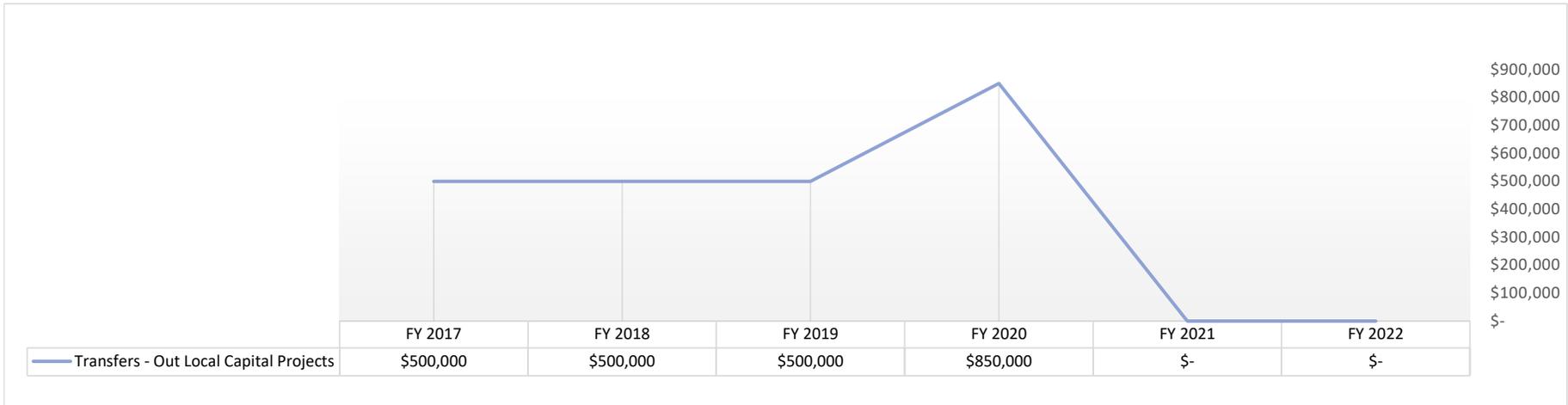
Due to the county-wide revaluation of local properties for calendar year 2017, the transfer-out to the Library for FY 2018 was increased to agree with the initial certified digest received on August 25, 2017. This resulted in an \$800,106 increase for a total increased transfer-out of \$902,865 for FY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

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

Based on the significant funding shortfall projected for FY 2021, the Library transfer out will equal approximately 1.3 mills.. However, for FY 2022, the District will transfer the agreed upon rate of 1.5 mills, which has resulted in an increase of \$915,986 over FY 2021.



Muscogee County School District Transfers-Out to Local Capital Projects Actual FY 2017 - FY 2020, Projected FY 2021 and FY 2022



Local Capital Projects			
Year-over-Year Trends			
	Transfers - Out Local Capital Projects	Year over Year Change	Year over Year Percentage change
FY 2017	\$ 500,000		
FY 2018	\$ 500,000	\$ -	0.00%
FY 2019	\$ 500,000	\$ -	0.00%
FY 2020	\$ 850,000	\$ 350,000	70.00%
FY 2021	\$ -	\$ (850,000)	-100.00%
FY 2022	\$ -	\$ -	N/A
Average Change		\$ (192,860)	-17.16%

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 continuing into FY 2022, no funds will be transferred to capital projects.

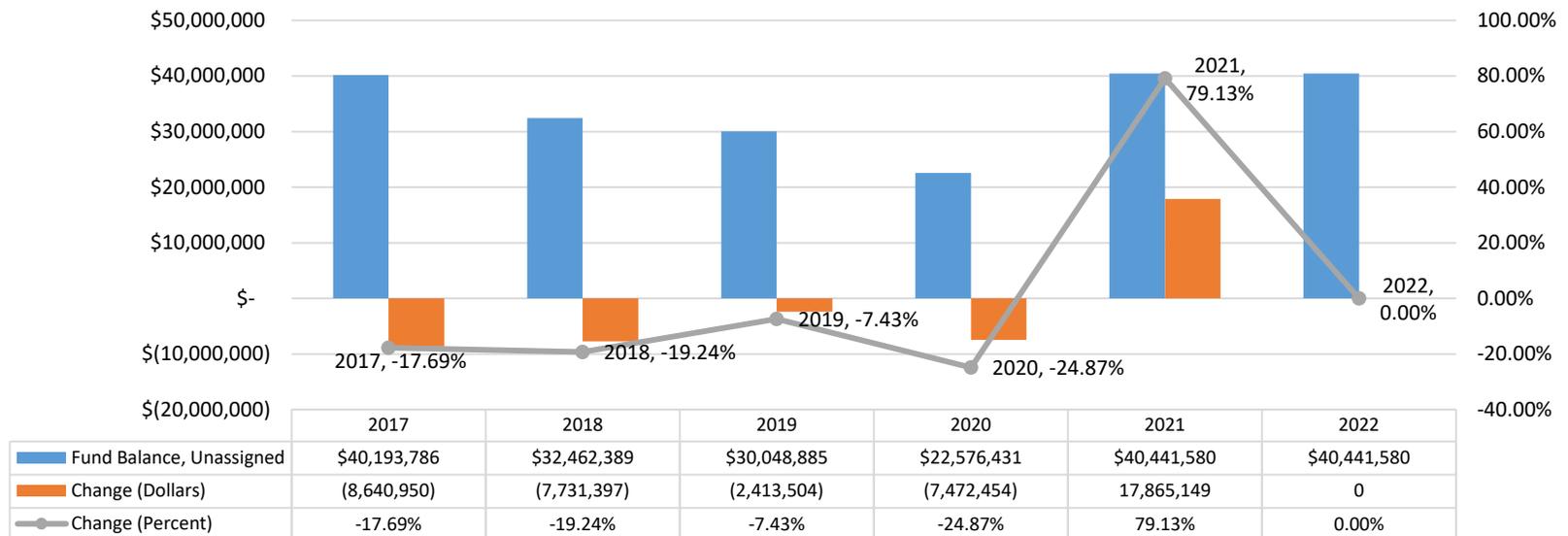
FUND BALANCE

Fund Balance - General Fund

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

The recommended General Fund Unassigned Fund Balance is predicated on the anticipated local property tax receipts. It is recommended that school districts maintain a General Fund Unassigned Fund Balance of 28% to 30% of anticipated local property tax receipts. For FY 2021, this would equate to a low of \$32.9 million to a high of \$35.2 million. As reflected in the chart below, the FY 2021 projected General Fund Unassigned Fund Balance of \$42,441,580 is above this recommended amount. The District is projected to recognize a \$5.6 million increase in the Total General Fund, Fund Balance for the June 30, 2021 fiscal year end. This increase in fund balance is primarily due to additional funding through CARES Act. The District was able to use the higher than expected state funding along with leveraging the CARES Act funding to support this increase. This funding will be used again in FY 2022 so the District is not projecting to use any of fund balance.

The chart below depicts the Unassigned Fund Balance trends for FY 2012 - 2022, with FY 2021 and FY 2022 reflecting the current projections



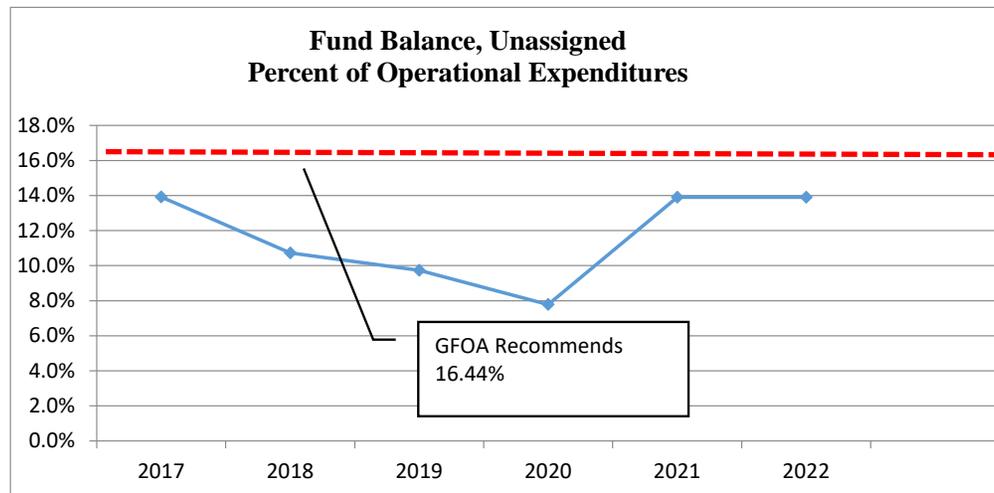
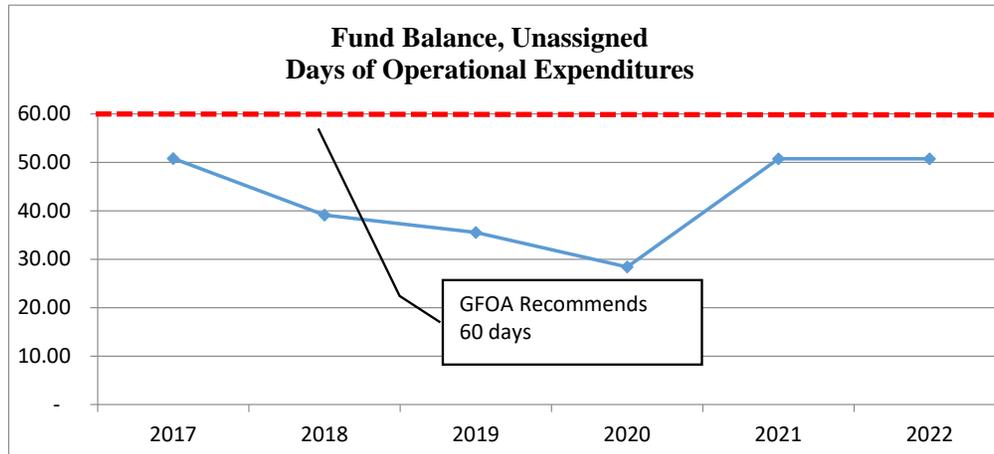
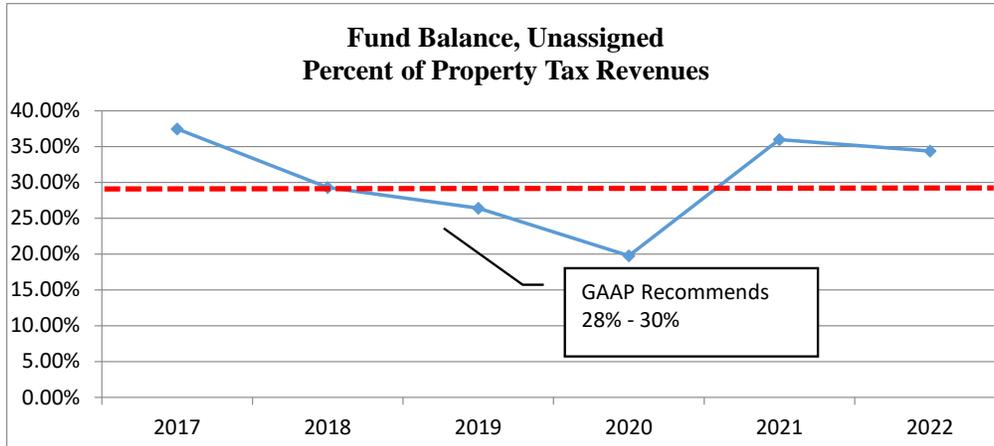
MUSCOGEE COUNTY SCHOOL DISTRICT
Relationship Between Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out
Actual FY 2012 - 2020 and Projected FY 2021 and FY 2022

Fiscal	Fund Balance	Assigned to next year's budget	Other Committed, Assigned, Unspendable	Fund Balance, Unassigned	Change (Dollars)	Change (Percent)	Local Property Tax Revenue	Total Budgeted Operational Expenditures + Transfers Out (Future Year)	Fund Balance as Percent of Property Tax Revenues	Fund Balance, Unassigned Days of Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned Percent of Operational Expenditures + Transfers Out (Future Year)
2017	\$ 60,703,900	\$ 18,299,303	\$ 2,210,811	\$ 40,193,786	(8,640,950)	-17.69%	\$ 107,241,615	\$ 288,819,039	37.48%	50.80	13.9%
2018	\$ 56,025,413	\$ 20,133,886	\$ 3,429,138	\$ 32,462,389	(7,731,397)	-19.24%	\$ 110,725,553	\$ 302,752,171	29.32%	39.14	10.7%
2019	\$ 51,439,951	\$ 17,974,940	\$ 3,416,126	\$ 30,048,885	(2,413,504)	-7.43%	\$ 113,852,340	\$ 308,481,399	26.39%	35.55	9.7%
2020	\$ 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	\$ 42,441,580	\$ -	\$ 2,000,000	\$ 40,441,580	17,865,149	79.13%	\$ 112,390,182	\$ 290,886,495	35.98%	50.75	13.9%
2022	\$ 42,441,580	\$ -	\$ 2,000,000	\$ 40,441,580	0	0.00%	\$ 117,616,849	\$ 290,886,495	34.38%	50.75	13.9%

Note:

- Fiscal years 2021 and 2022 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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Muscookee County School District Listing of Schools

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



Muscogee County School District Departments

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

Muscogee County School District Quality Basic Education Allotment Sheet

Georgia State Department Of Education

Earnings Sheet for FY 2022

5/12/2021

OFFICIAL

School System: 706 - Muscogee County							FY22 Initial				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$2,789.66										
<-----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	2,019	11,882,863	157,786	12,040,649	1,893,780	10,146,869	134.60		4.49	1.84											
Kindergarten Early Intr Pgm	68	519,499	5,314	524,813	82,544	442,269	6.18		0.15	0.06											
Primary Grade(1-3) Pgm	6,225	29,207,866	534,717	29,742,583	4,677,980	25,064,603	366.18	18.04	13.83	5.66											
Primary Grd Early Intrv(1-3) Pgm	103	722,414	8,848	731,262	115,015	616,247	9.36	0.30	0.23	0.09											
Upper Elementary Grd(4-5) Pgm	3,969	14,215,603	279,500	14,495,103	2,279,822	12,215,281	172.57	11.50	8.82	3.61											
UppElem Grd Early Intrv(4-5)	53	371,728	3,732	375,460	59,053	316,407	4.82	0.15	0.12	0.05											
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00											
Middle School(6-8) Pgm	5,888	23,867,407	414,635	24,282,042	3,819,134	20,462,908	294.40	17.07	13.08	5.35											
High School Gen Educ(9-12)	6,077	20,491,110	690,350	21,181,460	3,331,468	17,849,992	264.22		13.50	5.52											
CTAE(9-12) PGM	1,417	5,446,695	465,060	5,911,755	929,814	4,981,941	70.85		3.15	1.29											
Students with Disab Cat I	895	8,153,932	222,818	8,376,750	1,317,514	7,059,236	111.88			0.81											
Students with Disab Cat II	206	2,306,754	27,058	2,333,812	367,067	1,966,745	31.69			0.19											
Students with Disab Cat III	1,568	22,794,830	320,186	23,115,016	3,635,582	19,479,434	313.60			1.43											
Students with Disab Cat IV	218	5,272,439	92,086	5,364,525	843,745	4,520,780	72.67			0.20											
Students with Disab Cat V	106	965,717	44,776	1,010,493	158,933	851,560	13.25			0.10											
Gifted Student Category VI	738	4,498,518	74,463	4,572,981	719,249	3,853,732	61.50			0.67											
Remedial Education Pgm	92	464,583	5,285	469,868	73,902	395,966	6.13		0.20	0.08											
Alternate Education Pgm	337	1,701,789	23,732	1,725,521	271,394	1,454,127	22.47		0.75	0.31											
Eng.Spkr.s.of Other Lang.(ESOL)	174	1,837,951	9,995	1,847,946	290,649	1,557,297	24.86		0.39	0.16											
Spec Ed. Itinerant				0	0	0															
Spec Ed. Supplemental Speech				19,485	3,065	16,420															
TOTAL DIRECT INSTRUC.	30,153	154,721,698	3,380,341	158,121,524	24,869,710	133,251,814	1,981.23	47.06	58.71	27.42											
INDIRECT COST												Earned Positions									
Cent. Admin		3,751,333	0	3,751,333	590,018	3,161,315					Supt.	Asst Supt	Prin.	Asst Prin.	Secty.	Accnt.	VT/SW	Psych.	Sp Ed Ldr	Media Center	
School Admin		9,090,597	210,566	9,301,163	1,462,908	7,838,255					1.00	6.00			1.00	1.00	12.18	12.18	18.66		
Facility M & O			8,985,589	8,985,589	1,413,274	7,572,315							53.00	48.48	59.47						
Sub Total (INDIRECT COST)		12,841,930	9,196,155	22,038,085	3,466,200	18,571,885					1.00	6.00	53.00	48.48	60.47	1.00	12.18	12.18	18.66		
MEDIA CENTER PGM.		3,731,816	421,247	4,153,063	653,203	3,499,860															51.75
20 DAYS ADDITIONAL INSTRUCTION		1,257,206		1,257,206	197,736	1,059,470															
STAFF & PROFESSIONAL DEV				753,480	118,509	634,971															
PRINCIPAL STAFF & PROF. DEV				17,693	2,783	14,910															
MIDTERM HOLD HARMLESS																					
Amended Formula Adjustment						(6,638,086)															
Charter System Adjustment				0		0															
QBE FORMULA EARNINGS		172,552,650	12,997,743	186,341,051	29,308,141	150,394,824	1,981.23	47.06	58.71	27.42	1.00	6.00	53.00	48.48	60.47	1.00	12.18	12.18	18.66	51.75	
CATEGORICAL GRANTS							NOTES														
Pupil Transportation Pgm (Includes 135 Drivers and bus replacement funds of 0)				2,191,330		2,191,330	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.														
Sparsity - Regular				0		0	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 81).														
Nursing Services				639,092		639,092	3. Teacher Retirement is funded at 19.81% in QBE in FY 2022 (HB 81).														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				189,171,473		153,225,246	Total T&E 63,887,133 includes T&E 43,735,953 and HI 20,151,180														
Education Equalization Funding Grant				16,955,301		16,955,301															
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				206,126,774		170,180,547															
Charter Commission Admin - State						0															
Military Counselors						44,978															
SHBP One-Month Employer Contrib. Holiday						0															
State Commission Charter Supplement				0		0															
TOTAL FUNDING ON THIS ALLOTMENT SHEET				206,126,774		170,225,525															

FY 2022 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2022

FY22 Initial

0% Salary

19.81% 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			1.6719			2.0670			1.2945			1.8174			1.0389
DIRECT INSTR. COST:															
Teacher		64.5046%	\$3,008.52		71.1485%	\$4,102.52		73.5073%	\$2,654.57		80.9182%	\$4,102.52		67.6997%	\$1,962.08
Aides/Parapro	1:18	17.9179%	\$835.70	1:18	14.4932%	\$835.70									
Subject Specialists							1:345	3.6222%	\$130.81	1:345	2.5801%	\$130.81	1:345	4.5135%	\$130.81
Counselors	1:450	2.1430%	\$99.95	1:450	1.7334%	\$99.95	1:450	2.7677%	\$99.95	1:450	1.9714%	\$99.95	1:450	3.4487%	\$99.95
Tech. Specialist	1:1100	0.8767%	\$40.89	1:1100	0.7091%	\$40.89	1:1100	1.1323%	\$40.89	1:1100	0.8065%	\$40.89	1:1100	1.4109%	\$40.89
OPERATIONS COST		1.6756%	\$78.15		1.3553%	\$78.15		2.3786%	\$85.90		1.6943%	\$85.90		2.4298%	\$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3896%	\$18.17	1:2475	0.3151%	\$18.17	1:2475	0.5031%	\$18.17	1:2475	0.3584%	\$18.17	1:2475	0.6269%	\$18.17
Social Worker	1:2475	0.3896%	\$18.17	1:2475	0.3151%	\$18.17	1:2475	0.5031%	\$18.17	1:2475	0.3584%	\$18.17	1:2475	0.6269%	\$18.17
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		1.0716%	\$49.98		0.8668%	\$49.98		1.3840%	\$49.98		0.9858%	\$49.98		1.7245%	\$49.98
Secretary		0.8248%	\$38.47		0.6672%	\$38.47		1.0653%	\$38.47		0.7588%	\$38.47		1.3274%	\$38.47
Operations		0.1681%	\$7.84		0.1360%	\$7.84		0.2171%	\$7.84		0.1546%	\$7.84		0.2705%	\$7.84
FACILITY M & O		6.3893%	\$298.00		5.1681%	\$298.00		8.2519%	\$298.00		5.8778%	\$298.00		10.2822%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6488%	\$30.26	1:15.70	0.5248%	\$30.26	1:15.70	0.8379%	\$30.26	1:15.70	0.5968%	\$30.26	1:15.70	1.0441%	\$30.26
STAFF DEVELOPMENT		0.5292%	\$24.68		0.5685%	\$32.78		0.6377%	\$23.03		0.6655%	\$33.74		0.6180%	\$17.91
MEDIA															
Personnel		2.1430%	\$99.95		1.7334%	\$99.95		2.7677%	\$99.95		1.9714%	\$99.95		3.4487%	\$99.95
Materials		0.3283%	\$15.31		0.2655%	\$15.31		0.4239%	\$15.31		0.3020%	\$15.31		0.5283%	\$15.31
TOTAL PER FTE COST		100.0000%	\$4,664.04		100.0000%	\$5,766.14		100.0000%	\$3,611.30		100.0000%	\$5,069.96		100.0000%	\$2,898.21

Date: 5/12/2021

FY 2022 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2022

FY22 Initial

0% Salary
 19.81% 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			1.8119			1.0315			1.1378			1.0000			1.1832
DIRECT INSTR. COST:															
Teacher		81.1660%	\$4,102.52		68.1844%	\$1,962.08		71.0878%	\$2,256.39		70.3340%	\$1,962.08		68.3599%	\$2,256.39
Aides/Parapro															
Subject Specialists	1:345	2.5880%	\$130.81	1:345	4.5458%	\$130.81	1:345	4.1212%	\$130.81						
Counselors	1:450	1.9775%	\$99.95	1:450	3.4734%	\$99.95	1:450	3.1489%	\$99.95	1:450	3.5829%	\$99.95	1:450	3.0281%	\$99.95
Tech. Specialist	1:1100	0.8090%	\$40.89	1:1100	1.4210%	\$40.89	1:1100	1.2882%	\$40.89	1:1100	1.4658%	\$40.89	1:1100	1.2388%	\$40.89
OPERATIONS COST		1.3932%	\$70.42		2.4472%	\$70.42		2.2186%	\$70.42		4.0722%	\$113.60		9.9432%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3595%	\$18.17	1:2475	0.6314%	\$18.17	1:2475	0.5724%	\$18.17	1:2475	0.6513%	\$18.17	1:2475	0.5505%	\$18.17
Social Worker	1:2475	0.3595%	\$18.17	1:2475	0.6314%	\$18.17	1:2475	0.5724%	\$18.17	1:2475	0.6513%	\$18.17	1:2475	0.5505%	\$18.17
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		0.9888%	\$49.98		2.5049%	\$72.08		2.2709%	\$72.08		3.3244%	\$92.74		2.8097%	\$92.74
Secretary		0.7611%	\$38.47		0.9640%	\$27.74		0.8740%	\$27.74		1.1729%	\$32.72		0.9913%	\$32.72
Operations		0.1551%	\$7.84		0.2106%	\$6.06		0.1909%	\$6.06		0.2445%	\$6.82		0.2066%	\$6.82
FACILITY M & O		5.8958%	\$298.00		10.3558%	\$298.00		9.3885%	\$298.00		10.6823%	\$298.00		9.0283%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.5987%	\$30.26	1:15.70	1.0516%	\$30.26	1:15.70	0.9533%	\$30.26	1:15.70	1.0847%	\$30.26	1:15.70	0.9168%	\$30.26
STAFF DEVELOPMENT		0.6675%	\$33.74		0.6210%	\$17.87		0.6314%	\$20.04		0.6044%	\$16.86		0.5768%	\$19.04
MEDIA															
Personnel		1.9775%	\$99.95		2.5049%	\$72.08		2.2709%	\$72.08		1.6622%	\$46.37		1.4048%	\$46.37
Materials		0.3029%	\$15.31		0.4528%	\$13.03		0.4105%	\$13.03		0.4671%	\$13.03		0.3948%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,054.48		100.0000%	\$2,877.61		100.0000%	\$3,174.09		100.0000%	\$2,789.66		100.0000%	\$3,300.75

Date: 5/12/2021

FY 2022 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY 2022

FY22 Initial

0% Salary
 19.81% 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			2.4111			2.8390			3.6173			5.8684			2.4733
DIRECT INSTR. COST:															
Teacher		83.8671%	\$5,640.97		87.6623%	\$6,942.73		89.4421%	\$9,025.55		91.8872%	\$15,042.59		81.7586%	\$5,640.97
Aides/Parapro															
Subject Specialists															
Counselors															
Tech. Specialist	1:1100	0.6079%	\$40.89	1:1100	0.5163%	\$40.89	1:1100	0.4052%	\$40.89	1:1100	0.2498%	\$40.89	1:1100	0.5926%	\$40.89
OPERATIONS COST		3.7014%	\$248.96		1.6585%	\$131.35		2.0236%	\$204.20		2.5803%	\$422.42		6.1224%	\$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2701%	\$18.17	1:2475	0.2294%	\$18.17	1:2475	0.1801%	\$18.17	1:2475	0.1110%	\$18.17	1:2475	0.2634%	\$18.17
Social Worker	1:2475	0.2701%	\$18.17	1:2475	0.2294%	\$18.17	1:2475	0.1801%	\$18.17	1:2475	0.1110%	\$18.17	1:2475	0.2634%	\$18.17
Spec Ed Leadership	1:200	3.3436%	\$224.89	1:200	2.8396%	\$224.89	1:200	2.2286%	\$224.89	1:200	1.3737%	\$224.89	1:200	3.2595%	\$224.89
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		1.0716%	\$72.08		0.9101%	\$72.08		0.7143%	\$72.08		0.4403%	\$72.08		1.0447%	\$72.08
Secretary		0.4124%	\$27.74		0.3503%	\$27.74		0.2749%	\$27.74		0.1694%	\$27.74		0.4021%	\$27.74
Operations		0.0901%	\$6.06		0.0765%	\$6.06		0.0601%	\$6.06		0.0370%	\$6.06		0.0878%	\$6.06
FACILITY M & O		4.4305%	\$298.00		3.7627%	\$298.00		2.9531%	\$298.00		1.8203%	\$298.00		4.3191%	\$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6696%	\$45.04		0.6903%	\$54.67		0.6945%	\$70.08		0.7000%	\$114.59		0.6528%	\$45.04
MEDIA															
Personnel		1.0716%	\$72.08		0.9101%	\$72.08		0.7143%	\$72.08		0.4403%	\$72.08		1.0447%	\$72.08
Materials		0.1937%	\$13.03		0.1645%	\$13.03		0.1291%	\$13.03		0.0796%	\$13.03		0.1889%	\$13.03
TOTAL PER FTE COST		100.0000%	\$6,726.08		100.0000%	\$7,919.86		100.0000%	\$10,090.94		100.0000%	\$16,370.71		100.0000%	\$6,899.54

Date: 5/12/2021

FY 2022 Weights for QBE Funding Formula

WEIGHTS FOR FTE FUNDING FORMULA

FY22 Initial

FY 2022
 0% Salary
 19.81% 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				7		
WEIGHT			1.6790			1.3573				2.5880		
DIRECT INSTR. COST:												
Teacher		80.2907%	\$3,760.65		79.4583%	\$3,008.52		72.4901%	\$3,008.52	89.2941%	\$6,446.82	
Aides/Parapro												
Subject Specialists												
Counselors				1:450	2.6398%	\$99.95	1:450	2.4083%	\$99.95	1:450	1.3844%	\$99.95
Tech. Specialist	1:1100	0.8730%	\$40.89	1:1100	1.0799%	\$40.89	1:1100	0.9852%	\$40.89	1:1100	0.5664%	\$40.89
OPERATIONS COST		2.1542%	\$100.90		1.5171%	\$57.44		1.6968%	\$70.42		0.7956%	\$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3879%	\$18.17	1:2475	0.4799%	\$18.17	1:2475	0.4378%	\$18.17	1:2475	0.2517%	\$18.17
Social Worker	1:2475	0.3879%	\$18.17	1:2475	0.4799%	\$18.17	1:2475	0.4378%	\$18.17	1:2475	0.2517%	\$18.17
Spec Ed Leadership	1:200	4.8015%	\$224.89									
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN												
Asst. Principal		1.5389%	\$72.08		1.9037%	\$72.08		10.8374%	\$449.78		0.9984%	\$72.08
Secretary		0.5923%	\$27.74		0.7326%	\$27.74		0.6684%	\$27.74		0.3842%	\$27.74
Operations		0.1294%	\$6.06		0.1601%	\$6.06		0.1460%	\$6.06		0.0839%	\$6.06
FACILITY M & O		6.3624%	\$298.00		7.8705%	\$298.00		7.1803%	\$298.00		4.1276%	\$298.00
20 Days Addtnl. Instr.				1:15.70	0.7992%	\$30.26						
STAFF DEVELOPMENT		0.6646%	\$31.13		0.6312%	\$23.90		0.6612%	\$27.44		0.6833%	\$49.33
MEDIA												
Personnel		1.5389%	\$72.08		1.9037%	\$72.08		1.7368%	\$72.08		0.9984%	\$72.08
Materials		0.2782%	\$13.03		0.3441%	\$13.03		0.3140%	\$13.03		0.1805%	\$13.03
TOTAL PER FTE COST		100.0000%	\$4,683.79		100.0000%	\$3,786.29		100.0000%	\$4,150.25		100.0000%	\$7,219.76

Date: 5/12/2021

FY 2022 Weights for QBE Funding Formula

WEIGHTS FOR SALARY & OPERATIONS

FY 2022

FY22 Initial

BASE INSTRUCTION SALARY				
(BASE SALARY)		\$37,092.00	\$37,092.00	\$0.00
Retirement	19.81%	\$7,347.93		
Health Insurance	0%	\$0.00		
Medicare	1.45%	\$537.83		
Sick Leave for 8 Days		\$150.00		
Total Instructional Sal(10MO.)		\$45,127.76		
Teacher Aides		\$15,042.59		
ADMIN SALARY (10MO.) excl Sick Leave		\$44,977.76		
ADMIN SALARY (12MO.) excl Sick Leave		\$53,973		

CENTRAL ADMINISTRATION		
SYSTEM SIZE = 3300		
	Amount	FTEs
1 Superintendent	\$53,973	
1 Secretary @ \$14,449 (12MO.)	\$17,311	
1 Accountant @ \$21,567 (10MO.)	\$25,839	
2 Asst. Superintendent	\$107,947	0 - 5,000
4 Asst. Superintendent	\$215,893	5,001- 99,999
6 Asst. Superintendent	\$323,840	10,000 +
Operations		Per FTE
Supplies	\$0	
Travel	\$0	
Equipment (Replacement)	\$0	
Miscellaneous	\$0	
Unemployment Ins & Workers Comp.	\$0	
TOTAL OPERATIONS	\$0	\$0.00

KG, KG-EI, GR 1-3, GR 1-3-EI, GR 4-5, GR 4-5-EI		
BASE SCHOOL SIZE = 450		
	Amount	Per FTE
1/2 Assistant Principal (10MO.)	\$22,489	\$49.98
Secretary @ \$14,449 (12MO.)	\$17,311	\$38.47
TOTAL SALARIES	\$39,800	\$88.44
Operations		
Supplies	\$1,319	
Travel	\$750	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,529	\$7.84

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal	\$44,978	\$72.08
Secretary @ \$14,449 (12MO.)	\$17,311	\$27.74
Operations		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06

GRADES (9-12) & CTAE(9-12)		
BASE SCHOOL SIZE = 970		
	Amount	Per FTE
2 Asst. Principal (10 MO.)	\$89,956	\$46.37
Secretary @ \$14,449 (12MO.)	\$17,311	\$17.85
Secretary @ \$12,041 (10MO.)	\$14,426	\$14.87
Operations		
Supplies	\$2,198	
Travel	\$1,500	
Equipment (Replacement)	\$1,759	
Miscellaneous	\$1,162	
TOTAL OPERATIONS	\$6,619	\$6.82

ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624		
	Amount	Per FTE
1 Asst. Principal (10MO. X 1:100)	\$44,978	\$449.78
Secretary @ \$14,449 (12MO.)	\$17,311	\$27.74
Operations		
Supplies	\$1,319	
Travel	\$1,000	
Equipment (Replacement)	\$880	
Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06

Date: 5/12/2021

FY 2022 Direct Instructional Operational Costs

DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2022

FY22 Initial

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

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

Date: 5/12/2021

FY 2022 Salary & Operations Detail for QBE Formula

FY : 2022

SALARY & OPERATION DETAILS

Date 5/12/2021

Folder Name : FY22 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		
	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
TEACHER STUDENT RATIO		15			11			17			11			23	
WEIGHT		1.6719			2.0670			1.2945			1.8174			1.0389	
FTE		2,019			68			6,225			103			3,969	
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
DIRECT INSTR COST:															
Teacher	6,074,202	3,665,434	9,739,636	278,971	168,343	447,315	16,524,698	9,971,712	26,496,410	422,560	254,991	677,550	7,787,496	4,699,309	12,486,804
Aides/Parapro	1,687,278		1,687,278	56,828		56,828									
# Subject Specialists							814,292	491,379	1,305,671	13,473	8,130	21,604	519,185	313,298	832,483
Counselors	201,799	121,774	323,573	6,797	4,101	10,898	622,189	375,455	997,644	10,295	6,212	16,507	396,702	239,387	636,088
Tech Specialist	82,557	49,818	132,375	2,781	1,678	4,458	254,540	153,601	408,141	4,212	2,542	6,753	162,292	97,934	260,227
SubTotal	8,045,836	3,837,027	11,882,863	345,376	174,123	519,499	18,215,720	10,992,147	29,207,866	450,540	271,875	722,414	8,865,674	5,349,928	14,215,603
Indirect Costs-Central Administration															
Superintendent															
Asst. Superintendent															
(1)Secretary															
(1)Accountant															
Psychologist	36,685	22,137	58,823	1,236	746	1,981	113,108	68,254	181,363	1,872	1,129	3,001	72,117	43,518	115,635
Social Worker	36,685	22,137	58,823	1,236	746	1,981	113,108	68,254	181,363	1,872	1,129	3,001	72,117	43,518	115,635
Spec Ed Leadership															
SubTotal	73,370	44,275	117,645	2,471	1,491	3,962	226,216	136,509	362,725	3,743	2,259	6,002	144,233	87,037	231,270
Indirect Costs-School Administration															
Principal															
Asst. Principal	100,910	60,893	161,803	3,399	2,051	5,450	311,126	187,746	498,872	5,148	3,106	8,254	198,371	119,705	318,076
Secretary	77,671		77,671	2,616		2,616	239,476		239,476	3,962		3,962	152,687		152,687
SubTotal	178,581	60,893	239,474	6,015	2,051	8,065	550,601	187,746	738,348	9,110	3,106	12,217	351,058	119,705	470,763
MEDIA															
Personnel	201,799	121,774	323,573	6,797	4,101	10,898	622,189	375,455	997,644	10,295	6,212	16,507	396,702	239,387	636,088
SubTotal	201,799	121,774	323,573	6,797	4,101	10,898	622,189	375,455	997,644	10,295	6,212	16,507	396,702	239,387	636,088
20 Days Addtnl. Instruct.	61,095	36,867	97,962	2,058	1,242	3,299	188,368	113,670	302,038	3,117	1,881	4,998	120,102	72,475	192,577
SubTotal	61,095	36,867	97,962	2,058	1,242	3,299	188,368	113,670	302,038	3,117	1,881	4,998	120,102	72,475	192,577
QBE Earnings SALARY	8,560,681	4,100,836	12,661,517	362,716	183,008	545,724	19,803,094	11,805,527	31,608,622	476,805	285,333	762,138	9,877,769	5,868,532	15,746,301
OPERATIONS (%)															
Direct Instructional Operations Cost	157,786		157,786	5,314		5,314	534,717		534,717	8,848		8,848	279,500		279,500
SubTotal	157,786		157,786	5,314		5,314	534,717		534,717	8,848		8,848	279,500		279,500
Indirect Operations Costs															
Cental Administration	0		0	0		0	0		0	0		0	0		0
School Administration	15,829		15,829	533		533	48,805		48,805	807		807	31,116		31,116
FACILITY M & O	601,661		601,661	20,264		20,264	1,855,055		1,855,055	30,694		30,694	1,182,761		1,182,761
SubTotal	617,490		617,490	20,797		20,797	1,903,860		1,903,860	31,502		31,502	1,213,877		1,213,877
Media Center Material	30,915		30,915	1,041		1,041	95,294		95,294	1,577		1,577	60,770		60,770
SubTotal	30,915		30,915	1,041		1,041	95,294		95,294	1,577		1,577	60,770		60,770
QBE Earnings OPERATIONS	806,192		806,192	27,152		27,152	2,533,872		2,533,872	41,926		41,926	1,554,147		1,554,147
STAFF DEVELOPMENT	49,843		49,843	2,229		2,229	143,368		143,368	3,475		3,475	71,085		71,085
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	9,416,716	4,100,836	13,517,552	392,097	183,008	575,105	22,480,334	11,805,527	34,285,861	522,206	285,333	807,539	11,503,001	5,868,532	17,371,533

* 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 2022 Salary & Operations Detail for QBE Formula

FY : 2022

SALARY & OPERATION DETAILS

Date 5/12/2021

Folder Name : FY22 Initial

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		
	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
TEACHER STUDENT RATIO		11			23			20			23			20	
WEIGHT		1.8119			1.0315			1.1378			1			1.1832	
FTE		53			0			5,888			6,077			1,417	
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
DIRECT INSTR COST:															
Teacher	217,434	131,209	348,642	0	0	0	13,285,624	8,017,116	21,302,740	11,923,560	7,195,188	19,118,748	3,197,305	1,929,391	5,126,695
Aides/Parapro															
# Subject Specialists	6,933	4,184	11,117	0	0	0	770,209	464,777	1,234,987						
Counselors	5,297	3,197	8,494	0	0	0	588,506	355,130	943,635	607,396	366,529	973,925	141,629	85,465	227,094
Tech Specialist	2,167	1,308	3,475	0	0	0	240,760	145,285	386,045	248,489	149,949	398,437	57,941	34,964	92,905
SubTotal	231,831	139,897	371,728				14,885,100	8,982,308	23,867,407	12,779,445	7,711,665	20,491,110	3,396,875	2,049,820	5,446,695
Indirect Costs-Central Administration															
Superintendent															
Asst. Superintendent															
(1)Secretary															
(1)Accountant															
Psychologist	963	581	1,544	0	0	0	106,985	64,559	171,544	110,419	66,632	177,051	25,747	15,537	41,284
Social Worker	963	581	1,544	0	0	0	106,985	64,559	171,544	110,419	66,632	177,051	25,747	15,537	41,284
Spec Ed Leadership															
SubTotal	1,926	1,162	3,088				213,970	129,119	343,089	220,838	133,263	354,101	51,494	31,074	82,567
Indirect Costs-School Administration															
Principal															
Asst. Principal	2,649	1,598	4,247	0	0	0	424,407	256,105	680,512	563,581	340,089	903,670	131,413	79,300	210,713
Secretary	2,039		2,039	0		0	163,333		163,333	198,839		198,839	46,364		46,364
SubTotal	4,688	1,598	6,286				587,740	256,105	843,846	762,420	340,089	1,102,509	177,777	79,300	257,077
MEDIA															
Personnel	5,297	3,197	8,494	0	0	0	424,407	256,105	680,512	281,790	170,044	451,835	65,706	39,650	105,356
SubTotal	5,297	3,197	8,494				424,407	256,105	680,512	281,790	170,044	451,835	65,706	39,650	105,356
20 Days Addtnl. Instruct.	1,604	968	2,572	0	0	0	178,171	107,516	285,687	183,890	110,967	294,857	42,878	25,875	68,753
SubTotal	1,604	968	2,572				178,171	107,516	285,687	183,890	110,967	294,857	42,878	25,875	68,753
QBE Earnings SALARY	245,346	146,822	392,168				16,289,388	9,731,153	26,020,541	14,228,384	8,466,029	22,694,413	3,734,730	2,225,718	5,960,449
OPERATIONS (%)															
Direct Instructional Operations Cost	3,732		3,732	0		0	414,635		414,635	690,350		690,350	465,060		465,060
SubTotal	3,732		3,732	0		0	414,635		414,635	690,350		690,350	465,060		465,060
Indirect Operations Costs															
Central Administration	0		0	0		0	0		0	0		0	0		0
School Administration	415		415	0		0	35,677		35,677	41,450		41,450	9,663		9,663
FACILITY M & O	15,794		15,794	0		0	1,754,621		1,754,621	1,810,945		1,810,945	422,268		422,268
SubTotal	16,210		16,210	0		0	1,790,298		1,790,298	1,852,395		1,852,395	431,931		431,931
Media Center Material	811		811	0		0	76,719		76,719	79,186		79,186	18,465		18,465
SubTotal	811		811	0		0	76,719		76,719	79,186		79,186	18,465		18,465
QBE Earnings OPERATIONS	20,753		20,753				2,281,652		2,281,652	2,621,931		2,621,931	915,456		915,456
STAFF DEVELOPMENT	1,788		1,788	0		0	118,013		118,013	102,495		102,495	26,973		26,973
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	267,887	146,822	414,709				18,689,052	9,731,153	28,420,205	16,952,810	8,466,029	25,418,840	4,677,160	2,225,718	6,902,878

* 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 2022 Salary & Operations Detail for QBE Formula

FY : 2022

SALARY & OPERATION DETAILS

Date 5/12/2021

Folder Name : FY22 Initial

706 - Muscogee County

CATEGORY	Spec. Ed I			Spec. Ed II			Spec. Ed III			Spec. Ed IV			Spec. Ed V		
	Without T&E	T&E/Hi	With T&E												
TEACHER STUDENT RATIO		8			6.50			5			3			8	
WEIGHT		2.4111			2.8390			3.6173			5.8684			2.4733	
FTE		895			206			1,568			218			106	
SALARY (%)	Without T&E	T&E/Hi	With T&E												
DIRECT INSTR COST:															
Teacher	5,048,668	3,046,583	8,095,251	1,430,202	863,045	2,293,248	14,152,062	8,539,962	22,692,024	3,279,285	1,978,861	5,258,146	597,943	360,824	958,767
Aides/Parapro															
# Subject Specialists															
Counselors															
Tech Specialist	36,597	22,084	58,680	8,423	5,083	13,506	64,116	38,690	102,806	8,914	5,379	14,293	4,334	2,616	6,950
SubTotal	5,085,265	3,068,667	8,153,932	1,438,626	868,128	2,306,754	14,216,178	8,578,652	22,794,830	3,288,199	1,984,240	5,272,439	602,277	363,440	965,717
Indirect Costs-Central Administration															
Superintendent															
Asst. Superintendent															
(1)Secretary															
(1)Accountant															
Psychologist	16,262	9,813	26,075	3,743	2,259	6,002	28,491	17,192	45,683	3,961	2,390	6,351	1,926	1,162	3,088
Social Worker	16,262	9,813	26,075	3,743	2,259	6,002	28,491	17,192	45,683	3,961	2,390	6,351	1,926	1,162	3,088
Spec Ed Leadership	201,277	121,459	322,735	46,327	27,956	74,283	352,628	212,791	565,418	49,026	29,584	78,610	23,838	14,385	38,223
SubTotal	233,801	141,085	374,886	53,813	32,473	86,287	409,609	247,175	656,784	56,948	34,365	91,313	27,690	16,710	44,400
Indirect Costs-School Administration															
Principal															
Asst. Principal	64,512	38,929	103,441	14,848	8,960	23,809	113,021	68,202	181,223	15,713	9,482	25,196	7,640	4,611	12,251
Secretary	24,827		24,827	5,714		5,714	43,496		43,496	6,047		6,047	2,940		2,940
SubTotal	89,339	38,929	128,268	20,563	8,960	29,523	156,518	68,202	224,720	21,761	9,482	31,243	10,581	4,611	15,192
MEDIA															
Personnel	64,512	38,929	103,441	14,848	8,960	23,809	113,021	68,202	181,223	15,713	9,482	25,196	7,640	4,611	12,251
SubTotal	64,512	38,929	103,441	14,848	8,960	23,809	113,021	68,202	181,223	15,713	9,482	25,196	7,640	4,611	12,251
20 Days Addtnl. Instruct.															
SubTotal															
QBE Earnings SALARY	5,472,916	3,287,611	8,760,527	1,527,850	918,522	2,446,373	14,895,326	8,962,231	23,857,557	3,382,621	2,037,569	5,420,190	648,189	389,371	1,037,560
OPERATIONS (%)															
Direct Instructional Operations Cost	222,818		222,818	27,058		27,058	320,186		320,186	92,086		92,086	44,776		44,776
SubTotal	222,818		222,818	27,058		27,058	320,186		320,186	92,086		92,086	44,776		44,776
Indirect Operations Costs															
Central Administration	0		0	0		0	0		0	0		0	0		0
School Administration	5,424		5,424	1,248		1,248	9,509		9,509	1,320		1,320	642		642
FACILITY M & O	266,709		266,709	61,388		61,388	467,257		467,257	64,963		64,963	31,588		31,588
SubTotal	272,133		272,133	62,636		62,636	476,766		476,766	66,284		66,284	32,230		32,230
Media Center Material	11,660		11,660	2,684		2,684	20,427		20,427	2,841		2,841	1,382		1,382
SubTotal	11,660		11,660	2,684		2,684	20,427		20,427	2,841		2,841	1,382		1,382
QBE Earnings OPERATIONS	506,612		506,612	92,378		92,378	817,379		817,379	161,211		161,211	78,388		78,388
STAFF DEVELOPMENT	40,315		40,315	11,261		11,261	109,876		109,876	24,980		24,980	4,775		4,775
PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	0		0
Spec Ed. Itinerant															
SubTotal															
Spec Ed. Supplemental Speech															
SubTotal															
QBE Earnings	6,019,843	3,287,611	9,307,453	1,631,490	918,522	2,550,012	15,822,581	8,962,231	24,784,812	3,568,811	2,037,569	5,606,381	731,352	389,371	1,120,722

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

FY 2022 Salary & Operations Detail for QBE Formula

FY : 2022

SALARY & OPERATION DETAILS

Date 5/12/2021

Folder Name : FY22 Initial

706 - Muscogee County

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang. (ESOL) PGM			Total		
	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
TEACHER STUDENT RATIO		12			15			15			7				
WEIGHT		1.6790			1.3573			1.4877			2.5880				
FTE		738			92			337			174			30,153	
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
DIRECT INSTR COST:															
Teacher	2,775,360	1,674,771	4,450,131	276,784	167,023	443,807	1,013,871	611,813	1,625,685	1,121,747	676,910	1,798,657	89,407,771	53,952,486	143,360,257
Aides/Parapro													1,744,106		1,744,106
# Subject Specialists													2,124,093	1,281,769	3,405,862
Counselors				9,195	5,549	14,744	33,683	20,326	54,009	17,391	10,495	27,886	2,640,879	1,593,620	4,234,499
Tech Specialist	30,177	18,210	48,387	3,762	2,270	6,032	13,780	8,315	22,095	7,115	4,293	11,408	1,232,956	744,019	1,976,975
SubTotal	2,805,537	1,692,981	4,498,518	289,741	174,842	464,583	1,061,334	640,455	1,701,789	1,146,253	691,698	1,837,951	97,149,805	57,571,893	154,721,697
Indirect Costs-Central Administration															
Superintendent													53,973	32,570	86,543
Asst. Superintendent													323,840	195,419	519,259
(1)Secretary													17,311		17,311
(1)Accountant													25,839		25,839
Psychologist	13,409	8,092	21,501	1,672	1,009	2,680	6,123	3,695	9,818	3,162	1,908	5,069	547,880	330,614	878,494
Social Worker	13,409	8,092	21,501	1,672	1,009	2,680	6,123	3,695	9,818	3,162	1,908	5,069	547,880	330,614	878,494
Spec Ed Leadership	165,969	100,153	266,122										839,065	506,328	1,345,392
SubTotal	192,788	116,336	309,124	3,343	2,017	5,361	12,247	7,390	19,637	6,323	3,816	10,139	2,355,788	1,395,545	3,751,333
Indirect Costs-School Administration															
Principal													2,860,585	1,726,200	4,586,785
Asst. Principal	53,195	32,100	85,295	6,631	4,002	10,633	151,576	91,467	243,043	12,542	7,568	20,110	2,180,681	1,315,917	3,496,598
Secretary	20,472		20,472	2,552		2,552	9,348		9,348	4,827		4,827	1,007,213		1,007,213
SubTotal	73,667	32,100	105,767	9,183	4,002	13,185	160,924	91,467	252,392	17,369	7,568	24,937	6,048,480	3,042,117	9,090,597
MEDIA															
Personnel	53,195	32,100	85,295	6,631	4,002	10,633	24,291	14,658	38,949	12,542	7,568	20,110	2,327,377	1,404,439	3,731,816
SubTotal	53,195	32,100	85,295	6,631	4,002	10,633	24,291	14,658	38,949	12,542	7,568	20,110	2,327,377	1,404,439	3,731,816
20 Days Addtnl. Instruct.				2,784	1,680	4,464							784,067	473,140	1,257,206
SubTotal				2,784	1,680	4,464							784,067	473,140	1,257,206
QBE Earnings SALARY	3,125,186	1,873,518	4,998,704	311,683	186,543	498,226	1,258,796	753,970	2,012,766	1,182,487	710,650	1,893,137	108,665,517	63,887,133	172,552,650
OPERATIONS (%)															
Direct Instructional Operations Cost	74,463		74,463	5,285		5,285	23,732		23,732	9,995		9,995	3,380,342		3,380,342
SubTotal	74,463		74,463	5,285		5,285	23,732		23,732	9,995		9,995	3,380,342		3,380,342
Indirect Operations Costs															
Central Administration	0		0	0		0	0		0	0		0	0		0
School Administration	4,473		4,473	558		558	2,042		2,042	1,054		1,054	210,566		210,566
FACILITY M & O	219,925		219,925	27,416		27,416	100,426		100,426	51,852		51,852	8,985,589		8,985,589
SubTotal	224,398		224,398	27,974		27,974	102,468		102,468	52,906		52,906	9,196,155		9,196,155
Media Center Material	9,616		9,616	1,199		1,199	4,392		4,392	2,268		2,268	421,247		421,247
SubTotal	9,616		9,616	1,199		1,199	4,392		4,392	2,268		2,268	421,247		421,247
QBE Earnings OPERATIONS	308,477		308,477	34,457		34,457	130,592		130,592	65,169		65,169	12,997,744		12,997,744
STAFF DEVELOPMENT	22,975		22,975	2,198		2,198	9,248		9,248	8,583		8,583	753,480		753,480
PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	17,693		17,693
Spec Ed. Itinerant													0		0
SubTotal													0		0
Spec Ed. Supplemental Speech													19,485		19,485
SubTotal													19,485		19,485
QBE Earnings	3,456,639	1,873,518	5,330,156	348,338	186,543	534,881	1,398,636	753,970	2,152,606	1,256,238	710,650	1,966,889	122,453,919	63,887,133	186,341,052

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

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Division/Department/Function/ Key/Object	FY 2021 Adopted Budget	FY 2022 Tentative Budget
DFO-Facilities and Operations	34,318,184	33,342,017
DHR-Human Resources	4,291,003	4,331,400
DIS-Information Services	8,663,001	8,902,692
DOE-Executive	6,592,111	6,829,275
DSS-Student Services	53,597,129	56,370,336
DTL-Teaching and Learning	174,544,526	171,963,200
FIN-Financial Services	1,925,547	1,991,286
SYS-System-Wide	126,000	126,000
Grand Total	284,057,501	283,856,206

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	BUS	BUS9100260	51210	Deputy/Assist Superintendent	129,573	137,366	7,793	6%
2600	DFO	BUS	BUS9100260	51420	Salary Of Clerical Staff	37,821	39,936	2,115	6%
2600	DFO	BUS	BUS9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	BUS	BUS9100260	52200	Fica & Medicare	12,052	13,564	1,512	13%
2600	DFO	BUS	BUS9100260	52300	Teachers Retirement System	32,864	34,351	1,487	5%
2600	DFO	BUS	BUS9100260	52500	Unemployment Compensation	200	200	-	0%
2600	DFO	BUS	BUS9100260	52600	Workers' Compensation	800	800	-	0%
2600	DFO	BUS	BUS9100260	52900	Other Employee Benefits	651	616	(35)	-5%
2600	DFO	BUS	BUS9100260	55800	Travel - Employees	500	500	-	0%
2600	DFO	BUS	BUS9100260	55950	Other Purchased Services	350	200	(150)	-43%
2600	DFO	BUS	BUS9100260	56100	Supplies	300	300	-	0%
2600	DFO	BUS	BUS9100260	56110	Supplies-Technology	150	150	-	0%
2600	DFO	BUS	BUS9100260	56120	Computer Software	100	100	-	0%
2600	DFO	CON	CON9100262	51420	Salary Of Clerical Staff	-	29,491	29,491	N/A
2600	DFO	CON	CON9100262	51900	Oth Management Personnel	-	150,944	150,944	N/A
2600	DFO	CON	CON9100262	52100	State Health Insurance	-	22,680	22,680	N/A
2600	DFO	CON	CON9100262	52200	Fica & Medicare	-	13,803	13,803	N/A
2600	DFO	CON	CON9100262	52300	Teachers Retirement System	-	35,744	35,744	N/A
2600	DFO	CON	CON9100262	52500	Unemployment Compensation	-	300	300	N/A
2600	DFO	CON	CON9100262	52600	Workers' Compensation	-	1,200	1,200	N/A
2600	DFO	CON	CON9100262	52900	Other Employee Benefits	-	641	641	N/A
2600	DFO	CON	CON9100262	53000	Purch Professional & Technical	-	25	25	N/A
2600	DFO	CON	CON9100262	54300	Repair And Maintenance Service	-	500	500	N/A
2600	DFO	CON	CON9100262	55320	Communication Web based Subscr	-	1,260	1,260	N/A
2600	DFO	CON	CON9100262	55800	Travel - Employees	-	300	300	N/A
2600	DFO	CON	CON9100262	55950	Other Purchased Services	-	750	750	N/A
2600	DFO	CON	CON9100262	56100	Supplies	-	750	750	N/A
2600	DFO	CON	CON9100262	56110	Supplies-Technology	-	300	300	N/A
2600	DFO	CON	CON9100262	56150	Expendable Equipment	-	300	300	N/A
2600	DFO	CON	CON9100262	56200	Energy	-	750	750	N/A
2600	DFO	CON	CON9100262	56420	Books And Periodicals	-	350	350	N/A
2600	DFO	CON	CON9100262	58100	Dues And Fees	-	600	600	N/A
2500	DFO	PGM	PGM9100250	51420	Salary Of Clerical Staff	90,534	94,022	3,488	4%
2500	DFO	PGM	PGM9100250	51900	Oth Management Personnel	259,548	266,550	7,002	3%
2500	DFO	PGM	PGM9100250	51910	Oth Administrative Personnel	56,882	60,067	3,185	6%
2500	DFO	PGM	PGM9100250	52100	State Health Insurance	79,380	90,720	11,340	14%
2500	DFO	PGM	PGM9100250	52200	Fica & Medicare	30,078	32,179	2,101	7%
2500	DFO	PGM	PGM9100250	52300	Teachers Retirement System	73,118	78,530	5,412	7%
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	1,509	1,493	(16)	-1%
2500	DFO	PGM	PGM9100250	53000	Purch Professional & Technical	500	500	-	0%
2500	DFO	PGM	PGM9100250	54300	Repair And Maintenance Service	90,000	90,000	-	0%
2500	DFO	PGM	PGM9100250	54420	Rental Of Equipment Or Vehicle	80,000	95,000	15,000	19%
2500	DFO	PGM	PGM9100250	55300	Communication	135,000	135,000	-	0%
2500	DFO	PGM	PGM9100250	55320	Communication Web based Subscr	500	-	(500)	-100%
2500	DFO	PGM	PGM9100250	55800	Travel - Employees	500	500	-	0%
2500	DFO	PGM	PGM9100250	56100	Supplies	22,000	22,500	500	2%
2500	DFO	PGM	PGM9100250	56110	Supplies-Technology	1,000	1,000	-	0%
2500	DFO	PGM	PGM9100250	58100	Dues And Fees	50	50	-	0%
2600	DFO	PGM	PGM9100260	54300	Repair And Maintenance Service	3,000	3,000	-	0%
2600	DFO	PGM	PGM9100260	56100	Supplies	500	500	-	0%
2600	DFO	PGM	PGM9100260	56200	Energy	5,000	5,000	-	0%
2600	DFO	PLS	ACM9100260	51860	Custodial Personnel	45,059	133,145	88,086	195%
2600	DFO	PLS	ACM9100260	52100	State Health Insurance	11,340	45,360	34,020	300%
2600	DFO	PLS	ACM9100260	52200	Fica & Medicare	3,354	10,186	6,832	204%
2600	DFO	PLS	ACM9100260	52500	Unemployment Compensation	200	600	400	200%
2600	DFO	PLS	ACM9100260	52600	Workers' Compensation	800	2,400	1,600	200%
2600	DFO	PLS	ACM9100260	52900	Other Employee Benefits	172	473	301	175%
2600	DFO	PLS	ACM9100260	54100	Water, Sewer And Cleaning Svc	23,988	10,500	(13,488)	-56%
2600	DFO	PLS	ACM9100260	56100	Supplies	2,500	13,165	10,665	427%
2600	DFO	PLS	ACM9100260	56200	Energy	66,497	-	(66,497)	-100%
2600	DFO	PLS	AIM9100260	51860	Custodial Personnel	62,861	108,484	45,623	73%
2600	DFO	PLS	AIM9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	AIM9100260	52200	Fica & Medicare	4,699	8,299	3,600	77%
2600	DFO	PLS	AIM9100260	52500	Unemployment Compensation	300	500	200	67%
2600	DFO	PLS	AIM9100260	52600	Workers' Compensation	1,200	2,000	800	67%
2600	DFO	PLS	AIM9100260	52900	Other Employee Benefits	229	385	156	68%
2600	DFO	PLS	AIM9100260	56100	Supplies	5,880	12,804	6,924	118%
2600	DFO	PLS	ALN9100260	51860	Custodial Personnel	70,293	69,919	(374)	-1%
2600	DFO	PLS	ALN9100260	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2600	DFO	PLS	ALN9100260	52200	Fica & Medicare	5,190	5,349	159	3%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
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	562	783	221	39%
2600	DFO	PLS	ALN9100260	54100	Water, Sewer And Cleaning Svc	3,917	3,917	-	0%
2600	DFO	PLS	ALN9100260	56100	Supplies	6,480	6,483	3	0%
2600	DFO	PLS	ALN9100260	56200	Energy	61,332	-	(61,332)	-100%
2600	DFO	PLS	ARN9100260	51860	Custodial Personnel	89,292	89,700	408	0%
2600	DFO	PLS	ARN9100260	52100	State Health Insurance	22,680	34,020	11,340	50%
2600	DFO	PLS	ARN9100260	52200	Fica & Medicare	6,597	6,862	265	4%
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	306	318	12	4%
2600	DFO	PLS	ARN9100260	54100	Water, Sewer And Cleaning Svc	5,467	5,467	-	0%
2600	DFO	PLS	ARN9100260	56100	Supplies	9,635	10,028	393	4%
2600	DFO	PLS	ARN9100260	56200	Energy	77,485	-	(77,485)	-100%
2600	DFO	PLS	BAK9100260	51860	Custodial Personnel	47,672	114,739	67,067	141%
2600	DFO	PLS	BAK9100260	52100	State Health Insurance	22,680	34,020	11,340	50%
2600	DFO	PLS	BAK9100260	52200	Fica & Medicare	3,432	8,778	5,346	156%
2600	DFO	PLS	BAK9100260	52500	Unemployment Compensation	200	500	300	150%
2600	DFO	PLS	BAK9100260	52600	Workers' Compensation	800	2,000	1,200	150%
2600	DFO	PLS	BAK9100260	52900	Other Employee Benefits	180	407	227	126%
2600	DFO	PLS	BAK9100260	54100	Water, Sewer And Cleaning Svc	5,624	5,624	-	0%
2600	DFO	PLS	BAK9100260	56100	Supplies	2,500	12,554	10,054	402%
2600	DFO	PLS	BAK9100260	56200	Energy	100,211	-	(100,211)	-100%
2600	DFO	PLS	BDV9100260	51860	Custodial Personnel	55,352	-	(55,352)	-100%
2600	DFO	PLS	BDV9100260	52200	Fica & Medicare	4,234	-	(4,234)	-100%
2600	DFO	PLS	BDV9100260	52500	Unemployment Compensation	300	-	(300)	-100%
2600	DFO	PLS	BDV9100260	52600	Workers' Compensation	1,200	-	(1,200)	-100%
2600	DFO	PLS	BDV9100260	52900	Other Employee Benefits	223	-	(223)	-100%
2600	DFO	PLS	BDV9100260	54100	Water, Sewer And Cleaning Svc	3,904	84,528	80,624	2065%
2600	DFO	PLS	BDV9100260	56100	Supplies	7,017	2,500	(4,517)	-64%
2600	DFO	PLS	BDV9100260	56200	Energy	56,794	-	(56,794)	-100%
2600	DFO	PLS	BLK9100260	51860	Custodial Personnel	41,866	104,520	62,654	150%
2600	DFO	PLS	BLK9100260	52100	State Health Insurance	-	56,700	56,700	N/A
2600	DFO	PLS	BLK9100260	52200	Fica & Medicare	3,203	7,996	4,793	150%
2600	DFO	PLS	BLK9100260	52500	Unemployment Compensation	200	500	300	150%
2600	DFO	PLS	BLK9100260	52600	Workers' Compensation	800	2,000	1,200	150%
2600	DFO	PLS	BLK9100260	52900	Other Employee Benefits	142	371	229	161%
2600	DFO	PLS	BLK9100260	54100	Water, Sewer And Cleaning Svc	7,303	7,303	-	0%
2600	DFO	PLS	BLK9100260	56100	Supplies	2,500	11,836	9,336	373%
2600	DFO	PLS	BLK9100260	56200	Energy	87,157	-	(87,157)	-100%
2600	DFO	PLS	BLN9100260	54100	Water, Sewer And Cleaning Svc	6,875	92,151	85,276	1240%
2600	DFO	PLS	BLN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BLN9100260	56200	Energy	68,742	-	(68,742)	-100%
2600	DFO	PLS	BRW9100260	54100	Water, Sewer And Cleaning Svc	6,567	101,330	94,763	1443%
2600	DFO	PLS	BRW9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BRW9100260	56200	Energy	61,296	-	(61,296)	-100%
2600	DFO	PLS	CLB9100260	54100	Water, Sewer And Cleaning Svc	8,312	95,764	87,452	1052%
2600	DFO	PLS	CLB9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	CLB9100260	56200	Energy	69,958	-	(69,958)	-100%
2600	DFO	PLS	COH9100260	51860	Custodial Personnel	218,744	156,910	(61,834)	-28%
2600	DFO	PLS	COH9100260	51900	Other Management Personnel	-	32,848	32,848	N/A
2600	DFO	PLS	COH9100260	52100	State Health Insurance	90,720	56,700	(34,020)	-38%
2600	DFO	PLS	COH9100260	52200	Fica & Medicare	15,941	14,516	(1,425)	-9%
2600	DFO	PLS	COH9100260	52500	Unemployment Compensation	1,000	800	(200)	-20%
2600	DFO	PLS	COH9100260	52600	Workers' Compensation	4,000	3,200	(800)	-20%
2600	DFO	PLS	COH9100260	52900	Other Employee Benefits	1,095	1,160	65	6%
2600	DFO	PLS	COH9100260	54100	Water, Sewer And Cleaning Svc	20,269	20,269	-	0%
2600	DFO	PLS	COH9100260	56100	Supplies	17,804	17,804	-	0%
2600	DFO	PLS	COH9100260	56200	Energy	219,355	-	(219,355)	-100%
2600	DFO	PLS	CUS9100260	56200	Energy	2,230	-	(2,230)	-100%
2600	DFO	PLS	CVH9100260	51810	Maint/Trans Mech/Security/Whse	-	38,127	38,127	N/A
2600	DFO	PLS	CVH9100260	51860	Custodial Personnel	305,197	254,657	(50,540)	-17%
2600	DFO	PLS	CVH9100260	52100	State Health Insurance	113,400	102,060	(11,340)	-10%
2600	DFO	PLS	CVH9100260	52200	Fica & Medicare	22,324	22,398	74	0%
2600	DFO	PLS	CVH9100260	52500	Unemployment Compensation	1,400	1,300	(100)	-7%
2600	DFO	PLS	CVH9100260	52600	Workers' Compensation	5,600	5,200	(400)	-7%
2600	DFO	PLS	CVH9100260	52900	Other Employee Benefits	1,898	1,802	(96)	-5%
2600	DFO	PLS	CVH9100260	54100	Water, Sewer And Cleaning Svc	18,345	18,345	-	0%
2600	DFO	PLS	CVH9100260	56100	Supplies	26,996	30,037	3,041	11%
2600	DFO	PLS	CVH9100260	56200	Energy	163,198	-	(163,198)	-100%
2600	DFO	PLS	DCM9100260	51860	Custodial Personnel	45,709	101,393	55,684	122%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2600	DF0	PLS	DCM9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DF0	PLS	DCM9100260	52200	Fica & Medicare	3,405	7,757	4,352	128%
2600	DF0	PLS	DCM9100260	52500	Unemployment Compensation	200	500	300	150%
2600	DF0	PLS	DCM9100260	52600	Workers' Compensation	800	2,000	1,200	150%
2600	DF0	PLS	DCM9100260	52900	Other Employee Benefits	174	360	186	107%
2600	DF0	PLS	DCM9100260	54100	Water, Sewer And Cleaning Svc	5,481	5,481	-	0%
2600	DF0	PLS	DCM9100260	56100	Supplies	2,500	11,484	8,984	359%
2600	DF0	PLS	DCM9100260	56200	Energy	131,038	-	(131,038)	-100%
2600	DF0	PLS	DHE9100260	54100	Water, Sewer And Cleaning Svc	5,662	126,124	120,462	2128%
2600	DF0	PLS	DHE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	DHE9100260	56200	Energy	62,769	-	(62,769)	-100%
2600	DF0	PLS	DMN9100260	54100	Water, Sewer And Cleaning Svc	5,547	85,616	80,069	1443%
2600	DF0	PLS	DMN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	DMN9100260	56200	Energy	61,901	-	(61,901)	-100%
2600	DF0	PLS	DTN9100260	51860	Custodial Personnel	86,888	90,736	3,848	4%
2600	DF0	PLS	DTN9100260	52100	State Health Insurance	34,020	34,020	-	0%
2600	DF0	PLS	DTN9100260	52200	Fica & Medicare	6,376	6,941	565	9%
2600	DF0	PLS	DTN9100260	52500	Unemployment Compensation	400	400	-	0%
2600	DF0	PLS	DTN9100260	52600	Workers' Compensation	1,600	1,600	-	0%
2600	DF0	PLS	DTN9100260	52900	Other Employee Benefits	335	322	(13)	-4%
2600	DF0	PLS	DTN9100260	54100	Water, Sewer And Cleaning Svc	7,317	7,317	-	0%
2600	DF0	PLS	DTN9100260	56100	Supplies	7,777	8,460	683	9%
2600	DF0	PLS	DTN9100260	56200	Energy	65,222	-	(65,222)	-100%
2600	DF0	PLS	DUB9100260	51860	Custodial Personnel	64,036	66,792	2,756	4%
2600	DF0	PLS	DUB9100260	52100	State Health Insurance	34,020	34,020	-	0%
2600	DF0	PLS	DUB9100260	52200	Fica & Medicare	4,611	5,110	499	11%
2600	DF0	PLS	DUB9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DF0	PLS	DUB9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DF0	PLS	DUB9100260	52900	Other Employee Benefits	227	237	10	4%
2600	DF0	PLS	DUB9100260	54100	Water, Sewer And Cleaning Svc	6,665	6,665	-	0%
2600	DF0	PLS	DUB9100260	56100	Supplies	7,468	8,238	770	10%
2600	DF0	PLS	DUB9100260	56200	Energy	3,218	-	(3,218)	-100%
2600	DF0	PLS	DVS9100260	51860	Custodial Personnel	67,005	46,015	(20,990)	-31%
2600	DF0	PLS	DVS9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DF0	PLS	DVS9100260	52200	Fica & Medicare	4,937	3,520	(1,417)	-29%
2600	DF0	PLS	DVS9100260	52500	Unemployment Compensation	300	200	(100)	-33%
2600	DF0	PLS	DVS9100260	52600	Workers' Compensation	1,200	800	(400)	-33%
2600	DF0	PLS	DVS9100260	52900	Other Employee Benefits	257	163	(94)	-37%
2600	DF0	PLS	DVS9100260	54100	Water, Sewer And Cleaning Svc	4,990	4,990	-	0%
2600	DF0	PLS	DVS9100260	56100	Supplies	7,288	7,288	-	0%
2600	DF0	PLS	DVS9100260	56200	Energy	64,382	-	(64,382)	-100%
2600	DF0	PLS	DWS9100260	54100	Water, Sewer And Cleaning Svc	3,427	60,643	57,216	1670%
2600	DF0	PLS	DWS9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	DWS9100260	56200	Energy	53,317	-	(53,317)	-100%
2600	DF0	PLS	ECM9100260	51860	Custodial Personnel	48,807	97,708	48,901	100%
2600	DF0	PLS	ECM9100260	52100	State Health Insurance	22,680	34,020	11,340	50%
2600	DF0	PLS	ECM9100260	52200	Fica & Medicare	3,514	7,475	3,961	113%
2600	DF0	PLS	ECM9100260	52500	Unemployment Compensation	200	400	200	100%
2600	DF0	PLS	ECM9100260	52600	Workers' Compensation	800	1,600	800	100%
2600	DF0	PLS	ECM9100260	52900	Other Employee Benefits	183	347	164	90%
2600	DF0	PLS	ECM9100260	54100	Water, Sewer And Cleaning Svc	5,101	5,101	-	0%
2600	DF0	PLS	ECM9100260	56100	Supplies	2,500	10,402	7,902	316%
2600	DF0	PLS	ECM9100260	56200	Energy	329,193	-	(329,193)	-100%
2600	DF0	PLS	EDY9100260	51860	Custodial Personnel	50,285	93,006	42,721	85%
2600	DF0	PLS	EDY9100260	52100	State Health Insurance	22,680	34,020	11,340	50%
2600	DF0	PLS	EDY9100260	52200	Fica & Medicare	3,621	7,115	3,494	96%
2600	DF0	PLS	EDY9100260	52500	Unemployment Compensation	200	400	200	100%
2600	DF0	PLS	EDY9100260	52600	Workers' Compensation	800	1,600	800	100%
2600	DF0	PLS	EDY9100260	52900	Other Employee Benefits	188	330	142	76%
2600	DF0	PLS	EDY9100260	54100	Water, Sewer And Cleaning Svc	17,866	17,866	-	0%
2600	DF0	PLS	EDY9100260	56100	Supplies	2,500	9,048	6,548	262%
2600	DF0	PLS	EDY9100260	56200	Energy	69,877	-	(69,877)	-100%
2600	DF0	PLS	ERA9100260	51860	Custodial Personnel	85,242	-	(85,242)	-100%
2600	DF0	PLS	ERA9100260	52100	State Health Insurance	45,360	-	(45,360)	-100%
2600	DF0	PLS	ERA9100260	52200	Fica & Medicare	6,137	-	(6,137)	-100%
2600	DF0	PLS	ERA9100260	52500	Unemployment Compensation	400	-	(400)	-100%
2600	DF0	PLS	ERA9100260	52600	Workers' Compensation	1,600	-	(1,600)	-100%
2600	DF0	PLS	ERA9100260	52900	Other Employee Benefits	331	-	(331)	-100%
2600	DF0	PLS	ERA9100260	54100	Water, Sewer And Cleaning Svc	11,043	122,849	111,806	1012%
2600	DF0	PLS	ERA9100260	56100	Supplies	9,731	2,500	(7,231)	-74%
2600	DF0	PLS	ERA9100260	56200	Energy	1,842	-	(1,842)	-100%
2600	DF0	PLS	FOR9100260	54100	Water, Sewer And Cleaning Svc	3,476	69,688	66,212	1905%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2600	DF0	PLS	FOR9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	FOR9100260	56200	Energy	52,486	-	(52,486)	-100%
2600	DF0	PLS	FOX9100260	54100	Water, Sewer And Cleaning Svc	4,717	92,138	87,421	1853%
2600	DF0	PLS	FOX9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	FOX9100260	56200	Energy	91,163	-	(91,163)	-100%
2600	DF0	PLS	FRT9100260	51860	Custodial Personnel	44,896	116,432	71,536	159%
2600	DF0	PLS	FRT9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DF0	PLS	FRT9100260	52200	Fica & Medicare	3,332	8,907	5,575	167%
2600	DF0	PLS	FRT9100260	52500	Unemployment Compensation	200	500	300	150%
2600	DF0	PLS	FRT9100260	52600	Workers' Compensation	800	2,000	1,200	150%
2600	DF0	PLS	FRT9100260	52900	Other Employee Benefits	400	2,264	1,864	466%
2600	DF0	PLS	FRT9100260	54100	Water, Sewer And Cleaning Svc	15,154	15,154	-	0%
2600	DF0	PLS	FRT9100260	56100	Supplies	2,500	12,768	10,268	411%
2600	DF0	PLS	FRT9100260	56200	Energy	100,784	-	(100,784)	-100%
2600	DF0	PLS	GEN9100260	51860	Custodial Personnel	69,018	70,995	1,977	3%
2600	DF0	PLS	GEN9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DF0	PLS	GEN9100260	52200	Fica & Medicare	5,054	5,431	377	7%
2600	DF0	PLS	GEN9100260	52500	Unemployment Compensation	300	300	-	0%
2600	DF0	PLS	GEN9100260	52600	Workers' Compensation	1,200	1,200	-	0%
2600	DF0	PLS	GEN9100260	52900	Other Employee Benefits	263	252	(11)	-4%
2600	DF0	PLS	GEN9100260	54100	Water, Sewer And Cleaning Svc	5,642	5,642	-	0%
2600	DF0	PLS	GEN9100260	56100	Supplies	5,638	6,269	631	11%
2600	DF0	PLS	GEN9100260	56200	Energy	69,539	-	(69,539)	-100%
2600	DF0	PLS	GRG9100260	54100	Water, Sewer And Cleaning Svc	7,823	91,812	83,989	1074%
2600	DF0	PLS	GRG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	GRG9100260	56200	Energy	4,659	-	(4,659)	-100%
2600	DF0	PLS	HAN9100260	54100	Water, Sewer And Cleaning Svc	7,185	93,007	85,822	1194%
2600	DF0	PLS	HAN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	HAN9100260	56200	Energy	67,921	-	(67,921)	-100%
2600	DF0	PLS	HAR9100260	51810	Maint/Trans Mech/Security/Whse	-	38,605	38,605	N/A
2600	DF0	PLS	HAR9100260	51860	Custodial Personnel	237,637	165,874	(71,763)	-30%
2600	DF0	PLS	HAR9100260	52100	State Health Insurance	45,360	45,360	-	0%
2600	DF0	PLS	HAR9100260	52200	Fica & Medicare	17,714	15,643	(2,071)	-12%
2600	DF0	PLS	HAR9100260	52500	Unemployment Compensation	1,100	900	(200)	-18%
2600	DF0	PLS	HAR9100260	52600	Workers' Compensation	4,400	3,600	(800)	-18%
2600	DF0	PLS	HAR9100260	52900	Other Employee Benefits	918	726	(192)	-21%
2600	DF0	PLS	HAR9100260	54100	Water, Sewer And Cleaning Svc	20,602	20,602	-	0%
2600	DF0	PLS	HAR9100260	56100	Supplies	18,960	18,960	-	0%
2600	DF0	PLS	HAR9100260	56200	Energy	171,286	-	(171,286)	-100%
2600	DF0	PLS	JNS9100260	51860	Custodial Personnel	63,360	-	(63,360)	-100%
2600	DF0	PLS	JNS9100260	52100	State Health Insurance	34,020	-	(34,020)	-100%
2600	DF0	PLS	JNS9100260	52200	Fica & Medicare	4,562	-	(4,562)	-100%
2600	DF0	PLS	JNS9100260	52500	Unemployment Compensation	300	-	(300)	-100%
2600	DF0	PLS	JNS9100260	52600	Workers' Compensation	1,200	-	(1,200)	-100%
2600	DF0	PLS	JNS9100260	52900	Other Employee Benefits	235	-	(235)	-100%
2600	DF0	PLS	JNS9100260	54100	Water, Sewer And Cleaning Svc	7,460	91,736	84,276	1130%
2600	DF0	PLS	JNS9100260	56100	Supplies	7,243	2,500	(4,743)	-65%
2600	DF0	PLS	JNS9100260	56200	Energy	65,477	-	(65,477)	-100%
2600	DF0	PLS	JOR9100260	51810	Maint/Trans Mech/Security/Whse	-	37,649	37,649	N/A
2600	DF0	PLS	JOR9100260	51860	Custodial Personnel	116,593	248,462	131,869	113%
2600	DF0	PLS	JOR9100260	52100	State Health Insurance	34,020	79,380	45,360	133%
2600	DF0	PLS	JOR9100260	52200	Fica & Medicare	8,557	21,887	13,330	156%
2600	DF0	PLS	JOR9100260	52500	Unemployment Compensation	400	1,100	700	175%
2600	DF0	PLS	JOR9100260	52600	Workers' Compensation	1,600	4,400	2,800	175%
2600	DF0	PLS	JOR9100260	52900	Other Employee Benefits	1,003	2,093	1,090	109%
2600	DF0	PLS	JOR9100260	54100	Water, Sewer And Cleaning Svc	21,813	21,813	-	0%
2600	DF0	PLS	JOR9100260	56100	Supplies	5,000	23,282	18,282	366%
2600	DF0	PLS	JOR9100260	56200	Energy	193,736	-	(193,736)	-100%
2600	DF0	PLS	KEN9100260	51810	Maint/Trans Mech/Security/Whse	-	32,848	32,848	N/A
2600	DF0	PLS	KEN9100260	51860	Custodial Personnel	216,616	187,168	(29,448)	-14%
2600	DF0	PLS	KEN9100260	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
2600	DF0	PLS	KEN9100260	52200	Fica & Medicare	16,045	16,831	786	5%
2600	DF0	PLS	KEN9100260	52500	Unemployment Compensation	1,000	1,000	-	0%
2600	DF0	PLS	KEN9100260	52600	Workers' Compensation	4,000	4,000	-	0%
2600	DF0	PLS	KEN9100260	52900	Other Employee Benefits	795	781	(14)	-2%
2600	DF0	PLS	KEN9100260	54100	Water, Sewer And Cleaning Svc	17,024	17,024	-	0%
2600	DF0	PLS	KEN9100260	56100	Supplies	21,030	20,400	(630)	-3%
2600	DF0	PLS	KEN9100260	56200	Energy	6,866	-	(6,866)	-100%
2600	DF0	PLS	KEY9100260	51860	Custodial Personnel	37,756	62,708	24,952	66%
2600	DF0	PLS	KEY9100260	52100	State Health Insurance	11,340	22,680	11,340	100%
2600	DF0	PLS	KEY9100260	52200	Fica & Medicare	2,803	4,797	1,994	71%
2600	DF0	PLS	KEY9100260	52500	Unemployment Compensation	200	300	100	50%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	KEY9100260	52600	Workers' Compensation	800	1,200	400	50%
2600	DFO	PLS	KEY9100260	52900	Other Employee Benefits	130	223	93	72%
2600	DFO	PLS	KEY9100260	54100	Water, Sewer And Cleaning Svc	3,415	3,415	-	0%
2600	DFO	PLS	KEY9100260	56100	Supplies	5,944	5,944	-	0%
2600	DFO	PLS	KEY9100260	56200	Energy	57,513	-	(57,513)	-100%
2600	DFO	PLS	KIN9100260	54100	Water, Sewer And Cleaning Svc	1,574	7,026	5,452	346%
2600	DFO	PLS	KIN9100260	56200	Energy	10,807	-	(10,807)	-100%
2600	DFO	PLS	LJA9100260	54100	Water, Sewer And Cleaning Svc	4,265	76,506	72,241	1694%
2600	DFO	PLS	LJA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	LJA9100260	56200	Energy	60,527	-	(60,527)	-100%
2600	DFO	PLS	MAC9100260	54100	Water, Sewer And Cleaning Svc	4,914	106,344	101,430	2064%
2600	DFO	PLS	MAC9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MAC9100260	56200	Energy	2,677	-	(2,677)	-100%
2600	DFO	PLS	MAR9100260	54100	Water, Sewer And Cleaning Svc	4,368	4,368	-	0%
2600	DFO	PLS	MAR9100260	56200	Energy	96,682	-	(96,682)	-100%
2600	DFO	PLS	MDL9100260	51860	Custodial Personnel	96,956	101,692	4,736	5%
2600	DFO	PLS	MDL9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	PLS	MDL9100260	52200	Fica & Medicare	7,250	7,779	529	7%
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	257	361	104	40%
2600	DFO	PLS	MDL9100260	54100	Water, Sewer And Cleaning Svc	8,207	8,207	-	0%
2600	DFO	PLS	MDL9100260	56100	Supplies	13,063	12,878	(185)	-1%
2600	DFO	PLS	MDL9100260	56200	Energy	132,357	-	(132,357)	-100%
2600	DFO	PLS	MLK9100260	54100	Water, Sewer And Cleaning Svc	5,886	90,793	84,907	1443%
2600	DFO	PLS	MLK9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MLK9100260	56200	Energy	67,530	-	(67,530)	-100%
2600	DFO	PLS	MTH9100260	51860	Custodial Personnel	77,309	70,517	(6,792)	-9%
2600	DFO	PLS	MTH9100260	52100	State Health Insurance	22,680	34,020	11,340	50%
2600	DFO	PLS	MTH9100260	52200	Fica & Medicare	5,676	5,395	(281)	-5%
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	288	250	(38)	-13%
2600	DFO	PLS	MTH9100260	54100	Water, Sewer And Cleaning Svc	5,787	5,787	-	0%
2600	DFO	PLS	MTH9100260	56100	Supplies	7,573	7,844	271	4%
2600	DFO	PLS	MTH9100260	56200	Energy	53,476	-	(53,476)	-100%
2600	DFO	PLS	MUS9100260	54100	Water, Sewer And Cleaning Svc	869	6,734	5,865	675%
2600	DFO	PLS	MUS9100260	56200	Energy	4,858	-	(4,858)	-100%
2600	DFO	PLS	NCE9100260	54100	Water, Sewer And Cleaning Svc	5,632	110,373	104,741	1860%
2600	DFO	PLS	NCE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	NCE9100260	56200	Energy	151,030	-	(151,030)	-100%
2600	DFO	PLS	NOR9100260	51860	Custodial Personnel	254,722	226,092	(28,630)	-11%
2600	DFO	PLS	NOR9100260	51900	Other Management Personnel	-	32,848	32,848	N/A
2600	DFO	PLS	NOR9100260	52100	State Health Insurance	22,680	45,360	22,680	100%
2600	DFO	PLS	NOR9100260	52200	Fica & Medicare	19,313	19,809	496	3%
2600	DFO	PLS	NOR9100260	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
2600	DFO	PLS	NOR9100260	52600	Workers' Compensation	5,200	4,800	(400)	-8%
2600	DFO	PLS	NOR9100260	52900	Other Employee Benefits	889	919	30	3%
2600	DFO	PLS	NOR9100260	54100	Water, Sewer And Cleaning Svc	19,654	19,654	-	0%
2600	DFO	PLS	NOR9100260	56100	Supplies	19,663	26,970	7,307	37%
2600	DFO	PLS	NOR9100260	56200	Energy	179,329	-	(179,329)	-100%
2600	DFO	PLS	PLS9100260	51420	Salary Of Clerical Staff	52,770	55,718	2,948	6%
2600	DFO	PLS	PLS9100260	51860	Custodial Personnel	65,959	24,322	(41,637)	-63%
2600	DFO	PLS	PLS9100260	51900	Oth Management Personnel	136,931	217,824	80,893	59%
2600	DFO	PLS	PLS9100260	51910	Oth Administrative Personnel	44,886	34,183	(10,703)	-24%
2600	DFO	PLS	PLS9100260	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
2600	DFO	PLS	PLS9100260	52200	Fica & Medicare	21,836	25,402	3,566	16%
2600	DFO	PLS	PLS9100260	52300	Teachers Retirement System	46,046	60,960	14,914	32%
2600	DFO	PLS	PLS9100260	52500	Unemployment Compensation	800	700	(100)	-13%
2600	DFO	PLS	PLS9100260	52600	Workers' Compensation	3,200	2,800	(400)	-13%
2600	DFO	PLS	PLS9100260	52900	Other Employee Benefits	1,149	1,179	30	3%
2600	DFO	PLS	PLS9100260	54100	Water, Sewer And Cleaning Svc	27,000	27,000	-	0%
2600	DFO	PLS	PLS9100260	54300	Repair And Maintenance Service	45,000	45,000	-	0%
2600	DFO	PLS	PLS9100260	54420	Rental Of Equipment Or Vehicle	15,000	15,000	-	0%
2600	DFO	PLS	PLS9100260	54440	Other Rentals	41,000	43,000	2,000	5%
2600	DFO	PLS	PLS9100260	54900	Other Purch Prop Services	100,000	100,000	-	0%
2600	DFO	PLS	PLS9100260	55950	Other Purchased Services	439,000	658,000	219,000	50%
2600	DFO	PLS	PLS9100260	56100	Supplies	100,000	100,000	-	0%
2600	DFO	PLS	PLS9100260	56150	Expendable Equipment	-	15,000	15,000	N/A
2600	DFO	PLS	PLS9100260	56160	Expendable Computer Equipment	15,000	15,000	-	0%
2600	DFO	PLS	PLS9100260	56200	Energy	150,000	150,000	-	0%
2600	DFO	PLS	PLS9100260	58100	Dues And Fees	3,500	3,500	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	PLS9100261	51860	Custodial Personnel	-	69,859	69,859	N/A
2600	DFO	PLS	PLS9100261	51900	Oth Management Personnel	2,501,393	2,430,780	(70,613)	-3%
2600	DFO	PLS	PLS9100261	52100	State Health Insurance	635,040	567,000	(68,040)	-11%
2600	DFO	PLS	PLS9100261	52200	Fica & Medicare	182,873	191,299	8,426	5%
2600	DFO	PLS	PLS9100261	52300	Teachers Retirement System	95,993	92,471	(3,522)	-4%
2600	DFO	PLS	PLS9100261	52500	Unemployment Compensation	7,400	7,300	(100)	-1%
2600	DFO	PLS	PLS9100261	52600	Workers' Compensation	29,600	29,200	(400)	-1%
2600	DFO	PLS	PLS9100261	52900	Other Employee Benefits	13,627	13,668	41	0%
2600	DFO	PLS	PLS9100261	53000	Purch Professional & Technical	312,000	312,000	-	0%
2600	DFO	PLS	PLS9100261	53320	Drug & Alcohol Testing, Finger	1,000	1,000	-	0%
2600	DFO	PLS	PLS9100261	54100	Water, Sewer And Cleaning Svc	673,653	1,000,000	326,347	48%
2600	DFO	PLS	PLS9100261	54300	Repair And Maintenance Service	940,000	1,240,000	300,000	32%
2600	DFO	PLS	PLS9100261	54420	Rental Of Equipment Or Vehicle	17,000	17,000	-	0%
2600	DFO	PLS	PLS9100261	54900	Other Purch Prop Services	430,000	430,000	-	0%
2600	DFO	PLS	PLS9100261	55320	Communication Web based Subscr	28,500	30,000	1,500	5%
2600	DFO	PLS	PLS9100261	56100	Supplies	604,000	604,000	-	0%
2600	DFO	PLS	PLS9100261	56120	Computer Software	2,000	2,000	-	0%
2600	DFO	PLS	PLS9100261	56150	Expendable Equipment	-	15,000	15,000	N/A
2600	DFO	PLS	PLS9100261	56200	Energy	100,000	118,066	18,066	18%
2600	DFO	PLS	PLS9100263	54300	Repair And Maintenance Service	540,000	540,000	-	0%
2600	DFO	PLS	PLS9100264	51900	Oth Management Personnel	241,055	235,454	(5,601)	-2%
2600	DFO	PLS	PLS9100264	52100	State Health Insurance	56,700	90,720	34,020	60%
2600	DFO	PLS	PLS9100264	52200	Fica & Medicare	17,790	18,012	222	1%
2600	DFO	PLS	PLS9100264	52300	Teachers Retirement System	14,223	14,964	741	5%
2600	DFO	PLS	PLS9100264	52500	Unemployment Compensation	900	800	(100)	-11%
2600	DFO	PLS	PLS9100264	52600	Workers' Compensation	3,600	3,200	(400)	-11%
2600	DFO	PLS	PLS9100264	52900	Other Employee Benefits	805	1,866	1,061	132%
2600	DFO	PLS	PLS9100264	53000	Purch Professional & Technical	50,000	50,000	-	0%
2600	DFO	PLS	PLS9100264	54100	Water, Sewer And Cleaning Svc	305,000	305,000	-	0%
2600	DFO	PLS	PLS9100264	54300	Repair And Maintenance Service	15,000	15,000	-	0%
2600	DFO	PLS	PLS9100264	54420	Rental Of Equipment Or Vehicle	40,000	40,000	-	0%
2600	DFO	PLS	PLS9100264	54900	Other Purch Prop Services	360,000	360,000	-	0%
2600	DFO	PLS	PLS9100264	55950	Other Purchased Services	18,500	-	(18,500)	-100%
2600	DFO	PLS	PLS9100264	56100	Supplies	320,000	323,500	3,500	1%
2600	DFO	PLS	PLS9100264	56150	Expendable Equipment	78,500	93,500	15,000	19%
2600	DFO	PLS	PLS9100265	55320	Communication Web based Subscr	-	27,500	27,500	N/A
2600	DFO	PLS	PLS9100265	56120	Computer Software	27,500	-	(27,500)	-100%
2600	DFO	PLS	PLS9100265	56200	Energy	182,595	182,595	-	0%
2600	DFO	PLS	RCH9100260	51860	Custodial Personnel	45,438	117,926	72,488	160%
2600	DFO	PLS	RCH9100260	52100	State Health Insurance	22,680	45,360	22,680	100%
2600	DFO	PLS	RCH9100260	52200	Fica & Medicare	3,272	9,021	5,749	176%
2600	DFO	PLS	RCH9100260	52500	Unemployment Compensation	200	500	300	150%
2600	DFO	PLS	RCH9100260	52600	Workers' Compensation	800	2,000	1,200	150%
2600	DFO	PLS	RCH9100260	52900	Other Employee Benefits	405	2,293	1,888	466%
2600	DFO	PLS	RCH9100260	54100	Water, Sewer And Cleaning Svc	9,367	9,367	-	0%
2600	DFO	PLS	RCH9100260	56100	Supplies	2,500	13,002	10,502	420%
2600	DFO	PLS	RCH9100260	56200	Energy	118,962	-	(118,962)	-100%
2600	DFO	PLS	RES9100260	51860	Custodial Personnel	66,579	69,660	3,081	5%
2600	DFO	PLS	RES9100260	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
2600	DFO	PLS	RES9100260	52200	Fica & Medicare	4,794	5,329	535	11%
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	256	247	(9)	-4%
2600	DFO	PLS	RES9100260	54100	Water, Sewer And Cleaning Svc	3,151	3,151	-	0%
2600	DFO	PLS	RES9100260	56100	Supplies	6,909	6,609	(300)	-4%
2600	DFO	PLS	RES9100260	56200	Energy	56,641	-	(56,641)	-100%
2600	DFO	PLS	RIG9100260	54100	Water, Sewer And Cleaning Svc	5,606	112,696	107,090	1910%
2600	DFO	PLS	RIG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	RIG9100260	56200	Energy	83,715	-	(83,715)	-100%
2600	DFO	PLS	RIV9100260	51860	Custodial Personnel	62,429	62,808	379	1%
2600	DFO	PLS	RIV9100260	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2600	DFO	PLS	RIV9100260	52200	Fica & Medicare	4,580	4,805	225	5%
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	222	223	1	0%
2600	DFO	PLS	RIV9100260	54100	Water, Sewer And Cleaning Svc	4,365	4,365	-	0%
2600	DFO	PLS	RIV9100260	56100	Supplies	6,511	6,511	-	0%
2600	DFO	PLS	RIV9100260	56200	Energy	49,349	-	(49,349)	-100%
2600	DFO	PLS	RMA9100260	51860	Custodial Personnel	119,860	121,612	1,752	1%
2600	DFO	PLS	RMA9100260	51900	Other Management Personnel	-	32,848	32,848	N/A
2600	DFO	PLS	RMA9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	PLS	RMA9100260	52200	Fica & Medicare	8,987	11,816	2,829	31%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	RMA9100260	52500	Unemployment Compensation	600	700	100	17%
2600	DFO	PLS	RMA9100260	52600	Workers' Compensation	2,400	2,800	400	17%
2600	DFO	PLS	RMA9100260	52900	Other Employee Benefits	408	548	140	34%
2600	DFO	PLS	RMA9100260	54100	Water, Sewer And Cleaning Svc	3,553	-	(3,553)	-100%
2600	DFO	PLS	RMA9100260	56100	Supplies	11,880	-	(11,880)	-100%
2600	DFO	PLS	RMA9100260	56200	Energy	117,497	-	(117,497)	-100%
2600	DFO	PLS	RMA9100260	54100	Water, Sewer And Cleaning Svc	-	3,553	3,553	N/A
2600	DFO	PLS	RMA9100260	56100	Supplies	-	13,613	13,613	N/A
2600	DFO	PLS	RTH9100260	51860	Custodial Personnel	50,150	99,401	49,251	98%
2600	DFO	PLS	RTH9100260	52100	State Health Insurance	11,340	34,020	22,680	200%
2600	DFO	PLS	RTH9100260	52200	Fica & Medicare	3,725	7,604	3,879	104%
2600	DFO	PLS	RTH9100260	52500	Unemployment Compensation	200	400	200	100%
2600	DFO	PLS	RTH9100260	52600	Workers' Compensation	800	1,600	800	100%
2600	DFO	PLS	RTH9100260	52900	Other Employee Benefits	187	353	166	89%
2600	DFO	PLS	RTH9100260	54100	Water, Sewer And Cleaning Svc	4,910	4,910	-	0%
2600	DFO	PLS	RTH9100260	56100	Supplies	2,500	10,626	8,126	325%
2600	DFO	PLS	RTH9100260	56200	Energy	60,306	-	(60,306)	-100%
2600	DFO	PLS	SHW9100260	51810	Maint/Trans Mech/Security/Whse	-	37,649	37,649	N/A
2600	DFO	PLS	SHW9100260	51860	Custodial Personnel	219,293	187,806	(31,487)	-14%
2600	DFO	PLS	SHW9100260	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
2600	DFO	PLS	SHW9100260	52200	Fica & Medicare	16,067	17,247	1,180	7%
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	1,067	1,287	220	21%
2600	DFO	PLS	SHW9100260	54100	Water, Sewer And Cleaning Svc	15,445	15,445	-	0%
2600	DFO	PLS	SHW9100260	56100	Supplies	18,434	20,547	2,113	11%
2600	DFO	PLS	SHW9100260	56200	Energy	365,399	-	(365,399)	-100%
2600	DFO	PLS	SOC9100260	51860	Custodial Personnel	61,989	64,999	3,010	5%
2600	DFO	PLS	SOC9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	PLS	SOC9100260	52200	Fica & Medicare	4,549	4,972	423	9%
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	204	231	27	13%
2600	DFO	PLS	SOC9100260	54100	Water, Sewer And Cleaning Svc	6,634	6,634	-	0%
2600	DFO	PLS	SOC9100260	56100	Supplies	7,074	7,074	-	0%
2600	DFO	PLS	SOC9100260	56200	Energy	58,535	-	(58,535)	-100%
2600	DFO	PLS	SPC9100260	51810	Maint/Trans Mech/Security/Whse	-	32,848	32,848	N/A
2600	DFO	PLS	SPC9100260	51860	Custodial Personnel	239,699	222,606	(17,093)	-7%
2600	DFO	PLS	SPC9100260	52100	State Health Insurance	113,400	90,720	(22,680)	-20%
2600	DFO	PLS	SPC9100260	52200	Fica & Medicare	17,363	19,542	2,179	13%
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	1,622	2,313	691	43%
2600	DFO	PLS	SPC9100260	54100	Water, Sewer And Cleaning Svc	27,306	27,306	-	0%
2600	DFO	PLS	SPC9100260	56100	Supplies	21,000	24,069	3,069	15%
2600	DFO	PLS	SPC9100260	56200	Energy	304,209	-	(304,209)	-100%
2600	DFO	PLS	STE9100260	51860	Custodial Personnel	41,101	43,047	1,946	5%
2600	DFO	PLS	STE9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DFO	PLS	STE9100260	52200	Fica & Medicare	2,959	3,293	334	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	389	615	226	58%
2600	DFO	PLS	STE9100260	54100	Water, Sewer And Cleaning Svc	1,492	1,492	-	0%
2600	DFO	PLS	STE9100260	56100	Supplies	2,179	3,020	841	39%
2600	DFO	PLS	STE9100260	56200	Energy	37,493	-	(37,493)	-100%
2600	DFO	PLS	STM9100260	54100	Water, Sewer And Cleaning Svc	3,741	65,995	62,254	1664%
2600	DFO	PLS	STM9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	STM9100260	56200	Energy	61,221	-	(61,221)	-100%
2600	DFO	PLS	THR9100260	54100	Water, Sewer And Cleaning Svc	313	-	(313)	-100%
2600	DFO	PLS	THR9100260	56200	Energy	7,299	-	(7,299)	-100%
2600	DFO	PLS	VET9100260	51860	Custodial Personnel	43,847	104,202	60,355	138%
2600	DFO	PLS	VET9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	VET9100260	52200	Fica & Medicare	3,240	7,971	4,731	146%
2600	DFO	PLS	VET9100260	52500	Unemployment Compensation	200	500	300	150%
2600	DFO	PLS	VET9100260	52600	Workers' Compensation	800	2,000	1,200	150%
2600	DFO	PLS	VET9100260	52900	Other Employee Benefits	134	370	236	176%
2600	DFO	PLS	VET9100260	54100	Water, Sewer And Cleaning Svc	5,565	5,565	-	0%
2600	DFO	PLS	VET9100260	56100	Supplies	2,500	11,591	9,091	364%
2600	DFO	PLS	VET9100260	56200	Energy	2,042	-	(2,042)	-100%
2600	DFO	PLS	WAD9100260	51860	Custodial Personnel	45,302	-	(45,302)	-100%
2600	DFO	PLS	WAD9100260	52100	State Health Insurance	22,680	-	(22,680)	-100%
2600	DFO	PLS	WAD9100260	52200	Fica & Medicare	3,262	-	(3,262)	-100%

**MUSCOGEE COUNTY SCHOOL DISTRICT
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Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	WAD9100260	52500	Unemployment Compensation	200	-	(200)	-100%
2600	DFO	PLS	WAD9100260	52600	Workers' Compensation	800	-	(800)	-100%
2600	DFO	PLS	WAD9100260	52900	Other Employee Benefits	173	-	(173)	-100%
2600	DFO	PLS	WAD9100260	54100	Water, Sewer And Cleaning Svc	13,095	80,506	67,411	515%
2600	DFO	PLS	WAD9100260	56100	Supplies	6,208	2,500	(3,708)	-60%
2600	DFO	PLS	WAD9100260	56200	Energy	61,572	-	(61,572)	-100%
2600	DFO	PLS	WDL9100260	51860	Custodial Personnel	21,935	22,848	913	4%
2600	DFO	PLS	WDL9100260	52100	State Health Insurance	11,340	11,340	-	0%
2600	DFO	PLS	WDL9100260	52200	Fica & Medicare	1,579	1,748	169	11%
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	84	81	(3)	-4%
2600	DFO	PLS	WDL9100260	54100	Water, Sewer And Cleaning Svc	313	-	(313)	-100%
2600	DFO	PLS	WDL9100260	56100	Supplies	3,500	-	(3,500)	-100%
2600	DFO	PLS	WES9100260	54100	Water, Sewer And Cleaning Svc	4,343	72,217	67,874	1563%
2600	DFO	PLS	WES9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WES9100260	56200	Energy	62,225	-	(62,225)	-100%
2600	DFO	PLS	WYN9100260	54100	Water, Sewer And Cleaning Svc	14,308	85,971	71,663	501%
2600	DFO	PLS	WYN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WYN9100260	56200	Energy	63,756	-	(63,756)	-100%
2500	DFO	REC	REC9100250	51420	Salary Of Clerical Staff	100,861	106,464	5,603	6%
2500	DFO	REC	REC9100250	52100	State Health Insurance	11,340	11,340	-	0%
2500	DFO	REC	REC9100250	52200	Fica & Medicare	7,574	8,144	570	8%
2500	DFO	REC	REC9100250	52300	Teachers Retirement System	19,860	21,091	1,231	6%
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	380	378	(2)	-1%
2500	DFO	REC	REC9100250	53000	Purch Professional & Technical	27,000	30,000	3,000	11%
2500	DFO	REC	REC9100250	54300	Repair And Maintenance Service	2,000	2,000	-	0%
2500	DFO	REC	REC9100250	54320	Repair Services - Technology	1,000	2,000	1,000	100%
2500	DFO	REC	REC9100250	54900	Other Purch Prop Services	10,000	10,000	-	0%
2500	DFO	REC	REC9100250	55800	Travel - Employees	500	500	-	0%
2500	DFO	REC	REC9100250	56100	Supplies	6,500	6,000	(500)	-8%
2500	DFO	REC	REC9100250	56110	Supplies-Technology	1,000	1,000	-	0%
2500	DFO	REC	REC9100250	58100	Dues And Fees	50	50	-	0%
2500	DFO	REC	REC9100250	55950	Other Purchased Services	-	2,000	2,000	N/A
2600	DFO	REC	REC9100260	54300	Repair And Maintenance Service	500	500	-	0%
2600	DFO	REC	REC9100260	56200	Energy	2,200	2,200	-	0%
2700	DFO	TRN	TRN1320270	51420	Salary Of Clerical Staff	350,782	321,307	(29,475)	-8%
2700	DFO	TRN	TRN1320270	51900	Oth Management Personnel	92,361	95,136	2,775	3%
2700	DFO	TRN	TRN1320270	51910	Oth Administrative Personnel	328,682	344,453	15,771	5%
2700	DFO	TRN	TRN1320270	52100	State Health Insurance	170,100	158,760	(11,340)	-7%
2700	DFO	TRN	TRN1320270	52200	Fica & Medicare	56,488	58,209	1,721	3%
2700	DFO	TRN	TRN1320270	52300	Teachers Retirement System	151,455	147,881	(3,574)	-2%
2700	DFO	TRN	TRN1320270	52500	Unemployment Compensation	2,000	1,800	(200)	-10%
2700	DFO	TRN	TRN1320270	52600	Workers' Compensation	8,000	7,200	(800)	-10%
2700	DFO	TRN	TRN1320270	52900	Other Employee Benefits	3,164	3,165	1	0%
2700	DFO	TRN	TRN1320270	53000	Purch Professional & Technical	80,000	80,000	-	0%
2700	DFO	TRN	TRN1320270	53100	Contracted Service - Admin	10,000	-	(10,000)	-100%
2700	DFO	TRN	TRN1320270	54300	Repair And Maintenance Service	54,000	54,000	-	0%
2700	DFO	TRN	TRN1320270	54440	Other Rentals	-	10,000	10,000	N/A
2700	DFO	TRN	TRN1320270	55800	Travel - Employees	3,000	3,000	-	0%
2700	DFO	TRN	TRN1320270	55950	Other Purchased Services	5,000	4,000	(1,000)	-20%
2700	DFO	TRN	TRN1320270	56100	Supplies	10,000	10,000	-	0%
2700	DFO	TRN	TRN1320270	56120	Computer Software	60,000	-	(60,000)	-100%
2700	DFO	TRN	TRN1320270	58100	Dues And Fees	30,000	30,000	-	0%
2700	DFO	TRN	TRN1320270	55320	Communication Web based Subscr	-	92,000	92,000	N/A
2700	DFO	TRN	TRN1320272	51800	Bus Drivers	3,279,388	3,448,316	168,928	5%
2700	DFO	TRN	TRN1320272	51810	Maint/Trans Mech/Security/Whse	218,709	234,018	15,309	7%
2700	DFO	TRN	TRN1320272	52100	State Health Insurance	1,043,280	1,202,040	158,760	15%
2700	DFO	TRN	TRN1320272	52200	Fica & Medicare	261,390	273,161	11,771	5%
2700	DFO	TRN	TRN1320272	52300	Teachers Retirement System	-	10,279	10,279	N/A
2700	DFO	TRN	TRN1320272	52500	Unemployment Compensation	21,600	18,500	(3,100)	-14%
2700	DFO	TRN	TRN1320272	52600	Workers' Compensation	86,400	74,000	(12,400)	-14%
2700	DFO	TRN	TRN1320272	52900	Other Employee Benefits	19,321	20,322	1,001	5%
2700	DFO	TRN	TRN1320272	56100	Supplies	-	1,000	1,000	N/A
2700	DFO	TRN	TRN1320274	51800	Bus Drivers	1,072,528	955,277	(117,251)	-11%
2700	DFO	TRN	TRN1320274	51810	Maint/Trans Mech/Security/Whse	113,571	106,470	(7,101)	-6%
2700	DFO	TRN	TRN1320274	52100	State Health Insurance	521,640	487,620	(34,020)	-7%
2700	DFO	TRN	TRN1320274	52200	Fica & Medicare	87,487	81,224	(6,263)	-7%
2700	DFO	TRN	TRN1320274	52500	Unemployment Compensation	7,700	6,800	(900)	-12%
2700	DFO	TRN	TRN1320274	52600	Workers' Compensation	30,800	27,200	(3,600)	-12%

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Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2700	DFO	TRN	TRN1320274	52900	Other Employee Benefits	7,772	8,242	470	6%
2700	DFO	TRN	TRN1320275	51810	Maint/Trans Mech/Security/Whse	481,794	502,283	20,489	4%
2700	DFO	TRN	TRN1320275	51910	Oth Administrative Personnel	99,847	98,823	(1,024)	-1%
2700	DFO	TRN	TRN1320275	52100	State Health Insurance	113,400	124,740	11,340	10%
2700	DFO	TRN	TRN1320275	52200	Fica & Medicare	42,726	45,985	3,259	8%
2700	DFO	TRN	TRN1320275	52300	Teachers Retirement System	19,593	19,577	(16)	0%
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	2,897	3,698	801	28%
2700	DFO	TRN	TRN1320275	54300	Repair And Maintenance Service	325,000	400,000	75,000	23%
2700	DFO	TRN	TRN1320275	56100	Supplies	880,000	600,000	(280,000)	-32%
2700	DFO	TRN	TRN1320275	56200	Energy	1,394,695	1,500,000	105,305	8%
2700	DFO	TRN	TRN1320280	52200	Fica & Medicare	-	8,537	8,537	N/A
2700	DFO	TRN	TRN9100270	51900	Oth Management Personnel	88,801	95,328	6,527	7%
2700	DFO	TRN	TRN9100270	52100	State Health Insurance	34,020	34,020	-	0%
2700	DFO	TRN	TRN9100270	52200	Fica & Medicare	6,394	7,293	899	14%
2700	DFO	TRN	TRN9100270	52300	Teachers Retirement System	17,434	18,884	1,450	8%
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	327	338	11	3%
2800	DHR	HRS	HRS9100280	51210	Deputy/Assist Superintendent	123,296	129,954	6,658	5%
2800	DHR	HRS	HRS9100280	51420	Salary Of Clerical Staff	625,558	604,206	(21,352)	-3%
2800	DHR	HRS	HRS9100280	51900	Oth Management Personnel	433,808	451,749	17,941	4%
2800	DHR	HRS	HRS9100280	51910	Oth Administrative Personnel	112,283	117,662	5,379	5%
2800	DHR	HRS	HRS9100280	52100	State Health Insurance	249,480	272,160	22,680	9%
2800	DHR	HRS	HRS9100280	52200	Fica & Medicare	94,466	99,723	5,257	6%
2800	DHR	HRS	HRS9100280	52300	Teachers Retirement System	249,643	254,514	4,871	2%
2800	DHR	HRS	HRS9100280	52500	Unemployment Compensation	2,949	2,800	(149)	-5%
2800	DHR	HRS	HRS9100280	52600	Workers' Compensation	11,796	11,200	(596)	-5%
2800	DHR	HRS	HRS9100280	52900	Other Employee Benefits	4,853	4,561	(292)	-6%
2800	DHR	HRS	HRS9100280	53000	Purch Professional & Technical	332,640	327,600	(5,040)	-2%
2800	DHR	HRS	HRS9100280	53100	Contracted Service - Admin	5,000	5,000	-	0%
2800	DHR	HRS	HRS9100280	53320	Drug & Alcohol Testing, Finger	28,200	5,000	(23,200)	-82%
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	52,672	85,420	32,748	62%
2800	DHR	HRS	HRS9100280	55800	Travel - Employees	3,000	3,000	-	0%
2800	DHR	HRS	HRS9100280	55950	Other Purchased Services	10,000	5,000	(5,000)	-50%
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	-	0%
2800	DHR	HRS	HRS9100280	56160	Expendable Computer Equipment	500	500	-	0%
2800	DHR	HRS	HRS9100280	56420	Books And Periodicals	658	650	(8)	-1%
2800	DHR	HRS	HRS9100280	58100	Dues And Fees	1,000	1,500	500	50%
2300	DHR	PRM	PRM9100230	55200	Insurance (Other Than Emp Bene	312,586	320,426	7,840	3%
2600	DHR	PRM	PRM9100260	55200	Insurance (Other Than Emp Bene	647,813	925,864	278,051	43%
2700	DHR	PRM	PRM9100270	55200	Insurance (Other Than Emp Bene	881,030	602,239	(278,791)	-32%
2800	DHR	PRM	PRM9100280	55320	Communication Web based Subscr	9,000	9,900	900	10%
2800	DHR	PRM	PRM9100280	56150	Expendable Equipment	47,000	39,000	(8,000)	-17%
2800	DHR	PRM	PRM9100280	56200	Energy	1,500	1,500	-	0%
2800	DIS	ENT	ENT9100220	54320	Repair Services - Technology	9,000	9,500	500	6%
2800	DIS	ENT	ENT9100220	55300	Communication	18,000	12,000	(6,000)	-33%
2800	DIS	ENT	ENT9100220	55320	Communication Web based Subscr	740,200	752,910	12,710	2%
2800	DIS	ENT	ENT9100220	55800	Travel - Employees	1,600	1,200	(400)	-25%
2800	DIS	ENT	ENT9100220	56110	Supplies-Technology	6,000	3,000	(3,000)	-50%
2800	DIS	ENT	ENT9100220	56160	Expendable Computer Equipment	2,000	500	(1,500)	-75%
2800	DIS	ENT	ENT9100220	57340	Purchase Or Lease - Computers	15,000	-	(15,000)	-100%
2800	DIS	ENT	ENT9100280	51420	Salary Of Clerical Staff	32,322	33,715	1,393	4%
2800	DIS	ENT	ENT9100280	51900	Oth Management Personnel	106,792	110,000	3,208	3%
2800	DIS	ENT	ENT9100280	51910	Oth Administrative Personnel	1,595,763	1,612,812	17,049	1%
2800	DIS	ENT	ENT9100280	52100	State Health Insurance	249,480	260,820	11,340	5%
2800	DIS	ENT	ENT9100280	52200	Fica & Medicare	126,471	134,374	7,903	6%
2800	DIS	ENT	ENT9100280	52300	Teachers Retirement System	340,602	347,968	7,366	2%
2800	DIS	ENT	ENT9100280	52500	Unemployment Compensation	2,800	2,700	(100)	-4%
2800	DIS	ENT	ENT9100280	52600	Workers' Compensation	11,200	10,800	(400)	-4%
2800	DIS	ENT	ENT9100280	52900	Other Employee Benefits	6,479	6,236	(243)	-4%
2800	DIS	ENT	ENT9100280	53000	Purch Professional & Technical	21,000	22,000	1,000	5%
2800	DIS	ENT	ENT9100280	54320	Repair Services - Technology	471,950	461,335	(10,615)	-2%
2800	DIS	ENT	ENT9100280	55320	Communication Web based Subscr	157,450	227,005	69,555	44%
2800	DIS	ENT	ENT9100280	55950	Other Purchased Services	500	-	(500)	-100%
2800	DIS	ENT	ENT9100280	56100	Supplies	600	800	200	33%
2800	DIS	ENT	ENT9100280	56110	Supplies-Technology	2,000	1,500	(500)	-25%

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2800	DIS	ENT	ENT9100280	56120	Computer Software	2,500	1,000	(1,500)	-60%
2800	DIS	ENT	ENT9100280	56150	Expendable Equipment	500	500	-	0%
2800	DIS	ENT	ENT9100280	56160	Expendable Computer Equipment	46,052	1,000	(45,052)	-98%
2800	DIS	ENT	ENT9100280	56420	Books And Periodicals	250	-	(250)	-100%
2800	DIS	ENT	ENT9100280	58100	Dues And Fees	250	250	-	0%
2600	DIS	INF	INF9100261	51860	Custodial Personnel	20,618	21,474	856	4%
2600	DIS	INF	INF9100261	52100	State Health Insurance	11,340	11,340	-	0%
2600	DIS	INF	INF9100261	52200	Fica & Medicare	1,485	1,643	158	11%
2600	DIS	INF	INF9100261	52500	Unemployment Compensation	100	100	-	0%
2600	DIS	INF	INF9100261	52600	Workers' Compensation	400	400	-	0%
2600	DIS	INF	INF9100261	52900	Other Employee Benefits	293	506	213	73%
2600	DIS	INF	INF9100261	54100	Water, Sewer And Cleaning Svc	3,600	3,600	-	0%
2600	DIS	INF	INF9100261	56100	Supplies	5,000	5,000	-	0%
2600	DIS	INF	INF9100261	56200	Energy	170,000	160,000	(10,000)	-6%
2800	DIS	INF	INF9100282	51210	Deputy/Assist Superintendent	129,573	133,466	3,893	3%
2800	DIS	INF	INF9100282	51420	Salary Of Clerical Staff	37,355	39,437	2,082	6%
2800	DIS	INF	INF9100282	52100	State Health Insurance	22,680	22,680	-	0%
2800	DIS	INF	INF9100282	52200	Fica & Medicare	12,019	13,227	1,208	10%
2800	DIS	INF	INF9100282	52300	Teachers Retirement System	32,772	34,252	1,480	5%
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	649	614	(35)	-5%
2800	DIS	INF	INF9100282	54300	Repair And Maintenance Service	429,000	429,000	-	0%
2800	DIS	INF	INF9100282	55300	Communication	1,000,000	1,000,000	-	0%
2800	DIS	INF	INF9100282	55320	Communication Web based Subscr	-	63,400	63,400	N/A
2800	DIS	INF	INF9100282	56120	Computer Software	3,000	-	(3,000)	-100%
2800	DIS	INF	INF9100282	56160	Expendable Computer Equipment	3,000	-	(3,000)	-100%
2800	DIS	INF	INF9100282	58100	Dues And Fees	2,500	2,500	-	0%
2800	DIS	INF	INF9100282	56150	Expendable Equipment	-	3,000	3,000	N/A
1000	DIS	TLS	TLS9100100	51900	Oth Management Personnel	492,706	570,693	77,987	16%
1000	DIS	TLS	TLS9100100	52100	State Health Insurance	68,040	68,040	-	0%
1000	DIS	TLS	TLS9100100	52200	Fica & Medicare	35,776	43,658	7,882	22%
1000	DIS	TLS	TLS9100100	52300	Teachers Retirement System	96,722	113,054	16,332	17%
1000	DIS	TLS	TLS9100100	52500	Unemployment Compensation	700	700	-	0%
1000	DIS	TLS	TLS9100100	52600	Workers' Compensation	2,800	2,800	-	0%
1000	DIS	TLS	TLS9100100	52900	Other Employee Benefits	1,913	2,026	113	6%
1000	DIS	TLS	TLS9100100	53000	Purch Professional & Technical	152,000	150,000	(2,000)	-1%
1000	DIS	TLS	TLS9100100	54320	Repair Services - Technology	37,500	37,500	-	0%
1000	DIS	TLS	TLS9100100	55320	Communication Web based Subscr	294,400	333,200	38,800	13%
1000	DIS	TLS	TLS9100100	55800	Travel - Employees	10,000	9,000	(1,000)	-10%
1000	DIS	TLS	TLS9100100	55950	Other Purchased Services	2,750	-	(2,750)	-100%
1000	DIS	TLS	TLS9100100	56100	Supplies	1,000	3,000	2,000	200%
1000	DIS	TLS	TLS9100100	56110	Supplies-Technology	5,000	5,500	500	10%
1000	DIS	TLS	TLS9100100	56420	Books And Periodicals	200	100	(100)	-50%
2210	DIS	TLS	TLS9100220	53000	Purch Professional & Technical	12,000	8,000	(4,000)	-33%
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	33,962	35,424	1,462	4%
2800	DIS	TLS	TLS9100280	51910	Oth Administrative Personnel	827,489	825,732	(1,757)	0%
2800	DIS	TLS	TLS9100280	51910	Oth Administrative Personnel	-	47,609	47,609	N/A
2800	DIS	TLS	TLS9100280	52100	State Health Insurance	226,800	204,120	(22,680)	-10%
2800	DIS	TLS	TLS9100280	52200	Fica & Medicare	-	3,642	3,642	N/A
2800	DIS	TLS	TLS9100280	52200	Fica & Medicare	62,170	65,878	3,708	6%
2800	DIS	TLS	TLS9100280	52300	Teachers Retirement System	169,125	170,595	1,470	1%
2800	DIS	TLS	TLS9100280	52300	Teachers Retirement System	-	9,431	9,431	N/A
2800	DIS	TLS	TLS9100280	52500	Unemployment Compensation	2,100	2,000	(100)	-5%
2800	DIS	TLS	TLS9100280	52500	Unemployment Compensation	-	100	100	N/A
2800	DIS	TLS	TLS9100280	52600	Workers' Compensation	8,400	8,000	(400)	-5%
2800	DIS	TLS	TLS9100280	52600	Workers' Compensation	-	400	400	N/A
2800	DIS	TLS	TLS9100280	52900	Other Employee Benefits	3,153	3,057	(96)	-3%
2800	DIS	TLS	TLS9100280	52900	Other Employee Benefits	-	169	169	N/A
2800	DIS	TLS	TLS9100280	53000	Purch Professional & Technical	114,000	54,100	(59,900)	-53%
2800	DIS	TLS	TLS9100280	54320	Repair Services - Technology	5,000	-	(5,000)	-100%
2800	DIS	TLS	TLS9100280	55800	Travel - Employees	19,000	19,000	-	0%
2800	DIS	TLS	TLS9100280	55950	Other Purchased Services	5,000	5,000	-	0%
2800	DIS	TLS	TLS9100280	56100	Supplies	2,000	12,500	10,500	525%
2800	DIS	TLS	TLS9100280	56110	Supplies-Technology	81,750	89,500	7,750	9%
2800	DIS	TLS	TLS9100280	56120	Computer Software	1,000	1,000	-	0%
2800	DIS	TLS	TLS9100280	56150	Expendable Equipment	7,500	6,500	(1,000)	-13%
2800	DIS	TLS	TLS9100280	56160	Expendable Computer Equipment	20,000	25,500	5,500	28%
2800	DIS	TLS	TLS9100280	56420	Books And Periodicals	250	250	-	0%
2800	DIS	TLS	TLS9100280	58100	Dues And Fees	4,650	2,350	(2,300)	-49%

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Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2500	DOE	AUD	AUD9100250	51420	Salary Of Clerical Staff	89,954	77,625	(12,329)	-14%
2500	DOE	AUD	AUD9100250	51900	Oth Management Personnel	142,566	141,819	(747)	-1%
2500	DOE	AUD	AUD9100250	52100	State Health Insurance	34,020	34,020	-	0%
2500	DOE	AUD	AUD9100250	52200	Fica & Medicare	17,037	16,787	(250)	-1%
2500	DOE	AUD	AUD9100250	52300	Teachers Retirement System	39,043	39,824	781	2%
2500	DOE	AUD	AUD9100250	52500	Unemployment Compensation	449	400	(49)	-11%
2500	DOE	AUD	AUD9100250	52600	Workers' Compensation	1,796	1,600	(196)	-11%
2500	DOE	AUD	AUD9100250	52900	Other Employee Benefits	931	714	(217)	-23%
2500	DOE	AUD	AUD9100250	54300	Repair And Maintenance Service	350	350	-	0%
2500	DOE	AUD	AUD9100250	55800	Travel - Employees	1,000	750	(250)	-25%
2500	DOE	AUD	AUD9100250	55950	Other Purchased Services	50	-	(50)	-100%
2500	DOE	AUD	AUD9100250	56100	Supplies	1,200	1,250	50	4%
2500	DOE	AUD	AUD9100250	56150	Expendable Equipment	250	300	50	20%
2500	DOE	AUD	AUD9100250	56200	Energy	300	200	(100)	-33%
2500	DOE	AUD	AUD9100250	58100	Dues And Fees	1,350	1,350	-	0%
2800	DOE	COM	COM9100280	51900	Oth Management Personnel	123,112	137,928	14,816	12%
2800	DOE	COM	COM9100280	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2800	DOE	COM	COM9100280	52200	Fica & Medicare	8,877	10,551	1,674	19%
2800	DOE	COM	COM9100280	52300	Teachers Retirement System	23,834	27,324	3,490	15%
2800	DOE	COM	COM9100280	52500	Unemployment Compensation	200	200	-	0%
2800	DOE	COM	COM9100280	52600	Workers' Compensation	800	800	-	0%
2800	DOE	COM	COM9100280	52900	Other Employee Benefits	735	479	(256)	-35%
2800	DOE	COM	COM9100280	55320	Communication Web based Subscr	45,000	45,000	-	0%
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	4,000	1,000	(3,000)	-75%
2800	DOE	COM	COM9100280	56150	Expendable Equipment	1,500	1,500	-	0%
2800	DOE	COM	COM9100280	56420	Books And Periodicals	100	100	-	0%
2800	DOE	COM	COM9100280	58100	Dues And Fees	1,400	1,400	-	0%
2600	DOE	CON	CON9100260	51420	Salary Of Clerical Staff	28,277	-	(28,277)	N/A
2600	DOE	CON	CON9100260	51900	Oth Management Personnel	59,888	-	(59,888)	N/A
2600	DOE	CON	CON9100260	52100	State Health Insurance	11,340	-	(11,340)	N/A
2600	DOE	CON	CON9100260	52200	Fica & Medicare	6,475	-	(6,475)	N/A
2600	DOE	CON	CON9100260	52300	Teachers Retirement System	17,309	-	(17,309)	N/A
2600	DOE	CON	CON9100260	52500	Unemployment Compensation	200	-	(200)	N/A
2600	DOE	CON	CON9100260	52600	Workers' Compensation	800	-	(800)	N/A
2600	DOE	CON	CON9100260	52900	Other Employee Benefits	322	-	(322)	N/A
2600	DOE	CON	CON9100260	53000	Purch Professional & Technical	25	-	(25)	N/A
2600	DOE	CON	CON9100260	54300	Repair And Maintenance Service	500	-	(500)	N/A
2600	DOE	CON	CON9100260	55320	Communication Web based Subscr	1,260	-	(1,260)	N/A
2600	DOE	CON	CON9100260	55800	Travel - Employees	300	-	(300)	N/A
2600	DOE	CON	CON9100260	55950	Other Purchased Services	1,000	-	(1,000)	N/A
2600	DOE	CON	CON9100260	56100	Supplies	1,000	-	(1,000)	N/A
2600	DOE	CON	CON9100260	56110	Supplies-Technology	300	-	(300)	N/A
2600	DOE	CON	CON9100260	56150	Expendable Equipment	300	-	(300)	N/A
2600	DOE	CON	CON9100260	56200	Energy	1,200	-	(1,200)	N/A
2600	DOE	CON	CON9100260	56420	Books And Periodicals	350	-	(350)	N/A
2600	DOE	CON	CON9100260	58100	Dues And Fees	600	-	(600)	N/A
2210	DOE	DEP	DEP9100220	51210	Deputy/Assist Superintendent	397,359	404,572	7,213	2%
2210	DOE	DEP	DEP9100220	52100	State Health Insurance	34,020	34,020	-	0%
2210	DOE	DEP	DEP9100220	52200	Fica & Medicare	28,649	30,950	2,301	8%
2210	DOE	DEP	DEP9100220	52300	Teachers Retirement System	76,316	77,828	1,512	2%
2210	DOE	DEP	DEP9100220	52500	Unemployment Compensation	300	300	-	0%
2210	DOE	DEP	DEP9100220	52600	Workers' Compensation	1,200	1,200	-	0%
2210	DOE	DEP	DEP9100220	52900	Other Employee Benefits	1,537	1,395	(142)	-9%
2300	DOE	DEP	DEP9100230	51420	Salary Of Clerical Staff	39,740	41,971	2,231	6%
2300	DOE	DEP	DEP9100230	52100	State Health Insurance	11,340	11,340	-	0%
2300	DOE	DEP	DEP9100230	52200	Fica & Medicare	2,861	3,211	350	12%
2300	DOE	DEP	DEP9100230	52300	Teachers Retirement System	7,802	8,314	512	7%
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	145	149	4	3%
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	-	0%
2300	DOE	DEP	DEP9100230	56100	Supplies	2,000	2,000	-	0%
2300	DOE	DEP	DEP9100230	56110	Supplies-Technology	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	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	104,850	109,920	5,070	5%
2300	DOE	EXE	BOE9100230	52100	State Health Insurance	27,000	34,020	7,020	26%
2300	DOE	EXE	BOE9100230	52200	Fica & Medicare	7,549	8,409	860	11%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2300	DOE	EXE	BOE9100230	52500	Unemployment Compensation	900	800	(100)	-11%
2300	DOE	EXE	BOE9100230	52600	Workers' Compensation	3,600	3,200	(400)	-11%
2300	DOE	EXE	BOE9100230	52900	Other Employee Benefits	383	341	(42)	-11%
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	186,225	197,751	11,526	6%
2300	DOE	EXE	EXE9100230	51420	Salary Of Clerical Staff	82,300	84,772	2,472	3%
2300	DOE	EXE	EXE9100230	51900	Other Management Personnel	-	28,231	-	N/A
2300	DOE	EXE	EXE9100230	52100	State Health Insurance	11,340	11,340	-	0%
2300	DOE	EXE	EXE9100230	52200	Fica & Medicare	20,171	21,613	1,442	7%
2300	DOE	EXE	EXE9100230	52200	Fica & Medicare	-	2,160	-	N/A
2300	DOE	EXE	EXE9100230	52300	Teachers Retirement System	51,609	53,640	2,031	4%
2300	DOE	EXE	EXE9100230	52500	Unemployment Compensation	200	200	-	0%
2300	DOE	EXE	EXE9100230	52600	Workers' Compensation	800	800	-	0%
2300	DOE	EXE	EXE9100230	52900	Other Employee Benefits	5,476	10,977	5,501	100%
2300	DOE	EXE	EXE9100230	53000	Purch Professional & Technical	13,000	-	(13,000)	-100%
2300	DOE	EXE	EXE9100230	53100	Contracted Service - Admin	8,970	8,970	-	0%
2300	DOE	EXE	EXE9100230	55320	Communication Web based Subscr	-	13,000	-	N/A
2300	DOE	EXE	EXE9100230	55950	Other Purchased Services	6,000	6,000	-	0%
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	32,083	N/A
2300	DOE	EXE	EXE9100231	51900	Other Management Personnel	-	114,552	114,552	N/A
2300	DOE	EXE	EXE9100231	52100	State Health Insurance	-	22,680	22,680	N/A
2300	DOE	EXE	EXE9100231	52200	Fica & Medicare	-	11,218	11,218	N/A
2300	DOE	EXE	EXE9100231	52300	Teachers Retirement System	-	29,048	29,048	N/A
2300	DOE	EXE	EXE9100231	52500	Unemployment Compensation	-	200	200	N/A
2300	DOE	EXE	EXE9100231	52600	Workers' Compensation	-	800	800	N/A
2300	DOE	EXE	EXE9100231	52900	Other Employee Benefits	-	521	521	N/A
2300	DOE	EXE	EXE9100231	53000	Purch Professional & Technical	-	960	-	N/A
2300	DOE	EXE	EXE9100231	55800	Travel - Employees	-	2,850	2,850	N/A
2300	DOE	EXE	EXE9100231	56100	Supplies	-	2,045	2,045	N/A
2300	DOE	EXE	EXE9100231	56420	Books And Periodicals	-	975	975	N/A
2300	DOE	EXE	EXE9100231	58100	Dues And Fees	-	2,115	2,115	N/A
2600	DOE	EXE	EXE9100260	51860	Custodial Personnel	25,953	26,093	140	1%
2600	DOE	EXE	EXE9100260	52200	Fica & Medicare	1,985	1,996	11	1%
2600	DOE	EXE	EXE9100260	52300	Teachers Retirement System	-	5,169	-	N/A
2600	DOE	EXE	EXE9100260	52500	Unemployment Compensation	100	100	-	0%
2600	DOE	EXE	EXE9100260	52600	Workers' Compensation	400	400	-	0%
2600	DOE	EXE	EXE9100260	52900	Other Employee Benefits	96	93	(3)	-3%
2600	DOE	EXE	EXE9100260	54100	Water, Sewer And Cleaning Svc	108,000	82,200	(25,800)	-24%
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	120,000	-	0%
2900	DOE	EXE	EXE9100290	53000	Purch Professional & Technical	25,000	25,000	-	0%
2600	DOE	MSM	MSM9100260	51860	Custodial Personnel	89,308	65,875	(23,433)	-26%
2600	DOE	MSM	MSM9100260	51900	Other Management Personnel	-	27,410	-	N/A
2600	DOE	MSM	MSM9100260	52100	State Health Insurance	22,680	22,680	-	0%
2600	DOE	MSM	MSM9100260	52200	Fica & Medicare	6,646	7,136	490	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	343	331	(12)	-3%
2600	DOE	MSM	MSM9100260	54100	Water, Sewer And Cleaning Svc	15,651	15,651	-	0%
2600	DOE	MSM	MSM9100260	54300	Repair And Maintenance Service	41,700	57,500	15,800	38%
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	500	1,400	900	180%
2600	DOE	MSM	MSM9100260	56120	Computer Software	1,025	1,025	-	0%
2600	DOE	MSM	MSM9100260	56150	Expendable Equipment	3,500	3,500	-	0%
2600	DOE	MSM	MSM9100260	56200	Energy	113,000	113,000	-	0%
3300	DOE	MSM	MSM9100390	51420	Salary Of Clerical Staff	89,630	87,888	(1,742)	-2%
3300	DOE	MSM	MSM9100390	51900	Oth Management Personnel	409,974	355,682	(54,292)	-13%
3300	DOE	MSM	MSM9100390	51910	Oth Administrative Personnel	-	68,000	68,000	N/A
3300	DOE	MSM	MSM9100390	52100	State Health Insurance	124,740	113,400	(11,340)	-9%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
3300	DOE	MSM	MSM9100390	52200	Fica & Medicare	35,972	39,135	3,163	9%
3300	DOE	MSM	MSM9100390	52300	Teachers Retirement System	98,085	101,342	3,257	3%
3300	DOE	MSM	MSM9100390	52500	Unemployment Compensation	1,100	1,100	-	0%
3300	DOE	MSM	MSM9100390	52600	Workers' Compensation	4,400	4,400	-	0%
3300	DOE	MSM	MSM9100390	52900	Other Employee Benefits	1,892	1,816	(76)	-4%
2800	DOE	PMO	PMO9100280	51910	Oth Administrative Personnel	49,516	48,247	(1,269)	-3%
2800	DOE	PMO	PMO9100280	52100	State Health Insurance	11,340	11,340	-	0%
2800	DOE	PMO	PMO9100280	52200	Fica & Medicare	3,565	3,691	126	4%
2800	DOE	PMO	PMO9100280	52300	Teachers Retirement System	9,721	9,558	(163)	-2%
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	181	171	(10)	-6%
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	2,700	150	(2,550)	-94%
2800	DOE	PMO	PMO9100280	56110	Supplies-Technology	600	200	(400)	-67%
2800	DOE	PMO	PMO9100280	56150	Expendable Equipment	300	100	(200)	-67%
2800	DOE	PMO	PMO9100280	56160	Expendable Computer Equipment	500	400	(100)	-20%
2800	DOE	PMO	PMO9100280	56420	Books And Periodicals	1,000	200	(800)	-80%
2800	DOE	PMO	PMO9100280	58100	Dues And Fees	3,000	1,000	(2,000)	-67%
2600	DOE	SCR	SCR9100260	51420	Salary Of Clerical Staff	59,275	88,263	28,988	49%
2600	DOE	SCR	SCR9100260	51810	Maint/Trans Mech/Security/Whse	597,277	587,584	(9,693)	-2%
2600	DOE	SCR	SCR9100260	51900	Oth Management Personnel	741,269	861,000	119,731	16%
2600	DOE	SCR	SCR9100260	51910	Oth Administrative Personnel	92,228	-	(92,228)	-100%
2600	DOE	SCR	SCR9100260	52100	State Health Insurance	215,460	215,460	-	0%
2600	DOE	SCR	SCR9100260	52200	Fica & Medicare	110,536	117,569	7,033	6%
2600	DOE	SCR	SCR9100260	52300	Teachers Retirement System	175,441	182,888	7,447	4%
2600	DOE	SCR	SCR9100260	52500	Unemployment Compensation	3,600	2,500	(1,100)	-31%
2600	DOE	SCR	SCR9100260	52600	Workers' Compensation	14,400	10,000	(4,400)	-31%
2600	DOE	SCR	SCR9100260	52900	Other Employee Benefits	3,652	3,667	15	0%
2600	DOE	SCR	SCR9100260	53000	Purch Professional & Technical	38,000	20,000	(18,000)	-47%
2600	DOE	SCR	SCR9100260	54300	Repair And Maintenance Service	4,000	11,250	7,250	181%
2600	DOE	SCR	SCR9100260	55300	Communication	3,500	3,000	(500)	-14%
2600	DOE	SCR	SCR9100260	55320	Communication Web based Subscr	18,000	23,250	5,250	29%
2600	DOE	SCR	SCR9100260	55800	Travel - Employees	8,000	8,000	-	0%
2600	DOE	SCR	SCR9100260	55950	Other Purchased Services	2,000	11,000	9,000	450%
2600	DOE	SCR	SCR9100260	56100	Supplies	20,000	13,000	(7,000)	-35%
2600	DOE	SCR	SCR9100260	56110	Supplies-Technology	3,500	3,500	-	0%
2600	DOE	SCR	SCR9100260	56150	Expendable Equipment	9,000	8,000	(1,000)	-11%
2600	DOE	SCR	SCR9100260	56160	Expendable Computer Equipment	500	500	-	0%
2600	DOE	SCR	SCR9100260	56200	Energy	25,000	18,000	(7,000)	-28%
2600	DOE	SCR	SCR9100260	56420	Books And Periodicals	2,000	2,000	-	0%
2600	DOE	SCR	SCR9100260	58100	Dues And Fees	3,500	3,500	-	0%
2700	DOE	SCR	SCR1320270	51810	Maint/Trans Mech/Security/Whse	429,078	499,198	70,120	16%
2700	DOE	SCR	SCR1320270	52200	Fica & Medicare	32,824	38,189	5,365	16%
2700	DOE	SCR	SCR1320270	52500	Unemployment Compensation	8,300	-	(8,300)	-100%
2700	DOE	SCR	SCR1320270	52600	Workers' Compensation	33,200	-	(33,200)	-100%
2700	DOE	SCR	SCR1320270	52900	Other Employee Benefits	1,320	-	(1,320)	-100%
1000	DSS	ALT	AIM5071100	51100	Teachers	211,449	344,262	132,813	63%
1000	DSS	ALT	AIM5071100	51400	Aides And Paraprofessionals	-	20,125	-	N/A
1000	DSS	ALT	AIM5071100	51730	Secondary Counselor	74,248	49,227	(25,021)	-34%
1000	DSS	ALT	AIM5071100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DSS	ALT	AIM5071100	52200	Fica & Medicare	20,693	31,641	10,948	53%
1000	DSS	ALT	AIM5071100	52300	Teachers Retirement System	55,909	81,937	26,028	47%
1000	DSS	ALT	AIM5071100	52500	Unemployment Compensation	500	800	300	60%
1000	DSS	ALT	AIM5071100	52600	Workers' Compensation	2,000	3,200	1,200	60%
1000	DSS	ALT	AIM5071100	52900	Other Employee Benefits	996	1,468	472	47%
1000	DSS	ALT	AIM5071100	54300	Repair And Maintenance Service	2,000	2,000	-	0%
1000	DSS	ALT	AIM5071100	55320	Communication Web based Subscr	15,500	13,700	(1,800)	-12%
1000	DSS	ALT	AIM5071100	56100	Supplies	3,000	3,000	-	0%
1000	DSS	ALT	AIM5071100	56420	Books And Periodicals	-	500	500	N/A
1000	DSS	ALT	AIM5071100	58100	Dues And Fees	500	500	-	0%
2100	DSS	ALT	AIM9100210	53000	Purch Professional & Technical	432,000	432,000	-	0%
2400	DSS	ALT	AIM9100240	51300	Principal	-	115,428	115,428	N/A
2400	DSS	ALT	AIM9100240	51310	Assistant Principal	94,012	78,151	(15,861)	-17%
2400	DSS	ALT	AIM9100240	51420	Salary Of Clerical Staff	27,214	28,742	1,528	6%
2400	DSS	ALT	AIM9100240	51910	Oth Administrative Personnel	112,061	-	(112,061)	-100%
2400	DSS	ALT	AIM9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DSS	ALT	AIM9100240	52200	Fica & Medicare	16,797	17,008	211	1%
2400	DSS	ALT	AIM9100240	52300	Teachers Retirement System	45,816	44,042	(1,774)	-4%
2400	DSS	ALT	AIM9100240	52500	Unemployment Compensation	300	300	-	0%
2400	DSS	ALT	AIM9100240	52600	Workers' Compensation	1,200	1,200	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2400	DSS	ALT	AIM9100240	52900	Other Employee Benefits	848	789	(59)	-7%
2400	DSS	ALT	AIM9100240	55950	Other Purchased Services	500	500	-	0%
2400	DSS	ALT	AIM9100240	56100	Supplies	455	400	(55)	-12%
2400	DSS	ALT	AIM9100240	56110	Supplies-Technology	-	200	200	N/A
2400	DSS	ALT	AIM9100240	56150	Expendable Equipment	1,500	1,500	-	0%
2400	DSS	ALT	AIM9100240	56160	Expendable Computer Equipment	45	1,000	955	2122%
2400	DSS	ALT	AIM9100240	58100	Dues And Fees	100	300	200	200%
2100	DSS	ATH	ATH9100210	51103	Athletic Supplement	16,000	16,000	-	0%
2100	DSS	ATH	ATH9100210	51420	Salary Of Clerical Staff	31,539	33,293	1,754	6%
2100	DSS	ATH	ATH9100210	51900	Oth Management Personnel	92,142	94,910	2,768	3%
2100	DSS	ATH	ATH9100210	52100	State Health Insurance	11,340	11,340	-	0%
2100	DSS	ATH	ATH9100210	52200	Fica & Medicare	10,544	11,032	488	5%
2100	DSS	ATH	ATH9100210	52300	Teachers Retirement System	27,331	28,567	1,236	5%
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	695	455	(240)	-35%
2100	DSS	ATH	ATH9100210	53000	Purch Professional & Technical	218,150	221,450	3,300	2%
2100	DSS	ATH	ATH9100210	54100	Water, Sewer And Cleaning Svc	10,000	5,000	(5,000)	-50%
2100	DSS	ATH	ATH9100210	54410	Rental Of Land Or Buildings	17,000	15,000	(2,000)	-12%
2100	DSS	ATH	ATH9100210	54900	Other Purch Prop Services	10,000	5,000	(5,000)	-50%
2100	DSS	ATH	ATH9100210	55800	Travel - Employees	1,000	3,800	2,800	280%
2100	DSS	ATH	ATH9100210	55950	Other Purchased Services	258,000	265,000	7,000	3%
2100	DSS	ATH	ATH9100210	56100	Supplies	10,000	19,500	9,500	95%
2100	DSS	ATH	ATH9100210	56110	Supplies-Technology	150	150	-	0%
2100	DSS	ATH	ATH9100210	56120	Computer Software	300	300	-	0%
2100	DSS	ATH	ATH9100210	56200	Energy	1,000	1,000	-	0%
2100	DSS	ATH	ATH9100210	56420	Books And Periodicals	750	750	-	0%
2100	DSS	ATH	ATH9100210	57200	Building Acq, Const, And Impro	30,000	-	(30,000)	-100%
2100	DSS	ATH	ATH9100210	58100	Dues And Fees	10,000	12,550	2,550	26%
2100	DSS	ATH	ATH9100210	56150	Expendable Equipment	-	15,500	15,500	N/A
1000	DSS	ATT	ATT9100100	51100	Teachers	220,804	201,013	(19,791)	-9%
1000	DSS	ATT	ATT9100100	52200	Fica & Medicare	16,892	15,378	(1,514)	-9%
1000	DSS	ATT	ATT9100100	52500	Unemployment Compensation	343	-	(343)	-100%
1000	DSS	ATT	ATT9100100	52600	Workers' Compensation	1,372	-	(1,372)	-100%
1000	DSS	ATT	ATT9100100	52900	Other Employee Benefits	805	-	(805)	-100%
1000	DSS	ATT	ATT9100100	53000	Purch Professional & Technical	1,800	1,800	-	0%
1000	DSS	ATT	ATT9100100	55800	Travel - Employees	3,000	3,000	-	0%
1000	DSS	ATT	ATT9100100	55950	Other Purchased Services	300	300	-	0%
1000	DSS	ATT	ATT9100100	56100	Supplies	550	550	-	0%
2100	DSS	GUD	ATT9100210	51400	Aides And Paraprofessionals	17,758	18,706	948	5%
2100	DSS	GUD	ATT9100210	51420	Salary Of Clerical Staff	26,413	26,381	(32)	0%
2100	DSS	GUD	ATT9100210	51760	School Social Worker	567,437	503,353	(64,084)	-11%
2100	DSS	GUD	ATT9100210	52100	State Health Insurance	113,400	102,060	(11,340)	-10%
2100	DSS	GUD	ATT9100210	52200	Fica & Medicare	44,333	41,956	(2,377)	-5%
2100	DSS	GUD	ATT9100210	52300	Teachers Retirement System	119,685	108,646	(11,039)	-9%
2100	DSS	GUD	ATT9100210	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
2100	DSS	GUD	ATT9100210	52600	Workers' Compensation	4,400	4,000	(400)	-9%
2100	DSS	GUD	ATT9100210	52900	Other Employee Benefits	2,125	1,947	(178)	-8%
2100	DSS	GUD	ATT9100210	55800	Travel - Employees	2,000	3,000	1,000	50%
2100	DSS	GUD	ATT9100210	55950	Other Purchased Services	1,000	-	(1,000)	-100%
2100	DSS	GUD	ATT9100210	56100	Supplies	1,000	2,000	1,000	100%
2100	DSS	GUD	ATT9100210	58100	Dues And Fees	1,500	1,500	-	0%
2100	DSS	GUD	GUD9100210	51420	Salary Of Clerical Staff	25,663	26,691	1,028	4%
2100	DSS	GUD	GUD9100210	51900	Oth Management Personnel	91,292	94,035	2,743	3%
2100	DSS	GUD	GUD9100210	52100	State Health Insurance	11,340	11,340	-	0%
2100	DSS	GUD	GUD9100210	52200	Fica & Medicare	8,536	9,236	700	8%
2100	DSS	GUD	GUD9100210	52300	Teachers Retirement System	22,947	23,916	969	4%
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	495	429	(66)	-13%
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	2,000	1,500	(500)	-25%
2100	DSS	GUD	GUD9100210	55950	Other Purchased Services	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	56100	Supplies	1,000	1,000	-	0%
2100	DSS	GUD	GUD9100210	58100	Dues And Fees	2,500	2,500	-	0%
2100	DSS	GUD	WDL9100210	51760	School Social Worker	-	83,975	83,975	N/A
2100	DSS	GUD	WDL9100210	52100	State Health Insurance	-	11,340	11,340	N/A
2100	DSS	GUD	WDL9100210	52200	Fica & Medicare	-	6,424	6,424	N/A
2100	DSS	GUD	WDL9100210	52300	Teachers Retirement System	-	16,635	16,635	N/A
2100	DSS	GUD	WDL9100210	52500	Unemployment Compensation	-	100	100	N/A
2100	DSS	GUD	WDL9100210	52600	Workers' Compensation	-	400	400	N/A

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	GUD	WDL9100210	52900	Other Employee Benefits	-	298	298	N/A
2100	DSS	REG	REG9100210	51420	Salary Of Clerical Staff	93,368	113,727	20,359	22%
2100	DSS	REG	REG9100210	52100	State Health Insurance	11,340	11,340	-	0%
2100	DSS	REG	REG9100210	52200	Fica & Medicare	7,037	8,700	1,663	24%
2100	DSS	REG	REG9100210	52300	Teachers Retirement System	13,676	14,453	777	6%
2100	DSS	REG	REG9100210	52500	Unemployment Compensation	349	300	(49)	-14%
2100	DSS	REG	REG9100210	52600	Workers' Compensation	1,396	1,200	(196)	-14%
2100	DSS	REG	REG9100210	52900	Other Employee Benefits	352	259	(93)	-26%
2100	DSS	REG	REG9100210	53000	Purch Professional & Technical	200	-	(200)	-100%
2100	DSS	REG	REG9100210	55320	Communication Web based Subscr	37,500	37,500	-	0%
2100	DSS	REG	REG9100210	55950	Other Purchased Services	2,500	-	(2,500)	-100%
2100	DSS	REG	REG9100210	56100	Supplies	1,500	4,000	2,500	167%
2100	DSS	REG	REG9100210	56150	Expendable Equipment	200	100	(100)	-50%
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	N/A
1000	DSS	SPD	ACM2021100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	ACM2021100	52200	Fica & Medicare	-	1,548	1,548	N/A
1000	DSS	SPD	ACM2021100	52300	Teachers Retirement System	-	4,008	4,008	N/A
1000	DSS	SPD	ACM2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	ACM2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	ACM2021100	52900	Other Employee Benefits	-	72	72	N/A
1000	DSS	SPD	ACM2031100	51100	Teachers	61,060	-	(61,060)	-100%
1000	DSS	SPD	ACM2031100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	ACM2031100	52200	Fica & Medicare	4,405	-	(4,405)	-100%
1000	DSS	SPD	ACM2031100	52300	Teachers Retirement System	11,934	-	(11,934)	-100%
1000	DSS	SPD	ACM2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	ACM2031100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	ACM2031100	52900	Other Employee Benefits	209	-	(209)	-100%
1000	DSS	SPD	ACM2041100	51100	Teachers	417,184	409,826	(7,358)	-2%
1000	DSS	SPD	ACM2041100	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
1000	DSS	SPD	ACM2041100	52200	Fica & Medicare	30,290	31,352	1,062	4%
1000	DSS	SPD	ACM2041100	52300	Teachers Retirement System	81,576	81,187	(389)	0%
1000	DSS	SPD	ACM2041100	52500	Unemployment Compensation	700	700	-	0%
1000	DSS	SPD	ACM2041100	52600	Workers' Compensation	2,800	2,800	-	0%
1000	DSS	SPD	ACM2041100	52900	Other Employee Benefits	1,037	1,455	418	40%
1000	DSS	SPD	ACM2061100	51400	Aides And Paraprofessionals	19,227	-	(19,227)	-100%
1000	DSS	SPD	ACM2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	ACM2061100	52200	Fica & Medicare	1,384	-	(1,384)	-100%
1000	DSS	SPD	ACM2061100	52300	Teachers Retirement System	3,764	-	(3,764)	-100%
1000	DSS	SPD	ACM2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	ACM2061100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	ACM2061100	52900	Other Employee Benefits	76	-	(76)	-100%
1000	DSS	SPD	AIM2051100	51100	Teachers	76,248	78,255	2,007	3%
1000	DSS	SPD	AIM2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	AIM2051100	52200	Fica & Medicare	5,499	5,987	488	9%
1000	DSS	SPD	AIM2051100	52300	Teachers Retirement System	14,915	15,502	587	4%
1000	DSS	SPD	AIM2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	AIM2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	AIM2051100	52900	Other Employee Benefits	252	278	26	10%
1000	DSS	SPD	ALN2021100	51100	Teachers	-	52,897	52,897	N/A
1000	DSS	SPD	ALN2021100	52200	Fica & Medicare	-	4,047	4,047	N/A
1000	DSS	SPD	ALN2021100	52300	Teachers Retirement System	-	10,479	10,479	N/A
1000	DSS	SPD	ALN2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	ALN2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	ALN2021100	52900	Other Employee Benefits	-	188	188	N/A
1000	DSS	SPD	ALN2041100	51100	Teachers	296,524	209,617	(86,907)	-29%
1000	DSS	SPD	ALN2041100	52100	State Health Insurance	26,422	11,340	(15,082)	-57%
1000	DSS	SPD	ALN2041100	52200	Fica & Medicare	22,155	16,036	(6,119)	-28%
1000	DSS	SPD	ALN2041100	52300	Teachers Retirement System	57,967	41,525	(16,442)	-28%
1000	DSS	SPD	ALN2041100	52500	Unemployment Compensation	533	400	(133)	-25%
1000	DSS	SPD	ALN2041100	52600	Workers' Compensation	2,132	1,600	(532)	-25%
1000	DSS	SPD	ALN2041100	52900	Other Employee Benefits	684	744	60	9%
1000	DSS	SPD	ALN2051100	51100	Teachers	59,444	62,613	3,169	5%
1000	DSS	SPD	ALN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ALN2051100	52200	Fica & Medicare	4,289	4,790	501	12%
1000	DSS	SPD	ALN2051100	52300	Teachers Retirement System	11,626	12,404	778	7%
1000	DSS	SPD	ALN2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	ALN2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	ALN2051100	52900	Other Employee Benefits	209	222	13	6%
1000	DSS	SPD	ALN2061100	51400	Aides And Paraprofessionals	40,691	84,802	44,111	108%
1000	DSS	SPD	ALN2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	ALN2061100	52200	Fica & Medicare	3,019	6,487	3,468	115%
1000	DSS	SPD	ALN2061100	52300	Teachers Retirement System	7,965	16,799	8,834	111%
1000	DSS	SPD	ALN2061100	52500	Unemployment Compensation	200	400	200	100%
1000	DSS	SPD	ALN2061100	52600	Workers' Compensation	800	1,600	800	100%
1000	DSS	SPD	ALN2061100	52900	Other Employee Benefits	159	301	142	89%
1000	DSS	SPD	ARN2021100	51100	Teachers	-	165,588	165,588	N/A
1000	DSS	SPD	ARN2021100	52100	State Health Insurance	-	45,360		N/A
1000	DSS	SPD	ARN2021100	52200	Fica & Medicare	-	12,667	12,667	N/A
1000	DSS	SPD	ARN2021100	52300	Teachers Retirement System	-	32,803		N/A
1000	DSS	SPD	ARN2021100	52500	Unemployment Compensation	-	400		N/A
1000	DSS	SPD	ARN2021100	52600	Workers' Compensation	-	1,600		N/A
1000	DSS	SPD	ARN2021100	52900	Other Employee Benefits	-	588		N/A
1000	DSS	SPD	ARN2031100	51100	Teachers	118,889	-	(118,889)	-100%
1000	DSS	SPD	ARN2031100	52200	Fica & Medicare	9,095	-	(9,095)	-100%
1000	DSS	SPD	ARN2031100	52300	Teachers Retirement System	23,252	-	(23,252)	-100%
1000	DSS	SPD	ARN2031100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	ARN2031100	52600	Workers' Compensation	800	-	(800)	-100%
1000	DSS	SPD	ARN2031100	52900	Other Employee Benefits	419	-	(419)	-100%
1000	DSS	SPD	ARN2041100	51100	Teachers	370,495	343,751	(26,744)	-7%
1000	DSS	SPD	ARN2041100	52100	State Health Insurance	79,380	56,700	(22,680)	-29%
1000	DSS	SPD	ARN2041100	52200	Fica & Medicare	26,745	26,297	(448)	-2%
1000	DSS	SPD	ARN2041100	52300	Teachers Retirement System	72,420	68,097	(4,323)	-6%
1000	DSS	SPD	ARN2041100	52500	Unemployment Compensation	700	600	(100)	-14%
1000	DSS	SPD	ARN2041100	52600	Workers' Compensation	2,800	2,400	(400)	-14%
1000	DSS	SPD	ARN2041100	52900	Other Employee Benefits	921	1,220	299	32%
1000	DSS	SPD	ARN2061100	51400	Aides And Paraprofessionals	19,227	40,994	21,767	113%
1000	DSS	SPD	ARN2061100	52100	State Health Insurance	-	11,340		N/A
1000	DSS	SPD	ARN2061100	52200	Fica & Medicare	1,471	3,136	1,665	113%
1000	DSS	SPD	ARN2061100	52300	Teachers Retirement System	3,764	8,121	4,357	116%
1000	DSS	SPD	ARN2061100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	ARN2061100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	ARN2061100	52900	Other Employee Benefits	76	146	70	92%
1000	DSS	SPD	BAK2021100	51100	Teachers	-	78,255	78,255	N/A
1000	DSS	SPD	BAK2021100	52100	State Health Insurance	-	11,340		N/A
1000	DSS	SPD	BAK2021100	52200	Fica & Medicare	-	5,987	5,987	N/A
1000	DSS	SPD	BAK2021100	52300	Teachers Retirement System	-	15,502		N/A
1000	DSS	SPD	BAK2021100	52500	Unemployment Compensation	-	100		N/A
1000	DSS	SPD	BAK2021100	52600	Workers' Compensation	-	400		N/A
1000	DSS	SPD	BAK2021100	52900	Other Employee Benefits	-	278		N/A
1000	DSS	SPD	BAK2031100	51100	Teachers	59,444	-	(59,444)	-100%
1000	DSS	SPD	BAK2031100	52200	Fica & Medicare	4,548	-	(4,548)	-100%
1000	DSS	SPD	BAK2031100	52300	Teachers Retirement System	11,626	-	(11,626)	-100%
1000	DSS	SPD	BAK2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	BAK2031100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	BAK2031100	52900	Other Employee Benefits	209	-	(209)	-100%
1000	DSS	SPD	BAK2041100	51100	Teachers	384,316	667,304	282,988	74%
1000	DSS	SPD	BAK2041100	52100	State Health Insurance	71,782	56,700	(15,082)	-21%
1000	DSS	SPD	BAK2041100	52200	Fica & Medicare	27,732	51,049	23,317	84%
1000	DSS	SPD	BAK2041100	52300	Teachers Retirement System	75,142	132,193	57,051	76%
1000	DSS	SPD	BAK2041100	52500	Unemployment Compensation	634	1,000	366	58%
1000	DSS	SPD	BAK2041100	52600	Workers' Compensation	2,536	4,000	1,464	58%
1000	DSS	SPD	BAK2041100	52900	Other Employee Benefits	683	2,369	1,686	247%
1000	DSS	SPD	BAK2051100	51100	Teachers	104,070	118,183	14,113	14%
1000	DSS	SPD	BAK2051100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	BAK2051100	52200	Fica & Medicare	7,511	9,041	1,530	20%
1000	DSS	SPD	BAK2051100	52300	Teachers Retirement System	20,342	23,412	3,070	15%
1000	DSS	SPD	BAK2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	BAK2051100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	BAK2051100	52900	Other Employee Benefits	229	420	191	83%
1000	DSS	SPD	BAK2061100	51400	Aides And Paraprofessionals	98,757	-	(98,757)	-100%
1000	DSS	SPD	BAK2061100	52100	State Health Insurance	22,680	-	(22,680)	-100%
1000	DSS	SPD	BAK2061100	52200	Fica & Medicare	7,378	-	(7,378)	-100%
1000	DSS	SPD	BAK2061100	52300	Teachers Retirement System	19,332	-	(19,332)	-100%
1000	DSS	SPD	BAK2061100	52500	Unemployment Compensation	500	-	(500)	-100%
1000	DSS	SPD	BAK2061100	52600	Workers' Compensation	2,000	-	(2,000)	-100%
1000	DSS	SPD	BAK2061100	52900	Other Employee Benefits	390	-	(390)	-100%
1000	DSS	SPD	BDV2041100	51100	Teachers	153,521	137,799	(15,722)	-10%
1000	DSS	SPD	BDV2041100	51400	Aides And Paraprofessionals	39,766	62,672	22,906	58%
1000	DSS	SPD	BDV2041100	52100	State Health Insurance	49,102	56,700	7,598	15%
1000	DSS	SPD	BDV2041100	52200	Fica & Medicare	13,948	15,336	1,388	10%
1000	DSS	SPD	BDV2041100	52300	Teachers Retirement System	37,788	39,713	1,925	5%
1000	DSS	SPD	BDV2041100	52500	Unemployment Compensation	433	500	67	15%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	BDV2041100	52600	Workers' Compensation	1,732	2,000	268	15%
1000	DSS	SPD	BDV2041100	52900	Other Employee Benefits	623	712	89	14%
1000	DSS	SPD	BDV2061100	51400	Aides And Paraprofessionals	-	21,589	21,589	N/A
1000	DSS	SPD	BDV2061100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	BDV2061100	52200	Fica & Medicare	-	1,652	1,652	N/A
1000	DSS	SPD	BDV2061100	52300	Teachers Retirement System	-	4,277	4,277	N/A
1000	DSS	SPD	BDV2061100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	BDV2061100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	BDV2061100	52900	Other Employee Benefits	-	77	77	N/A
1000	DSS	SPD	BLK2021100	51100	Teachers	-	43,705	43,705	N/A
1000	DSS	SPD	BLK2021100	52200	Fica & Medicare	-	3,343	3,343	N/A
1000	DSS	SPD	BLK2021100	52300	Teachers Retirement System	-	8,658		N/A
1000	DSS	SPD	BLK2021100	52500	Unemployment Compensation	-	100		N/A
1000	DSS	SPD	BLK2021100	52600	Workers' Compensation	-	400		N/A
1000	DSS	SPD	BLK2021100	52900	Other Employee Benefits	-	155		N/A
1000	DSS	SPD	BLK2031100	51100	Teachers	127,836	70,186	(57,650)	-45%
1000	DSS	SPD	BLK2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	BLK2031100	52200	Fica & Medicare	9,481	5,369	(4,112)	-43%
1000	DSS	SPD	BLK2031100	52300	Teachers Retirement System	25,003	13,904	(11,099)	-44%
1000	DSS	SPD	BLK2031100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	BLK2031100	52600	Workers' Compensation	800	400	(400)	-50%
1000	DSS	SPD	BLK2031100	52900	Other Employee Benefits	451	249	(202)	-45%
1000	DSS	SPD	BLK2041100	51100	Teachers	419,944	764,611	344,667	82%
1000	DSS	SPD	BLK2041100	51450	Interpreter	107,335	-	(107,335)	-100%
1000	DSS	SPD	BLK2041100	52100	State Health Insurance	83,122	102,060	18,938	23%
1000	DSS	SPD	BLK2041100	52200	Fica & Medicare	38,524	58,493	19,969	52%
1000	DSS	SPD	BLK2041100	52300	Teachers Retirement System	103,110	151,469	48,359	47%
1000	DSS	SPD	BLK2041100	52500	Unemployment Compensation	933	1,300	367	39%
1000	DSS	SPD	BLK2041100	52600	Workers' Compensation	3,732	5,200	1,468	39%
1000	DSS	SPD	BLK2041100	52900	Other Employee Benefits	1,640	2,714	1,074	65%
1000	DSS	SPD	BLK2061100	51400	Aides And Paraprofessionals	104,807	190,203	85,396	81%
1000	DSS	SPD	BLK2061100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	BLK2061100	52200	Fica & Medicare	7,723	14,551	6,828	88%
1000	DSS	SPD	BLK2061100	52300	Teachers Retirement System	20,516	37,679	17,163	84%
1000	DSS	SPD	BLK2061100	52500	Unemployment Compensation	500	900	400	80%
1000	DSS	SPD	BLK2061100	52600	Workers' Compensation	2,000	3,600	1,600	80%
1000	DSS	SPD	BLK2061100	52900	Other Employee Benefits	408	675	267	65%
1000	DSS	SPD	BLN2021100	51100	Teachers	68,392	159,332	90,940	133%
1000	DSS	SPD	BLN2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	BLN2021100	52200	Fica & Medicare	4,933	12,189	7,256	147%
1000	DSS	SPD	BLN2021100	52300	Teachers Retirement System	13,377	31,564	18,187	136%
1000	DSS	SPD	BLN2021100	52500	Unemployment Compensation	100	300	200	200%
1000	DSS	SPD	BLN2021100	52600	Workers' Compensation	400	1,200	800	200%
1000	DSS	SPD	BLN2021100	52900	Other Employee Benefits	224	566	342	153%
1000	DSS	SPD	BLN2041100	51100	Teachers	251,834	141,556	(110,278)	-44%
1000	DSS	SPD	BLN2041100	51400	Aides And Paraprofessionals	-	20,805	20,805	N/A
1000	DSS	SPD	BLN2041100	52100	State Health Insurance	26,422	34,020	7,598	29%
1000	DSS	SPD	BLN2041100	52200	Fica & Medicare	18,772	12,421	(6,351)	-34%
1000	DSS	SPD	BLN2041100	52300	Teachers Retirement System	49,211	32,164	(17,047)	-35%
1000	DSS	SPD	BLN2041100	52500	Unemployment Compensation	533	400	(133)	-25%
1000	DSS	SPD	BLN2041100	52600	Workers' Compensation	2,132	1,600	(532)	-25%
1000	DSS	SPD	BLN2041100	52900	Other Employee Benefits	537	576	39	7%
1000	DSS	SPD	BLN2051100	51100	Teachers	68,392	70,186	1,794	3%
1000	DSS	SPD	BLN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	BLN2051100	52200	Fica & Medicare	4,933	5,369	436	9%
1000	DSS	SPD	BLN2051100	52300	Teachers Retirement System	13,377	13,904	527	4%
1000	DSS	SPD	BLN2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	BLN2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	BLN2051100	52900	Other Employee Benefits	224	249	25	11%
1000	DSS	SPD	BRW2041100	51100	Teachers	258,527	265,206	6,679	3%
1000	DSS	SPD	BRW2041100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DSS	SPD	BRW2041100	52200	Fica & Medicare	18,836	20,288	1,452	8%
1000	DSS	SPD	BRW2041100	52300	Teachers Retirement System	50,548	52,537	1,989	4%
1000	DSS	SPD	BRW2041100	52500	Unemployment Compensation	500	500	-	0%
1000	DSS	SPD	BRW2041100	52600	Workers' Compensation	2,000	2,000	-	0%
1000	DSS	SPD	BRW2041100	52900	Other Employee Benefits	887	941	54	6%
1000	DSS	SPD	CLB2021100	51100	Teachers	138,040	198,963	60,923	44%
1000	DSS	SPD	CLB2021100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	CLB2021100	52200	Fica & Medicare	9,966	15,221	5,255	53%
1000	DSS	SPD	CLB2021100	52300	Teachers Retirement System	26,991	39,415	12,424	46%
1000	DSS	SPD	CLB2021100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	CLB2021100	52600	Workers' Compensation	800	1,200	400	50%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	CLB2021100	52900	Other Employee Benefits	270	706	436	161%
1000	DSS	SPD	CLB2041100	51100	Teachers	189,421	132,772	(56,649)	-30%
1000	DSS	SPD	CLB2041100	52100	State Health Insurance	15,082	11,340	(3,742)	-25%
1000	DSS	SPD	CLB2041100	52200	Fica & Medicare	14,155	10,157	(3,998)	-28%
1000	DSS	SPD	CLB2041100	52300	Teachers Retirement System	37,048	26,302	(10,746)	-29%
1000	DSS	SPD	CLB2041100	52500	Unemployment Compensation	333	200	(133)	-40%
1000	DSS	SPD	CLB2041100	52600	Workers' Compensation	1,332	800	(532)	-40%
1000	DSS	SPD	CLB2041100	52900	Other Employee Benefits	464	471	7	2%
1000	DSS	SPD	COH2041100	51100	Teachers	156,302	143,872	(12,430)	-8%
1000	DSS	SPD	COH2041100	52100	State Health Insurance	15,082	11,340	(3,742)	-25%
1000	DSS	SPD	COH2041100	52200	Fica & Medicare	11,584	11,006	(578)	-5%
1000	DSS	SPD	COH2041100	52300	Teachers Retirement System	30,558	28,501	(2,057)	-7%
1000	DSS	SPD	COH2041100	52500	Unemployment Compensation	233	200	(33)	-14%
1000	DSS	SPD	COH2041100	52600	Workers' Compensation	932	800	(132)	-14%
1000	DSS	SPD	COH2041100	52900	Other Employee Benefits	452	511	59	13%
1000	DSS	SPD	CVH2021100	51100	Teachers	90,245	40,000	(50,245)	-56%
1000	DSS	SPD	CVH2021100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	CVH2021100	52200	Fica & Medicare	6,516	3,060	(3,456)	-53%
1000	DSS	SPD	CVH2021100	52300	Teachers Retirement System	17,638	7,924	(9,714)	-55%
1000	DSS	SPD	CVH2021100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	CVH2021100	52600	Workers' Compensation	800	400	(400)	-50%
1000	DSS	SPD	CVH2021100	52900	Other Employee Benefits	310	142	(168)	-54%
1000	DSS	SPD	CVH2031100	51100	Teachers	68,057	69,793	1,736	3%
1000	DSS	SPD	CVH2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	CVH2031100	52200	Fica & Medicare	4,909	5,339	430	9%
1000	DSS	SPD	CVH2031100	52300	Teachers Retirement System	13,303	13,826	523	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	219	248	29	13%
1000	DSS	SPD	CVH2041100	51100	Teachers	567,288	595,135	27,847	5%
1000	DSS	SPD	CVH2041100	52100	State Health Insurance	102,060	102,060	-	0%
1000	DSS	SPD	CVH2041100	52200	Fica & Medicare	41,508	45,528	4,020	10%
1000	DSS	SPD	CVH2041100	52300	Teachers Retirement System	110,885	117,896	7,011	6%
1000	DSS	SPD	CVH2041100	52500	Unemployment Compensation	1,100	1,200	100	9%
1000	DSS	SPD	CVH2041100	52600	Workers' Compensation	4,400	4,800	400	9%
1000	DSS	SPD	CVH2041100	52900	Other Employee Benefits	1,641	2,113	472	29%
1000	DSS	SPD	CVH2051100	51100	Teachers	129,348	136,113	6,765	5%
1000	DSS	SPD	CVH2051100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	CVH2051100	52200	Fica & Medicare	9,345	10,413	1,068	11%
1000	DSS	SPD	CVH2051100	52300	Teachers Retirement System	25,276	26,964	1,688	7%
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	242	483	241	100%
1000	DSS	SPD	CVH2061100	51400	Aides And Paraprofessionals	39,815	41,539	1,724	4%
1000	DSS	SPD	CVH2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	CVH2061100	52200	Fica & Medicare	2,961	3,178	217	7%
1000	DSS	SPD	CVH2061100	52300	Teachers Retirement System	7,724	8,229	505	7%
1000	DSS	SPD	CVH2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	CVH2061100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	CVH2061100	52900	Other Employee Benefits	117	147	30	26%
1000	DSS	SPD	DCM2021100	51100	Teachers	-	184,004	184,004	N/A
1000	DSS	SPD	DCM2021100	52100	State Health Insurance	-	22,680	22,680	N/A
1000	DSS	SPD	DCM2021100	52200	Fica & Medicare	-	14,076	14,076	N/A
1000	DSS	SPD	DCM2021100	52300	Teachers Retirement System	-	36,451	36,451	N/A
1000	DSS	SPD	DCM2021100	52500	Unemployment Compensation	-	400	400	N/A
1000	DSS	SPD	DCM2021100	52600	Workers' Compensation	-	1,600	1,600	N/A
1000	DSS	SPD	DCM2021100	52900	Other Employee Benefits	-	653	653	N/A
1000	DSS	SPD	DCM2031100	51100	Teachers	59,444	-	(59,444)	-100%
1000	DSS	SPD	DCM2031100	52200	Fica & Medicare	4,548	-	(4,548)	-100%
1000	DSS	SPD	DCM2031100	52300	Teachers Retirement System	11,626	-	(11,626)	-100%
1000	DSS	SPD	DCM2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DCM2031100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	DCM2031100	52900	Other Employee Benefits	209	-	(209)	-100%
1000	DSS	SPD	DCM2041100	51100	Teachers	526,660	375,897	(150,763)	-29%
1000	DSS	SPD	DCM2041100	52100	State Health Insurance	102,060	68,040	(34,020)	-33%
1000	DSS	SPD	DCM2041100	52200	Fica & Medicare	38,455	28,756	(9,699)	-25%
1000	DSS	SPD	DCM2041100	52300	Teachers Retirement System	102,908	74,465	(28,443)	-28%
1000	DSS	SPD	DCM2041100	52500	Unemployment Compensation	1,100	700	(400)	-36%
1000	DSS	SPD	DCM2041100	52600	Workers' Compensation	4,400	2,800	(1,600)	-36%
1000	DSS	SPD	DCM2041100	52900	Other Employee Benefits	1,141	1,334	193	17%
1000	DSS	SPD	DCM2051100	51100	Teachers	59,444	62,613	3,169	5%
1000	DSS	SPD	DCM2051100	52100	State Health Insurance	11,340	11,340	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	DCM2051100	52200	Fica and Medicare	4,289	4,790	501	12%
1000	DSS	SPD	DCM2051100	52300	Teachers Retirement System	11,626	12,404	778	7%
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	209	222	13	6%
1000	DSS	SPD	DCM2061100	51400	Aides And Paraprofessionals	235,909	127,253	(108,656)	-46%
1000	DSS	SPD	DCM2061100	52100	State Health Insurance	22,680	34,020	11,340	50%
1000	DSS	SPD	DCM2061100	52200	Fica and Medicare	17,842	9,735	(8,107)	-45%
1000	DSS	SPD	DCM2061100	52300	Teachers Retirement System	46,180	25,209	(20,971)	-45%
1000	DSS	SPD	DCM2061100	52500	Unemployment Compensation	1,100	600	(500)	-45%
1000	DSS	SPD	DCM2061100	52600	Workers' Compensation	4,400	2,400	(2,000)	-45%
1000	DSS	SPD	DCM2061100	52900	Other Employee Benefits	912	452	(460)	-50%
1000	DSS	SPD	DHE2021100	51100	Teachers	86,040	78,000	(8,040)	-9%
1000	DSS	SPD	DHE2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DHE2021100	52200	Fica and Medicare	6,416	5,967	(449)	-7%
1000	DSS	SPD	DHE2021100	52300	Teachers Retirement System	16,814	15,452	(1,362)	-8%
1000	DSS	SPD	DHE2021100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DHE2021100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	DHE2021100	52900	Other Employee Benefits	172	277	105	61%
1000	DSS	SPD	DHE2041100	51100	Teachers	373,325	355,059	(18,266)	-5%
1000	DSS	SPD	DHE2041100	52100	State Health Insurance	71,782	68,040	(3,742)	-5%
1000	DSS	SPD	DHE2041100	52200	Fica and Medicare	27,201	27,162	(39)	0%
1000	DSS	SPD	DHE2041100	52300	Teachers Retirement System	72,971	70,337	(2,634)	-4%
1000	DSS	SPD	DHE2041100	52500	Unemployment Compensation	733	700	(33)	-5%
1000	DSS	SPD	DHE2041100	52600	Workers' Compensation	2,932	2,800	(132)	-5%
1000	DSS	SPD	DHE2041100	52900	Other Employee Benefits	896	1,260	364	41%
1000	DSS	SPD	DMN2031100	51100	Teachers	59,444	62,613	3,169	5%
1000	DSS	SPD	DMN2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DMN2031100	52200	Fica and Medicare	4,289	4,790	501	12%
1000	DSS	SPD	DMN2031100	52300	Teachers Retirement System	11,626	12,404	778	7%
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	47	222	175	372%
1000	DSS	SPD	DMN2041100	51100	Teachers	104,349	110,442	6,093	6%
1000	DSS	SPD	DMN2041100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DMN2041100	52200	Fica and Medicare	7,767	8,449	682	9%
1000	DSS	SPD	DMN2041100	52300	Teachers Retirement System	20,388	21,879	1,491	7%
1000	DSS	SPD	DMN2041100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DMN2041100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	DMN2041100	52900	Other Employee Benefits	199	392	193	97%
1000	DSS	SPD	DMN2061100	51400	Aides And Paraprofessionals	18,149	19,109	960	5%
1000	DSS	SPD	DMN2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DMN2061100	52200	Fica and Medicare	1,307	1,462	155	12%
1000	DSS	SPD	DMN2061100	52300	Teachers Retirement System	3,553	3,786	233	7%
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	73	68	(5)	-7%
1000	DSS	SPD	DTN2041100	51100	Teachers	422,500	316,915	(105,585)	-25%
1000	DSS	SPD	DTN2041100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DSS	SPD	DTN2041100	52200	Fica and Medicare	31,033	24,244	(6,789)	-22%
1000	DSS	SPD	DTN2041100	52300	Teachers Retirement System	69,633	62,781	(6,852)	-10%
1000	DSS	SPD	DTN2041100	52500	Unemployment Compensation	698	500	(198)	-28%
1000	DSS	SPD	DTN2041100	52600	Workers' Compensation	2,792	2,000	(792)	-28%
1000	DSS	SPD	DTN2041100	52900	Other Employee Benefits	813	1,125	312	38%
1000	DSS	SPD	DTN2051100	51100	Teachers	119,612	133,040	13,428	11%
1000	DSS	SPD	DTN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DTN2051100	52200	Fica and Medicare	8,897	10,178	1,281	14%
1000	DSS	SPD	DTN2051100	52300	Teachers Retirement System	23,378	26,355	2,977	13%
1000	DSS	SPD	DTN2051100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DTN2051100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	DTN2051100	52900	Other Employee Benefits	382	472	90	24%
1000	DSS	SPD	DTN2061100	51400	Aides And Paraprofessionals	101,024	105,108	4,084	4%
1000	DSS	SPD	DTN2061100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DSS	SPD	DTN2061100	52200	Fica and Medicare	7,454	8,041	587	8%
1000	DSS	SPD	DTN2061100	52300	Teachers Retirement System	15,908	20,822	4,914	31%
1000	DSS	SPD	DTN2061100	52500	Unemployment Compensation	500	500	-	0%
1000	DSS	SPD	DTN2061100	52600	Workers' Compensation	2,000	2,000	-	0%
1000	DSS	SPD	DTN2061100	52900	Other Employee Benefits	396	373	(23)	-6%
1000	DSS	SPD	DUB2031100	51100	Teachers	28,437	29,851	1,414	5%
1000	DSS	SPD	DUB2031100	52100	State Health Insurance	6,237	6,237	-	0%
1000	DSS	SPD	DUB2031100	52200	Fica and Medicare	2,056	2,284	228	11%
1000	DSS	SPD	DUB2031100	52300	Teachers Retirement System	5,551	5,914	363	7%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	DUB2031100	52500	Unemployment Compensation	55	100	45	82%
1000	DSS	SPD	DUB2031100	52600	Workers' Compensation	220	400	180	82%
1000	DSS	SPD	DUB2031100	52900	Other Employee Benefits	153	106	(47)	-31%
1000	DSS	SPD	DUB2041100	51100	Teachers	114,592	129,418	14,826	13%
1000	DSS	SPD	DUB2041100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DUB2041100	52200	Fica & Medicare	8,558	9,900	1,342	16%
1000	DSS	SPD	DUB2041100	52300	Teachers Retirement System	22,396	25,638	3,242	14%
1000	DSS	SPD	DUB2041100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	DUB2041100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	DUB2041100	52900	Other Employee Benefits	363	459	96	26%
1000	DSS	SPD	DUB2051100	51100	Teachers	68,392	70,186	1,794	3%
1000	DSS	SPD	DUB2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DUB2051100	52200	Fica & Medicare	4,933	5,369	436	9%
1000	DSS	SPD	DUB2051100	52300	Teachers Retirement System	13,377	13,904	527	4%
1000	DSS	SPD	DUB2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DUB2051100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	DUB2051100	52900	Other Employee Benefits	242	249	7	3%
1000	DSS	SPD	DUB2061100	51400	Aides And Paraprofessionals	38,226	39,971	1,745	5%
1000	DSS	SPD	DUB2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DUB2061100	52200	Fica & Medicare	2,844	3,058	214	8%
1000	DSS	SPD	DUB2061100	52300	Teachers Retirement System	7,483	7,918	435	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	152	142	(10)	-7%
1000	DSS	SPD	DVS2021100	51100	Teachers	55,386	98,293	42,907	77%
1000	DSS	SPD	DVS2021100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	DVS2021100	52200	Fica & Medicare	3,997	7,519	3,522	88%
1000	DSS	SPD	DVS2021100	52300	Teachers Retirement System	10,832	19,472	8,640	80%
1000	DSS	SPD	DVS2021100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	DVS2021100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	DVS2021100	52900	Other Employee Benefits	195	349	154	79%
1000	DSS	SPD	DVS2041100	51100	Teachers	167,373	42,000	(125,373)	-75%
1000	DSS	SPD	DVS2041100	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
1000	DSS	SPD	DVS2041100	52200	Fica & Medicare	12,078	3,213	(8,865)	-73%
1000	DSS	SPD	DVS2041100	52300	Teachers Retirement System	32,715	8,320	(24,395)	-75%
1000	DSS	SPD	DVS2041100	52500	Unemployment Compensation	300	100	(200)	-67%
1000	DSS	SPD	DVS2041100	52600	Workers' Compensation	1,200	400	(800)	-67%
1000	DSS	SPD	DVS2041100	52900	Other Employee Benefits	131	149	18	14%
1000	DSS	SPD	DVS2061100	51400	Aides And Paraprofessionals	18,149	19,109	960	5%
1000	DSS	SPD	DVS2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	DVS2061100	52200	Fica & Medicare	1,307	1,462	155	12%
1000	DSS	SPD	DVS2061100	52300	Teachers Retirement System	3,553	3,786	233	7%
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	73	68	(5)	-7%
1000	DSS	SPD	DWS2041100	51100	Teachers	225,714	270,890	45,176	20%
1000	DSS	SPD	DWS2041100	52100	State Health Insurance	45,360	22,680	(22,680)	-50%
1000	DSS	SPD	DWS2041100	52200	Fica & Medicare	16,294	20,723	4,429	27%
1000	DSS	SPD	DWS2041100	52300	Teachers Retirement System	44,127	53,663	9,536	22%
1000	DSS	SPD	DWS2041100	52500	Unemployment Compensation	400	500	100	25%
1000	DSS	SPD	DWS2041100	52600	Workers' Compensation	1,600	2,000	400	25%
1000	DSS	SPD	DWS2041100	52900	Other Employee Benefits	606	962	356	59%
1000	DSS	SPD	DWS2061100	51400	Aides And Paraprofessionals	39,766	126,113	86,347	217%
1000	DSS	SPD	DWS2061100	52100	State Health Insurance	22,680	56,700	34,020	150%
1000	DSS	SPD	DWS2061100	52200	Fica & Medicare	2,863	9,648	6,785	237%
1000	DSS	SPD	DWS2061100	52300	Teachers Retirement System	7,784	24,983	17,199	221%
1000	DSS	SPD	DWS2061100	52500	Unemployment Compensation	200	600	400	200%
1000	DSS	SPD	DWS2061100	52600	Workers' Compensation	800	2,400	1,600	200%
1000	DSS	SPD	DWS2061100	52900	Other Employee Benefits	157	448	291	185%
1000	DSS	SPD	ECM2021100	51100	Teachers	-	85,519	85,519	N/A
1000	DSS	SPD	ECM2021100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	ECM2021100	52200	Fica & Medicare	-	6,542	6,542	N/A
1000	DSS	SPD	ECM2021100	52300	Teachers Retirement System	-	16,941	16,941	N/A
1000	DSS	SPD	ECM2021100	52500	Unemployment Compensation	-	200	200	N/A
1000	DSS	SPD	ECM2021100	52600	Workers' Compensation	-	800	800	N/A
1000	DSS	SPD	ECM2021100	52900	Other Employee Benefits	-	304	304	N/A
1000	DSS	SPD	ECM2031100	51100	Teachers	118,889	-	(118,889)	-100%
1000	DSS	SPD	ECM2031100	52200	Fica & Medicare	9,095	-	(9,095)	-100%
1000	DSS	SPD	ECM2031100	52300	Teachers Retirement System	23,252	-	(23,252)	-100%
1000	DSS	SPD	ECM2031100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	ECM2031100	52600	Workers' Compensation	800	-	(800)	-100%
1000	DSS	SPD	ECM2031100	52900	Other Employee Benefits	419	-	(419)	-100%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	ECM2041100	51100	Teachers	390,211	360,410	(29,801)	-8%
1000	DSS	SPD	ECM2041100	52100	State Health Insurance	90,720	56,700	(34,020)	-38%
1000	DSS	SPD	ECM2041100	52200	Fica & Medicare	28,174	27,571	(603)	-2%
1000	DSS	SPD	ECM2041100	52300	Teachers Retirement System	76,285	71,397	(4,888)	-6%
1000	DSS	SPD	ECM2041100	52500	Unemployment Compensation	800	700	(100)	-13%
1000	DSS	SPD	ECM2041100	52600	Workers' Compensation	3,200	2,800	(400)	-13%
1000	DSS	SPD	ECM2041100	52900	Other Employee Benefits	1,178	1,279	101	9%
1000	DSS	SPD	ECM2061100	51400	Aides And Paraprofessionals	20,718	19,260	(1,458)	-7%
1000	DSS	SPD	ECM2061100	52200	Fica & Medicare	1,585	1,473	(112)	-7%
1000	DSS	SPD	ECM2061100	52300	Teachers Retirement System	4,056	3,815	(241)	-6%
1000	DSS	SPD	ECM2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	ECM2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	ECM2061100	52900	Other Employee Benefits	81	68	(13)	-16%
1000	DSS	SPD	ECM2061100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	EDY2041100	51100	Teachers	509,430	427,588	(81,842)	-16%
1000	DSS	SPD	EDY2041100	52100	State Health Insurance	71,782	68,040	(3,742)	-5%
1000	DSS	SPD	EDY2041100	52200	Fica & Medicare	37,420	32,710	(4,710)	-13%
1000	DSS	SPD	EDY2041100	52300	Teachers Retirement System	99,584	84,705	(14,879)	-15%
1000	DSS	SPD	EDY2041100	52500	Unemployment Compensation	934	800	(134)	-14%
1000	DSS	SPD	EDY2041100	52600	Workers' Compensation	3,736	3,200	(536)	-14%
1000	DSS	SPD	EDY2041100	52900	Other Employee Benefits	1,442	1,518	76	5%
1000	DSS	SPD	EDY2061100	51400	Aides And Paraprofessionals	140,206	22,088	(118,118)	-84%
1000	DSS	SPD	EDY2061100	52100	State Health Insurance	56,700	11,340	(45,360)	-80%
1000	DSS	SPD	EDY2061100	52200	Fica & Medicare	10,279	1,690	(8,589)	-84%
1000	DSS	SPD	EDY2061100	52300	Teachers Retirement System	27,446	4,376	(23,070)	-84%
1000	DSS	SPD	EDY2061100	52500	Unemployment Compensation	700	100	(600)	-86%
1000	DSS	SPD	EDY2061100	52600	Workers' Compensation	2,800	400	(2,400)	-86%
1000	DSS	SPD	EDY2061100	52900	Other Employee Benefits	552	78	(474)	-86%
1000	DSS	SPD	ERA2021100	51100	Teachers	50,068	146,983	96,915	194%
1000	DSS	SPD	ERA2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ERA2021100	52200	Fica & Medicare	3,614	11,244	7,630	211%
1000	DSS	SPD	ERA2021100	52300	Teachers Retirement System	9,781	29,117	19,336	198%
1000	DSS	SPD	ERA2021100	52500	Unemployment Compensation	100	300	200	200%
1000	DSS	SPD	ERA2021100	52600	Workers' Compensation	400	1,200	800	200%
1000	DSS	SPD	ERA2021100	52900	Other Employee Benefits	155	522	367	237%
1000	DSS	SPD	ERA2041100	51100	Teachers	382,265	376,770	(5,495)	-1%
1000	DSS	SPD	ERA2041100	52100	State Health Insurance	60,442	68,040	7,598	13%
1000	DSS	SPD	ERA2041100	52200	Fica & Medicare	27,811	28,823	1,012	4%
1000	DSS	SPD	ERA2041100	52300	Teachers Retirement System	74,738	74,638	(100)	0%
1000	DSS	SPD	ERA2041100	52500	Unemployment Compensation	633	600	(33)	-5%
1000	DSS	SPD	ERA2041100	52600	Workers' Compensation	2,532	2,400	(132)	-5%
1000	DSS	SPD	ERA2041100	52900	Other Employee Benefits	878	1,338	460	52%
1000	DSS	SPD	ERA2051100	51100	Teachers	138,585	142,040	3,455	2%
1000	DSS	SPD	ERA2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	ERA2051100	52200	Fica & Medicare	10,328	10,866	538	5%
1000	DSS	SPD	ERA2051100	52300	Teachers Retirement System	27,073	28,138	1,065	4%
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	450	504	54	12%
1000	DSS	SPD	ERA2061100	51400	Aides And Paraprofessionals	56,874	59,879	3,005	5%
1000	DSS	SPD	ERA2061100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	ERA2061100	52200	Fica & Medicare	4,189	4,581	392	9%
1000	DSS	SPD	ERA2061100	52300	Teachers Retirement System	11,133	11,862	729	7%
1000	DSS	SPD	ERA2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	ERA2061100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DSS	SPD	ERA2061100	52900	Other Employee Benefits	227	213	(14)	-6%
1000	DSS	SPD	FOR2041100	51100	Teachers	210,203	154,480	(55,723)	-27%
1000	DSS	SPD	FOR2041100	52100	State Health Insurance	37,762	34,020	(3,742)	-10%
1000	DSS	SPD	FOR2041100	52200	Fica & Medicare	15,295	11,818	(3,477)	-23%
1000	DSS	SPD	FOR2041100	52300	Teachers Retirement System	35,316	30,602	(4,714)	-13%
1000	DSS	SPD	FOR2041100	52500	Unemployment Compensation	382	300	(82)	-21%
1000	DSS	SPD	FOR2041100	52600	Workers' Compensation	1,528	1,200	(328)	-21%
1000	DSS	SPD	FOR2041100	52900	Other Employee Benefits	662	548	(114)	-17%
1000	DSS	SPD	FOX2021100	51100	Teachers	-	49,146	49,146	N/A
1000	DSS	SPD	FOX2021100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	FOX2021100	52200	Fica & Medicare	-	3,760	3,760	N/A
1000	DSS	SPD	FOX2021100	52300	Teachers Retirement System	-	9,736	9,736	N/A
1000	DSS	SPD	FOX2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	FOX2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	FOX2021100	52900	Other Employee Benefits	-	174	174	N/A
1000	DSS	SPD	FOX2041100	51100	Teachers	386,283	218,147	(168,136)	-44%
1000	DSS	SPD	FOX2041100	52100	State Health Insurance	45,360	-	(45,360)	-100%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	FOX2041100	52200	Fica & Medicare	28,580	16,688	(11,892)	-42%
1000	DSS	SPD	FOX2041100	52300	Teachers Retirement System	75,505	43,215	(32,290)	-43%
1000	DSS	SPD	FOX2041100	52500	Unemployment Compensation	700	400	(300)	-43%
1000	DSS	SPD	FOX2041100	52600	Workers' Compensation	2,800	1,600	(1,200)	-43%
1000	DSS	SPD	FOX2041100	52900	Other Employee Benefits	765	774	9	1%
1000	DSS	SPD	FRT2041100	51100	Teachers	407,722	489,512	81,790	20%
1000	DSS	SPD	FRT2041100	52100	State Health Insurance	105,802	96,390	(9,412)	-9%
1000	DSS	SPD	FRT2041100	52200	Fica & Medicare	29,453	37,448	7,995	27%
1000	DSS	SPD	FRT2041100	52300	Teachers Retirement System	79,678	96,972	17,294	22%
1000	DSS	SPD	FRT2041100	52500	Unemployment Compensation	884	1,100	216	24%
1000	DSS	SPD	FRT2041100	52600	Workers' Compensation	3,536	4,400	864	24%
1000	DSS	SPD	FRT2041100	52900	Other Employee Benefits	1,091	1,738	647	59%
1000	DSS	SPD	FRT2061100	51400	Aides And Paraprofessionals	19,227	42,776	23,549	122%
1000	DSS	SPD	FRT2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	FRT2061100	52200	Fica & Medicare	1,384	3,272	1,888	136%
1000	DSS	SPD	FRT2061100	52300	Teachers Retirement System	3,764	8,474	4,710	125%
1000	DSS	SPD	FRT2061100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	FRT2061100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	FRT2061100	52900	Other Employee Benefits	76	152	76	100%
1000	DSS	SPD	GEN2021100	51100	Teachers	65,893	85,410	19,517	30%
1000	DSS	SPD	GEN2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	GEN2021100	52200	Fica & Medicare	4,744	6,534	1,790	38%
1000	DSS	SPD	GEN2021100	52300	Teachers Retirement System	12,929	16,920	3,991	31%
1000	DSS	SPD	GEN2021100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	GEN2021100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	GEN2021100	52900	Other Employee Benefits	241	303	62	26%
1000	DSS	SPD	GEN2041100	51100	Teachers	708,234	946,025	237,791	34%
1000	DSS	SPD	GEN2041100	52100	State Health Insurance	71,782	73,710	1,928	3%
1000	DSS	SPD	GEN2041100	52200	Fica & Medicare	52,708	72,371	19,663	37%
1000	DSS	SPD	GEN2041100	52300	Teachers Retirement System	138,410	187,408	48,998	35%
1000	DSS	SPD	GEN2041100	52500	Unemployment Compensation	1,333	1,600	267	20%
1000	DSS	SPD	GEN2041100	52600	Workers' Compensation	5,332	6,400	1,068	20%
1000	DSS	SPD	GEN2041100	52900	Other Employee Benefits	2,016	3,149	1,133	56%
1000	DSS	SPD	GEN2051100	51100	Teachers	76,248	78,255	2,007	3%
1000	DSS	SPD	GEN2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	GEN2051100	52200	Fica & Medicare	5,499	5,987	488	9%
1000	DSS	SPD	GEN2051100	52300	Teachers Retirement System	14,915	15,502	587	4%
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	59	278	219	371%
1000	DSS	SPD	GRG2021100	51100	Teachers	-	43,705	43,705	N/A
1000	DSS	SPD	GRG2021100	52200	Fica & Medicare	-	3,343	3,343	N/A
1000	DSS	SPD	GRG2021100	52300	Teachers Retirement System	-	8,658	8,658	N/A
1000	DSS	SPD	GRG2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	GRG2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	GRG2021100	52900	Other Employee Benefits	-	155	155	N/A
1000	DSS	SPD	GRG2041100	51100	Teachers	160,475	167,130	6,655	4%
1000	DSS	SPD	GRG2041100	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
1000	DSS	SPD	GRG2041100	52200	Fica & Medicare	11,581	12,785	1,204	10%
1000	DSS	SPD	GRG2041100	52300	Teachers Retirement System	31,375	33,108	1,733	6%
1000	DSS	SPD	GRG2041100	52500	Unemployment Compensation	350	300	(50)	-14%
1000	DSS	SPD	GRG2041100	52600	Workers' Compensation	1,400	1,200	(200)	-14%
1000	DSS	SPD	GRG2041100	52900	Other Employee Benefits	333	593	260	78%
1000	DSS	SPD	GRG2051100	51100	Teachers	51,306	-	(51,306)	-100%
1000	DSS	SPD	GRG2051100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	GRG2051100	52200	Fica & Medicare	3,703	-	(3,703)	-100%
1000	DSS	SPD	GRG2051100	52300	Teachers Retirement System	10,033	-	(10,033)	-100%
1000	DSS	SPD	GRG2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	GRG2051100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	GRG2051100	52900	Other Employee Benefits	166	-	(166)	-100%
1000	DSS	SPD	GRG2061100	51400	Aides And Paraprofessionals	18,149	38,219	20,070	111%
1000	DSS	SPD	GRG2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	GRG2061100	52200	Fica & Medicare	1,307	2,924	1,617	124%
1000	DSS	SPD	GRG2061100	52300	Teachers Retirement System	3,553	7,571	4,018	113%
1000	DSS	SPD	GRG2061100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	GRG2061100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	GRG2061100	52900	Other Employee Benefits	73	136	63	86%
1000	DSS	SPD	HAN2021100	51100	Teachers	59,486	60,997	1,511	3%
1000	DSS	SPD	HAN2021100	51400	Aides And Paraprofessionals	-	20,549	20,549	N/A
1000	DSS	SPD	HAN2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	HAN2021100	52200	Fica & Medicare	4,292	6,238	1,946	45%
1000	DSS	SPD	HAN2021100	52300	Teachers Retirement System	11,626	16,154	4,528	39%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	HAN2021100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	HAN2021100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	HAN2021100	52900	Other Employee Benefits	190	289	99	52%
1000	DSS	SPD	HAN2031100	51400	Aides And Paraprofessionals	-	20,549	20,549	N/A
1000	DSS	SPD	HAN2031100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	HAN2031100	52200	Fica & Medicare	-	1,572	1,572	N/A
1000	DSS	SPD	HAN2031100	52300	Teachers Retirement System	-	4,071	4,071	N/A
1000	DSS	SPD	HAN2031100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	HAN2031100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	HAN2031100	52900	Other Employee Benefits	-	73	73	N/A
1000	DSS	SPD	HAN2041100	51100	Teachers	361,447	430,144	68,697	19%
1000	DSS	SPD	HAN2041100	51400	Aides And Paraprofessionals	-	61,646	61,646	N/A
1000	DSS	SPD	HAN2041100	52100	State Health Insurance	56,700	79,380	22,680	40%
1000	DSS	SPD	HAN2041100	52200	Fica & Medicare	26,603	37,622	11,019	41%
1000	DSS	SPD	HAN2041100	52300	Teachers Retirement System	70,617	97,423	26,806	38%
1000	DSS	SPD	HAN2041100	52500	Unemployment Compensation	733	1,100	367	50%
1000	DSS	SPD	HAN2041100	52600	Workers' Compensation	2,933	4,400	1,467	50%
1000	DSS	SPD	HAN2041100	52900	Other Employee Benefits	785	1,746	961	122%
1000	DSS	SPD	HAN2061100	51100	Teachers	-	41,500	41,500	N/A
1000	DSS	SPD	HAN2061100	51400	Aides And Paraprofessionals	61,536	42,921	(18,615)	-30%
1000	DSS	SPD	HAN2061100	52200	Fica & Medicare	4,707	6,458	1,751	37%
1000	DSS	SPD	HAN2061100	52300	Teachers Retirement System	12,046	16,724	4,678	39%
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	241	300	59	24%
1000	DSS	SPD	HAR2041100	51100	Teachers	634,855	607,601	(27,254)	-4%
1000	DSS	SPD	HAR2041100	51400	Aides And Paraprofessionals	-	42,467	42,467	N/A
1000	DSS	SPD	HAR2041100	52100	State Health Insurance	83,122	90,720	7,598	9%
1000	DSS	SPD	HAR2041100	52200	Fica & Medicare	46,831	49,730	2,899	6%
1000	DSS	SPD	HAR2041100	52300	Teachers Retirement System	124,071	128,778	4,707	4%
1000	DSS	SPD	HAR2041100	52500	Unemployment Compensation	1,234	1,300	66	5%
1000	DSS	SPD	HAR2041100	52600	Workers' Compensation	4,936	5,200	264	5%
1000	DSS	SPD	HAR2041100	52900	Other Employee Benefits	1,524	2,308	784	51%
1000	DSS	SPD	HAR2051100	51100	Teachers	223,115	271,574	48,459	22%
1000	DSS	SPD	HAR2051100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	HAR2051100	52200	Fica & Medicare	16,283	20,775	4,492	28%
1000	DSS	SPD	HAR2051100	52300	Teachers Retirement System	43,627	53,799	10,172	23%
1000	DSS	SPD	HAR2051100	52500	Unemployment Compensation	400	500	100	25%
1000	DSS	SPD	HAR2051100	52600	Workers' Compensation	1,600	2,000	400	25%
1000	DSS	SPD	HAR2051100	52900	Other Employee Benefits	738	964	226	31%
1000	DSS	SPD	HAR2061100	51400	Aides And Paraprofessionals	43,708	41,495	(2,213)	-5%
1000	DSS	SPD	HAR2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	HAR2061100	52200	Fica & Medicare	3,237	3,174	(63)	-2%
1000	DSS	SPD	HAR2061100	52300	Teachers Retirement System	8,507	8,220	(287)	-3%
1000	DSS	SPD	HAR2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	HAR2061100	52600	Workers' Compensation	800	800	-	0%
1000	DSS	SPD	HAR2061100	52900	Other Employee Benefits	140	147	7	5%
1000	DSS	SPD	JNS2041100	51100	Teachers	699,680	702,853	3,173	0%
1000	DSS	SPD	JNS2041100	52100	State Health Insurance	94,462	102,060	7,598	8%
1000	DSS	SPD	JNS2041100	52200	Fica & Medicare	51,250	53,768	2,518	5%
1000	DSS	SPD	JNS2041100	52300	Teachers Retirement System	136,770	139,235	2,465	2%
1000	DSS	SPD	JNS2041100	52500	Unemployment Compensation	1,167	1,100	(67)	-6%
1000	DSS	SPD	JNS2041100	52600	Workers' Compensation	4,669	4,400	(269)	-6%
1000	DSS	SPD	JNS2041100	52900	Other Employee Benefits	2,228	2,495	267	12%
1000	DSS	SPD	JNS2051100	51100	Teachers	-	41,500	41,500	N/A
1000	DSS	SPD	JNS2051100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	JNS2051100	52200	Fica & Medicare	-	3,175	3,175	N/A
1000	DSS	SPD	JNS2051100	52300	Teachers Retirement System	-	8,221	8,221	N/A
1000	DSS	SPD	JNS2051100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	JNS2051100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	JNS2051100	52900	Other Employee Benefits	-	147	147	N/A
1000	DSS	SPD	JNS2061100	51400	Aides And Paraprofessionals	61,785	84,545	22,760	37%
1000	DSS	SPD	JNS2061100	52100	State Health Insurance	-	22,680	22,680	N/A
1000	DSS	SPD	JNS2061100	52200	Fica & Medicare	4,727	6,468	1,741	37%
1000	DSS	SPD	JNS2061100	52300	Teachers Retirement System	12,095	16,748	4,653	38%
1000	DSS	SPD	JNS2061100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	JNS2061100	52600	Workers' Compensation	1,200	1,600	400	33%
1000	DSS	SPD	JNS2061100	52900	Other Employee Benefits	241	300	59	24%
1000	DSS	SPD	JOR2021100	51100	Teachers	146,215	97,844	(48,371)	-33%
1000	DSS	SPD	JOR2021100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	JOR2021100	52200	Fica & Medicare	10,552	7,485	(3,067)	-29%
1000	DSS	SPD	JOR2021100	52300	Teachers Retirement System	28,576	19,383	(9,193)	-32%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	JOR2021100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	JOR2021100	52600	Workers' Compensation	1,200	800	(400)	-33%
1000	DSS	SPD	JOR2021100	52900	Other Employee Benefits	477	347	(130)	-27%
1000	DSS	SPD	JOR2031100	51100	Teachers	116,465	46,655	(69,810)	-60%
1000	DSS	SPD	JOR2031100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	JOR2031100	52200	Fica & Medicare	8,403	3,569	(4,834)	-58%
1000	DSS	SPD	JOR2031100	52300	Teachers Retirement System	22,768	9,242	(13,526)	-59%
1000	DSS	SPD	JOR2031100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	JOR2031100	52600	Workers' Compensation	800	400	(400)	-50%
1000	DSS	SPD	JOR2031100	52900	Other Employee Benefits	376	166	(210)	-56%
1000	DSS	SPD	JOR2041100	51100	Teachers	1,141,992	1,355,948	213,956	19%
1000	DSS	SPD	JOR2041100	52100	State Health Insurance	181,440	181,440	-	0%
1000	DSS	SPD	JOR2041100	52200	Fica & Medicare	83,380	105,354	21,974	26%
1000	DSS	SPD	JOR2041100	52300	Teachers Retirement System	223,187	272,820	49,633	22%
1000	DSS	SPD	JOR2041100	52500	Unemployment Compensation	1,933	2,400	467	24%
1000	DSS	SPD	JOR2041100	52600	Workers' Compensation	7,734	9,600	1,866	24%
1000	DSS	SPD	JOR2041100	52900	Other Employee Benefits	2,728	4,889	2,161	79%
1000	DSS	SPD	JOR2041100	51400	Aides And Paraprofessionals	-	21,233	21,233	N/A
1000	DSS	SPD	JOR2051100	51100	Teachers	59,444	62,613	3,169	5%
1000	DSS	SPD	JOR2051100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	JOR2051100	52200	Fica & Medicare	4,289	4,790	501	12%
1000	DSS	SPD	JOR2051100	52300	Teachers Retirement System	11,626	12,404	778	7%
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	209	222	13	6%
1000	DSS	SPD	JOR2061100	51400	Aides And Paraprofessionals	20,417	42,246	21,829	107%
1000	DSS	SPD	JOR2061100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	JOR2061100	52200	Fica & Medicare	1,470	3,232	1,762	120%
1000	DSS	SPD	JOR2061100	52300	Teachers Retirement System	3,997	8,369	4,372	109%
1000	DSS	SPD	JOR2061100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	JOR2061100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	JOR2061100	52900	Other Employee Benefits	80	150	70	88%
1000	DSS	SPD	KEN2021100	51100	Teachers	137,309	-	(137,309)	-100%
1000	DSS	SPD	KEN2021100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	KEN2021100	52200	Fica & Medicare	10,238	-	(10,238)	-100%
1000	DSS	SPD	KEN2021100	52300	Teachers Retirement System	26,849	-	(26,849)	-100%
1000	DSS	SPD	KEN2021100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	KEN2021100	52600	Workers' Compensation	800	-	(800)	-100%
1000	DSS	SPD	KEN2021100	52900	Other Employee Benefits	461	-	(461)	-100%
1000	DSS	SPD	KEN2031100	51100	Teachers	61,018	104,407	43,389	71%
1000	DSS	SPD	KEN2031100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	KEN2031100	52200	Fica & Medicare	4,402	7,987	3,585	81%
1000	DSS	SPD	KEN2031100	52300	Teachers Retirement System	11,934	20,683	8,749	73%
1000	DSS	SPD	KEN2031100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	KEN2031100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	KEN2031100	52900	Other Employee Benefits	200	371	171	86%
1000	DSS	SPD	KEN2041100	51100	Teachers	734,273	964,342	230,069	31%
1000	DSS	SPD	KEN2041100	52100	State Health Insurance	113,400	147,420	34,020	30%
1000	DSS	SPD	KEN2041100	52200	Fica & Medicare	53,878	73,772	19,894	37%
1000	DSS	SPD	KEN2041100	52300	Teachers Retirement System	143,511	191,036	47,525	33%
1000	DSS	SPD	KEN2041100	52500	Unemployment Compensation	1,450	1,900	450	31%
1000	DSS	SPD	KEN2041100	52600	Workers' Compensation	5,800	7,600	1,800	31%
1000	DSS	SPD	KEN2041100	52900	Other Employee Benefits	1,283	3,423	2,140	167%
1000	DSS	SPD	KEN2051100	51100	Teachers	76,248	-	(76,248)	-100%
1000	DSS	SPD	KEN2051100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	KEN2051100	52200	Fica & Medicare	5,499	-	(5,499)	-100%
1000	DSS	SPD	KEN2051100	52300	Teachers Retirement System	14,915	-	(14,915)	-100%
1000	DSS	SPD	KEN2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	KEN2051100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	KEN2051100	52900	Other Employee Benefits	271	-	(271)	-100%
1000	DSS	SPD	KEN2061100	51400	Aides And Paraprofessionals	61,078	42,776	(18,302)	-30%
1000	DSS	SPD	KEN2061100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	KEN2061100	52200	Fica & Medicare	4,398	3,272	(1,126)	-26%
1000	DSS	SPD	KEN2061100	52300	Teachers Retirement System	11,956	8,474	(3,482)	-29%
1000	DSS	SPD	KEN2061100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	KEN2061100	52600	Workers' Compensation	1,200	800	(400)	-33%
1000	DSS	SPD	KEN2061100	52900	Other Employee Benefits	239	152	(87)	-36%
1000	DSS	SPD	KEY2041100	51100	Teachers	320,170	157,035	(163,135)	-51%
1000	DSS	SPD	KEY2041100	52100	State Health Insurance	45,360	22,680	(22,680)	-50%
1000	DSS	SPD	KEY2041100	52200	Fica & Medicare	23,641	12,013	(11,628)	-49%
1000	DSS	SPD	KEY2041100	52300	Teachers Retirement System	50,309	31,109	(19,200)	-38%
1000	DSS	SPD	KEY2041100	52500	Unemployment Compensation	631	300	(331)	-52%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	KEY2041100	52600	Workers' Compensation	2,524	1,200	(1,324)	-52%
1000	DSS	SPD	KEY2041100	52900	Other Employee Benefits	583	557	(26)	-4%
1000	DSS	SPD	KEY2061100	51400	Aides And Paraprofessionals	79,781	-	(79,781)	-100%
1000	DSS	SPD	KEY2061100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	KEY2061100	52200	Fica & Medicare	6,013	-	(6,013)	-100%
1000	DSS	SPD	KEY2061100	52300	Teachers Retirement System	15,617	-	(15,617)	-100%
1000	DSS	SPD	KEY2061100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	KEY2061100	52600	Workers' Compensation	1,600	-	(1,600)	-100%
1000	DSS	SPD	KEY2061100	52900	Other Employee Benefits	314	-	(314)	-100%
1000	DSS	SPD	LJA2021100	51100	Teachers	68,447	113,891	45,444	66%
1000	DSS	SPD	LJA2021100	52200	Fica & Medicare	5,236	8,713	3,477	66%
1000	DSS	SPD	LJA2021100	52300	Teachers Retirement System	13,377	22,562	9,185	69%
1000	DSS	SPD	LJA2021100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	LJA2021100	52600	Workers' Compensation	400	800	400	100%
1000	DSS	SPD	LJA2021100	52900	Other Employee Benefits	173	404	231	134%
1000	DSS	SPD	LJA2041100	51100	Teachers	169,567	72,186	(97,381)	-57%
1000	DSS	SPD	LJA2041100	52100	State Health Insurance	26,422	11,340	(15,082)	-57%
1000	DSS	SPD	LJA2041100	52200	Fica & Medicare	12,227	5,522	(6,705)	-55%
1000	DSS	SPD	LJA2041100	52300	Teachers Retirement System	33,172	14,300	(18,872)	-57%
1000	DSS	SPD	LJA2041100	52500	Unemployment Compensation	233	100	(133)	-57%
1000	DSS	SPD	LJA2041100	52600	Workers' Compensation	932	400	(532)	-57%
1000	DSS	SPD	LJA2041100	52900	Other Employee Benefits	136	256	120	88%
1000	DSS	SPD	MAC2041100	51100	Teachers	197,078	164,853	(32,225)	-16%
1000	DSS	SPD	MAC2041100	52100	State Health Insurance	37,762	34,020	(3,742)	-10%
1000	DSS	SPD	MAC2041100	52200	Fica & Medicare	14,336	12,611	(1,725)	-12%
1000	DSS	SPD	MAC2041100	52300	Teachers Retirement System	33,370	32,657	(713)	-2%
1000	DSS	SPD	MAC2041100	52500	Unemployment Compensation	382	300	(82)	-21%
1000	DSS	SPD	MAC2041100	52600	Workers' Compensation	1,528	1,200	(328)	-21%
1000	DSS	SPD	MAC2041100	52900	Other Employee Benefits	468	585	117	25%
1000	DSS	SPD	MAC2051100	51100	Teachers	54,039	55,408	1,369	3%
1000	DSS	SPD	MAC2051100	52200	Fica & Medicare	4,134	4,239	105	3%
1000	DSS	SPD	MAC2051100	52300	Teachers Retirement System	10,561	10,976	415	4%
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	171	197	26	15%
1000	DSS	SPD	MDL2021100	51400	Aides And Paraprofessionals	-	42,467	42,467	N/A
1000	DSS	SPD	MDL2021100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	MDL2021100	52200	Fica & Medicare	-	3,249	3,249	N/A
1000	DSS	SPD	MDL2021100	52300	Teachers Retirement System	-	8,413	8,413	N/A
1000	DSS	SPD	MDL2021100	52500	Unemployment Compensation	-	200	200	N/A
1000	DSS	SPD	MDL2021100	52600	Workers' Compensation	-	800	800	N/A
1000	DSS	SPD	MDL2021100	52900	Other Employee Benefits	-	151	151	N/A
1000	DSS	SPD	MDL2041100	51100	Teachers	578,702	748,509	169,807	29%
1000	DSS	SPD	MDL2041100	52100	State Health Insurance	83,122	113,400	30,278	36%
1000	DSS	SPD	MDL2041100	52200	Fica & Medicare	42,419	57,261	14,842	35%
1000	DSS	SPD	MDL2041100	52300	Teachers Retirement System	113,112	148,280	35,168	31%
1000	DSS	SPD	MDL2041100	52500	Unemployment Compensation	1,034	1,300	266	26%
1000	DSS	SPD	MDL2041100	52600	Workers' Compensation	4,136	5,200	1,064	26%
1000	DSS	SPD	MDL2041100	52900	Other Employee Benefits	1,223	2,657	1,434	117%
1000	DSS	SPD	MDL2061100	51400	Aides And Paraprofessionals	39,428	21,499	(17,929)	-45%
1000	DSS	SPD	MDL2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	MDL2061100	52200	Fica & Medicare	2,923	1,645	(1,278)	-44%
1000	DSS	SPD	MDL2061100	52300	Teachers Retirement System	7,718	4,259	(3,459)	-45%
1000	DSS	SPD	MDL2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	MDL2061100	52600	Workers' Compensation	800	400	(400)	-50%
1000	DSS	SPD	MDL2061100	52900	Other Employee Benefits	156	76	(80)	-51%
1000	DSS	SPD	MLK2041100	51100	Teachers	243,127	252,740	9,613	4%
1000	DSS	SPD	MLK2041100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DSS	SPD	MLK2041100	52200	Fica & Medicare	17,965	19,335	1,370	8%
1000	DSS	SPD	MLK2041100	52300	Teachers Retirement System	47,523	50,068	2,545	5%
1000	DSS	SPD	MLK2041100	52500	Unemployment Compensation	500	500	-	0%
1000	DSS	SPD	MLK2041100	52600	Workers' Compensation	2,000	2,000	-	0%
1000	DSS	SPD	MLK2041100	52900	Other Employee Benefits	580	897	317	55%
1000	DSS	SPD	MTH2021100	51100	Teachers	61,060	158,905	97,845	160%
1000	DSS	SPD	MTH2021100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	MTH2021100	52200	Fica & Medicare	4,405	12,156	7,751	176%
1000	DSS	SPD	MTH2021100	52300	Teachers Retirement System	11,934	31,479	19,545	164%
1000	DSS	SPD	MTH2021100	52500	Unemployment Compensation	100	300	200	200%
1000	DSS	SPD	MTH2021100	52600	Workers' Compensation	400	1,200	800	200%
1000	DSS	SPD	MTH2021100	52900	Other Employee Benefits	209	564	355	170%
1000	DSS	SPD	MTH2041100	51100	Teachers	153,662	89,410	(64,252)	-42%
1000	DSS	SPD	MTH2041100	52100	State Health Insurance	11,340	11,340	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	MTH2041100	52200	Fica & Medicare	11,572	6,840	(4,732)	-41%
1000	DSS	SPD	MTH2041100	52300	Teachers Retirement System	30,038	17,712	(12,326)	-41%
1000	DSS	SPD	MTH2041100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	MTH2041100	52600	Workers' Compensation	1,200	800	(400)	-33%
1000	DSS	SPD	MTH2041100	52900	Other Employee Benefits	504	317	(187)	-37%
1000	DSS	SPD	MTH2051100	51100	Teachers	48,221	-	(48,221)	-100%
1000	DSS	SPD	MTH2051100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	MTH2051100	52200	Fica & Medicare	3,481	-	(3,481)	-100%
1000	DSS	SPD	MTH2051100	52300	Teachers Retirement System	9,423	-	(9,423)	-100%
1000	DSS	SPD	MTH2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	MTH2051100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	MTH2051100	52900	Other Employee Benefits	164	-	(164)	-100%
1000	DSS	SPD	NCE2041100	51100	Teachers	382,415	478,717	96,302	25%
1000	DSS	SPD	NCE2041100	52100	State Health Insurance	71,782	79,380	7,598	11%
1000	DSS	SPD	NCE2041100	52200	Fica & Medicare	27,595	36,622	9,027	33%
1000	DSS	SPD	NCE2041100	52300	Teachers Retirement System	74,761	94,834	20,073	27%
1000	DSS	SPD	NCE2041100	52500	Unemployment Compensation	633	800	167	26%
1000	DSS	SPD	NCE2041100	52600	Workers' Compensation	2,532	3,200	668	26%
1000	DSS	SPD	NCE2041100	52900	Other Employee Benefits	819	1,699	880	107%
1000	DSS	SPD	NCE2061100	51400	Aides And Paraprofessionals	59,524	82,964	23,440	39%
1000	DSS	SPD	NCE2061100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DSS	SPD	NCE2061100	52200	Fica & Medicare	4,465	6,347	1,882	42%
1000	DSS	SPD	NCE2061100	52300	Teachers Retirement System	7,735	16,435	8,700	112%
1000	DSS	SPD	NCE2061100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	NCE2061100	52600	Workers' Compensation	1,200	1,600	400	33%
1000	DSS	SPD	NCE2061100	52900	Other Employee Benefits	235	295	60	26%
1000	DSS	SPD	NOR2021100	51100	Teachers	47,905	43,705	(4,200)	-9%
1000	DSS	SPD	NOR2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	NOR2021100	52200	Fica & Medicare	3,458	3,343	(115)	-3%
1000	DSS	SPD	NOR2021100	52300	Teachers Retirement System	9,367	8,658	(709)	-8%
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	167	155	(12)	-7%
1000	DSS	SPD	NOR2031100	51400	Aides And Paraprofessionals	-	20,232	20,232	N/A
1000	DSS	SPD	NOR2031100	52200	Fica & Medicare	-	1,548	1,548	N/A
1000	DSS	SPD	NOR2031100	52300	Teachers Retirement System	-	4,008	4,008	N/A
1000	DSS	SPD	NOR2031100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	NOR2031100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	NOR2031100	52900	Other Employee Benefits	-	72	72	N/A
1000	DSS	SPD	NOR2041100	51100	Teachers	797,547	813,738	16,191	2%
1000	DSS	SPD	NOR2041100	52100	State Health Insurance	128,482	136,080	7,598	6%
1000	DSS	SPD	NOR2041100	52200	Fica & Medicare	58,031	62,251	4,220	7%
1000	DSS	SPD	NOR2041100	52300	Teachers Retirement System	149,401	161,201	11,800	8%
1000	DSS	SPD	NOR2041100	52500	Unemployment Compensation	1,334	1,300	(34)	-3%
1000	DSS	SPD	NOR2041100	52600	Workers' Compensation	5,336	5,200	(136)	-3%
1000	DSS	SPD	NOR2041100	52900	Other Employee Benefits	2,122	2,889	767	36%
1000	DSS	SPD	NOR2051100	51100	Teachers	324,023	391,607	67,584	21%
1000	DSS	SPD	NOR2051100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DSS	SPD	NOR2051100	52200	Fica & Medicare	24,035	29,958	5,923	25%
1000	DSS	SPD	NOR2051100	52300	Teachers Retirement System	63,347	77,577	14,230	22%
1000	DSS	SPD	NOR2051100	52500	Unemployment Compensation	500	600	100	20%
1000	DSS	SPD	NOR2051100	52600	Workers' Compensation	2,000	2,400	400	20%
1000	DSS	SPD	NOR2051100	52900	Other Employee Benefits	780	1,390	610	78%
1000	DSS	SPD	NOR2061100	51400	Aides And Paraprofessionals	207,019	236,459	29,440	14%
1000	DSS	SPD	NOR2061100	52100	State Health Insurance	22,680	45,360	22,680	100%
1000	DSS	SPD	NOR2061100	52200	Fica & Medicare	15,652	18,089	2,437	16%
1000	DSS	SPD	NOR2061100	52300	Teachers Retirement System	36,376	38,598	2,222	6%
1000	DSS	SPD	NOR2061100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DSS	SPD	NOR2061100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DSS	SPD	NOR2061100	52900	Other Employee Benefits	808	692	(116)	-14%
1000	DSS	SPD	RCH2021100	51100	Teachers	-	52,540	52,540	N/A
1000	DSS	SPD	RCH2021100	52200	Fica & Medicare	-	4,019	4,019	N/A
1000	DSS	SPD	RCH2021100	52300	Teachers Retirement System	-	10,408	10,408	N/A
1000	DSS	SPD	RCH2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	RCH2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	RCH2021100	52900	Other Employee Benefits	-	187	187	N/A
1000	DSS	SPD	RCH2031100	51100	Teachers	59,444	-	(59,444)	-100%
1000	DSS	SPD	RCH2031100	52200	Fica & Medicare	4,548	-	(4,548)	-100%
1000	DSS	SPD	RCH2031100	52300	Teachers Retirement System	11,626	-	(11,626)	-100%
1000	DSS	SPD	RCH2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	RCH2031100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	RCH2031100	52900	Other Employee Benefits	209	-	(209)	-100%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	RCH2041100	51100	Teachers	365,582	394,207	28,625	8%
1000	DSS	SPD	RCH2041100	52100	State Health Insurance	49,102	68,040	18,938	39%
1000	DSS	SPD	RCH2041100	52200	Fica & Medicare	26,935	30,157	3,222	12%
1000	DSS	SPD	RCH2041100	52300	Teachers Retirement System	71,453	78,092	6,639	9%
1000	DSS	SPD	RCH2041100	52500	Unemployment Compensation	734	800	66	9%
1000	DSS	SPD	RCH2041100	52600	Workers' Compensation	2,936	3,200	264	9%
1000	DSS	SPD	RCH2041100	52900	Other Employee Benefits	680	1,399	719	106%
1000	DSS	SPD	RCH2051100	51100	Teachers	59,792	-	(59,792)	-100%
1000	DSS	SPD	RCH2051100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	RCH2051100	52200	Fica & Medicare	4,314	-	(4,314)	-100%
1000	DSS	SPD	RCH2051100	52300	Teachers Retirement System	11,694	-	(11,694)	-100%
1000	DSS	SPD	RCH2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	RCH2051100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	RCH2051100	52900	Other Employee Benefits	196	-	(196)	-100%
1000	DSS	SPD	RCH2061100	51400	Aides And Paraprofessionals	19,700	19,496	(204)	-1%
1000	DSS	SPD	RCH2061100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	RCH2061100	52200	Fica & Medicare	1,507	1,491	(16)	-1%
1000	DSS	SPD	RCH2061100	52300	Teachers Retirement System	3,856	3,862	6	0%
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	78	69	(9)	-12%
1000	DSS	SPD	RES2041100	51100	Teachers	369,889	272,409	(97,480)	-26%
1000	DSS	SPD	RES2041100	52100	State Health Insurance	71,782	56,700	(15,082)	-21%
1000	DSS	SPD	RES2041100	52200	Fica & Medicare	27,008	20,839	(6,169)	-23%
1000	DSS	SPD	RES2041100	52300	Teachers Retirement System	72,285	53,964	(18,321)	-25%
1000	DSS	SPD	RES2041100	52500	Unemployment Compensation	733	500	(233)	-32%
1000	DSS	SPD	RES2041100	52600	Workers' Compensation	2,932	2,000	(932)	-32%
1000	DSS	SPD	RES2041100	52900	Other Employee Benefits	1,079	967	(112)	-10%
1000	DSS	SPD	RES2061100	51400	Aides And Paraprofessionals	60,273	-	(60,273)	-100%
1000	DSS	SPD	RES2061100	52200	Fica & Medicare	4,611	-	(4,611)	-100%
1000	DSS	SPD	RES2061100	52300	Teachers Retirement System	11,799	-	(11,799)	-100%
1000	DSS	SPD	RES2061100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DSS	SPD	RES2061100	52600	Workers' Compensation	1,200	-	(1,200)	-100%
1000	DSS	SPD	RES2061100	52900	Other Employee Benefits	227	-	(227)	-100%
1000	DSS	SPD	RIG2021100	51100	Teachers	-	40,000	40,000	N/A
1000	DSS	SPD	RIG2021100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	RIG2021100	52200	Fica & Medicare	-	3,060	3,060	N/A
1000	DSS	SPD	RIG2021100	52300	Teachers Retirement System	-	7,924	7,924	N/A
1000	DSS	SPD	RIG2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	RIG2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	RIG2021100	52900	Other Employee Benefits	-	142	142	N/A
1000	DSS	SPD	RIG2041100	51100	Teachers	355,639	191,727	(163,912)	-46%
1000	DSS	SPD	RIG2041100	51400	Aides And Paraprofessionals	15,719	-	(15,719)	-100%
1000	DSS	SPD	RIG2041100	52100	State Health Insurance	56,700	-	(56,700)	-100%
1000	DSS	SPD	RIG2041100	52200	Fica & Medicare	27,168	14,667	(12,501)	-46%
1000	DSS	SPD	RIG2041100	52300	Teachers Retirement System	72,592	37,981	(34,611)	-48%
1000	DSS	SPD	RIG2041100	52500	Unemployment Compensation	700	300	(400)	-57%
1000	DSS	SPD	RIG2041100	52600	Workers' Compensation	2,800	1,200	(1,600)	-57%
1000	DSS	SPD	RIG2041100	52900	Other Employee Benefits	1,099	681	(418)	-38%
1000	DSS	SPD	RIG2061100	51400	Aides And Paraprofessionals	76,623	59,612	(17,011)	-22%
1000	DSS	SPD	RIG2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	RIG2061100	52200	Fica & Medicare	5,783	4,560	(1,223)	-21%
1000	DSS	SPD	RIG2061100	52300	Teachers Retirement System	14,999	11,809	(3,190)	-21%
1000	DSS	SPD	RIG2061100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DSS	SPD	RIG2061100	52600	Workers' Compensation	1,600	1,200	(400)	-25%
1000	DSS	SPD	RIG2061100	52900	Other Employee Benefits	305	212	(93)	-30%
1000	DSS	SPD	RIV2021100	51100	Teachers	64,500	67,966	3,466	5%
1000	DSS	SPD	RIV2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	RIV2021100	52200	Fica & Medicare	4,653	5,199	546	12%
1000	DSS	SPD	RIV2021100	52300	Teachers Retirement System	12,616	13,464	848	7%
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	228	241	13	6%
1000	DSS	SPD	RIV2041100	51100	Teachers	235,495	224,852	(10,643)	-5%
1000	DSS	SPD	RIV2041100	52100	State Health Insurance	49,102	45,360	(3,742)	-8%
1000	DSS	SPD	RIV2041100	52200	Fica & Medicare	16,992	17,201	209	1%
1000	DSS	SPD	RIV2041100	52300	Teachers Retirement System	46,036	44,543	(1,493)	-3%
1000	DSS	SPD	RIV2041100	52500	Unemployment Compensation	433	400	(33)	-8%
1000	DSS	SPD	RIV2041100	52600	Workers' Compensation	1,732	1,600	(132)	-8%
1000	DSS	SPD	RIV2041100	52900	Other Employee Benefits	606	798	192	32%
1000	DSS	SPD	RIV2061100	51400	Aides And Paraprofessionals	21,062	21,902	840	4%
1000	DSS	SPD	RIV2061100	52200	Fica & Medicare	1,611	1,676	65	4%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	RIV2061100	52300	Teachers Retirement System	4,123	4,339	216	5%
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	82	78	(4)	-5%
1000	DSS	SPD	RMA2041100	51100	Teachers	174,280	121,332	(52,948)	-30%
1000	DSS	SPD	RMA2041100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	RMA2041100	52200	Fica & Medicare	12,837	9,282	(3,555)	-28%
1000	DSS	SPD	RMA2041100	52300	Teachers Retirement System	34,083	24,036	(10,047)	-29%
1000	DSS	SPD	RMA2041100	52500	Unemployment Compensation	333	200	(133)	-40%
1000	DSS	SPD	RMA2041100	52600	Workers' Compensation	1,332	800	(532)	-40%
1000	DSS	SPD	RMA2041100	52900	Other Employee Benefits	257	431	174	68%
1000	DSS	SPD	RTH2021100	51100	Teachers	-	62,927	62,927	N/A
1000	DSS	SPD	RTH2021100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	RTH2021100	52200	Fica & Medicare	-	4,814	4,814	N/A
1000	DSS	SPD	RTH2021100	52300	Teachers Retirement System	-	12,466	12,466	N/A
1000	DSS	SPD	RTH2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	RTH2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	RTH2021100	52900	Other Employee Benefits	-	223	223	N/A
1000	DSS	SPD	RTH2031100	51100	Teachers	118,889	-	(118,889)	-100%
1000	DSS	SPD	RTH2031100	52200	Fica & Medicare	9,095	-	(9,095)	-100%
1000	DSS	SPD	RTH2031100	52300	Teachers Retirement System	23,252	-	(23,252)	-100%
1000	DSS	SPD	RTH2031100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	RTH2031100	52600	Workers' Compensation	800	-	(800)	-100%
1000	DSS	SPD	RTH2031100	52900	Other Employee Benefits	419	-	(419)	-100%
1000	DSS	SPD	RTH2041100	51100	Teachers	547,158	582,033	34,875	6%
1000	DSS	SPD	RTH2041100	52100	State Health Insurance	68,040	68,040	-	0%
1000	DSS	SPD	RTH2041100	52200	Fica & Medicare	40,350	44,526	4,176	10%
1000	DSS	SPD	RTH2041100	52300	Teachers Retirement System	106,982	115,301	8,319	8%
1000	DSS	SPD	RTH2041100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DSS	SPD	RTH2041100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DSS	SPD	RTH2041100	52900	Other Employee Benefits	1,263	2,066	803	64%
1000	DSS	SPD	RTH2061100	51400	Aides And Paraprofessionals	41,435	64,363	22,928	55%
1000	DSS	SPD	RTH2061100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	RTH2061100	52200	Fica & Medicare	2,983	4,924	1,941	65%
1000	DSS	SPD	RTH2061100	52300	Teachers Retirement System	8,111	12,750	4,639	57%
1000	DSS	SPD	RTH2061100	52500	Unemployment Compensation	200	300	100	50%
1000	DSS	SPD	RTH2061100	52600	Workers' Compensation	800	1,200	400	50%
1000	DSS	SPD	RTH2061100	52900	Other Employee Benefits	162	228	66	41%
1000	DSS	SPD	SHW2031100	51100	Teachers	44,416	-	(44,416)	-100%
1000	DSS	SPD	SHW2031100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DSS	SPD	SHW2031100	52200	Fica & Medicare	3,207	-	(3,207)	-100%
1000	DSS	SPD	SHW2031100	52300	Teachers Retirement System	8,675	-	(8,675)	-100%
1000	DSS	SPD	SHW2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SHW2031100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DSS	SPD	SHW2031100	52900	Other Employee Benefits	138	-	(138)	-100%
1000	DSS	SPD	SHW2041100	51100	Teachers	675,508	816,834	141,326	21%
1000	DSS	SPD	SHW2041100	52100	State Health Insurance	128,482	136,080	7,598	6%
1000	DSS	SPD	SHW2041100	52200	Fica & Medicare	49,021	62,488	13,467	27%
1000	DSS	SPD	SHW2041100	52300	Teachers Retirement System	132,019	161,815	29,796	23%
1000	DSS	SPD	SHW2041100	52500	Unemployment Compensation	1,234	1,400	166	13%
1000	DSS	SPD	SHW2041100	52600	Workers' Compensation	4,936	5,600	664	13%
1000	DSS	SPD	SHW2041100	52900	Other Employee Benefits	1,401	2,900	1,499	107%
1000	DSS	SPD	SHW2051100	51100	Teachers	141,268	298,810	157,542	112%
1000	DSS	SPD	SHW2051100	52100	State Health Insurance	34,020	56,700	22,680	67%
1000	DSS	SPD	SHW2051100	52200	Fica & Medicare	10,198	22,859	12,661	124%
1000	DSS	SPD	SHW2051100	52300	Teachers Retirement System	27,615	59,194	31,579	114%
1000	DSS	SPD	SHW2051100	52500	Unemployment Compensation	300	600	300	100%
1000	DSS	SPD	SHW2051100	52600	Workers' Compensation	1,200	2,400	1,200	100%
1000	DSS	SPD	SHW2051100	52900	Other Employee Benefits	480	1,061	581	121%
1000	DSS	SPD	SHW2061100	51400	Aides And Paraprofessionals	59,859	62,243	2,384	4%
1000	DSS	SPD	SHW2061100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	SHW2061100	52200	Fica & Medicare	4,310	4,762	452	10%
1000	DSS	SPD	SHW2061100	52300	Teachers Retirement System	11,717	12,330	613	5%
1000	DSS	SPD	SHW2061100	52500	Unemployment Compensation	300	300	-	0%
1000	DSS	SPD	SHW2061100	52600	Workers' Compensation	1,200	1,200	-	0%
1000	DSS	SPD	SHW2061100	52900	Other Employee Benefits	238	221	(17)	-7%
1000	DSS	SPD	SOC2021100	51100	Teachers	-	43,519	43,519	N/A
1000	DSS	SPD	SOC2021100	52200	Fica & Medicare	-	3,329	3,329	N/A
1000	DSS	SPD	SOC2021100	52300	Teachers Retirement System	-	8,621	8,621	N/A
1000	DSS	SPD	SOC2021100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	SOC2021100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	SOC2021100	52900	Other Employee Benefits	-	154	154	N/A

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	SOC2041100	51100	Teachers	195,785	187,301	(8,484)	-4%
1000	DSS	SPD	SOC2041100	51400	Aides And Paraprofessionals	17,329	-	(17,329)	-100%
1000	DSS	SPD	SOC2041100	52100	State Health Insurance	37,762	22,680	(15,082)	-40%
1000	DSS	SPD	SOC2041100	52200	Fica & Medicare	15,574	14,329	(1,245)	-8%
1000	DSS	SPD	SOC2041100	52300	Teachers Retirement System	41,657	37,104	(4,553)	-11%
1000	DSS	SPD	SOC2041100	52500	Unemployment Compensation	433	300	(133)	-31%
1000	DSS	SPD	SOC2041100	52600	Workers' Compensation	1,732	1,200	(532)	-31%
1000	DSS	SPD	SOC2041100	52900	Other Employee Benefits	561	665	104	19%
1000	DSS	SPD	SOC2051100	51100	Teachers	144,640	70,186	(74,454)	-51%
1000	DSS	SPD	SOC2051100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DSS	SPD	SOC2051100	52200	Fica & Medicare	10,432	5,369	(5,063)	-49%
1000	DSS	SPD	SOC2051100	52300	Teachers Retirement System	28,293	13,904	(14,389)	-51%
1000	DSS	SPD	SOC2051100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	SOC2051100	52600	Workers' Compensation	800	400	(400)	-50%
1000	DSS	SPD	SOC2051100	52900	Other Employee Benefits	494	249	(245)	-50%
1000	DSS	SPD	SPC2021100	51100	Teachers	48,068	52,639	4,571	10%
1000	DSS	SPD	SPC2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	SPC2021100	52200	Fica & Medicare	3,461	4,027	566	16%
1000	DSS	SPD	SPC2021100	52300	Teachers Retirement System	9,400	10,428	1,028	11%
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	168	187	19	11%
1000	DSS	SPD	SPC2031100	51100	Teachers	-	46,655	46,655	N/A
1000	DSS	SPD	SPC2031100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DSS	SPD	SPC2031100	52200	Fica & Medicare	-	3,569	3,569	N/A
1000	DSS	SPD	SPC2031100	52300	Teachers Retirement System	-	9,242	9,242	N/A
1000	DSS	SPD	SPC2031100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	SPC2031100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	SPC2031100	52900	Other Employee Benefits	-	166	166	N/A
1000	DSS	SPD	SPC2041100	51100	Teachers	505,524	581,506	75,982	15%
1000	DSS	SPD	SPC2041100	52100	State Health Insurance	56,700	102,060	45,360	80%
1000	DSS	SPD	SPC2041100	52200	Fica & Medicare	37,398	44,485	7,087	19%
1000	DSS	SPD	SPC2041100	52300	Teachers Retirement System	98,823	115,196	16,373	17%
1000	DSS	SPD	SPC2041100	52500	Unemployment Compensation	834	1,100	266	32%
1000	DSS	SPD	SPC2041100	52600	Workers' Compensation	3,336	4,400	1,064	32%
1000	DSS	SPD	SPC2041100	52900	Other Employee Benefits	1,164	2,064	900	77%
1000	DSS	SPD	SPC2051100	51100	Teachers	265,928	113,701	(152,227)	-57%
1000	DSS	SPD	SPC2051100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	SPC2051100	52200	Fica & Medicare	19,875	8,698	(11,177)	-56%
1000	DSS	SPD	SPC2051100	52300	Teachers Retirement System	52,004	22,524	(29,480)	-57%
1000	DSS	SPD	SPC2051100	52500	Unemployment Compensation	500	200	(300)	-60%
1000	DSS	SPD	SPC2051100	52600	Workers' Compensation	2,000	800	(1,200)	-60%
1000	DSS	SPD	SPC2051100	52900	Other Employee Benefits	920	404	(516)	-56%
1000	DSS	SPD	SPC2061100	51400	Aides And Paraprofessionals	20,460	21,278	818	4%
1000	DSS	SPD	SPC2061100	52200	Fica & Medicare	1,565	1,628	63	4%
1000	DSS	SPD	SPC2061100	52300	Teachers Retirement System	4,005	4,215	210	5%
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	80	76	(4)	-5%
1000	DSS	SPD	SPD2021100	55950	Other Purchased Services	2,000	1,000	(1,000)	-50%
1000	DSS	SPD	SPD2021100	56100	Supplies	15,000	20,688	5,688	38%
1000	DSS	SPD	SPD2031100	55950	Other Purchased Services	3,000	-	(3,000)	-100%
1000	DSS	SPD	SPD2031100	56100	Supplies	5,000	8,000	3,000	60%
1000	DSS	SPD	SPD2031100	56150	Expendable Equipment	15,000	29,710	14,710	98%
1000	DSS	SPD	SPD2041100	51100	Teachers	51,568	548,778	497,210	964%
1000	DSS	SPD	SPD2041100	51101	Academic Supplement	25,000	25,000	-	0%
1000	DSS	SPD	SPD2041100	51400	Aides And Paraprofessionals	173,601	252,440	78,839	45%
1000	DSS	SPD	SPD2041100	51450	Interpreter	139,537	95,831	(43,706)	-31%
1000	DSS	SPD	SPD2041100	51640	Phy/Occup/Mobility Therapist	2,349,045	2,236,844	(112,201)	-5%
1000	DSS	SPD	SPD2041100	52100	State Health Insurance	283,500	328,860	45,360	16%
1000	DSS	SPD	SPD2041100	52200	Fica & Medicare	202,919	241,655	38,736	19%
1000	DSS	SPD	SPD2041100	52300	Teachers Retirement System	486,125	584,687	98,562	20%
1000	DSS	SPD	SPD2041100	52500	Unemployment Compensation	3,645	5,900	2,255	62%
1000	DSS	SPD	SPD2041100	52600	Workers' Compensation	14,580	23,600	9,020	62%
1000	DSS	SPD	SPD2041100	52900	Other Employee Benefits	7,636	10,389	2,753	36%
1000	DSS	SPD	SPD2041100	53000	Purch Professional & Technical	151,298	151,300	2	0%
1000	DSS	SPD	SPD2041100	55320	Communication Web based Subscr	16,800	25,000	8,200	49%
1000	DSS	SPD	SPD2041100	55800	Travel - Employees	20,000	20,000	-	0%
1000	DSS	SPD	SPD2041100	56100	Supplies	91,709	106,000	14,291	16%
1000	DSS	SPD	SPD2041100	56150	Expendable Equipment	1,000	2,250	1,250	125%
1000	DSS	SPD	SPD2041100	58100	Dues And Fees	2,000	2,000	-	0%
1000	DSS	SPD	SPD2051100	55800	Travel - Employees	4,000	4,000	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	SPD2051100	56100	Supplies	18,000	24,036	6,036	34%
1000	DSS	SPD	SPD2061100	51100	Teachers	165,603	175,417	9,814	6%
1000	DSS	SPD	SPD2061100	52100	State Health Insurance	22,680	34,020	11,340	50%
1000	DSS	SPD	SPD2061100	52200	Fica & Medicare	12,240	17,933	5,693	47%
1000	DSS	SPD	SPD2061100	52300	Teachers Retirement System	32,396	46,437	14,041	43%
1000	DSS	SPD	SPD2061100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	SPD2061100	52600	Workers' Compensation	1,200	1,600	400	33%
1000	DSS	SPD	SPD2061100	52900	Other Employee Benefits	272	832	560	206%
1000	DSS	SPD	SPD2061100	51450	Interpreter	-	58,997	58,997	N/A
1000	DSS	SPD	SPD9100100	51100	Teachers	-	38,000	38,000	N/A
1000	DSS	SPD	SPD9100100	51100	Teachers	-	100,997	100,997	N/A
1000	DSS	SPD	SPD9100100	52100	State Health Insurance	-	22,680	22,680	N/A
1000	DSS	SPD	SPD9100100	52200	Fica & Medicare	-	2,907	2,907	N/A
1000	DSS	SPD	SPD9100100	52200	Fica & Medicare	-	7,726	7,726	N/A
1000	DSS	SPD	SPD9100100	52300	Teachers Retirement System	-	7,528	7,528	N/A
1000	DSS	SPD	SPD9100100	52300	Teachers Retirement System	-	20,008	20,008	N/A
1000	DSS	SPD	SPD9100100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	SPD9100100	52500	Unemployment Compensation	-	200	200	N/A
1000	DSS	SPD	SPD9100100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	SPD9100100	52600	Workers' Compensation	-	800	800	N/A
1000	DSS	SPD	SPD9100100	52900	Other Employee Benefits	-	135	135	N/A
1000	DSS	SPD	SPD9100100	52900	Other Employee Benefits	-	359	359	N/A
1000	DSS	SPD	STM2041100	51100	Teachers	117,801	100,659	(17,142)	-15%
1000	DSS	SPD	STM2041100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DSS	SPD	STM2041100	52200	Fica & Medicare	8,509	7,700	(809)	-10%
1000	DSS	SPD	STM2041100	52300	Teachers Retirement System	23,029	19,941	(3,088)	-13%
1000	DSS	SPD	STM2041100	52500	Unemployment Compensation	250	200	(50)	-20%
1000	DSS	SPD	STM2041100	52600	Workers' Compensation	1,000	800	(200)	-20%
1000	DSS	SPD	STM2041100	52900	Other Employee Benefits	329	357	28	9%
1000	DSS	SPD	VET2041100	51100	Teachers	539,496	716,634	177,138	33%
1000	DSS	SPD	VET2041100	52100	State Health Insurance	71,782	56,700	(15,082)	-21%
1000	DSS	SPD	VET2041100	52200	Fica & Medicare	39,636	54,823	15,187	38%
1000	DSS	SPD	VET2041100	52300	Teachers Retirement System	105,458	141,965	36,507	35%
1000	DSS	SPD	VET2041100	52500	Unemployment Compensation	933	1,100	167	18%
1000	DSS	SPD	VET2041100	52600	Workers' Compensation	3,732	4,400	668	18%
1000	DSS	SPD	VET2041100	52900	Other Employee Benefits	1,423	2,544	1,121	79%
1000	DSS	SPD	VET2061100	51400	Aides And Paraprofessionals	19,227	20,232	1,005	5%
1000	DSS	SPD	VET2061100	52200	Fica & Medicare	1,471	1,548	77	5%
1000	DSS	SPD	VET2061100	52300	Teachers Retirement System	3,764	4,008	244	6%
1000	DSS	SPD	VET2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	VET2061100	52600	Workers' Compensation	400	400	-	0%
1000	DSS	SPD	VET2061100	52900	Other Employee Benefits	76	72	(4)	-5%
1000	DSS	SPD	WAD2041100	51100	Teachers	231,112	229,314	(1,798)	-1%
1000	DSS	SPD	WAD2041100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DSS	SPD	WAD2041100	52200	Fica & Medicare	16,884	17,543	659	4%
1000	DSS	SPD	WAD2041100	52300	Teachers Retirement System	45,193	45,427	234	1%
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	673	814	141	21%
1000	DSS	SPD	WDL2021100	51100	Teachers	113,892	71,686	(42,206)	-37%
1000	DSS	SPD	WDL2021100	51400	Aides And Paraprofessionals	117,675	48,929	(68,746)	-58%
1000	DSS	SPD	WDL2021100	52100	State Health Insurance	52,391	29,711	(22,680)	-43%
1000	DSS	SPD	WDL2021100	52200	Fica & Medicare	16,990	9,227	(7,763)	-46%
1000	DSS	SPD	WDL2021100	52300	Teachers Retirement System	45,275	23,894	(21,381)	-47%
1000	DSS	SPD	WDL2021100	52500	Unemployment Compensation	762	300	(462)	-61%
1000	DSS	SPD	WDL2021100	52600	Workers' Compensation	3,048	1,200	(1,848)	-61%
1000	DSS	SPD	WDL2021100	52900	Other Employee Benefits	676	428	(248)	-37%
1000	DSS	SPD	WDL2061100	51100	Teachers	40,500	48,705	8,205	20%
1000	DSS	SPD	WDL2061100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	WDL2061100	52200	Fica & Medicare	2,932	3,726	794	27%
1000	DSS	SPD	WDL2061100	52300	Teachers Retirement System	7,910	9,648	1,738	22%
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	135	173	38	28%
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	50,068	52,639	2,571	5%
1000	DSS	SPD	WES2021100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DSS	SPD	WES2021100	52200	Fica & Medicare	3,614	4,027	413	11%
1000	DSS	SPD	WES2021100	52300	Teachers Retirement System	9,781	10,428	647	7%
1000	DSS	SPD	WES2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	WES2021100	52600	Workers' Compensation	400	400	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	WES2021100	52900	Other Employee Benefits	39	187	148	379%
1000	DSS	SPD	WES2041100	51100	Teachers	119,406	99,902	(19,504)	-16%
1000	DSS	SPD	WES2041100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DSS	SPD	WES2041100	52200	Fica & Medicare	8,760	7,643	(1,117)	-13%
1000	DSS	SPD	WES2041100	52300	Teachers Retirement System	23,343	19,791	(3,552)	-15%
1000	DSS	SPD	WES2041100	52500	Unemployment Compensation	250	200	(50)	-20%
1000	DSS	SPD	WES2041100	52600	Workers' Compensation	1,000	800	(200)	-20%
1000	DSS	SPD	WES2041100	52900	Other Employee Benefits	327	355	28	9%
1000	DSS	SPD	WYN2041100	51100	Teachers	274,179	264,930	(9,249)	-3%
1000	DSS	SPD	WYN2041100	52100	State Health Insurance	37,762	34,020	(3,742)	-10%
1000	DSS	SPD	WYN2041100	52200	Fica & Medicare	19,968	20,267	299	1%
1000	DSS	SPD	WYN2041100	52300	Teachers Retirement System	53,608	52,483	(1,125)	-2%
1000	DSS	SPD	WYN2041100	52500	Unemployment Compensation	433	400	(33)	-8%
1000	DSS	SPD	WYN2041100	52600	Workers' Compensation	1,732	1,600	(132)	-8%
1000	DSS	SPD	WYN2041100	52900	Other Employee Benefits	531	941	410	77%
2100	DSS	SPD	SPD9100210	51100	Teachers	146,391	-	(146,391)	-100%
2100	DSS	SPD	SPD9100210	51420	Salary Of Clerical Staff	30,383	32,083	1,700	6%
2100	DSS	SPD	SPD9100210	51640	Phy/Occup/Mobility Therapist	885,238	1,075,852	190,614	22%
2100	DSS	SPD	SPD9100210	51710	Teacher Support Specialist	62,731	64,382	1,651	3%
2100	DSS	SPD	SPD9100210	51740	School Psychologist	984,475	1,019,641	35,166	4%
2100	DSS	SPD	SPD9100210	51900	Oth Management Personnel	864,525	1,174,959	310,434	36%
2100	DSS	SPD	SPD9100210	51910	Oth Administrative Personnel	270,551	327,254	56,703	21%
2100	DSS	SPD	SPD9100210	52100	State Health Insurance	385,560	417,312	31,752	8%
2100	DSS	SPD	SPD9100210	52200	Fica & Medicare	237,505	282,757	45,252	19%
2100	DSS	SPD	SPD9100210	52300	Teachers Retirement System	606,183	710,193	104,010	17%
2100	DSS	SPD	SPD9100210	52500	Unemployment Compensation	4,747	4,800	53	1%
2100	DSS	SPD	SPD9100210	52600	Workers' Compensation	18,988	19,200	212	1%
2100	DSS	SPD	SPD9100210	52900	Other Employee Benefits	11,465	12,830	1,365	12%
2100	DSS	SPD	SPD9100210	53000	Purch Professional & Technical	1,000	1,000	-	0%
2100	DSS	SPD	SPD9100210	53210	Contracted Service - Teachers	9,000	3,000	(6,000)	-67%
2100	DSS	SPD	SPD9100210	54300	Repair And Maintenance Service	2,000	3,500	1,500	75%
2100	DSS	SPD	SPD9100210	55320	Communication Web based Subscr	10,000	20,000	10,000	100%
2100	DSS	SPD	SPD9100210	55800	Travel - Employees	2,000	8,000	6,000	300%
2100	DSS	SPD	SPD9100210	55950	Other Purchased Services	4,800	-	(4,800)	-100%
2100	DSS	SPD	SPD9100210	56100	Supplies	68,600	56,527	(12,073)	-18%
2100	DSS	SPD	SPD9100210	56150	Expendable Equipment	8,000	5,569	(2,431)	-30%
2100	DSS	SPD	SPD9100210	58100	Dues And Fees	-	1,000	1,000	N/A
2100	DSS	SPD	SPD9100210	51990	Oth Salaries And Compensation	-	2,000	2,000	N/A
2210	DSS	SPD	SPD9100220	53000	Purch Professional & Technical	4,000	14,500	10,500	263%
2210	DSS	SPD	SPD9100220	54300	Repair And Maintenance Service	3,000	3,000	-	0%
2210	DSS	SPD	SPD9100220	55950	Other Purchased Services	1,000	-	(1,000)	-100%
2210	DSS	SPD	SPD9100220	56100	Supplies	6,000	10,000	4,000	67%
2600	DSS	SPD	SPD9100260	54300	Repair And Maintenance Service	2,000	3,182	1,182	59%
2600	DSS	SPD	SPD9100260	56150	Expendable Equipment	1,000	3,400	2,400	240%
2100	DSS	SSA	HTH9100210	51630	School Nurse/Spec Ed Nurse Lp	560,097	589,776	29,679	5%
2100	DSS	SSA	HTH9100210	51900	Oth Management Personnel	434,350	445,034	10,684	2%
2100	DSS	SSA	HTH9100210	52100	State Health Insurance	113,400	91,967	(21,433)	-19%
2100	DSS	SSA	HTH9100210	52200	Fica & Medicare	74,415	79,163	4,748	6%
2100	DSS	SSA	HTH9100210	52300	Teachers Retirement System	109,672	116,835	7,163	7%
2100	DSS	SSA	HTH9100210	52500	Unemployment Compensation	6,813	1,700	(5,113)	-75%
2100	DSS	SSA	HTH9100210	52600	Workers' Compensation	27,250	6,800	(20,450)	-75%
2100	DSS	SSA	HTH9100210	52900	Other Employee Benefits	3,652	2,094	(1,558)	-43%
2100	DSS	SSA	HTH9100210	53000	Purch Professional & Technical	2,500	2,500	-	0%
2100	DSS	SSA	HTH9100210	55800	Travel - Employees	2,000	2,000	-	0%
2100	DSS	SSA	HTH9100210	55950	Other Purchased Services	250	250	-	0%
2100	DSS	SSA	HTH9100210	56100	Supplies	4,000	7,000	3,000	75%
2100	DSS	SSA	HTH9100210	58100	Dues And Fees	300	300	-	0%
2100	DSS	SSA	HTH9100211	56150	Expendable Equipment	300	-	(300)	-100%
2100	DSS	SSA	PBS9100210	53000	Purch Professional & Technical	500	-	(500)	-100%
2100	DSS	SSA	PBS9100210	55320	Communication Web based Subscr	-	500	(1,455)	-100%
2100	DSS	SSA	PBS9100210	55800	Travel - Employees	1,000	1,000	-	0%
2100	DSS	SSA	PBS9100210	55950	Other Purchased Services	1,500	-	(1,500)	N/A
2100	DSS	SSA	PBS9100210	56100	Supplies	3,500	3,500	-	0%
2100	DSS	SSA	PBS9100210	56160	Expendable Computer Equipment	2,000	2,000	-	0%
2100	DSS	SSA	PBS9100210	56300	Purchased Food	500	-	(500)	-100%
2100	DSS	SSA	PBS9100210	56420	Books And Periodicals	500	500	-	0%
2100	DSS	SSA	SSA9100210	51210	Deputy/Assist Superintendent	125,332	131,977	6,645	5%
2100	DSS	SSA	SSA9100210	51420	Salary Of Clerical Staff	118,327	120,672	2,345	2%
2100	DSS	SSA	SSA9100210	51900	Oth Management Personnel	242,278	251,105	8,827	4%
2100	DSS	SSA	SSA9100210	51910	Oth Administrative Personnel	99,752	62,347	(37,405)	-37%
2100	DSS	SSA	SSA9100210	52100	State Health Insurance	90,720	68,040	(22,680)	-25%
2100	DSS	SSA	SSA9100210	52200	Fica & Medicare	42,432	43,307	875	2%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	SSA	SSA9100210	52300	Teachers Retirement System	114,986	111,574	(3,412)	-3%
2100	DSS	SSA	SSA9100210	52500	Unemployment Compensation	1,000	900	(100)	-10%
2100	DSS	SSA	SSA9100210	52600	Workers' Compensation	4,000	3,600	(400)	-10%
2100	DSS	SSA	SSA9100210	52900	Other Employee Benefits	2,247	1,999	(248)	-11%
2100	DSS	SSA	SSA9100210	53000	Purch Professional & Technical	12,000	10,000	(2,000)	-17%
2100	DSS	SSA	SSA9100210	54420	Rental Of Equipment Or Vehicle	2,500	2,500	-	0%
2100	DSS	SSA	SSA9100210	55800	Travel - Employees	400	400	-	0%
2100	DSS	SSA	SSA9100210	56100	Supplies	20,500	19,000	(1,500)	-7%
2100	DSS	SSA	SSA9100210	56150	Expendable Equipment	300	150	(150)	-50%
2100	DSS	SSA	SSA9100210	56160	Expendable Computer Equipment	800	400	(400)	-50%
2100	DSS	SSA	SSA9100210	56420	Books And Periodicals	2,000	2,000	-	0%
2100	DSS	SSA	SSA9100210	58100	Dues And Fees	400	4,060	3,660	915%
2100	DSS	SSA	SSA9100210	56110	Supplies-Technology	-	205	205	N/A
2100	DSS	SSA	SSA9100211	51420	Salary Of Clerical Staff	30,383	-	(30,383)	-100%
2100	DSS	SSA	SSA9100211	51900	Oth Management Personnel	111,211	-	(111,211)	-100%
2100	DSS	SSA	SSA9100211	52100	State Health Insurance	22,680	-	(22,680)	-100%
2100	DSS	SSA	SSA9100211	52200	Fica & Medicare	10,195	-	(10,195)	-100%
2100	DSS	SSA	SSA9100211	52300	Teachers Retirement System	27,799	-	(27,799)	-100%
2100	DSS	SSA	SSA9100211	52500	Unemployment Compensation	200	-	(200)	-100%
2100	DSS	SSA	SSA9100211	52600	Workers' Compensation	800	-	(800)	-100%
2100	DSS	SSA	SSA9100211	52900	Other Employee Benefits	570	-	(570)	-100%
2100	DSS	SSA	SSA9100211	55800	Travel - Employees	2,850	-	(2,850)	-100%
2100	DSS	SSA	SSA9100211	55950	Other Purchased Services	100	-	(100)	-100%
2100	DSS	SSA	SSA9100211	56100	Supplies	990	-	(990)	-100%
2100	DSS	SSA	SSA9100211	56420	Books And Periodicals	875	-	(875)	-100%
2100	DSS	SSA	SSA9100211	58100	Dues And Fees	1,455	-	(1,455)	-100%
2210	DTL	ACD	ACD9100220	51210	Deputy/Assist Superintendent	129,573	136,346	6,773	5%
2210	DTL	ACD	ACD9100220	51420	Salary Of Clerical Staff	37,355	39,936	2,581	7%
2210	DTL	ACD	ACD9100220	51900	Oth Management Personnel	284,003	292,535	8,532	3%
2210	DTL	ACD	ACD9100220	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
2210	DTL	ACD	ACD9100220	52200	Fica & Medicare	32,467	35,864	3,397	10%
2210	DTL	ACD	ACD9100220	52300	Teachers Retirement System	88,529	92,302	3,773	4%
2210	DTL	ACD	ACD9100220	52500	Unemployment Compensation	500	500	-	0%
2210	DTL	ACD	ACD9100220	52600	Workers' Compensation	2,000	2,000	-	0%
2210	DTL	ACD	ACD9100220	52900	Other Employee Benefits	1,469	1,654	185	13%
2210	DTL	ACD	ACD9100220	53000	Purch Professional & Technical	34,098	64,098	30,000	88%
2210	DTL	ACD	ACD9100220	55950	Other Purchased Services	200	200	-	0%
2210	DTL	ACD	ACD9100220	56100	Supplies	1,000	1,000	-	0%
1000	DTL	ART	ART1021100	53100	Contracted Service - Admin	2,000	2,000	-	0%
1000	DTL	ART	ART1021100	55320	Communication Web based Subscr	235	515	280	119%
1000	DTL	ART	ART1021100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	ART	ART1021100	56100	Supplies	8,600	9,100	500	6%
1000	DTL	ART	ART1021100	56150	Expendable Equipment	5,200	5,200	-	0%
1000	DTL	ART	ART1021100	56420	Books And Periodicals	280	-	(280)	-100%
1000	DTL	ART	ART1021100	58100	Dues And Fees	6,650	6,500	(150)	-2%
1000	DTL	ART	ART1041100	51102	Music Supplement	49,000	49,000	-	0%
1000	DTL	ART	ART1041100	52200	Fica & Medicare	3,749	-	(3,749)	-100%
1000	DTL	ART	ART1041100	52300	Teachers Retirement System	9,339	-	(9,339)	-100%
1000	DTL	ART	ART1041100	55320	Communication Web based Subscr	74	2,104	2,030	2743%
1000	DTL	ART	ART1041100	55950	Other Purchased Services	1,000	-	(1,000)	-100%
1000	DTL	ART	ART1041100	56100	Supplies	16,800	18,300	1,500	9%
1000	DTL	ART	ART1041100	56150	Expendable Equipment	36,500	61,500	25,000	68%
1000	DTL	ART	ART1041100	56420	Books And Periodicals	200	-	(200)	-100%
1000	DTL	ART	ART1041100	58100	Dues And Fees	7,965	7,965	-	0%
1000	DTL	ART	ART1041100	57300	Purch Eq Noncom	-	15,500	15,500	N/A
1000	DTL	ART	ART1041100	52200	Fica & Medicare	-	3,749	3,749	N/A
1000	DTL	ART	ART1041100	52300	Teachers Retirement System	-	9,707	9,707	N/A
1000	DTL	ART	ART1081100	51102	Music Supplement	46,000	46,000	-	0%
1000	DTL	ART	ART1081100	52200	Fica & Medicare	3,519	-	(3,519)	-100%
1000	DTL	ART	ART1081100	52300	Teachers Retirement System	8,768	-	(8,768)	-100%
1000	DTL	ART	ART1081100	53000	Purch Professional & Technical	-	14,000	14,000	N/A
1000	DTL	ART	ART1081100	53100	Contracted Service - Admin	14,000	-	(14,000)	-100%
1000	DTL	ART	ART1081100	55320	Communication Web based Subscr	275	555	280	102%
1000	DTL	ART	ART1081100	55950	Other Purchased Services	800	-	(800)	-100%
1000	DTL	ART	ART1081100	56100	Supplies	18,000	19,600	1,600	9%
1000	DTL	ART	ART1081100	56150	Expendable Equipment	25,000	25,000	-	0%
1000	DTL	ART	ART1081100	56420	Books And Periodicals	280	-	(280)	-100%
1000	DTL	ART	ART1081100	58100	Dues And Fees	9,335	9,335	-	0%
1000	DTL	ART	ART1081100	52200	Fica & Medicare	-	3,519	3,519	N/A
1000	DTL	ART	ART1081100	52300	Teachers Retirement System	-	9,113	9,113	N/A
1000	DTL	ART	ART1083100	55800	Travel - Employees	3,500	3,500	-	0%
2210	DTL	ART	ART9100220	51420	Salary Of Clerical Staff	33,552	34,982	1,430	4%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2210	DTL	ART	ART9100220	51900	Oth Management Personnel	83,659	86,172	2,513	3%
2210	DTL	ART	ART9100220	52100	State Health Insurance	11,340	11,340	-	0%
2210	DTL	ART	ART9100220	52200	Fica & Medicare	8,590	9,268	678	8%
2210	DTL	ART	ART9100220	52300	Teachers Retirement System	23,012	24,001	989	4%
2210	DTL	ART	ART9100220	52500	Unemployment Compensation	200	200	-	0%
2210	DTL	ART	ART9100220	52600	Workers' Compensation	800	800	-	0%
2210	DTL	ART	ART9100220	52900	Other Employee Benefits	431	430	(1)	0%
2210	DTL	ART	ART9100220	55300	Communication	50	50	-	0%
2210	DTL	ART	ART9100220	55800	Travel - Employees	1,000	1,000	-	0%
2210	DTL	ART	ART9100220	55950	Other Purchased Services	600	-	(600)	-100%
2210	DTL	ART	ART9100220	56100	Supplies	400	1,000	600	150%
2210	DTL	ART	ART9100220	56110	Supplies-Technology	300	300	-	0%
2210	DTL	ART	ART9100220	56150	Expendable Equipment	250	-	(250)	-100%
2210	DTL	ART	ART9100220	58100	Dues And Fees	957	957	-	0%
2600	DTL	ART	ART9100260	53000	Purch Professional & Technical	13,500	13,500	-	0%
2600	DTL	ART	ART9100260	54300	Repair And Maintenance Service	15,000	15,000	-	0%
2600	DTL	ART	ART9100260	56100	Supplies	5,000	5,000	-	0%
1000	DTL	CAR	AIM3011100	51100	Teachers	74,248	76,255	2,007	3%
1000	DTL	CAR	AIM3011100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	CAR	AIM3011100	52200	Fica & Medicare	5,346	5,834	488	9%
1000	DTL	CAR	AIM3011100	52300	Teachers Retirement System	14,534	15,106	572	4%
1000	DTL	CAR	AIM3011100	52500	Unemployment Compensation	100	100	-	0%
1000	DTL	CAR	AIM3011100	52600	Workers' Compensation	400	400	-	0%
1000	DTL	CAR	AIM3011100	52900	Other Employee Benefits	271	271	-	0%
1000	DTL	CAR	AIM3011100	56100	Supplies	500	750	250	50%
1000	DTL	CAR	AIM3011100	56110	Supplies-Technology	300	250	(50)	-17%
1000	DTL	CAR	CAR3011100	51101	Academic Supplement	24,000	24,000	-	0%
1000	DTL	CAR	CAR3011100	51130	Substitute for Certified	20,000	-	(20,000)	-100%
1000	DTL	CAR	CAR3011100	52200	Fica & Medicare	3,366	1,836	(1,530)	-45%
1000	DTL	CAR	CAR3011100	52300	Teachers Retirement System	4,574	4,754	180	4%
1000	DTL	CAR	CAR3011100	54300	Repair And Maintenance Service	10,000	5,000	(5,000)	-50%
1000	DTL	CAR	CAR3011100	54320	Repair Services - Technology	5,000	1,500	(3,500)	-70%
1000	DTL	CAR	CAR3011100	54420	Rental Of Equipment Or Vehicle	1,000	1,000	-	0%
1000	DTL	CAR	CAR3011100	55320	Communication Web based Subscr	22,000	18,025	(3,975)	-18%
1000	DTL	CAR	CAR3011100	55800	Travel - Employees	4,000	4,000	-	0%
1000	DTL	CAR	CAR3011100	55950	Other Purchased Services	30,000	25,000	(5,000)	-17%
1000	DTL	CAR	CAR3011100	56100	Supplies	10,000	6,110	(3,890)	-39%
1000	DTL	CAR	CAR3011100	56110	Supplies-Technology	3,000	14,600	11,600	387%
1000	DTL	CAR	CAR3011100	56150	Expendable Equipment	7,000	4,555	(2,445)	-35%
1000	DTL	CAR	CAR3011100	56160	Expendable Computer Equipment	2,000	-	(2,000)	-100%
1000	DTL	CAR	CAR3011100	56400	Digital Textbooks	-	15,000	15,000	N/A
1000	DTL	CAR	CAR3011100	56410	Textbooks	43,000	45,200	2,200	5%
1000	DTL	CAR	CAR3011100	56420	Books And Periodicals	350	500	150	43%
1000	DTL	CAR	CAR3011100	58100	Dues And Fees	10,000	-	(10,000)	-100%
1000	DTL	CAR	COH3011100	55320	Communication Web based Subscr	300	-	(300)	-100%
1000	DTL	CAR	COH3011100	55950	Other Purchased Services	100	200	100	100%
1000	DTL	CAR	COH3011100	56100	Supplies	500	1,000	500	100%
1000	DTL	CAR	COH3011100	56110	Supplies-Technology	100	-	(100)	-100%
1000	DTL	CAR	CVH3011100	51100	Teachers	542,560	509,033	(33,527)	-6%
1000	DTL	CAR	CVH3011100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DTL	CAR	CVH3011100	52200	Fica & Medicare	40,186	38,941	(1,245)	-3%
1000	DTL	CAR	CVH3011100	52300	Teachers Retirement System	106,134	100,839	(5,295)	-5%
1000	DTL	CAR	CVH3011100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	CAR	CVH3011100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	CAR	CVH3011100	52900	Other Employee Benefits	1,844	1,807	(37)	-2%
1000	DTL	CAR	CVH3011100	55320	Communication Web based Subscr	12,000	23,195	11,195	93%
1000	DTL	CAR	CVH3011100	55950	Other Purchased Services	1,500	-	(1,500)	-100%
1000	DTL	CAR	CVH3011100	56100	Supplies	22,500	13,850	(8,650)	-38%
1000	DTL	CAR	CVH3011100	56110	Supplies-Technology	5,000	5,750	750	15%
1000	DTL	CAR	CVH3011100	56150	Expendable Equipment	17,000	11,450	(5,550)	-33%
1000	DTL	CAR	CVH3011100	56300	Purchased Food	2,000	2,500	500	25%
1000	DTL	CAR	CVH3011100	56420	Books And Periodicals	2,500	2,000	(500)	-20%
1000	DTL	CAR	CVH3011100	57300	Purch Eqp Noncom	7,000	-	(7,000)	-100%
1000	DTL	CAR	HAR3011100	51100	Teachers	421,439	390,735	(30,704)	-7%
1000	DTL	CAR	HAR3011100	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
1000	DTL	CAR	HAR3011100	52200	Fica & Medicare	30,642	29,891	(751)	-2%
1000	DTL	CAR	HAR3011100	52300	Teachers Retirement System	82,472	77,405	(5,067)	-6%
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	1,440	1,387	(53)	-4%
1000	DTL	CAR	HAR3011100	55320	Communication Web based Subscr	6,000	8,750	2,750	46%
1000	DTL	CAR	HAR3011100	55950	Other Purchased Services	2,000	100	(1,900)	-95%

**MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	CAR	HAR3011100	56100	Supplies	17,250	15,400	(1,850)	-11%
1000	DTL	CAR	HAR3011100	56110	Supplies-Technology	2,750	300	(2,450)	-89%
1000	DTL	CAR	HAR3011100	56150	Expendable Equipment	5,300	5,000	(300)	-6%
1000	DTL	CAR	HAR3011100	56300	Purchased Food	200	-	(200)	-100%
1000	DTL	CAR	HAR3011100	56420	Books And Periodicals	200	275	75	38%
1000	DTL	CAR	JOR3011100	51100	Teachers	547,855	551,706	3,851	1%
1000	DTL	CAR	JOR3011100	52100	State Health Insurance	113,400	90,720	(22,680)	-20%
1000	DTL	CAR	JOR3011100	52200	Fica & Medicare	39,446	42,206	2,760	7%
1000	DTL	CAR	JOR3011100	52300	Teachers Retirement System	107,228	109,293	2,065	2%
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	1,903	1,959	56	3%
1000	DTL	CAR	JOR3011100	55320	Communication Web based Subscr	11,500	15,000	3,500	30%
1000	DTL	CAR	JOR3011100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	CAR	JOR3011100	56100	Supplies	22,500	12,000	(10,500)	-47%
1000	DTL	CAR	JOR3011100	56110	Supplies-Technology	2,500	10,000	7,500	300%
1000	DTL	CAR	JOR3011100	56150	Expendable Equipment	22,000	10,975	(11,025)	-50%
1000	DTL	CAR	JOR3011100	56160	Expendable Computer Equipment	2,700	2,500	(200)	-7%
1000	DTL	CAR	JOR3011100	56300	Purchased Food	6,000	6,000	-	0%
1000	DTL	CAR	JOR3011100	56420	Books And Periodicals	500	1,000	500	100%
1000	DTL	CAR	KEN3011100	51100	Teachers	369,159	326,737	(42,422)	-11%
1000	DTL	CAR	KEN3011100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	CAR	KEN3011100	52200	Fica & Medicare	27,340	24,995	(2,345)	-9%
1000	DTL	CAR	KEN3011100	52300	Teachers Retirement System	72,243	64,727	(7,516)	-10%
1000	DTL	CAR	KEN3011100	52500	Unemployment Compensation	800	700	(100)	-13%
1000	DTL	CAR	KEN3011100	52600	Workers' Compensation	3,200	2,800	(400)	-13%
1000	DTL	CAR	KEN3011100	52900	Other Employee Benefits	1,295	1,160	(135)	-10%
1000	DTL	CAR	KEN3011100	55320	Communication Web based Subscr	6,800	12,000	5,200	76%
1000	DTL	CAR	KEN3011100	55950	Other Purchased Services	500	-	(500)	-100%
1000	DTL	CAR	KEN3011100	56100	Supplies	9,000	10,000	1,000	11%
1000	DTL	CAR	KEN3011100	56110	Supplies-Technology	10,000	8,000	(2,000)	-20%
1000	DTL	CAR	KEN3011100	56150	Expendable Equipment	15,000	12,000	(3,000)	-20%
1000	DTL	CAR	KEN3011100	56160	Expendable Computer Equipment	2,000	3,500	1,500	75%
1000	DTL	CAR	KEN3011100	56420	Books And Periodicals	-	1,000	1,000	N/A
1000	DTL	CAR	NOR3011100	51100	Teachers	446,459	518,863	72,404	16%
1000	DTL	CAR	NOR3011100	52100	State Health Insurance	56,700	68,040	11,340	20%
1000	DTL	CAR	NOR3011100	52200	Fica & Medicare	32,905	39,693	6,788	21%
1000	DTL	CAR	NOR3011100	52300	Teachers Retirement System	87,351	102,787	15,436	18%
1000	DTL	CAR	NOR3011100	52500	Unemployment Compensation	800	900	100	13%
1000	DTL	CAR	NOR3011100	52600	Workers' Compensation	3,200	3,600	400	13%
1000	DTL	CAR	NOR3011100	52900	Other Employee Benefits	1,538	1,842	304	20%
1000	DTL	CAR	NOR3011100	55320	Communication Web based Subscr	5,000	10,750	5,750	115%
1000	DTL	CAR	NOR3011100	55950	Other Purchased Services	1,000	100	(900)	-90%
1000	DTL	CAR	NOR3011100	56100	Supplies	12,000	14,350	2,350	20%
1000	DTL	CAR	NOR3011100	56110	Supplies-Technology	3,350	3,300	(50)	-1%
1000	DTL	CAR	NOR3011100	56150	Expendable Equipment	18,000	7,350	(10,650)	-59%
1000	DTL	CAR	NOR3011100	56160	Expendable Computer Equipment	4,200	-	(4,200)	-100%
1000	DTL	CAR	NOR3011100	56300	Purchased Food	2,200	2,200	-	0%
1000	DTL	CAR	NOR3011100	56420	Books And Periodicals	500	75	(425)	-85%
1000	DTL	CAR	SHW3011100	51100	Teachers	419,850	476,905	57,055	14%
1000	DTL	CAR	SHW3011100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	CAR	SHW3011100	52200	Fica & Medicare	30,352	36,483	6,131	20%
1000	DTL	CAR	SHW3011100	52300	Teachers Retirement System	82,166	94,475	12,309	15%
1000	DTL	CAR	SHW3011100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	CAR	SHW3011100	52600	Workers' Compensation	3,600	3,600	-	0%
1000	DTL	CAR	SHW3011100	52900	Other Employee Benefits	1,441	1,693	252	17%
1000	DTL	CAR	SHW3011100	55320	Communication Web based Subscr	10,000	34,930	24,930	249%
1000	DTL	CAR	SHW3011100	55950	Other Purchased Services	1,000	-	(1,000)	-100%
1000	DTL	CAR	SHW3011100	56100	Supplies	18,000	19,600	1,600	9%
1000	DTL	CAR	SHW3011100	56110	Supplies-Technology	2,750	3,650	900	33%
1000	DTL	CAR	SHW3011100	56160	Expendable Computer Equipment	4,500	-	(4,500)	-100%
1000	DTL	CAR	SHW3011100	56300	Purchased Food	500	200	(300)	-60%
1000	DTL	CAR	SHW3011100	56420	Books And Periodicals	500	2,425	1,925	385%
1000	DTL	CAR	SHW3011100	56150	Expendable Equipment	-	18,150	18,150	N/A
1000	DTL	CAR	SPC3011100	51100	Teachers	245,485	304,872	59,387	24%
1000	DTL	CAR	SPC3011100	52100	State Health Insurance	45,360	68,040	22,680	50%
1000	DTL	CAR	SPC3011100	52200	Fica & Medicare	17,974	23,323	5,349	30%
1000	DTL	CAR	SPC3011100	52300	Teachers Retirement System	48,023	60,395	12,372	26%
1000	DTL	CAR	SPC3011100	52500	Unemployment Compensation	500	600	100	20%
1000	DTL	CAR	SPC3011100	52600	Workers' Compensation	2,000	2,400	400	20%
1000	DTL	CAR	SPC3011100	52900	Other Employee Benefits	859	1,082	223	26%
1000	DTL	CAR	SPC3011100	55320	Communication Web based Subscr	11,000	25,799	14,799	135%

**MUSCOGEE COUNTY SCHOOL DISTRICT
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Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	CAR	SPC3011100	55950	Other Purchased Services	1,000	-	(1,000)	-100%
1000	DTL	CAR	SPC3011100	56100	Supplies	10,000	11,000	1,000	10%
1000	DTL	CAR	SPC3011100	56110	Supplies-Technology	5,000	5,000	-	0%
1000	DTL	CAR	SPC3011100	56120	Computer Software	1,000	-	(1,000)	-100%
1000	DTL	CAR	SPC3011100	56150	Expendable Equipment	8,000	9,500	1,500	19%
1000	DTL	CAR	SPC3011100	56160	Expendable Computer Equipment	6,000	-	(6,000)	-100%
1000	DTL	CAR	SPC3011100	56420	Books And Periodicals	1,100	1,160	60	5%
1000	DTL	CAR	SPC3011100	57300	Purch Eqp Noncom	6,550	-	(6,550)	-100%
2210	DTL	CAR	CAR9100220	51101	Academic Supplement	12,000	12,000	-	0%
2210	DTL	CAR	CAR9100220	51420	Salary Of Clerical Staff	30,010	31,680	1,670	6%
2210	DTL	CAR	CAR9100220	51900	Oth Management Personnel	93,026	95,821	2,795	3%
2210	DTL	CAR	CAR9100220	51910	Oth Administrative Personnel	299,206	266,911	(32,295)	-11%
2210	DTL	CAR	CAR9100220	52100	State Health Insurance	56,700	56,700	-	0%
2210	DTL	CAR	CAR9100220	52200	Fica & Medicare	31,499	31,090	(409)	-1%
2210	DTL	CAR	CAR9100220	52300	Teachers Retirement System	85,148	80,510	(4,638)	-5%
2210	DTL	CAR	CAR9100220	52500	Unemployment Compensation	600	500	(100)	-17%
2210	DTL	CAR	CAR9100220	52600	Workers' Compensation	2,400	2,000	(400)	-17%
2210	DTL	CAR	CAR9100220	52900	Other Employee Benefits	1,543	1,400	(143)	-9%
2210	DTL	CAR	CAR9100220	53000	Purch Professional & Technical	1,400	2,000	600	43%
2210	DTL	CAR	CAR9100220	54410	Rental Of Land Or Buildings	6,000	6,000	-	0%
2210	DTL	CAR	CAR9100220	55800	Travel - Employees	10,000	5,000	(5,000)	-50%
2210	DTL	CAR	CAR9100220	55950	Other Purchased Services	500	1,000	500	100%
2210	DTL	CAR	CAR9100220	56100	Supplies	1,000	1,000	-	0%
2210	DTL	CAR	CAR9100220	56110	Supplies-Technology	200	400	200	100%
2210	DTL	CAR	CAR9100220	58100	Dues And Fees	2,000	2,000	-	0%
1000	DTL	CUR	ARN9100100	55950	Other Purchased Services	3,500	-	(3,500)	-100%
1000	DTL	CUR	ARN9100100	56100	Supplies	400	2,450	2,050	513%
1000	DTL	CUR	ARN9100100	58100	Dues And Fees	-	450	450	N/A
1000	DTL	CUR	ARN9100100	55800	Travel - Employees	-	1,000	1,000	N/A
1000	DTL	CUR	CVH9100100	55950	Other Purchased Services	250	250	-	0%
1000	DTL	CUR	CVH9100100	56100	Supplies	6,000	6,000	-	0%
1000	DTL	CUR	CVH9100100	56110	Supplies-Technology	450	1,200	750	167%
1000	DTL	CUR	DTN9100100	53000	Purch Professional & Technical	1,000	1,000	-	0%
1000	DTL	CUR	DTN9100100	55320	Communication Web based Subscr	-	1,700	1,700	N/A
1000	DTL	CUR	DTN9100100	55950	Other Purchased Services	4,000	2,500	(1,500)	-38%
1000	DTL	CUR	DTN9100100	56100	Supplies	3,000	2,000	(1,000)	-33%
1000	DTL	CUR	DTN9100100	56150	Expendable Equipment	2,000	3,000	1,000	50%
1000	DTL	CUR	DTN9100100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	CUR	DTN9100100	55800	Travel - Employees	-	1,000	1,000	N/A
1000	DTL	CUR	DTN9100100	58100	Dues And Fees	-	1,000	1,000	N/A
1000	DTL	CUR	ECM9100100	56100	Supplies	3,800	3,800	-	0%
1000	DTL	CUR	ECM9100100	56300	Purchased Food	300	300	-	0%
1000	DTL	CUR	FRT9100100	56100	Supplies	4,000	4,000	-	0%
1000	DTL	CUR	JOR9100100	55950	Other Purchased Services	440	500	60	14%
1000	DTL	CUR	JOR9100100	56100	Supplies	3,600	3,600	-	0%
1000	DTL	CUR	JOR9100100	56300	Purchased Food	500	500	-	0%
1000	DTL	CUR	JOR9100100	58100	Dues And Fees	1,000	1,000	-	0%
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%
1000	DTL	CUR	RES9100100	55950	Other Purchased Services	3,000	3,000	-	0%
1000	DTL	CUR	RES9100100	56100	Supplies	2,000	2,000	-	0%
1000	DTL	CUR	RES9100100	58100	Dues And Fees	5,500	5,500	-	0%
1000	DTL	CUR	SHW9100100	55950	Other Purchased Services	1,000	1,000	-	0%
1000	DTL	CUR	SHW9100100	56100	Supplies	4,000	7,000	3,000	75%
1000	DTL	CUR	SPC9100100	55950	Other Purchased Services	1,000	1,000	-	0%
1000	DTL	CUR	SPC9100100	56100	Supplies	4,000	5,000	1,000	25%
1000	DTL	CUR	STM9100100	56100	Supplies	1,500	1,500	-	0%
2100	DTL	CUR	SEC9100210	54410	Rental Of Land Or Buildings	18,000	16,000	(2,000)	-11%
2100	DTL	CUR	SEC9100210	55950	Other Purchased Services	1,500	23,500	22,000	1467%
2100	DTL	CUR	SEC9100210	56100	Supplies	21,500	-	(21,500)	-100%
2100	DTL	CUR	SEC9100210	58900	Other Expenditures	40,000	40,000	-	0%
2210	DTL	CUR	MID1030220	55950	Other Purchased Services	2,000	2,000	-	0%
2210	DTL	CUR	MID1030220	58100	Dues And Fees	20,875	16,800	(4,075)	-20%
2220	DTL	CUR	MID1310200	56100	Supplies	-	1,000	1,000	N/A
2220	DTL	CUR	SEC1310200	56100	Supplies	-	2,000	2,000	N/A
2400	DTL	CUR	MID9100240	55800	Travel - Employees	2,000	4,000	2,000	100%
2400	DTL	CUR	SEC9100240	55800	Travel - Employees	1,500	1,500	-	0%
2400	DTL	CUR	SEC9100240	55950	Other Purchased Services	2,000	1,000	(1,000)	-50%
1000	DTL	ELM	ALN1011100	51100	Teachers	216,622	210,275	(6,347)	-3%
1000	DTL	ELM	ALN1011100	51400	Aides And Paraprofessionals	66,045	55,746	(10,299)	-16%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	ALN1011100	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
1000	DTL	ELM	ALN1011100	52200	Fica & Medicare	20,672	20,351	(321)	-2%
1000	DTL	ELM	ALN1011100	52300	Teachers Retirement System	55,333	52,699	(2,634)	-5%
1000	DTL	ELM	ALN1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	ALN1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	ALN1011100	52900	Other Employee Benefits	1,018	944	(74)	-7%
1000	DTL	ELM	ALN1011100	56100	Supplies	1,733	2,133	400	23%
1000	DTL	ELM	ALN1021100	51100	Teachers	588,009	605,692	17,683	3%
1000	DTL	ELM	ALN1021100	51400	Aides And Paraprofessionals	53,016	18,910	(34,106)	-64%
1000	DTL	ELM	ALN1021100	52100	State Health Insurance	90,720	68,040	(22,680)	-25%
1000	DTL	ELM	ALN1021100	52200	Fica & Medicare	47,294	47,782	488	1%
1000	DTL	ELM	ALN1021100	52300	Teachers Retirement System	125,441	123,734	(1,707)	-1%
1000	DTL	ELM	ALN1021100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DTL	ELM	ALN1021100	52600	Workers' Compensation	5,200	4,800	(400)	-8%
1000	DTL	ELM	ALN1021100	52900	Other Employee Benefits	2,248	2,217	(31)	-1%
1000	DTL	ELM	ALN1021100	56100	Supplies	5,306	5,865	559	11%
1000	DTL	ELM	ALN1051100	51100	Teachers	304,792	394,416	89,624	29%
1000	DTL	ELM	ALN1051100	51180	Art,Music,Pe	170,113	88,068	(82,045)	-48%
1000	DTL	ELM	ALN1051100	51720	Elementary Counselor	70,773	72,633	1,860	3%
1000	DTL	ELM	ALN1051100	52100	State Health Insurance	79,380	96,390	17,010	21%
1000	DTL	ELM	ALN1051100	52200	Fica & Medicare	39,717	42,466	2,749	7%
1000	DTL	ELM	ALN1051100	52300	Teachers Retirement System	106,768	109,969	3,201	3%
1000	DTL	ELM	ALN1051100	52500	Unemployment Compensation	900	900	-	0%
1000	DTL	ELM	ALN1051100	52600	Workers' Compensation	3,600	3,600	-	0%
1000	DTL	ELM	ALN1051100	52900	Other Employee Benefits	1,893	1,971	78	4%
1000	DTL	ELM	ALN1051100	56100	Supplies	3,600	3,519	(81)	-2%
1000	DTL	ELM	BDV1011100	51100	Teachers	227,248	184,967	(42,281)	-19%
1000	DTL	ELM	BDV1011100	51400	Aides And Paraprofessionals	73,371	57,599	(15,772)	-21%
1000	DTL	ELM	BDV1011100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DTL	ELM	BDV1011100	52200	Fica & Medicare	22,433	18,556	(3,877)	-17%
1000	DTL	ELM	BDV1011100	52300	Teachers Retirement System	58,826	48,052	(10,774)	-18%
1000	DTL	ELM	BDV1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	BDV1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	BDV1011100	52900	Other Employee Benefits	1,051	861	(190)	-18%
1000	DTL	ELM	BDV1011100	56100	Supplies	2,347	2,346	(1)	0%
1000	DTL	ELM	BDV1021100	51100	Teachers	759,288	687,177	(72,111)	-9%
1000	DTL	ELM	BDV1021100	51400	Aides And Paraprofessionals	37,518	19,865	(17,653)	-47%
1000	DTL	ELM	BDV1021100	52100	State Health Insurance	147,420	68,040	(79,380)	-54%
1000	DTL	ELM	BDV1021100	52200	Fica & Medicare	57,456	54,089	(3,367)	-6%
1000	DTL	ELM	BDV1021100	52300	Teachers Retirement System	155,940	140,065	(15,875)	-10%
1000	DTL	ELM	BDV1021100	52500	Unemployment Compensation	1,400	1,200	(200)	-14%
1000	DTL	ELM	BDV1021100	52600	Workers' Compensation	5,600	4,800	(800)	-14%
1000	DTL	ELM	BDV1021100	52900	Other Employee Benefits	2,826	2,510	(316)	-11%
1000	DTL	ELM	BDV1021100	56100	Supplies	6,586	6,798	212	3%
1000	DTL	ELM	BDV1051100	51100	Teachers	485,245	524,664	39,419	8%
1000	DTL	ELM	BDV1051100	51180	Art,Music,Pe	166,104	113,046	(53,058)	-32%
1000	DTL	ELM	BDV1051100	51720	Elementary Counselor	55,916	58,997	3,081	6%
1000	DTL	ELM	BDV1051100	52100	State Health Insurance	113,400	113,400	-	0%
1000	DTL	ELM	BDV1051100	52200	Fica & Medicare	51,498	53,298	1,800	3%
1000	DTL	ELM	BDV1051100	52300	Teachers Retirement System	138,399	138,018	(381)	0%
1000	DTL	ELM	BDV1051100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DTL	ELM	BDV1051100	52600	Workers' Compensation	4,800	4,400	(400)	-8%
1000	DTL	ELM	BDV1051100	52900	Other Employee Benefits	2,411	2,473	62	3%
1000	DTL	ELM	BDV1051100	56100	Supplies	4,533	4,692	159	4%
1000	DTL	ELM	BDV9100100	51100	Teachers	148,157	152,161	4,004	3%
1000	DTL	ELM	BDV9100100	51400	Aides And Paraprofessionals	16,456	17,328	872	5%
1000	DTL	ELM	BDV9100100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ELM	BDV9100100	52200	Fica & Medicare	11,926	12,966	1,040	9%
1000	DTL	ELM	BDV9100100	52300	Teachers Retirement System	32,223	33,576	1,353	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	589	602	13	2%
1000	DTL	ELM	BDV9100100	56110	Supplies-Technology	3,600	8,000	4,400	122%
1000	DTL	ELM	BDV9100100	56160	Expendable Computer Equipment	-	9,000	9,000	N/A
1000	DTL	ELM	BDV9100100	58100	Dues And Fees	400	-	(400)	-100%
1000	DTL	ELM	BDV9100100	56100	Supplies	-	7,000	7,000	N/A
1000	DTL	ELM	BLN1011100	51100	Teachers	246,723	199,889	(46,834)	-19%
1000	DTL	ELM	BLN1011100	51400	Aides And Paraprofessionals	74,426	55,760	(18,666)	-25%
1000	DTL	ELM	BLN1011100	52100	State Health Insurance	68,040	45,360	(22,680)	-33%
1000	DTL	ELM	BLN1011100	52200	Fica & Medicare	23,531	19,557	(3,974)	-17%
1000	DTL	ELM	BLN1011100	52300	Teachers Retirement System	62,847	50,644	(12,203)	-19%
1000	DTL	ELM	BLN1011100	52500	Unemployment Compensation	800	600	(200)	-25%

**MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	BLN1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	BLN1011100	52900	Other Employee Benefits	1,232	908	(324)	-26%
1000	DTL	ELM	BLN1011100	56100	Supplies	2,507	1,360	(1,147)	-46%
1000	DTL	ELM	BLN1021100	51100	Teachers	738,240	684,100	(54,140)	-7%
1000	DTL	ELM	BLN1021100	51400	Aides And Paraprofessionals	34,604	17,328	(17,276)	-50%
1000	DTL	ELM	BLN1021100	52100	State Health Insurance	102,060	102,060	-	0%
1000	DTL	ELM	BLN1021100	52200	Fica & Medicare	56,579	53,659	(2,920)	-5%
1000	DTL	ELM	BLN1021100	52300	Teachers Retirement System	151,255	138,953	(12,302)	-8%
1000	DTL	ELM	BLN1021100	52500	Unemployment Compensation	1,400	1,200	(200)	-14%
1000	DTL	ELM	BLN1021100	52600	Workers' Compensation	5,600	4,800	(800)	-14%
1000	DTL	ELM	BLN1021100	52900	Other Employee Benefits	2,679	2,490	(189)	-7%
1000	DTL	ELM	BLN1021100	56100	Supplies	6,559	5,759	(800)	-12%
1000	DTL	ELM	BLN1051100	51100	Teachers	430,462	357,573	(72,889)	-17%
1000	DTL	ELM	BLN1051100	51180	Art,Music,Pe	139,007	85,218	(53,789)	-39%
1000	DTL	ELM	BLN1051100	51720	Elementary Counselor	47,986	50,540	2,554	5%
1000	DTL	ELM	BLN1051100	52100	State Health Insurance	102,060	102,060	-	0%
1000	DTL	ELM	BLN1051100	52200	Fica & Medicare	44,880	37,740	(7,140)	-16%
1000	DTL	ELM	BLN1051100	52300	Teachers Retirement System	120,821	97,729	(23,092)	-19%
1000	DTL	ELM	BLN1051100	52500	Unemployment Compensation	1,100	900	(200)	-18%
1000	DTL	ELM	BLN1051100	52600	Workers' Compensation	4,400	3,600	(800)	-18%
1000	DTL	ELM	BLN1051100	52900	Other Employee Benefits	2,143	1,751	(392)	-18%
1000	DTL	ELM	BLN1051100	56100	Supplies	3,999	3,972	(27)	-1%
1000	DTL	ELM	BRW1011100	51100	Teachers	201,321	163,109	(38,212)	-19%
1000	DTL	ELM	BRW1011100	51400	Aides And Paraprofessionals	71,040	54,720	(16,320)	-23%
1000	DTL	ELM	BRW1011100	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
1000	DTL	ELM	BRW1011100	52200	Fica & Medicare	20,408	16,664	(3,744)	-18%
1000	DTL	ELM	BRW1011100	52300	Teachers Retirement System	53,288	43,152	(10,136)	-19%
1000	DTL	ELM	BRW1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	BRW1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	BRW1011100	52900	Other Employee Benefits	972	773	(199)	-20%
1000	DTL	ELM	BRW1011100	56100	Supplies	2,400	2,026	(374)	-16%
1000	DTL	ELM	BRW1021100	51100	Teachers	581,024	523,558	(57,466)	-10%
1000	DTL	ELM	BRW1021100	51400	Aides And Paraprofessionals	65,823	17,542	(48,281)	-73%
1000	DTL	ELM	BRW1021100	52100	State Health Insurance	124,740	79,380	(45,360)	-36%
1000	DTL	ELM	BRW1021100	52200	Fica & Medicare	47,495	41,394	(6,101)	-13%
1000	DTL	ELM	BRW1021100	52300	Teachers Retirement System	126,564	107,192	(19,372)	-15%
1000	DTL	ELM	BRW1021100	52500	Unemployment Compensation	1,600	1,200	(400)	-25%
1000	DTL	ELM	BRW1021100	52600	Workers' Compensation	6,400	4,800	(1,600)	-25%
1000	DTL	ELM	BRW1021100	52900	Other Employee Benefits	2,316	1,921	(395)	-17%
1000	DTL	ELM	BRW1021100	56100	Supplies	6,506	6,585	79	1%
1000	DTL	ELM	BRW1051100	51100	Teachers	351,412	346,676	(4,736)	-1%
1000	DTL	ELM	BRW1051100	51180	Art,Music,Pe	171,117	130,652	(40,465)	-24%
1000	DTL	ELM	BRW1051100	51720	Elementary Counselor	62,545	64,189	1,644	3%
1000	DTL	ELM	BRW1051100	52100	State Health Insurance	102,060	68,040	(34,020)	-33%
1000	DTL	ELM	BRW1051100	52200	Fica & Medicare	42,459	41,426	(1,033)	-2%
1000	DTL	ELM	BRW1051100	52300	Teachers Retirement System	114,480	107,275	(7,205)	-6%
1000	DTL	ELM	BRW1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	BRW1051100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	ELM	BRW1051100	52900	Other Employee Benefits	2,053	1,922	(131)	-6%
1000	DTL	ELM	BRW1051100	56100	Supplies	4,239	3,359	(880)	-21%
1000	DTL	ELM	CLB1011100	51100	Teachers	244,079	254,482	10,403	4%
1000	DTL	ELM	CLB1011100	51400	Aides And Paraprofessionals	72,677	75,782	3,105	4%
1000	DTL	ELM	CLB1011100	52100	State Health Insurance	79,380	90,720	11,340	14%
1000	DTL	ELM	CLB1011100	52200	Fica & Medicare	22,896	25,265	2,369	10%
1000	DTL	ELM	CLB1011100	52300	Teachers Retirement System	61,988	65,425	3,437	6%
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	1,126	1,172	46	4%
1000	DTL	ELM	CLB1011100	56100	Supplies	2,053	2,479	426	21%
1000	DTL	ELM	CLB1021100	51100	Teachers	841,928	942,369	100,441	12%
1000	DTL	ELM	CLB1021100	51400	Aides And Paraprofessionals	16,872	17,328	456	3%
1000	DTL	ELM	CLB1021100	52100	State Health Insurance	147,420	158,760	11,340	8%
1000	DTL	ELM	CLB1021100	52200	Fica & Medicare	62,408	73,417	11,009	18%
1000	DTL	ELM	CLB1021100	52300	Teachers Retirement System	164,766	190,116	25,350	15%
1000	DTL	ELM	CLB1021100	52500	Unemployment Compensation	1,500	1,600	100	7%
1000	DTL	ELM	CLB1021100	52600	Workers' Compensation	6,000	6,400	400	7%
1000	DTL	ELM	CLB1021100	52900	Other Employee Benefits	3,001	3,407	406	14%
1000	DTL	ELM	CLB1021100	56100	Supplies	5,812	5,865	53	1%
1000	DTL	ELM	CLB1051100	51100	Teachers	356,128	424,850	68,722	19%
1000	DTL	ELM	CLB1051100	51180	Art,Music,Pe	198,126	135,252	(62,874)	-32%
1000	DTL	ELM	CLB1051100	51400	Aides And Paraprofessionals	17,080	-	(17,080)	-100%
1000	DTL	ELM	CLB1051100	51720	Elementary Counselor	60,812	62,407	1,595	3%

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1000	DTL	ELM	CLB1051100	52100	State Health Insurance	113,400	90,720	(22,680)	-20%
1000	DTL	ELM	CLB1051100	52200	Fica & Medicare	45,710	47,622	1,912	4%
1000	DTL	ELM	CLB1051100	52300	Teachers Retirement System	123,701	123,319	(382)	0%
1000	DTL	ELM	CLB1051100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	CLB1051100	52600	Workers' Compensation	4,400	4,000	(400)	-9%
1000	DTL	ELM	CLB1051100	52900	Other Employee Benefits	2,160	2,210	50	2%
1000	DTL	ELM	CLB1051100	56100	Supplies	2,933	3,706	773	26%
1000	DTL	ELM	CLB9100100	51100	Teachers	74,248	76,255	2,007	3%
1000	DTL	ELM	CLB9100100	51180	Art,Music,Pe	52,003	54,829	2,826	5%
1000	DTL	ELM	CLB9100100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ELM	CLB9100100	52200	Fica & Medicare	9,090	10,028	938	10%
1000	DTL	ELM	CLB9100100	52300	Teachers Retirement System	24,714	25,968	1,254	5%
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	441	465	24	5%
1000	DTL	ELM	CLB9100100	55320	Communication Web based Subscr	-	5,200	5,200	N/A
1000	DTL	ELM	CLB9100100	55800	Travel - Employees	500	8,000	7,500	1500%
1000	DTL	ELM	CLB9100100	56100	Supplies	3,500	5,000	1,500	43%
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	15,000	15,500	500	3%
1000	DTL	ELM	DHE1011100	51100	Teachers	212,240	184,836	(27,404)	-13%
1000	DTL	ELM	DHE1011100	51400	Aides And Paraprofessionals	66,267	51,998	(14,269)	-22%
1000	DTL	ELM	DHE1011100	52100	State Health Insurance	68,040	45,360	(22,680)	-33%
1000	DTL	ELM	DHE1011100	52200	Fica & Medicare	20,199	18,118	(2,081)	-10%
1000	DTL	ELM	DHE1011100	52300	Teachers Retirement System	54,518	46,917	(7,601)	-14%
1000	DTL	ELM	DHE1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	DHE1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	DHE1011100	52900	Other Employee Benefits	1,012	841	(171)	-17%
1000	DTL	ELM	DHE1011100	56100	Supplies	2,347	1,733	(614)	-26%
1000	DTL	ELM	DHE1021100	51100	Teachers	576,620	496,547	(80,073)	-14%
1000	DTL	ELM	DHE1021100	51400	Aides And Paraprofessionals	50,228	17,542	(32,686)	-65%
1000	DTL	ELM	DHE1021100	52100	State Health Insurance	113,400	102,060	(11,340)	-10%
1000	DTL	ELM	DHE1021100	52200	Fica & Medicare	45,779	39,328	(6,451)	-14%
1000	DTL	ELM	DHE1021100	52300	Teachers Retirement System	122,660	101,841	(20,819)	-17%
1000	DTL	ELM	DHE1021100	52500	Unemployment Compensation	1,400	1,100	(300)	-21%
1000	DTL	ELM	DHE1021100	52600	Workers' Compensation	5,600	4,400	(1,200)	-21%
1000	DTL	ELM	DHE1021100	52900	Other Employee Benefits	2,183	1,825	(358)	-16%
1000	DTL	ELM	DHE1021100	56100	Supplies	5,706	5,412	(294)	-5%
1000	DTL	ELM	DHE1051100	51100	Teachers	372,613	337,532	(35,081)	-9%
1000	DTL	ELM	DHE1051100	51180	Art,Music,Pe	144,326	96,186	(48,140)	-33%
1000	DTL	ELM	DHE1051100	51720	Elementary Counselor	52,363	55,902	3,539	7%
1000	DTL	ELM	DHE1051100	52100	State Health Insurance	79,380	56,700	(22,680)	-29%
1000	DTL	ELM	DHE1051100	52200	Fica & Medicare	41,783	37,456	(4,327)	-10%
1000	DTL	ELM	DHE1051100	52300	Teachers Retirement System	111,405	96,994	(14,411)	-13%
1000	DTL	ELM	DHE1051100	52500	Unemployment Compensation	1,100	900	(200)	-18%
1000	DTL	ELM	DHE1051100	52600	Workers' Compensation	4,400	3,600	(800)	-18%
1000	DTL	ELM	DHE1051100	52900	Other Employee Benefits	1,957	1,738	(219)	-11%
1000	DTL	ELM	DHE1051100	56100	Supplies	3,973	3,572	(401)	-10%
1000	DTL	ELM	DMN1011100	51100	Teachers	176,534	181,201	4,667	3%
1000	DTL	ELM	DMN1011100	51400	Aides And Paraprofessionals	54,668	53,851	(817)	-1%
1000	DTL	ELM	DMN1011100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	ELM	DMN1011100	52200	Fica & Medicare	17,262	17,981	719	4%
1000	DTL	ELM	DMN1011100	52300	Teachers Retirement System	45,238	46,564	1,326	3%
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	844	834	(10)	-1%
1000	DTL	ELM	DMN1011100	56100	Supplies	1,867	1,386	(481)	-26%
1000	DTL	ELM	DMN1021100	51100	Teachers	517,209	484,636	(32,573)	-6%
1000	DTL	ELM	DMN1021100	51400	Aides And Paraprofessionals	32,814	17,328	(15,486)	-47%
1000	DTL	ELM	DMN1021100	52100	State Health Insurance	68,040	79,380	11,340	17%
1000	DTL	ELM	DMN1021100	52200	Fica & Medicare	40,938	38,400	(2,538)	-6%
1000	DTL	ELM	DMN1021100	52300	Teachers Retirement System	107,642	99,439	(8,203)	-8%
1000	DTL	ELM	DMN1021100	52500	Unemployment Compensation	1,200	1,000	(200)	-17%
1000	DTL	ELM	DMN1021100	52600	Workers' Compensation	4,800	4,000	(800)	-17%
1000	DTL	ELM	DMN1021100	52900	Other Employee Benefits	1,930	1,782	(148)	-8%
1000	DTL	ELM	DMN1021100	56100	Supplies	4,906	4,559	(347)	-7%
1000	DTL	ELM	DMN1051100	51100	Teachers	303,880	290,653	(13,227)	-4%
1000	DTL	ELM	DMN1051100	51180	Art,Music,Pe	186,515	63,592	(122,923)	-66%
1000	DTL	ELM	DMN1051100	51720	Elementary Counselor	52,363	62,466	10,103	19%
1000	DTL	ELM	DMN1051100	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
1000	DTL	ELM	DMN1051100	52200	Fica & Medicare	39,779	31,878	(7,901)	-20%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DMN1051100	52300	Teachers Retirement System	106,203	82,550	(23,653)	-22%
1000	DTL	ELM	DMN1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	DMN1051100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	ELM	DMN1051100	52900	Other Employee Benefits	1,828	1,479	(349)	-19%
1000	DTL	ELM	DMN1051100	56100	Supplies	3,253	3,093	(160)	-5%
1000	DTL	ELM	DMN9100100	51100	Teachers	71,958	76,255	4,297	6%
1000	DTL	ELM	DMN9100100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ELM	DMN9100100	52200	Fica & Medicare	5,181	5,834	653	13%
1000	DTL	ELM	DMN9100100	52300	Teachers Retirement System	14,086	15,106	1,020	7%
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	245	271	26	11%
1000	DTL	ELM	DMN9100100	53000	Purch Professional & Technical	900	1,200	300	33%
1000	DTL	ELM	DMN9100100	55320	Communication Web based Subscr	200	-	(200)	-100%
1000	DTL	ELM	DMN9100100	56100	Supplies	1,200	4,500	3,300	275%
1000	DTL	ELM	DMN9100100	56110	Supplies-Technology	-	1,200	1,200	N/A
1000	DTL	ELM	DMN9100100	56150	Expendable Equipment	2,000	-	(2,000)	-100%
1000	DTL	ELM	DMN9100100	58100	Dues And Fees	-	900	900	N/A
1000	DTL	ELM	DTN1011100	51100	Teachers	102,184	135,609	33,425	33%
1000	DTL	ELM	DTN1011100	51400	Aides And Paraprofessionals	35,298	33,801	(1,497)	-4%
1000	DTL	ELM	DTN1011100	52100	State Health Insurance	45,360	22,680	(22,680)	-50%
1000	DTL	ELM	DTN1011100	52200	Fica & Medicare	9,899	12,960	3,061	31%
1000	DTL	ELM	DTN1011100	52300	Teachers Retirement System	26,912	33,560	6,648	25%
1000	DTL	ELM	DTN1011100	52500	Unemployment Compensation	400	400	-	0%
1000	DTL	ELM	DTN1011100	52600	Workers' Compensation	1,600	1,600	-	0%
1000	DTL	ELM	DTN1011100	52900	Other Employee Benefits	495	601	106	21%
1000	DTL	ELM	DTN1011100	56100	Supplies	1,147	-	(1,147)	-100%
1000	DTL	ELM	DTN1021100	51100	Teachers	329,629	326,184	(3,445)	-1%
1000	DTL	ELM	DTN1021100	51400	Aides And Paraprofessionals	38,697	20,620	(18,077)	-47%
1000	DTL	ELM	DTN1021100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	ELM	DTN1021100	52200	Fica & Medicare	27,260	26,530	(730)	-3%
1000	DTL	ELM	DTN1021100	52300	Teachers Retirement System	72,091	68,702	(3,389)	-5%
1000	DTL	ELM	DTN1021100	52500	Unemployment Compensation	800	700	(100)	-13%
1000	DTL	ELM	DTN1021100	52600	Workers' Compensation	3,200	2,800	(400)	-13%
1000	DTL	ELM	DTN1021100	52900	Other Employee Benefits	1,309	1,231	(78)	-6%
1000	DTL	ELM	DTN1021100	56100	Supplies	3,493	-	(3,493)	-100%
1000	DTL	ELM	DTN1051100	51100	Teachers	232,375	273,101	40,726	18%
1000	DTL	ELM	DTN1051100	51180	Art,Music,Pe	87,881	53,276	(34,605)	-39%
1000	DTL	ELM	DTN1051100	51720	Elementary Counselor	74,248	76,255	2,007	3%
1000	DTL	ELM	DTN1051100	52100	State Health Insurance	56,700	51,030	(5,670)	-10%
1000	DTL	ELM	DTN1051100	52200	Fica & Medicare	28,968	30,801	1,833	6%
1000	DTL	ELM	DTN1051100	52300	Teachers Retirement System	77,201	79,761	2,560	3%
1000	DTL	ELM	DTN1051100	52500	Unemployment Compensation	650	700	50	8%
1000	DTL	ELM	DTN1051100	52600	Workers' Compensation	2,600	2,800	200	8%
1000	DTL	ELM	DTN1051100	52900	Other Employee Benefits	1,388	1,429	41	3%
1000	DTL	ELM	DTN1051100	56100	Supplies	2,240	-	(2,240)	-100%
1000	DTL	ELM	DTN8881100	58810	Supplies	-	5,545	5,545	N/A
1000	DTL	ELM	DUB1011100	51100	Teachers	221,705	202,808	(18,897)	-9%
1000	DTL	ELM	DUB1011100	51400	Aides And Paraprofessionals	68,765	71,920	3,155	5%
1000	DTL	ELM	DUB1011100	52100	State Health Insurance	79,380	73,597	(5,783)	-7%
1000	DTL	ELM	DUB1011100	52200	Fica & Medicare	20,987	21,017	30	0%
1000	DTL	ELM	DUB1011100	52300	Teachers Retirement System	56,854	54,424	(2,430)	-4%
1000	DTL	ELM	DUB1011100	52500	Unemployment Compensation	800	900	100	13%
1000	DTL	ELM	DUB1011100	52600	Workers' Compensation	3,200	3,600	400	13%
1000	DTL	ELM	DUB1011100	52900	Other Employee Benefits	1,070	975	(95)	-9%
1000	DTL	ELM	DUB1011100	56100	Supplies	2,133	1,973	(160)	-8%
1000	DTL	ELM	DUB1021100	51100	Teachers	788,611	640,581	(148,030)	-19%
1000	DTL	ELM	DUB1021100	51400	Aides And Paraprofessionals	53,238	17,328	(35,910)	-67%
1000	DTL	ELM	DUB1021100	52100	State Health Insurance	170,100	136,080	(34,020)	-20%
1000	DTL	ELM	DUB1021100	52200	Fica & Medicare	60,936	50,330	(10,606)	-17%
1000	DTL	ELM	DUB1021100	52300	Teachers Retirement System	164,578	130,332	(34,246)	-21%
1000	DTL	ELM	DUB1021100	52500	Unemployment Compensation	1,800	1,200	(600)	-33%
1000	DTL	ELM	DUB1021100	52600	Workers' Compensation	7,200	4,800	(2,400)	-33%
1000	DTL	ELM	DUB1021100	52900	Other Employee Benefits	2,776	2,336	(440)	-16%
1000	DTL	ELM	DUB1021100	56100	Supplies	6,479	6,025	(454)	-7%
1000	DTL	ELM	DUB1051100	51100	Teachers	337,611	391,962	54,351	16%
1000	DTL	ELM	DUB1051100	51180	Art,Music,Pe	153,254	111,723	(41,531)	-27%
1000	DTL	ELM	DUB1051100	51720	Elementary Counselor	59,018	69,801	10,783	18%
1000	DTL	ELM	DUB1051100	52100	State Health Insurance	102,060	68,040	(34,020)	-33%
1000	DTL	ELM	DUB1051100	52200	Fica & Medicare	39,798	43,872	4,074	10%
1000	DTL	ELM	DUB1051100	52300	Teachers Retirement System	107,594	113,608	6,014	6%
1000	DTL	ELM	DUB1051100	52500	Unemployment Compensation	1,000	1,000	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DUB1051100	52600	Workers' Compensation	4,000	4,000	-	0%
1000	DTL	ELM	DUB1051100	52900	Other Employee Benefits	1,933	2,036	103	5%
1000	DTL	ELM	DUB1051100	56100	Supplies	3,813	3,812	(1)	0%
1000	DTL	ELM	DVS1011100	51100	Teachers	151,518	164,170	12,652	8%
1000	DTL	ELM	DVS1011100	51400	Aides And Paraprofessionals	50,894	51,343	449	1%
1000	DTL	ELM	DVS1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	DVS1011100	52200	Fica & Medicare	14,729	16,487	1,758	12%
1000	DTL	ELM	DVS1011100	52300	Teachers Retirement System	39,601	42,693	3,092	8%
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	702	765	63	9%
1000	DTL	ELM	DVS1021100	51100	Teachers	475,308	481,353	6,045	1%
1000	DTL	ELM	DVS1021100	51400	Aides And Paraprofessionals	51,338	19,138	(32,200)	-63%
1000	DTL	ELM	DVS1021100	52100	State Health Insurance	102,060	68,040	(34,020)	-33%
1000	DTL	ELM	DVS1021100	52200	Fica & Medicare	38,493	38,288	(205)	-1%
1000	DTL	ELM	DVS1021100	52300	Teachers Retirement System	103,075	99,147	(3,928)	-4%
1000	DTL	ELM	DVS1021100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	DVS1021100	52600	Workers' Compensation	4,400	4,000	(400)	-9%
1000	DTL	ELM	DVS1021100	52900	Other Employee Benefits	1,900	1,777	(123)	-6%
1000	DTL	ELM	DVS1051100	51100	Teachers	279,214	212,627	(66,587)	-24%
1000	DTL	ELM	DVS1051100	51180	Art,Music,Pe	77,493	59,363	(18,130)	-23%
1000	DTL	ELM	DVS1051100	51720	Elementary Counselor	74,248	76,255	2,007	3%
1000	DTL	ELM	DVS1051100	52100	State Health Insurance	90,720	56,700	(34,020)	-38%
1000	DTL	ELM	DVS1051100	52200	Fica & Medicare	31,029	26,641	(4,388)	-14%
1000	DTL	ELM	DVS1051100	52300	Teachers Retirement System	84,355	68,987	(15,368)	-18%
1000	DTL	ELM	DVS1051100	52500	Unemployment Compensation	650	600	(50)	-8%
1000	DTL	ELM	DVS1051100	52600	Workers' Compensation	2,600	2,400	(200)	-8%
1000	DTL	ELM	DVS1051100	52900	Other Employee Benefits	1,494	1,236	(258)	-17%
1000	DTL	ELM	DVS8881100	56100	Supplies	3,653	-	(3,653)	-100%
1000	DTL	ELM	DVS8881100	56100	Supplies	1,920	-	(1,920)	-100%
1000	DTL	ELM	DVS8881100	56100	Supplies	1,333	-	(1,333)	-100%
1000	DTL	ELM	DWS1011100	51100	Teachers	160,283	118,726	(41,557)	-26%
1000	DTL	ELM	DWS1011100	51400	Aides And Paraprofessionals	54,224	39,273	(14,951)	-28%
1000	DTL	ELM	DWS1011100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	ELM	DWS1011100	52200	Fica & Medicare	15,941	12,087	(3,854)	-24%
1000	DTL	ELM	DWS1011100	52300	Teachers Retirement System	41,979	31,300	(10,679)	-25%
1000	DTL	ELM	DWS1011100	52500	Unemployment Compensation	600	400	(200)	-33%
1000	DTL	ELM	DWS1011100	52600	Workers' Compensation	2,400	1,600	(800)	-33%
1000	DTL	ELM	DWS1011100	52900	Other Employee Benefits	768	561	(207)	-27%
1000	DTL	ELM	DWS1011100	56100	Supplies	1,387	1,040	(347)	-25%
1000	DTL	ELM	DWS1021100	51100	Teachers	330,065	408,866	78,801	24%
1000	DTL	ELM	DWS1021100	51400	Aides And Paraprofessionals	49,797	17,328	(32,469)	-65%
1000	DTL	ELM	DWS1021100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	DWS1021100	52200	Fica & Medicare	27,427	32,604	5,177	19%
1000	DTL	ELM	DWS1021100	52300	Teachers Retirement System	74,350	84,429	10,079	14%
1000	DTL	ELM	DWS1021100	52500	Unemployment Compensation	900	800	(100)	-11%
1000	DTL	ELM	DWS1021100	52600	Workers' Compensation	3,600	3,200	(400)	-11%
1000	DTL	ELM	DWS1021100	52900	Other Employee Benefits	1,368	1,513	145	11%
1000	DTL	ELM	DWS1021100	56100	Supplies	3,386	3,359	(27)	-1%
1000	DTL	ELM	DWS1051100	51100	Teachers	243,637	269,661	26,024	11%
1000	DTL	ELM	DWS1051100	51180	Art,Music,Pe	60,960	62,558	1,598	3%
1000	DTL	ELM	DWS1051100	51720	Elementary Counselor	81,833	50,540	(31,293)	-38%
1000	DTL	ELM	DWS1051100	52100	State Health Insurance	45,360	51,030	5,670	13%
1000	DTL	ELM	DWS1051100	52200	Fica & Medicare	28,698	29,281	583	2%
1000	DTL	ELM	DWS1051100	52300	Teachers Retirement System	75,621	75,824	203	0%
1000	DTL	ELM	DWS1051100	52500	Unemployment Compensation	650	800	150	23%
1000	DTL	ELM	DWS1051100	52600	Workers' Compensation	2,600	3,200	600	23%
1000	DTL	ELM	DWS1051100	52900	Other Employee Benefits	1,374	1,359	(15)	-1%
1000	DTL	ELM	DWS1051100	56100	Supplies	2,533	2,266	(267)	-11%
1000	DTL	ELM	ELM1011100	55950	Other Purchased Services	3,000	2,500	(500)	-17%
1000	DTL	ELM	ELM1011100	56400	Digital Textbooks	-	18,000	18,000	N/A
1000	DTL	ELM	ELM1011100	56410	Textbooks	140,580	196,000	55,420	39%
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	10,328	10,328	-	0%
1000	DTL	ELM	ELM1021100	52200	Fica & Medicare	76,500	76,500	-	0%
1000	DTL	ELM	ELM1021100	52300	Teachers Retirement System	25,731	26,744	1,013	4%
1000	DTL	ELM	ELM1021100	55950	Other Purchased Services	4,000	-	(4,000)	-100%
1000	DTL	ELM	ELM1021100	56400	Digital Textbooks	-	54,000	54,000	N/A
1000	DTL	ELM	ELM1021100	56410	Textbooks	295,000	291,000	(4,000)	-1%
1000	DTL	ELM	ELM1051100	55320	Communication Web based Subscr	-	200	200	N/A
1000	DTL	ELM	ELM1051100	55950	Other Purchased Services	5,000	-	(5,000)	-100%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	ELM1051100	56100	Supplies	15,000	13,113	(1,887)	-13%
1000	DTL	ELM	ELM1051100	56150	Expendable Equipment	-	350	350	N/A
1000	DTL	ELM	ELM1051100	56400	Digital Textbooks	-	36,000	36,000	N/A
1000	DTL	ELM	ELM1051100	56410	Textbooks	310,000	198,000	(112,000)	-36%
1000	DTL	ELM	ELM1100100	51100	Teachers	400,186	446,586	46,400	12%
1000	DTL	ELM	ELM1100100	52200	Fica & Medicare	30,614	34,553	3,939	13%
1000	DTL	ELM	ELM1100100	52300	Teachers Retirement System	76,276	88,469	12,193	16%
1000	DTL	ELM	ERA1011100	51100	Teachers	314,533	270,012	(44,521)	-14%
1000	DTL	ELM	ERA1011100	51400	Aides And Paraprofessionals	86,941	73,587	(13,354)	-15%
1000	DTL	ELM	ERA1011100	52100	State Health Insurance	90,720	68,040	(22,680)	-25%
1000	DTL	ELM	ERA1011100	52200	Fica & Medicare	29,071	26,285	(2,786)	-10%
1000	DTL	ELM	ERA1011100	52300	Teachers Retirement System	78,575	68,067	(10,508)	-13%
1000	DTL	ELM	ERA1011100	52500	Unemployment Compensation	1,000	800	(200)	-20%
1000	DTL	ELM	ERA1011100	52600	Workers' Compensation	4,000	3,200	(800)	-20%
1000	DTL	ELM	ERA1011100	52900	Other Employee Benefits	1,437	1,220	(217)	-15%
1000	DTL	ELM	ERA1011100	56100	Supplies	2,906	1,813	(1,093)	-38%
1000	DTL	ELM	ERA1021100	51100	Teachers	838,946	802,796	(36,150)	-4%
1000	DTL	ELM	ERA1021100	51400	Aides And Paraprofessionals	52,406	19,622	(32,784)	-63%
1000	DTL	ELM	ERA1021100	52100	State Health Insurance	136,080	113,400	(22,680)	-17%
1000	DTL	ELM	ERA1021100	52200	Fica & Medicare	65,598	62,915	(2,683)	-4%
1000	DTL	ELM	ERA1021100	52300	Teachers Retirement System	174,441	162,921	(11,520)	-7%
1000	DTL	ELM	ERA1021100	52500	Unemployment Compensation	1,800	1,500	(300)	-17%
1000	DTL	ELM	ERA1021100	52600	Workers' Compensation	7,200	6,000	(1,200)	-17%
1000	DTL	ELM	ERA1021100	52900	Other Employee Benefits	3,157	2,920	(237)	-8%
1000	DTL	ELM	ERA1021100	56100	Supplies	7,412	7,411	(1)	0%
1000	DTL	ELM	ERA1051100	51100	Teachers	436,680	436,053	(627)	0%
1000	DTL	ELM	ERA1051100	51180	Art,Music,Pe	160,365	97,785	(62,580)	-39%
1000	DTL	ELM	ERA1051100	51400	Aides And Paraprofessionals	16,664	-	(16,664)	-100%
1000	DTL	ELM	ERA1051100	51720	Elementary Counselor	60,812	47,146	(13,666)	-22%
1000	DTL	ELM	ERA1051100	52100	State Health Insurance	136,080	102,060	(34,020)	-25%
1000	DTL	ELM	ERA1051100	52200	Fica & Medicare	48,812	44,445	(4,367)	-9%
1000	DTL	ELM	ERA1051100	52300	Teachers Retirement System	132,004	115,093	(16,911)	-13%
1000	DTL	ELM	ERA1051100	52500	Unemployment Compensation	1,300	1,100	(200)	-15%
1000	DTL	ELM	ERA1051100	52600	Workers' Compensation	5,200	4,400	(800)	-15%
1000	DTL	ELM	ERA1051100	52900	Other Employee Benefits	2,359	2,062	(297)	-13%
1000	DTL	ELM	ERA1051100	56100	Supplies	4,826	4,745	(81)	-2%
1000	DTL	ELM	FOR1011100	51100	Teachers	180,590	172,298	(8,292)	-5%
1000	DTL	ELM	FOR1011100	51400	Aides And Paraprofessionals	53,308	50,915	(2,393)	-4%
1000	DTL	ELM	FOR1011100	52100	State Health Insurance	56,700	34,020	(22,680)	-40%
1000	DTL	ELM	FOR1011100	52200	Fica & Medicare	17,081	17,076	(5)	0%
1000	DTL	ELM	FOR1011100	52300	Teachers Retirement System	42,555	44,219	1,664	4%
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	837	792	(45)	-5%
1000	DTL	ELM	FOR1011100	56100	Supplies	1,573	-	(1,573)	-100%
1000	DTL	ELM	FOR1021100	51100	Teachers	455,786	450,673	(5,113)	-1%
1000	DTL	ELM	FOR1021100	51400	Aides And Paraprofessionals	53,252	19,380	(33,872)	-64%
1000	DTL	ELM	FOR1021100	52100	State Health Insurance	90,720	79,380	(11,340)	-13%
1000	DTL	ELM	FOR1021100	52200	Fica & Medicare	37,296	35,959	(1,337)	-4%
1000	DTL	ELM	FOR1021100	52300	Teachers Retirement System	99,629	93,117	(6,512)	-7%
1000	DTL	ELM	FOR1021100	52500	Unemployment Compensation	1,100	900	(200)	-18%
1000	DTL	ELM	FOR1021100	52600	Workers' Compensation	4,400	3,600	(800)	-18%
1000	DTL	ELM	FOR1021100	52900	Other Employee Benefits	1,670	1,669	(1)	0%
1000	DTL	ELM	FOR1021100	56100	Supplies	4,079	-	(4,079)	-100%
1000	DTL	ELM	FOR1051100	51100	Teachers	233,463	294,592	61,129	26%
1000	DTL	ELM	FOR1051100	51180	Art,Music,Pe	60,960	41,705	(19,255)	-32%
1000	DTL	ELM	FOR1051100	51720	Elementary Counselor	74,248	47,146	(27,102)	-37%
1000	DTL	ELM	FOR1051100	52100	State Health Insurance	22,680	39,690	17,010	75%
1000	DTL	ELM	FOR1051100	52200	Fica & Medicare	27,860	29,333	1,473	5%
1000	DTL	ELM	FOR1051100	52300	Teachers Retirement System	72,132	75,960	3,828	5%
1000	DTL	ELM	FOR1051100	52500	Unemployment Compensation	650	800	150	23%
1000	DTL	ELM	FOR1051100	52600	Workers' Compensation	2,600	3,200	600	23%
1000	DTL	ELM	FOR1051100	52900	Other Employee Benefits	1,395	1,361	(34)	-2%
1000	DTL	ELM	FOR1051100	56100	Supplies	2,213	-	(2,213)	-100%
1000	DTL	ELM	FOX1011100	51100	Teachers	195,134	200,314	5,180	3%
1000	DTL	ELM	FOX1011100	51400	Aides And Paraprofessionals	49,395	51,571	2,176	4%
1000	DTL	ELM	FOX1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	FOX1011100	52200	Fica & Medicare	17,755	19,269	1,514	9%
1000	DTL	ELM	FOX1011100	52300	Teachers Retirement System	47,849	49,898	2,049	4%
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	904	894	(10)	-1%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	FOX1011100	56100	Supplies	1,493	1,653	160	11%
1000	DTL	ELM	FOX1021100	51100	Teachers	419,512	386,834	(32,678)	-8%
1000	DTL	ELM	FOX1021100	51400	Aides And Paraprofessionals	69,569	36,523	(33,046)	-48%
1000	DTL	ELM	FOX1021100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	FOX1021100	52200	Fica & Medicare	36,256	32,387	(3,869)	-11%
1000	DTL	ELM	FOX1021100	52300	Teachers Retirement System	95,731	83,867	(11,864)	-12%
1000	DTL	ELM	FOX1021100	52500	Unemployment Compensation	1,300	1,000	(300)	-23%
1000	DTL	ELM	FOX1021100	52600	Workers' Compensation	5,200	4,000	(1,200)	-23%
1000	DTL	ELM	FOX1021100	52900	Other Employee Benefits	1,704	1,503	(201)	-12%
1000	DTL	ELM	FOX1021100	56100	Supplies	3,253	3,626	373	11%
1000	DTL	ELM	FOX1051100	51100	Teachers	268,975	172,106	(96,869)	-36%
1000	DTL	ELM	FOX1051100	51180	Art,Music,Pe	82,200	62,531	(19,669)	-24%
1000	DTL	ELM	FOX1051100	51720	Elementary Counselor	60,765	68,186	7,421	12%
1000	DTL	ELM	FOX1051100	52100	State Health Insurance	45,360	28,350	(17,010)	-38%
1000	DTL	ELM	FOX1051100	52200	Fica & Medicare	30,720	23,166	(7,554)	-25%
1000	DTL	ELM	FOX1051100	52300	Teachers Retirement System	80,613	59,989	(20,624)	-26%
1000	DTL	ELM	FOX1051100	52500	Unemployment Compensation	750	700	(50)	-7%
1000	DTL	ELM	FOX1051100	52600	Workers' Compensation	3,000	2,800	(200)	-7%
1000	DTL	ELM	FOX1051100	52900	Other Employee Benefits	1,442	1,075	(367)	-25%
1000	DTL	ELM	FOX1051100	56100	Supplies	1,760	1,973	213	12%
1000	DTL	ELM	GEN1011100	51100	Teachers	219,050	261,027	41,977	19%
1000	DTL	ELM	GEN1011100	51400	Aides And Paraprofessionals	75,813	76,309	496	1%
1000	DTL	ELM	GEN1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	GEN1011100	52200	Fica & Medicare	21,999	25,806	3,807	17%
1000	DTL	ELM	GEN1011100	52300	Teachers Retirement System	57,711	66,826	9,115	16%
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	1,078	1,198	120	11%
1000	DTL	ELM	GEN1011100	56100	Supplies	2,213	2,053	(160)	-7%
1000	DTL	ELM	GEN1021100	51100	Teachers	668,713	712,295	43,582	7%
1000	DTL	ELM	GEN1021100	51400	Aides And Paraprofessionals	32,912	-	(32,912)	-100%
1000	DTL	ELM	GEN1021100	52100	State Health Insurance	90,720	102,060	11,340	13%
1000	DTL	ELM	GEN1021100	52200	Fica & Medicare	51,541	54,491	2,950	6%
1000	DTL	ELM	GEN1021100	52300	Teachers Retirement System	137,324	141,106	3,782	3%
1000	DTL	ELM	GEN1021100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DTL	ELM	GEN1021100	52600	Workers' Compensation	5,200	4,800	(400)	-8%
1000	DTL	ELM	GEN1021100	52900	Other Employee Benefits	2,456	2,529	73	3%
1000	DTL	ELM	GEN1021100	56100	Supplies	5,519	5,919	400	7%
1000	DTL	ELM	GEN1051100	51100	Teachers	348,686	342,290	(6,396)	-2%
1000	DTL	ELM	GEN1051100	51180	Art,Music,Pe	162,893	109,553	(53,340)	-33%
1000	DTL	ELM	GEN1051100	51720	Elementary Counselor	66,009	69,801	3,792	6%
1000	DTL	ELM	GEN1051100	52100	State Health Insurance	79,380	56,700	(22,680)	-29%
1000	DTL	ELM	GEN1051100	52200	Fica & Medicare	42,349	39,906	(2,443)	-6%
1000	DTL	ELM	GEN1051100	52300	Teachers Retirement System	112,993	103,338	(9,655)	-9%
1000	DTL	ELM	GEN1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	GEN1051100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	ELM	GEN1051100	52900	Other Employee Benefits	1,979	1,852	(127)	-6%
1000	DTL	ELM	GEN1051100	56100	Supplies	3,093	3,226	133	4%
1000	DTL	ELM	GRG1011100	51100	Teachers	177,105	206,193	29,088	16%
1000	DTL	ELM	GRG1011100	51400	Aides And Paraprofessionals	50,245	51,557	1,312	3%
1000	DTL	ELM	GRG1011100	52100	State Health Insurance	45,360	68,040	22,680	50%
1000	DTL	ELM	GRG1011100	52200	Fica & Medicare	16,629	19,718	3,089	19%
1000	DTL	ELM	GRG1011100	52300	Teachers Retirement System	44,446	51,060	6,614	15%
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	819	915	96	12%
1000	DTL	ELM	GRG1011100	56100	Supplies	1,867	-	(1,867)	-100%
1000	DTL	ELM	GRG1021100	51100	Teachers	590,568	503,914	(86,654)	-15%
1000	DTL	ELM	GRG1021100	51400	Aides And Paraprofessionals	32,925	16,901	(16,024)	-49%
1000	DTL	ELM	GRG1021100	52100	State Health Insurance	124,740	113,400	(11,340)	-9%
1000	DTL	ELM	GRG1021100	52200	Fica & Medicare	45,385	39,842	(5,543)	-12%
1000	DTL	ELM	GRG1021100	52300	Teachers Retirement System	122,016	103,173	(18,843)	-15%
1000	DTL	ELM	GRG1021100	52500	Unemployment Compensation	1,300	1,000	(300)	-23%
1000	DTL	ELM	GRG1021100	52600	Workers' Compensation	5,200	4,000	(1,200)	-23%
1000	DTL	ELM	GRG1021100	52900	Other Employee Benefits	2,228	1,849	(379)	-17%
1000	DTL	ELM	GRG1021100	56100	Supplies	1,200	-	(1,200)	-100%
1000	DTL	ELM	GRG1051100	51100	Teachers	431,900	351,252	(80,648)	-19%
1000	DTL	ELM	GRG1051100	51180	Art,Music,Pe	156,339	104,112	(52,227)	-33%
1000	DTL	ELM	GRG1051100	51720	Elementary Counselor	47,986	83,975	35,989	75%
1000	DTL	ELM	GRG1051100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	GRG1051100	52200	Fica & Medicare	47,641	41,259	(6,382)	-13%
1000	DTL	ELM	GRG1051100	52300	Teachers Retirement System	124,450	106,843	(17,607)	-14%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	GRG1051100	52500	Unemployment Compensation	1,100	900	(200)	-18%
1000	DTL	ELM	GRG1051100	52600	Workers' Compensation	4,400	3,600	(800)	-18%
1000	DTL	ELM	GRG1051100	52900	Other Employee Benefits	2,168	1,915	(253)	-12%
1000	DTL	ELM	GRG1051100	56100	Supplies	4,373	-	(4,373)	-100%
1000	DTL	ELM	GRG8881100	58810	Supplies	-	11,011	11,011	N/A
1000	DTL	ELM	HAN1011100	51100	Teachers	232,112	164,720	(67,392)	-29%
1000	DTL	ELM	HAN1011100	51400	Aides And Paraprofessionals	73,149	57,157	(15,992)	-22%
1000	DTL	ELM	HAN1011100	52100	State Health Insurance	56,700	34,020	(22,680)	-40%
1000	DTL	ELM	HAN1011100	52200	Fica & Medicare	22,433	16,974	(5,459)	-24%
1000	DTL	ELM	HAN1011100	52300	Teachers Retirement System	59,748	43,954	(15,794)	-26%
1000	DTL	ELM	HAN1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	HAN1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	HAN1011100	52900	Other Employee Benefits	1,122	788	(334)	-30%
1000	DTL	ELM	HAN1011100	56100	Supplies	1,947	1,546	(401)	-21%
1000	DTL	ELM	HAN1021100	51100	Teachers	556,723	579,835	23,112	4%
1000	DTL	ELM	HAN1021100	51400	Aides And Paraprofessionals	33,328	17,542	(15,786)	-47%
1000	DTL	ELM	HAN1021100	52100	State Health Insurance	113,400	124,740	11,340	10%
1000	DTL	ELM	HAN1021100	52200	Fica & Medicare	43,146	45,699	2,553	6%
1000	DTL	ELM	HAN1021100	52300	Teachers Retirement System	115,456	118,340	2,884	2%
1000	DTL	ELM	HAN1021100	52500	Unemployment Compensation	1,400	1,300	(100)	-7%
1000	DTL	ELM	HAN1021100	52600	Workers' Compensation	5,600	5,200	(400)	-7%
1000	DTL	ELM	HAN1021100	52900	Other Employee Benefits	2,077	2,121	44	2%
1000	DTL	ELM	HAN1021100	56100	Supplies	5,706	5,439	(267)	-5%
1000	DTL	ELM	HAN1051100	51100	Teachers	403,594	514,953	111,359	28%
1000	DTL	ELM	HAN1051100	51180	Art,Music,Pe	143,279	142,936	(343)	0%
1000	DTL	ELM	HAN1051100	51720	Elementary Counselor	74,248	76,255	2,007	3%
1000	DTL	ELM	HAN1051100	52100	State Health Insurance	102,060	102,060	-	0%
1000	DTL	ELM	HAN1051100	52200	Fica & Medicare	45,307	56,162	10,855	24%
1000	DTL	ELM	HAN1051100	52300	Teachers Retirement System	121,565	145,434	23,869	20%
1000	DTL	ELM	HAN1051100	52500	Unemployment Compensation	1,150	1,300	150	13%
1000	DTL	ELM	HAN1051100	52600	Workers' Compensation	4,600	5,200	600	13%
1000	DTL	ELM	HAN1051100	52900	Other Employee Benefits	2,178	2,606	428	20%
1000	DTL	ELM	HAN1051100	56100	Supplies	3,306	3,492	186	6%
1000	DTL	ELM	HAN9100100	51100	Teachers	74,248	-	(74,248)	-100%
1000	DTL	ELM	HAN9100100	51180	Art,Music,Pe	40,705	-	(40,705)	-100%
1000	DTL	ELM	HAN9100100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DTL	ELM	HAN9100100	52200	Fica & Medicare	8,460	-	(8,460)	-100%
1000	DTL	ELM	HAN9100100	52300	Teachers Retirement System	22,483	-	(22,483)	-100%
1000	DTL	ELM	HAN9100100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DTL	ELM	HAN9100100	52600	Workers' Compensation	800	-	(800)	-100%
1000	DTL	ELM	HAN9100100	52900	Other Employee Benefits	379	-	(379)	-100%
1000	DTL	ELM	HAN9100100	56100	Supplies	4,800	4,800	-	0%
1000	DTL	ELM	JNS1011100	51100	Teachers	178,465	167,237	(11,228)	-6%
1000	DTL	ELM	JNS1011100	51400	Aides And Paraprofessionals	52,600	55,105	2,505	5%
1000	DTL	ELM	JNS1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	JNS1011100	52200	Fica & Medicare	17,124	17,009	(115)	-1%
1000	DTL	ELM	JNS1011100	52300	Teachers Retirement System	45,214	44,046	(1,168)	-3%
1000	DTL	ELM	JNS1011100	52500	Unemployment Compensation	600	600	-	0%
1000	DTL	ELM	JNS1011100	52600	Workers' Compensation	2,400	2,400	-	0%
1000	DTL	ELM	JNS1011100	52900	Other Employee Benefits	836	789	(47)	-6%
1000	DTL	ELM	JNS1011100	56100	Supplies	1,547	-	(1,547)	-100%
1000	DTL	ELM	JNS1021100	51100	Teachers	441,884	512,071	70,187	16%
1000	DTL	ELM	JNS1021100	51400	Aides And Paraprofessionals	49,395	16,901	(32,494)	-66%
1000	DTL	ELM	JNS1021100	52100	State Health Insurance	79,380	90,720	11,340	14%
1000	DTL	ELM	JNS1021100	52200	Fica & Medicare	36,110	40,466	4,356	12%
1000	DTL	ELM	JNS1021100	52300	Teachers Retirement System	96,161	104,789	8,628	9%
1000	DTL	ELM	JNS1021100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DTL	ELM	JNS1021100	52600	Workers' Compensation	4,800	4,400	(400)	-8%
1000	DTL	ELM	JNS1021100	52900	Other Employee Benefits	1,757	1,878	121	7%
1000	DTL	ELM	JNS1021100	56100	Supplies	3,813	-	(3,813)	-100%
1000	DTL	ELM	JNS1051100	51100	Teachers	307,788	240,520	(67,268)	-22%
1000	DTL	ELM	JNS1051100	51180	Art,Music,Pe	87,881	73,077	(14,804)	-17%
1000	DTL	ELM	JNS1051100	51720	Elementary Counselor	54,488	57,427	2,939	5%
1000	DTL	ELM	JNS1051100	52100	State Health Insurance	79,380	45,360	(34,020)	-43%
1000	DTL	ELM	JNS1051100	52200	Fica & Medicare	33,027	28,383	(4,644)	-14%
1000	DTL	ELM	JNS1051100	52300	Teachers Retirement System	88,069	73,500	(14,569)	-17%
1000	DTL	ELM	JNS1051100	52500	Unemployment Compensation	800	700	(100)	-13%
1000	DTL	ELM	JNS1051100	52600	Workers' Compensation	3,200	2,800	(400)	-13%
1000	DTL	ELM	JNS1051100	52900	Other Employee Benefits	1,681	1,317	(364)	-22%
1000	DTL	ELM	JNS1051100	56100	Supplies	2,480	-	(2,480)	-100%
1000	DTL	ELM	JNS8881100	58810	Supplies	-	7,545	7,545	N/A
1000	DTL	ELM	KEY1011100	51100	Teachers	86,513	90,932	4,419	5%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	KEY1011100	51400	Aides And Paraprofessionals	37,754	39,259	1,505	4%
1000	DTL	ELM	KEY1011100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DTL	ELM	KEY1011100	52200	Fica & Medicare	9,300	9,960	660	7%
1000	DTL	ELM	KEY1011100	52300	Teachers Retirement System	24,325	25,791	1,466	6%
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	457	462	5	1%
1000	DTL	ELM	KEY1011100	56100	Supplies	1,280	1,173	(107)	-8%
1000	DTL	ELM	KEY1021100	51100	Teachers	420,829	346,729	(74,100)	-18%
1000	DTL	ELM	KEY1021100	51400	Aides And Paraprofessionals	36,006	20,121	(15,885)	-44%
1000	DTL	ELM	KEY1021100	52100	State Health Insurance	79,380	34,020	(45,360)	-57%
1000	DTL	ELM	KEY1021100	52200	Fica & Medicare	33,534	28,064	(5,470)	-16%
1000	DTL	ELM	KEY1021100	52300	Teachers Retirement System	89,410	72,673	(16,737)	-19%
1000	DTL	ELM	KEY1021100	52500	Unemployment Compensation	1,000	800	(200)	-20%
1000	DTL	ELM	KEY1021100	52600	Workers' Compensation	4,000	3,200	(800)	-20%
1000	DTL	ELM	KEY1021100	52900	Other Employee Benefits	1,476	1,302	(174)	-12%
1000	DTL	ELM	KEY1021100	56100	Supplies	4,319	3,652	(667)	-15%
1000	DTL	ELM	KEY1051100	51100	Teachers	226,647	236,621	9,974	4%
1000	DTL	ELM	KEY1051100	51180	Art,Music,Pe	60,559	44,426	(16,133)	-27%
1000	DTL	ELM	KEY1051100	51720	Elementary Counselor	70,106	71,943	1,837	3%
1000	DTL	ELM	KEY1051100	52100	State Health Insurance	79,380	62,370	(17,010)	-21%
1000	DTL	ELM	KEY1051100	52200	Fica & Medicare	25,818	27,004	1,186	5%
1000	DTL	ELM	KEY1051100	52300	Teachers Retirement System	69,913	69,927	14	0%
1000	DTL	ELM	KEY1051100	52500	Unemployment Compensation	650	800	150	23%
1000	DTL	ELM	KEY1051100	52600	Workers' Compensation	2,600	3,200	600	23%
1000	DTL	ELM	KEY1051100	52900	Other Employee Benefits	1,225	1,253	28	2%
1000	DTL	ELM	KEY1051100	56100	Supplies	2,693	2,533	(160)	-6%
1000	DTL	ELM	LJA1011100	51100	Teachers	141,778	138,955	(2,823)	-2%
1000	DTL	ELM	LJA1011100	51400	Aides And Paraprofessionals	51,795	54,278	2,483	5%
1000	DTL	ELM	LJA1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	LJA1011100	52200	Fica & Medicare	14,097	14,782	685	5%
1000	DTL	ELM	LJA1011100	52300	Teachers Retirement System	37,879	38,280	401	1%
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	707	686	(21)	-3%
1000	DTL	ELM	LJA1021100	51100	Teachers	318,872	441,442	122,570	38%
1000	DTL	ELM	LJA1021100	51400	Aides And Paraprofessionals	34,438	16,901	(17,537)	-51%
1000	DTL	ELM	LJA1021100	52100	State Health Insurance	79,380	90,720	11,340	14%
1000	DTL	ELM	LJA1021100	52200	Fica & Medicare	25,694	35,063	9,369	36%
1000	DTL	ELM	LJA1021100	52300	Teachers Retirement System	69,109	90,798	21,689	31%
1000	DTL	ELM	LJA1021100	52500	Unemployment Compensation	900	1,000	100	11%
1000	DTL	ELM	LJA1021100	52600	Workers' Compensation	3,600	4,000	400	11%
1000	DTL	ELM	LJA1021100	52900	Other Employee Benefits	1,214	1,627	413	34%
1000	DTL	ELM	LJA1051100	51100	Teachers	249,374	378,469	129,095	52%
1000	DTL	ELM	LJA1051100	51180	Art,Music,Pe	77,493	81,120	3,627	5%
1000	DTL	ELM	LJA1051100	51720	Elementary Counselor	58,484	62,466	3,982	7%
1000	DTL	ELM	LJA1051100	52100	State Health Insurance	56,700	73,710	17,010	30%
1000	DTL	ELM	LJA1051100	52200	Fica & Medicare	28,646	39,937	11,291	39%
1000	DTL	ELM	LJA1051100	52300	Teachers Retirement System	75,396	103,419	28,023	37%
1000	DTL	ELM	LJA1051100	52500	Unemployment Compensation	750	1,100	350	47%
1000	DTL	ELM	LJA1051100	52600	Workers' Compensation	3,000	4,400	1,400	47%
1000	DTL	ELM	LJA1051100	52900	Other Employee Benefits	1,464	1,853	389	27%
1000	DTL	ELM	LJA8881100	56100	Supplies	3,520	-	(3,520)	-100%
1000	DTL	ELM	LJA8881100	56100	Supplies	2,533	-	(2,533)	-100%
1000	DTL	ELM	LJA8881100	56100	Supplies	1,387	-	(1,387)	-100%
1000	DTL	ELM	LJA8881100	58810	Supplies	-	7,971	7,971	N/A
1000	DTL	ELM	MAC1011100	51100	Teachers	230,069	175,955	(54,114)	-24%
1000	DTL	ELM	MAC1011100	51400	Aides And Paraprofessionals	68,432	53,138	(15,294)	-22%
1000	DTL	ELM	MAC1011100	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
1000	DTL	ELM	MAC1011100	52200	Fica & Medicare	21,828	17,526	(4,302)	-20%
1000	DTL	ELM	MAC1011100	52300	Teachers Retirement System	58,423	45,383	(13,040)	-22%
1000	DTL	ELM	MAC1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	MAC1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	MAC1011100	52900	Other Employee Benefits	1,055	813	(242)	-23%
1000	DTL	ELM	MAC1011100	56100	Supplies	2,347	2,399	52	2%
1000	DTL	ELM	MAC1021100	51100	Teachers	741,869	758,069	16,200	2%
1000	DTL	ELM	MAC1021100	51400	Aides And Paraprofessionals	34,840	16,701	(18,139)	-52%
1000	DTL	ELM	MAC1021100	52100	State Health Insurance	113,400	79,380	(34,020)	-30%
1000	DTL	ELM	MAC1021100	52200	Fica & Medicare	56,895	59,270	2,375	4%
1000	DTL	ELM	MAC1021100	52300	Teachers Retirement System	152,003	153,482	1,479	1%
1000	DTL	ELM	MAC1021100	52500	Unemployment Compensation	1,400	1,300	(100)	-7%
1000	DTL	ELM	MAC1021100	52600	Workers' Compensation	5,600	5,200	(400)	-7%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	MAC1021100	52900	Other Employee Benefits	2,726	2,750	24	1%
1000	DTL	ELM	MAC1021100	56100	Supplies	6,692	6,532	(160)	-2%
1000	DTL	ELM	MAC1051100	51100	Teachers	470,592	455,720	(14,872)	-3%
1000	DTL	ELM	MAC1051100	51180	Art,Music,Pe	182,452	134,250	(48,202)	-26%
1000	DTL	ELM	MAC1051100	51720	Elementary Counselor	60,765	64,330	3,565	6%
1000	DTL	ELM	MAC1051100	52100	State Health Insurance	124,740	113,400	(11,340)	-9%
1000	DTL	ELM	MAC1051100	52200	Fica & Medicare	51,693	50,054	(1,639)	-3%
1000	DTL	ELM	MAC1051100	52300	Teachers Retirement System	139,712	129,617	(10,095)	-7%
1000	DTL	ELM	MAC1051100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DTL	ELM	MAC1051100	52600	Workers' Compensation	4,800	4,400	(400)	-8%
1000	DTL	ELM	MAC1051100	52900	Other Employee Benefits	2,566	2,323	(243)	-9%
1000	DTL	ELM	MAC1051100	56100	Supplies	4,666	4,559	(107)	-2%
1000	DTL	ELM	MLK1011100	51100	Teachers	199,446	206,629	7,183	4%
1000	DTL	ELM	MLK1011100	51400	Aides And Paraprofessionals	70,624	71,136	512	1%
1000	DTL	ELM	MLK1011100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DTL	ELM	MLK1011100	52200	Fica & Medicare	20,293	21,249	956	5%
1000	DTL	ELM	MLK1011100	52300	Teachers Retirement System	52,850	55,025	2,175	4%
1000	DTL	ELM	MLK1011100	52500	Unemployment Compensation	800	800	-	0%
1000	DTL	ELM	MLK1011100	52600	Workers' Compensation	3,200	3,200	-	0%
1000	DTL	ELM	MLK1011100	52900	Other Employee Benefits	975	986	11	1%
1000	DTL	ELM	MLK1011100	56100	Supplies	2,347	1,733	(614)	-26%
1000	DTL	ELM	MLK1021100	51100	Teachers	619,657	661,313	41,656	7%
1000	DTL	ELM	MLK1021100	51400	Aides And Paraprofessionals	38,004	17,328	(20,676)	-54%
1000	DTL	ELM	MLK1021100	52100	State Health Insurance	113,400	113,400	-	0%
1000	DTL	ELM	MLK1021100	52200	Fica & Medicare	48,191	51,916	3,725	8%
1000	DTL	ELM	MLK1021100	52300	Teachers Retirement System	128,716	134,439	5,723	4%
1000	DTL	ELM	MLK1021100	52500	Unemployment Compensation	1,400	1,300	(100)	-7%
1000	DTL	ELM	MLK1021100	52600	Workers' Compensation	5,600	5,200	(400)	-7%
1000	DTL	ELM	MLK1021100	52900	Other Employee Benefits	2,336	2,409	73	3%
1000	DTL	ELM	MLK1021100	56100	Supplies	6,026	6,212	186	3%
1000	DTL	ELM	MLK1051100	51100	Teachers	294,782	309,152	14,370	5%
1000	DTL	ELM	MLK1051100	51180	Art,Music,Pe	133,541	83,410	(50,131)	-38%
1000	DTL	ELM	MLK1051100	51720	Elementary Counselor	47,986	50,540	2,554	5%
1000	DTL	ELM	MLK1051100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	MLK1051100	52200	Fica & Medicare	34,919	33,897	(1,022)	-3%
1000	DTL	ELM	MLK1051100	52300	Teachers Retirement System	93,206	87,779	(5,427)	-6%
1000	DTL	ELM	MLK1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	MLK1051100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	ELM	MLK1051100	52900	Other Employee Benefits	1,654	1,573	(81)	-5%
1000	DTL	ELM	MLK1051100	56100	Supplies	3,813	3,572	(241)	-6%
1000	DTL	ELM	MTH1011100	51100	Teachers	280,403	232,927	(47,476)	-17%
1000	DTL	ELM	MTH1011100	51400	Aides And Paraprofessionals	85,331	72,476	(12,855)	-15%
1000	DTL	ELM	MTH1011100	52100	State Health Insurance	90,720	68,040	(22,680)	-25%
1000	DTL	ELM	MTH1011100	52200	Fica & Medicare	26,483	23,363	(3,120)	-12%
1000	DTL	ELM	MTH1011100	52300	Teachers Retirement System	68,385	60,500	(7,885)	-12%
1000	DTL	ELM	MTH1011100	52500	Unemployment Compensation	1,000	800	(200)	-20%
1000	DTL	ELM	MTH1011100	52600	Workers' Compensation	4,000	3,200	(800)	-20%
1000	DTL	ELM	MTH1011100	52900	Other Employee Benefits	1,329	1,084	(245)	-18%
1000	DTL	ELM	MTH1011100	56100	Supplies	2,880	2,479	(401)	-14%
1000	DTL	ELM	MTH1021100	51100	Teachers	870,343	899,168	28,825	3%
1000	DTL	ELM	MTH1021100	51400	Aides And Paraprofessionals	53,571	19,380	(34,191)	-64%
1000	DTL	ELM	MTH1021100	52100	State Health Insurance	192,780	158,760	(34,020)	-18%
1000	DTL	ELM	MTH1021100	52200	Fica & Medicare	66,756	70,269	3,513	5%
1000	DTL	ELM	MTH1021100	52300	Teachers Retirement System	180,782	181,964	1,182	1%
1000	DTL	ELM	MTH1021100	52500	Unemployment Compensation	1,800	1,600	(200)	-11%
1000	DTL	ELM	MTH1021100	52600	Workers' Compensation	7,200	6,400	(800)	-11%
1000	DTL	ELM	MTH1021100	52900	Other Employee Benefits	3,229	3,261	32	1%
1000	DTL	ELM	MTH1021100	56100	Supplies	8,612	8,318	(294)	-3%
1000	DTL	ELM	MTH1051100	51100	Teachers	520,999	601,228	80,229	15%
1000	DTL	ELM	MTH1051100	51180	Art,Music,Pe	140,549	85,218	(55,331)	-39%
1000	DTL	ELM	MTH1051100	51720	Elementary Counselor	60,765	47,146	(13,619)	-22%
1000	DTL	ELM	MTH1051100	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
1000	DTL	ELM	MTH1051100	52200	Fica & Medicare	53,158	56,120	2,962	6%
1000	DTL	ELM	MTH1051100	52300	Teachers Retirement System	141,354	145,325	3,971	3%
1000	DTL	ELM	MTH1051100	52500	Unemployment Compensation	1,300	1,300	-	0%
1000	DTL	ELM	MTH1051100	52600	Workers' Compensation	5,200	5,200	-	0%
1000	DTL	ELM	MTH1051100	52900	Other Employee Benefits	2,521	2,604	83	3%
1000	DTL	ELM	MTH1051100	56100	Supplies	5,093	5,679	586	12%
1000	DTL	ELM	NCE1011100	51100	Teachers	269,265	278,272	9,007	3%
1000	DTL	ELM	NCE1011100	51400	Aides And Paraprofessionals	83,985	88,421	4,436	5%
1000	DTL	ELM	NCE1011100	52100	State Health Insurance	90,720	113,400	22,680	25%
1000	DTL	ELM	NCE1011100	52200	Fica & Medicare	25,580	28,052	2,472	10%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	NCE1011100	52300	Teachers Retirement System	69,134	72,642	3,508	5%
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	1,289	1,302	13	1%
1000	DTL	ELM	NCE1011100	56100	Supplies	2,880	2,239	(641)	-22%
1000	DTL	ELM	NCE1021100	51100	Teachers	827,469	876,900	49,431	6%
1000	DTL	ELM	NCE1021100	51400	Aides And Paraprofessionals	51,671	17,984	(33,687)	-65%
1000	DTL	ELM	NCE1021100	52100	State Health Insurance	147,420	136,080	(11,340)	-8%
1000	DTL	ELM	NCE1021100	52200	Fica & Medicare	64,232	68,459	4,227	7%
1000	DTL	ELM	NCE1021100	52300	Teachers Retirement System	172,051	177,276	5,225	3%
1000	DTL	ELM	NCE1021100	52500	Unemployment Compensation	1,800	1,600	(200)	-11%
1000	DTL	ELM	NCE1021100	52600	Workers' Compensation	7,200	6,400	(800)	-11%
1000	DTL	ELM	NCE1021100	52900	Other Employee Benefits	3,071	3,177	106	3%
1000	DTL	ELM	NCE1021100	56100	Supplies	8,612	7,971	(641)	-7%
1000	DTL	ELM	NCE1051100	51100	Teachers	505,617	554,327	48,710	10%
1000	DTL	ELM	NCE1051100	51180	Art,Music,Pe	160,361	104,008	(56,353)	-35%
1000	DTL	ELM	NCE1051100	51720	Elementary Counselor	55,916	58,997	3,081	6%
1000	DTL	ELM	NCE1051100	52100	State Health Insurance	124,740	102,060	(22,680)	-18%
1000	DTL	ELM	NCE1051100	52200	Fica & Medicare	52,581	54,876	2,295	4%
1000	DTL	ELM	NCE1051100	52300	Teachers Retirement System	141,268	142,103	835	1%
1000	DTL	ELM	NCE1051100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DTL	ELM	NCE1051100	52600	Workers' Compensation	5,200	4,800	(400)	-8%
1000	DTL	ELM	NCE1051100	52900	Other Employee Benefits	2,503	2,547	44	2%
1000	DTL	ELM	NCE1051100	56100	Supplies	5,866	4,745	(1,121)	-19%
1000	DTL	ELM	RES1011100	51100	Teachers	184,479	212,627	28,148	15%
1000	DTL	ELM	RES1011100	51400	Aides And Paraprofessionals	54,945	57,342	2,397	4%
1000	DTL	ELM	RES1011100	52100	State Health Insurance	45,360	56,700	11,340	25%
1000	DTL	ELM	RES1011100	52200	Fica & Medicare	17,528	20,653	3,125	18%
1000	DTL	ELM	RES1011100	52300	Teachers Retirement System	46,868	53,481	6,613	14%
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	894	958	64	7%
1000	DTL	ELM	RES1011100	56100	Supplies	1,840	-	(1,840)	-100%
1000	DTL	ELM	RES1021100	51100	Teachers	558,109	586,543	28,434	5%
1000	DTL	ELM	RES1021100	51400	Aides And Paraprofessionals	32,717	17,114	(15,603)	-48%
1000	DTL	ELM	RES1021100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	RES1021100	52200	Fica & Medicare	43,479	46,180	2,701	6%
1000	DTL	ELM	RES1021100	52300	Teachers Retirement System	115,605	119,585	3,980	3%
1000	DTL	ELM	RES1021100	52500	Unemployment Compensation	1,200	1,100	(100)	-8%
1000	DTL	ELM	RES1021100	52600	Workers' Compensation	4,800	4,400	(400)	-8%
1000	DTL	ELM	RES1021100	52900	Other Employee Benefits	2,083	2,143	60	3%
1000	DTL	ELM	RES1021100	56100	Supplies	5,119	-	(5,119)	-100%
1000	DTL	ELM	RES1051100	51100	Teachers	476,438	427,296	(49,142)	-10%
1000	DTL	ELM	RES1051100	51180	Art,Music,Pe	147,614	103,602	(44,012)	-30%
1000	DTL	ELM	RES1051100	51720	Elementary Counselor	81,765	83,975	2,210	3%
1000	DTL	ELM	RES1051100	52100	State Health Insurance	102,060	79,380	(22,680)	-22%
1000	DTL	ELM	RES1051100	52200	Fica & Medicare	51,598	47,038	(4,560)	-9%
1000	DTL	ELM	RES1051100	52300	Teachers Retirement System	138,114	121,806	(16,308)	-12%
1000	DTL	ELM	RES1051100	52500	Unemployment Compensation	1,200	1,000	(200)	-17%
1000	DTL	ELM	RES1051100	52600	Workers' Compensation	4,800	4,000	(800)	-17%
1000	DTL	ELM	RES1051100	52900	Other Employee Benefits	2,443	2,183	(260)	-11%
1000	DTL	ELM	RES1051100	56100	Supplies	3,893	-	(3,893)	-100%
1000	DTL	ELM	RES8881100	58810	Supplies	-	11,677	11,677	N/A
1000	DTL	ELM	RIG1011100	51100	Teachers	196,501	102,643	(93,858)	-48%
1000	DTL	ELM	RIG1011100	51400	Aides And Paraprofessionals	71,609	37,691	(33,918)	-47%
1000	DTL	ELM	RIG1011100	52100	State Health Insurance	45,360	11,340	(34,020)	-75%
1000	DTL	ELM	RIG1011100	52200	Fica & Medicare	19,960	10,736	(9,224)	-46%
1000	DTL	ELM	RIG1011100	52300	Teachers Retirement System	52,467	27,800	(24,667)	-47%
1000	DTL	ELM	RIG1011100	52500	Unemployment Compensation	800	400	(400)	-50%
1000	DTL	ELM	RIG1011100	52600	Workers' Compensation	3,200	1,600	(1,600)	-50%
1000	DTL	ELM	RIG1011100	52900	Other Employee Benefits	965	498	(467)	-48%
1000	DTL	ELM	RIG1011100	56100	Supplies	1,707	1,360	(347)	-20%
1000	DTL	ELM	RIG1021100	51100	Teachers	548,887	520,943	(27,944)	-5%
1000	DTL	ELM	RIG1021100	51400	Aides And Paraprofessionals	53,891	17,542	(36,349)	-67%
1000	DTL	ELM	RIG1021100	52100	State Health Insurance	90,720	68,040	(22,680)	-25%
1000	DTL	ELM	RIG1021100	52200	Fica & Medicare	44,592	41,194	(3,398)	-8%
1000	DTL	ELM	RIG1021100	52300	Teachers Retirement System	117,954	106,674	(11,280)	-10%
1000	DTL	ELM	RIG1021100	52500	Unemployment Compensation	1,400	1,000	(400)	-29%
1000	DTL	ELM	RIG1021100	52600	Workers' Compensation	5,600	4,000	(1,600)	-29%
1000	DTL	ELM	RIG1021100	52900	Other Employee Benefits	2,257	1,912	(345)	-15%
1000	DTL	ELM	RIG1021100	56100	Supplies	5,199	4,959	(240)	-5%
1000	DTL	ELM	RIG1051100	51100	Teachers	400,465	410,939	10,474	3%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	RIG1051100	51180	Art,Music,Pe	161,487	105,894	(55,593)	-34%
1000	DTL	ELM	RIG1051100	51720	Elementary Counselor	62,545	64,189	1,644	3%
1000	DTL	ELM	RIG1051100	52100	State Health Insurance	90,720	79,380	(11,340)	-13%
1000	DTL	ELM	RIG1051100	52200	Fica & Medicare	45,579	44,448	(1,131)	-2%
1000	DTL	ELM	RIG1051100	52300	Teachers Retirement System	122,209	115,100	(7,109)	-6%
1000	DTL	ELM	RIG1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	RIG1051100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	ELM	RIG1051100	52900	Other Employee Benefits	2,145	2,063	(82)	-4%
1000	DTL	ELM	RIG1051100	56100	Supplies	3,066	3,119	53	2%
1000	DTL	ELM	RIV1011100	51100	Teachers	142,469	148,086	5,617	4%
1000	DTL	ELM	RIV1011100	51400	Aides And Paraprofessionals	55,833	55,376	(457)	-1%
1000	DTL	ELM	RIV1011100	52100	State Health Insurance	56,700	68,040	11,340	20%
1000	DTL	ELM	RIV1011100	52200	Fica & Medicare	14,354	15,565	1,211	8%
1000	DTL	ELM	RIV1011100	52300	Teachers Retirement System	38,810	40,306	1,496	4%
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	707	722	15	2%
1000	DTL	ELM	RIV1011100	56100	Supplies	1,547	-	(1,547)	-100%
1000	DTL	ELM	RIV1021100	51100	Teachers	510,916	524,244	13,328	3%
1000	DTL	ELM	RIV1021100	51400	Aides And Paraprofessionals	35,562	17,770	(17,792)	-50%
1000	DTL	ELM	RIV1021100	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
1000	DTL	ELM	RIV1021100	52200	Fica & Medicare	39,714	41,464	1,750	4%
1000	DTL	ELM	RIV1021100	52300	Teachers Retirement System	106,937	107,373	436	0%
1000	DTL	ELM	RIV1021100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	RIV1021100	52600	Workers' Compensation	4,400	4,000	(400)	-9%
1000	DTL	ELM	RIV1021100	52900	Other Employee Benefits	1,937	1,924	(13)	-1%
1000	DTL	ELM	RIV1021100	56100	Supplies	5,173	-	(5,173)	-100%
1000	DTL	ELM	RIV1051100	51100	Teachers	385,621	401,876	16,255	4%
1000	DTL	ELM	RIV1051100	51180	Art,Music,Pe	82,200	98,632	16,432	20%
1000	DTL	ELM	RIV1051100	51720	Elementary Counselor	74,310	76,255	1,945	3%
1000	DTL	ELM	RIV1051100	52100	State Health Insurance	90,720	79,380	(11,340)	-13%
1000	DTL	ELM	RIV1051100	52200	Fica & Medicare	39,403	44,122	4,719	12%
1000	DTL	ELM	RIV1051100	52300	Teachers Retirement System	106,078	114,257	8,179	8%
1000	DTL	ELM	RIV1051100	52500	Unemployment Compensation	850	900	50	6%
1000	DTL	ELM	RIV1051100	52600	Workers' Compensation	3,400	3,600	200	6%
1000	DTL	ELM	RIV1051100	52900	Other Employee Benefits	1,952	2,048	96	5%
1000	DTL	ELM	RIV1051100	56100	Supplies	3,653	-	(3,653)	-100%
1000	DTL	ELM	RIV8881100	58810	Supplies	-	9,064	9,064	N/A
1000	DTL	ELM	SOC1011100	51100	Teachers	173,428	143,206	(30,222)	-17%
1000	DTL	ELM	SOC1011100	51400	Aides And Paraprofessionals	55,195	57,185	1,990	4%
1000	DTL	ELM	SOC1011100	52100	State Health Insurance	34,020	45,360	11,340	33%
1000	DTL	ELM	SOC1011100	52200	Fica & Medicare	17,017	15,330	(1,687)	-10%
1000	DTL	ELM	SOC1011100	52300	Teachers Retirement System	44,746	39,698	(5,048)	-11%
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	832	711	(121)	-15%
1000	DTL	ELM	SOC1011100	56100	Supplies	1,333	-	(1,333)	-100%
1000	DTL	ELM	SOC1021100	51100	Teachers	436,070	497,520	61,450	14%
1000	DTL	ELM	SOC1021100	51400	Aides And Paraprofessionals	54,210	20,620	(33,590)	-62%
1000	DTL	ELM	SOC1021100	52100	State Health Insurance	113,400	90,720	(22,680)	-20%
1000	DTL	ELM	SOC1021100	52200	Fica & Medicare	35,377	39,638	4,261	12%
1000	DTL	ELM	SOC1021100	52300	Teachers Retirement System	95,941	102,643	6,702	7%
1000	DTL	ELM	SOC1021100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	SOC1021100	52600	Workers' Compensation	4,400	4,000	(400)	-9%
1000	DTL	ELM	SOC1021100	52900	Other Employee Benefits	1,699	1,839	140	8%
1000	DTL	ELM	SOC1021100	56100	Supplies	3,920	-	(3,920)	-100%
1000	DTL	ELM	SOC1051100	51100	Teachers	309,274	329,283	20,009	6%
1000	DTL	ELM	SOC1051100	51180	Art,Music,Pe	60,559	67,533	6,974	12%
1000	DTL	ELM	SOC1051100	51720	Elementary Counselor	45,905	47,146	1,241	3%
1000	DTL	ELM	SOC1051100	52100	State Health Insurance	79,380	56,700	(22,680)	-29%
1000	DTL	ELM	SOC1051100	52200	Fica & Medicare	30,505	33,963	3,458	11%
1000	DTL	ELM	SOC1051100	52300	Teachers Retirement System	81,349	87,949	6,600	8%
1000	DTL	ELM	SOC1051100	52500	Unemployment Compensation	850	1,000	150	18%
1000	DTL	ELM	SOC1051100	52600	Workers' Compensation	3,400	4,000	600	18%
1000	DTL	ELM	SOC1051100	52900	Other Employee Benefits	1,493	1,576	83	6%
1000	DTL	ELM	SOC1051100	56100	Supplies	2,320	-	(2,320)	-100%
1000	DTL	ELM	SOC8881100	58810	Supplies	-	8,692	8,692	N/A
1000	DTL	ELM	STM1011100	51100	Teachers	213,296	144,572	(68,724)	-32%
1000	DTL	ELM	STM1011100	51400	Aides And Paraprofessionals	66,586	51,343	(15,243)	-23%
1000	DTL	ELM	STM1011100	52100	State Health Insurance	56,700	34,020	(22,680)	-40%
1000	DTL	ELM	STM1011100	52200	Fica & Medicare	20,481	14,987	(5,494)	-27%
1000	DTL	ELM	STM1011100	52300	Teachers Retirement System	54,779	38,811	(15,968)	-29%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	STM1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	STM1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	STM1011100	52900	Other Employee Benefits	1,013	695	(318)	-31%
1000	DTL	ELM	STM1011100	56100	Supplies	2,453	1,893	(560)	-23%
1000	DTL	ELM	STM1021100	51100	Teachers	635,389	692,314	56,925	9%
1000	DTL	ELM	STM1021100	51400	Aides And Paraprofessionals	34,438	17,114	(17,324)	-50%
1000	DTL	ELM	STM1021100	52100	State Health Insurance	124,740	79,380	(45,360)	-36%
1000	DTL	ELM	STM1021100	52200	Fica & Medicare	48,825	54,271	5,446	11%
1000	DTL	ELM	STM1021100	52300	Teachers Retirement System	131,093	140,538	9,445	7%
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	2,342	2,518	176	8%
1000	DTL	ELM	STM1021100	56100	Supplies	6,132	6,692	560	9%
1000	DTL	ELM	STM1051100	51100	Teachers	279,546	317,772	38,226	14%
1000	DTL	ELM	STM1051100	51180	Art,Music,Pe	108,478	69,705	(38,773)	-36%
1000	DTL	ELM	STM1051100	51720	Elementary Counselor	53,539	56,406	2,867	5%
1000	DTL	ELM	STM1051100	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
1000	DTL	ELM	STM1051100	52200	Fica & Medicare	32,487	33,957	1,470	5%
1000	DTL	ELM	STM1051100	52300	Teachers Retirement System	86,406	87,933	1,527	2%
1000	DTL	ELM	STM1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	STM1051100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	ELM	STM1051100	52900	Other Employee Benefits	1,568	1,576	8	1%
1000	DTL	ELM	STM1051100	56100	Supplies	4,373	3,999	(374)	-9%
1000	DTL	ELM	WAD1011100	51100	Teachers	214,025	178,062	(35,963)	-17%
1000	DTL	ELM	WAD1011100	51400	Aides And Paraprofessionals	72,511	56,402	(16,109)	-22%
1000	DTL	ELM	WAD1011100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	ELM	WAD1011100	52200	Fica & Medicare	21,056	17,936	(3,120)	-15%
1000	DTL	ELM	WAD1011100	52300	Teachers Retirement System	56,082	46,447	(9,635)	-17%
1000	DTL	ELM	WAD1011100	52500	Unemployment Compensation	800	600	(200)	-25%
1000	DTL	ELM	WAD1011100	52600	Workers' Compensation	3,200	2,400	(800)	-25%
1000	DTL	ELM	WAD1011100	52900	Other Employee Benefits	1,046	832	(214)	-20%
1000	DTL	ELM	WAD1011100	56100	Supplies	2,453	2,000	(453)	-18%
1000	DTL	ELM	WAD1021100	51100	Teachers	617,232	694,933	77,701	13%
1000	DTL	ELM	WAD1021100	51400	Aides And Paraprofessionals	36,353	17,114	(19,239)	-53%
1000	DTL	ELM	WAD1021100	52100	State Health Insurance	136,080	113,400	(22,680)	-17%
1000	DTL	ELM	WAD1021100	52200	Fica & Medicare	47,241	54,472	7,231	15%
1000	DTL	ELM	WAD1021100	52300	Teachers Retirement System	127,904	141,057	13,153	10%
1000	DTL	ELM	WAD1021100	52500	Unemployment Compensation	1,300	1,200	(100)	-8%
1000	DTL	ELM	WAD1021100	52600	Workers' Compensation	5,200	4,800	(400)	-8%
1000	DTL	ELM	WAD1021100	52900	Other Employee Benefits	2,258	2,528	270	12%
1000	DTL	ELM	WAD1021100	56100	Supplies	6,159	5,599	(560)	-9%
1000	DTL	ELM	WAD1051100	51100	Teachers	338,182	445,919	107,737	32%
1000	DTL	ELM	WAD1051100	51180	Art,Music,Pe	188,699	118,825	(69,874)	-37%
1000	DTL	ELM	WAD1051100	51720	Elementary Counselor	45,905	49,227	3,322	7%
1000	DTL	ELM	WAD1051100	52100	State Health Insurance	102,060	79,380	(22,680)	-22%
1000	DTL	ELM	WAD1051100	52200	Fica & Medicare	41,423	46,969	5,546	13%
1000	DTL	ELM	WAD1051100	52300	Teachers Retirement System	112,124	121,628	9,504	8%
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	1,996	2,180	184	9%
1000	DTL	ELM	WAD1051100	56100	Supplies	2,986	3,279	293	10%
1000	DTL	ELM	WES1011100	51100	Teachers	171,296	179,059	7,763	5%
1000	DTL	ELM	WES1011100	51400	Aides And Paraprofessionals	54,237	56,402	2,165	4%
1000	DTL	ELM	WES1011100	52100	State Health Insurance	56,700	56,700	-	0%
1000	DTL	ELM	WES1011100	52200	Fica & Medicare	16,520	18,013	1,493	9%
1000	DTL	ELM	WES1011100	52300	Teachers Retirement System	44,129	46,645	2,516	6%
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	804	836	32	4%
1000	DTL	ELM	WES1011100	56100	Supplies	1,520	1,306	(214)	-14%
1000	DTL	ELM	WES1021100	51100	Teachers	552,118	543,539	(8,579)	-2%
1000	DTL	ELM	WES1021100	51400	Aides And Paraprofessionals	35,603	17,114	(18,489)	-52%
1000	DTL	ELM	WES1021100	52100	State Health Insurance	113,400	90,720	(22,680)	-20%
1000	DTL	ELM	WES1021100	52200	Fica & Medicare	42,688	42,890	202	0%
1000	DTL	ELM	WES1021100	52300	Teachers Retirement System	115,031	111,065	(3,966)	-3%
1000	DTL	ELM	WES1021100	52500	Unemployment Compensation	1,200	1,000	(200)	-17%
1000	DTL	ELM	WES1021100	52600	Workers' Compensation	4,800	4,000	(800)	-17%
1000	DTL	ELM	WES1021100	52900	Other Employee Benefits	1,917	1,990	73	4%
1000	DTL	ELM	WES1021100	56100	Supplies	5,386	4,959	(427)	-8%
1000	DTL	ELM	WES1051100	51100	Teachers	315,249	346,539	31,290	10%
1000	DTL	ELM	WES1051100	51180	Art,Music,Pe	140,697	87,227	(53,470)	-38%
1000	DTL	ELM	WES1051100	51720	Elementary Counselor	60,765	64,330	3,565	6%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	WES1051100	52100	State Health Insurance	79,380	79,380	-	0%
1000	DTL	ELM	WES1051100	52200	Fica & Medicare	37,867	38,104	237	1%
1000	DTL	ELM	WES1051100	52300	Teachers Retirement System	101,137	98,673	(2,464)	-2%
1000	DTL	ELM	WES1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	WES1051100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	ELM	WES1051100	52900	Other Employee Benefits	1,818	1,768	(50)	-3%
1000	DTL	ELM	WES1051100	56100	Supplies	3,360	3,199	(161)	-5%
1000	DTL	ELM	WYN1011100	51100	Teachers	149,415	154,546	5,131	3%
1000	DTL	ELM	WYN1011100	51400	Aides And Paraprofessionals	55,833	58,283	2,450	4%
1000	DTL	ELM	WYN1011100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	ELM	WYN1011100	52200	Fica & Medicare	15,346	16,281	935	6%
1000	DTL	ELM	WYN1011100	52300	Teachers Retirement System	40,168	42,161	1,993	5%
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	752	756	4	1%
1000	DTL	ELM	WYN1011100	56100	Supplies	1,840	-	(1,840)	-100%
1000	DTL	ELM	WYN1021100	51100	Teachers	546,113	565,504	19,391	4%
1000	DTL	ELM	WYN1021100	51400	Aides And Paraprofessionals	34,674	17,114	(17,560)	-51%
1000	DTL	ELM	WYN1021100	52100	State Health Insurance	90,720	90,720	-	0%
1000	DTL	ELM	WYN1021100	52200	Fica & Medicare	42,271	44,570	2,299	5%
1000	DTL	ELM	WYN1021100	52300	Teachers Retirement System	113,677	115,417	1,740	2%
1000	DTL	ELM	WYN1021100	52500	Unemployment Compensation	1,100	1,000	(100)	-9%
1000	DTL	ELM	WYN1021100	52600	Workers' Compensation	4,400	4,000	(400)	-9%
1000	DTL	ELM	WYN1021100	52900	Other Employee Benefits	2,054	2,068	14	1%
1000	DTL	ELM	WYN1021100	56100	Supplies	4,933	-	(4,933)	-100%
1000	DTL	ELM	WYN1051100	51100	Teachers	388,523	340,248	(48,275)	-12%
1000	DTL	ELM	WYN1051100	51180	Art,Music,Pe	139,386	137,441	(1,945)	-1%
1000	DTL	ELM	WYN1051100	51720	Elementary Counselor	62,688	64,330	1,642	3%
1000	DTL	ELM	WYN1051100	52100	State Health Insurance	113,400	90,720	(22,680)	-20%
1000	DTL	ELM	WYN1051100	52200	Fica & Medicare	42,523	41,464	(1,059)	-2%
1000	DTL	ELM	WYN1051100	52300	Teachers Retirement System	115,516	107,374	(8,142)	-7%
1000	DTL	ELM	WYN1051100	52500	Unemployment Compensation	1,000	900	(100)	-10%
1000	DTL	ELM	WYN1051100	52600	Workers' Compensation	4,000	3,600	(400)	-10%
1000	DTL	ELM	WYN1051100	52900	Other Employee Benefits	1,977	1,924	(53)	-3%
1000	DTL	ELM	WYN1051100	56100	Supplies	2,746	-	(2,746)	-100%
1000	DTL	ELM	WYN8881100	58810	Supplies	-	9,518	9,518	N/A
1000	DTL	ELM	WYN9100100	51100	Teachers	29,571	30,371	800	3%
1000	DTL	ELM	WYN9100100	51180	Art,Music,Pe	82,905	-	(82,905)	-100%
1000	DTL	ELM	WYN9100100	52100	State Health Insurance	22,680	-	(22,680)	-100%
1000	DTL	ELM	WYN9100100	52200	Fica & Medicare	8,231	2,323	(5,908)	-72%
1000	DTL	ELM	WYN9100100	52300	Teachers Retirement System	16,229	-	(16,229)	-100%
1000	DTL	ELM	WYN9100100	52500	Unemployment Compensation	249	-	(249)	-100%
1000	DTL	ELM	WYN9100100	52600	Workers' Compensation	996	-	(996)	-100%
1000	DTL	ELM	WYN9100100	52900	Other Employee Benefits	402	-	(402)	-100%
1000	DTL	ELM	WYN9100100	56100	Supplies	2,000	2,000	-	0%
2210	DTL	ELM	ELM9100220	53000	Purch Professional & Technical	5,000	35,000	30,000	600%
2210	DTL	ELM	ELM9100220	55800	Travel - Employees	5,500	6,000	500	9%
2210	DTL	ELM	ELM9100220	56100	Supplies	28,000	25,324	(2,676)	-10%
2210	DTL	ELM	ELM9100220	56150	Expendable Equipment	500	500	-	0%
2210	DTL	ELM	ELM9100220	56420	Books And Periodicals	1,000	2,800	1,800	180%
2210	DTL	ELM	ELM9100220	58100	Dues And Fees	55,900	55,910	10	0%
2220	DTL	ELM	ALN1310200	51650	Librarian/Media Specialist	66,447	68,186	1,739	3%
2220	DTL	ELM	ALN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	ALN1310200	52200	Fica & Medicare	4,784	5,216	432	9%
2220	DTL	ELM	ALN1310200	52300	Teachers Retirement System	12,996	13,508	512	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	218	242	24	11%
2220	DTL	ELM	ALN1310200	56100	Supplies	4,916	5,292	376	8%
2220	DTL	ELM	BDV1310200	51650	Librarian/Media Specialist	66,392	68,186	1,794	3%
2220	DTL	ELM	BDV1310200	52200	Fica & Medicare	5,079	5,216	137	3%
2220	DTL	ELM	BDV1310200	52300	Teachers Retirement System	12,996	13,508	512	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	224	242	18	8%
2220	DTL	ELM	BDV1310200	56100	Supplies	6,178	6,388	210	3%
2220	DTL	ELM	BLN1310200	51650	Librarian/Media Specialist	66,392	68,186	1,794	3%
2220	DTL	ELM	BLN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	BLN1310200	52200	Fica & Medicare	4,780	5,216	436	9%
2220	DTL	ELM	BLN1310200	52300	Teachers Retirement System	12,996	13,508	512	4%
2220	DTL	ELM	BLN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	BLN1310200	52600	Workers' Compensation	400	400	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	BLN1310200	52900	Other Employee Benefits	242	242	-	0%
2220	DTL	ELM	BLN1310200	56100	Supplies	6,233	5,203	(1,030)	-17%
2220	DTL	ELM	BRW1310200	51650	Librarian/Media Specialist	66,392	68,186	1,794	3%
2220	DTL	ELM	BRW1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	BRW1310200	52200	Fica & Medicare	4,780	5,216	436	9%
2220	DTL	ELM	BRW1310200	52300	Teachers Retirement System	12,996	13,508	512	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	242	-	0%
2220	DTL	ELM	BRW1310200	56100	Supplies	5,978	5,513	(465)	-8%
2220	DTL	ELM	CLB1310200	51650	Librarian/Media Specialist	62,637	66,064	3,427	5%
2220	DTL	ELM	CLB1310200	52200	Fica & Medicare	4,792	5,054	262	5%
2220	DTL	ELM	CLB1310200	52300	Teachers Retirement System	12,261	13,087	826	7%
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	212	235	23	11%
2220	DTL	ELM	CLB1310200	56100	Supplies	5,447	5,967	520	10%
2220	DTL	ELM	DHE1310200	51650	Librarian/Media Specialist	64,325	68,186	3,861	6%
2220	DTL	ELM	DHE1310200	52200	Fica & Medicare	4,921	5,216	295	6%
2220	DTL	ELM	DHE1310200	52300	Teachers Retirement System	12,592	13,508	916	7%
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	235	242	7	3%
2220	DTL	ELM	DHE1310200	56100	Supplies	5,690	5,048	(642)	-11%
2220	DTL	ELM	DMN1310200	51650	Librarian/Media Specialist	60,765	64,330	3,565	6%
2220	DTL	ELM	DMN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DMN1310200	52200	Fica & Medicare	4,375	4,921	546	12%
2220	DTL	ELM	DMN1310200	52300	Teachers Retirement System	11,895	12,744	849	7%
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	206	228	22	11%
2220	DTL	ELM	DMN1310200	56100	Supplies	4,495	3,952	(543)	-12%
2220	DTL	ELM	DTN1310200	51650	Librarian/Media Specialist	62,637	66,064	3,427	5%
2220	DTL	ELM	DTN1310200	52200	Fica & Medicare	4,792	5,054	262	5%
2220	DTL	ELM	DTN1310200	52300	Teachers Retirement System	12,261	13,087	826	7%
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	212	235	23	11%
2220	DTL	ELM	DTN1310200	56100	Supplies	3,388	-	(3,388)	-100%
2220	DTL	ELM	DTN8881200	58810	Supplies	-	2,779	2,779	N/A
2220	DTL	ELM	DUB1310200	51650	Librarian/Media Specialist	81,833	83,975	2,142	3%
2220	DTL	ELM	DUB1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DUB1310200	52200	Fica & Medicare	5,892	6,424	532	9%
2220	DTL	ELM	DUB1310200	52300	Teachers Retirement System	16,006	16,635	629	4%
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	270	298	28	10%
2220	DTL	ELM	DUB1310200	56100	Supplies	5,569	5,258	(311)	-6%
2220	DTL	ELM	DVS1310200	51650	Librarian/Media Specialist	66,009	69,801	3,792	6%
2220	DTL	ELM	DVS1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DVS1310200	52200	Fica & Medicare	4,753	5,340	587	12%
2220	DTL	ELM	DVS1310200	52300	Teachers Retirement System	12,921	13,828	907	7%
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	241	248	7	3%
2220	DTL	ELM	DVS8881200	56100	Supplies	3,167	-	(3,167)	-100%
2220	DTL	ELM	DVS8881200	58810	Supplies	-	6,771	6,771	N/A
2220	DTL	ELM	DWS1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%
2220	DTL	ELM	DWS1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	DWS1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	ELM	DWS1310200	52300	Teachers Retirement System	14,534	15,106	572	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	252	271	19	8%
2220	DTL	ELM	DWS1310200	56100	Supplies	3,355	3,056	(299)	-9%
2220	DTL	ELM	ELM1310200	56100	Supplies	-	11,500	11,500	N/A
2220	DTL	ELM	ERA1310200	51650	Librarian/Media Specialist	67,964	71,943	3,979	6%
2220	DTL	ELM	ERA1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	ERA1310200	52200	Fica & Medicare	4,893	5,504	611	12%
2220	DTL	ELM	ERA1310200	52300	Teachers Retirement System	13,304	14,252	948	7%
2220	DTL	ELM	ERA1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	ELM	ERA1310200	52600	Workers' Compensation	400	400	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	ERA1310200	52900	Other Employee Benefits	231	255	24	10%
2220	DTL	ELM	ERA1310200	56100	Supplies	7,163	6,620	(543)	-8%
2220	DTL	ELM	FOR1310200	51650	Librarian/Media Specialist	60,812	62,407	1,595	3%
2220	DTL	ELM	FOR1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	FOR1310200	52200	Fica & Medicare	4,378	4,774	396	9%
2220	DTL	ELM	FOR1310200	52300	Teachers Retirement System	11,895	12,363	468	4%
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	215	222	7	3%
2220	DTL	ELM	FOR1310200	56100	Supplies	3,720	-	(3,720)	-100%
2220	DTL	ELM	FOX1310200	51650	Librarian/Media Specialist	45,905	47,146	1,241	3%
2220	DTL	ELM	FOX1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	FOX1310200	52200	Fica & Medicare	3,305	3,607	302	9%
2220	DTL	ELM	FOX1310200	52300	Teachers Retirement System	8,986	9,340	354	4%
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	167	-	0%
2220	DTL	ELM	FOX1310200	56100	Supplies	2,989	3,232	243	8%
2220	DTL	ELM	GEN1310200	51650	Librarian/Media Specialist	57,444	38,000	(19,444)	-34%
2220	DTL	ELM	GEN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	GEN1310200	52200	Fica & Medicare	4,136	2,907	(1,229)	-30%
2220	DTL	ELM	GEN1310200	52300	Teachers Retirement System	11,245	7,528	(3,717)	-33%
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	195	135	(60)	-31%
2220	DTL	ELM	GEN1310200	56100	Supplies	5,469	5,779	310	6%
2220	DTL	ELM	GRG1310200	51650	Librarian/Media Specialist	66,392	68,186	1,794	3%
2220	DTL	ELM	GRG1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	GRG1310200	52200	Fica & Medicare	4,780	5,216	436	9%
2220	DTL	ELM	GRG1310200	52300	Teachers Retirement System	12,996	13,508	512	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	224	242	18	8%
2220	DTL	ELM	GRG1310200	56100	Supplies	5,657	-	(5,657)	-100%
2220	DTL	ELM	GRG8881200	58810	Supplies	-	4,882	4,882	N/A
2220	DTL	ELM	HAN1310200	51650	Librarian/Media Specialist	59,018	62,407	3,389	6%
2220	DTL	ELM	HAN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	HAN1310200	52200	Fica & Medicare	4,249	4,774	525	12%
2220	DTL	ELM	HAN1310200	52300	Teachers Retirement System	11,553	12,363	810	7%
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	200	222	22	11%
2220	DTL	ELM	HAN1310200	56100	Supplies	5,259	5,048	(211)	-4%
2220	DTL	ELM	JNS1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%
2220	DTL	ELM	JNS1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	JNS1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	ELM	JNS1310200	52300	Teachers Retirement System	14,534	15,106	572	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	271	-	0%
2220	DTL	ELM	JNS1310200	56100	Supplies	4,107	-	(4,107)	-100%
2220	DTL	ELM	JNS8881200	58810	Supplies	-	3,886	3,886	N/A
2220	DTL	ELM	KEY1310200	51650	Librarian/Media Specialist	60,765	64,330	3,565	6%
2220	DTL	ELM	KEY1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	KEY1310200	52200	Fica & Medicare	4,375	4,921	546	12%
2220	DTL	ELM	KEY1310200	52300	Teachers Retirement System	11,895	12,744	849	7%
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	206	228	22	11%
2220	DTL	ELM	KEY1310200	56100	Supplies	3,964	3,432	(532)	-13%
2220	DTL	ELM	LJA1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%
2220	DTL	ELM	LJA1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	LJA1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	ELM	LJA1310200	52300	Teachers Retirement System	14,534	15,106	572	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	252	271	19	8%
2220	DTL	ELM	LJA8881200	56100	Supplies	3,321	-	(3,321)	-100%
2220	DTL	ELM	LJA8881200	58810	Supplies	-	3,598	3,598	N/A
2220	DTL	ELM	MAC1310200	51650	Librarian/Media Specialist	60,812	47,146	(13,666)	-22%
2220	DTL	ELM	MAC1310200	52200	Fica & Medicare	4,652	3,607	(1,045)	-22%
2220	DTL	ELM	MAC1310200	52300	Teachers Retirement System	11,895	9,340	(2,555)	-21%

**MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
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	215	167	(48)	-22%
2220	DTL	ELM	MAC1310200	56100	Supplies	6,499	6,366	(133)	-2%
2220	DTL	ELM	MAC1310200	52100	State Health Insurance	-	11,340	11,340	N/A
2220	DTL	ELM	MLK1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%
2220	DTL	ELM	MLK1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	MLK1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	ELM	MLK1310200	52300	Teachers Retirement System	14,534	15,106	572	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	271	-	0%
2220	DTL	ELM	MLK1310200	56100	Supplies	5,613	5,303	(310)	-6%
2220	DTL	ELM	MTH1310200	51650	Librarian/Media Specialist	59,018	62,407	3,389	6%
2220	DTL	ELM	MTH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	MTH1310200	52200	Fica & Medicare	4,249	4,774	525	12%
2220	DTL	ELM	MTH1310200	52300	Teachers Retirement System	11,553	12,363	810	7%
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	200	222	22	11%
2220	DTL	ELM	MTH1310200	56100	Supplies	7,650	7,572	(78)	-1%
2220	DTL	ELM	NCE1310200	51650	Librarian/Media Specialist	68,017	69,801	1,784	3%
2220	DTL	ELM	NCE1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	NCE1310200	52200	Fica & Medicare	4,897	5,340	443	9%
2220	DTL	ELM	NCE1310200	52300	Teachers Retirement System	13,304	13,828	524	4%
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	225	248	23	10%
2220	DTL	ELM	NCE1310200	56100	Supplies	7,871	7,052	(819)	-10%
2220	DTL	ELM	RES1310200	51650	Librarian/Media Specialist	66,009	69,801	3,792	6%
2220	DTL	ELM	RES1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	RES1310200	52200	Fica & Medicare	4,753	5,340	587	12%
2220	DTL	ELM	RES1310200	52300	Teachers Retirement System	12,921	13,828	907	7%
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	241	248	7	3%
2220	DTL	ELM	RES1310200	56100	Supplies	5,259	-	(5,259)	-100%
2220	DTL	ELM	RES8881200	58810	Supplies	-	5,458	5,458	N/A
2220	DTL	ELM	RIG1310200	51650	Librarian/Media Specialist	49,245	58,436	9,191	19%
2220	DTL	ELM	RIG1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	RIG1310200	52200	Fica & Medicare	3,546	4,470	924	26%
2220	DTL	ELM	RIG1310200	52300	Teachers Retirement System	9,633	11,576	1,943	20%
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	175	207	32	18%
2220	DTL	ELM	RIG1310200	56100	Supplies	4,572	4,340	(232)	-5%
2220	DTL	ELM	RIV1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%
2220	DTL	ELM	RIV1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	RIV1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	ELM	RIV1310200	52300	Teachers Retirement System	14,534	15,106	572	4%
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	252	271	19	8%
2220	DTL	ELM	RIV1310200	56100	Supplies	5,004	-	(5,004)	-100%
2220	DTL	ELM	RIV8881200	58810	Supplies	-	4,296	4,296	N/A
2220	DTL	ELM	SOC1310200	51650	Librarian/Media Specialist	74,248	58,997	(15,251)	-21%
2220	DTL	ELM	SOC1310200	52100	State Health Insurance	11,340	-	(11,340)	-100%
2220	DTL	ELM	SOC1310200	52200	Fica & Medicare	5,346	4,513	(833)	-16%
2220	DTL	ELM	SOC1310200	52300	Teachers Retirement System	14,534	-	(14,534)	-100%
2220	DTL	ELM	SOC1310200	52300	Teachers Retirement System	-	11,687	11,687	N/A
2220	DTL	ELM	SOC1310200	52500	Unemployment Compensation	100	-	(100)	-100%
2220	DTL	ELM	SOC1310200	52500	Unemployment Compensation	-	100	100	N/A
2220	DTL	ELM	SOC1310200	52600	Workers' Compensation	400	-	(400)	-100%
2220	DTL	ELM	SOC1310200	52600	Workers' Compensation	-	400	400	N/A
2220	DTL	ELM	SOC1310200	52900	Other Employee Benefits	271	-	(271)	-100%
2220	DTL	ELM	SOC1310200	52900	Other Employee Benefits	-	209	209	N/A
2220	DTL	ELM	SOC1310200	56100	Supplies	3,565	-	(3,565)	-100%
2220	DTL	ELM	SOC8881200	58810	Supplies	-	4,041	4,041	N/A
2220	DTL	ELM	STM1310200	51650	Librarian/Media Specialist	55,916	76,255	20,339	36%
2220	DTL	ELM	STM1310200	52200	Fica & Medicare	4,278	5,834	1,556	36%
2220	DTL	ELM	STM1310200	52300	Teachers Retirement System	10,946	15,106	4,160	38%
2220	DTL	ELM	STM1310200	52500	Unemployment Compensation	100	100	-	0%

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FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	STM1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	ELM	STM1310200	52900	Other Employee Benefits	190	271	81	43%
2220	DTL	ELM	STM1310200	56100	Supplies	5,580	5,392	(188)	-3%
2220	DTL	ELM	STM1310200	52100	State Health Insurance	-	11,340	11,340	N/A
2220	DTL	ELM	WAD1310200	51650	Librarian/Media Specialist	57,486	58,997	1,511	3%
2220	DTL	ELM	WAD1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	WAD1310200	52200	Fica & Medicare	4,139	4,513	374	9%
2220	DTL	ELM	WAD1310200	52300	Teachers Retirement System	11,245	11,687	442	4%
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	204	209	5	2%
2220	DTL	ELM	WAD1310200	56100	Supplies	5,137	4,860	(277)	-5%
2220	DTL	ELM	WES1310200	51650	Librarian/Media Specialist	66,392	68,186	1,794	3%
2220	DTL	ELM	WES1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	WES1310200	52200	Fica & Medicare	4,780	5,216	436	9%
2220	DTL	ELM	WES1310200	52300	Teachers Retirement System	12,996	13,508	512	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	242	-	0%
2220	DTL	ELM	WES1310200	56100	Supplies	4,595	4,196	(399)	-9%
2220	DTL	ELM	WYN1310200	51650	Librarian/Media Specialist	55,916	58,997	3,081	6%
2220	DTL	ELM	WYN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	ELM	WYN1310200	52200	Fica & Medicare	4,026	4,513	487	12%
2220	DTL	ELM	WYN1310200	52300	Teachers Retirement System	10,946	11,687	741	7%
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	204	209	5	2%
2220	DTL	ELM	WYN1310200	56100	Supplies	4,262	-	(4,262)	-100%
2220	DTL	ELM	WYN8881200	58810	Supplies	-	4,240	4,240	N/A
2400	DTL	ELM	ALN9100240	51300	Principal	99,807	102,723	2,916	3%
2400	DTL	ELM	ALN9100240	51310	Assistant Principal	80,580	82,701	2,121	3%
2400	DTL	ELM	ALN9100240	51420	Salary Of Clerical Staff	41,155	43,139	1,984	5%
2400	DTL	ELM	ALN9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	ALN9100240	52200	Fica & Medicare	16,029	17,485	1,456	9%
2400	DTL	ELM	ALN9100240	52300	Teachers Retirement System	43,406	45,278	1,872	4%
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	871	811	(60)	-7%
2400	DTL	ELM	ALN9100240	56100	Supplies	2,478	2,668	190	8%
2400	DTL	ELM	BDV9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	BDV9100240	51310	Assistant Principal	80,646	82,701	2,055	3%
2400	DTL	ELM	BDV9100240	51420	Salary Of Clerical Staff	41,456	43,677	2,221	5%
2400	DTL	ELM	BDV9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	BDV9100240	52200	Fica & Medicare	17,029	17,780	751	4%
2400	DTL	ELM	BDV9100240	52300	Teachers Retirement System	44,096	46,041	1,945	4%
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	880	825	(55)	-6%
2400	DTL	ELM	BDV9100240	56100	Supplies	3,114	3,220	106	3%
2400	DTL	ELM	BLN9100240	51300	Principal	103,041	106,037	2,996	3%
2400	DTL	ELM	BLN9100240	51310	Assistant Principal	80,580	82,701	2,121	3%
2400	DTL	ELM	BLN9100240	51420	Salary Of Clerical Staff	44,854	46,909	2,055	5%
2400	DTL	ELM	BLN9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	BLN9100240	52200	Fica & Medicare	16,813	18,027	1,214	7%
2400	DTL	ELM	BLN9100240	52300	Teachers Retirement System	44,762	46,682	1,920	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	790	837	47	6%
2400	DTL	ELM	BLN9100240	56100	Supplies	3,142	2,623	(519)	-17%
2400	DTL	ELM	BRW9100240	51300	Principal	97,141	99,969	2,828	3%
2400	DTL	ELM	BRW9100240	51310	Assistant Principal	71,660	78,009	6,349	9%
2400	DTL	ELM	BRW9100240	51420	Salary Of Clerical Staff	43,106	45,440	2,334	5%
2400	DTL	ELM	BRW9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	BRW9100240	52200	Fica & Medicare	15,774	17,091	1,317	8%
2400	DTL	ELM	BRW9100240	52300	Teachers Retirement System	41,508	44,259	2,751	7%
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	733	793	60	8%
2400	DTL	ELM	BRW9100240	56100	Supplies	3,014	2,779	(235)	-8%
2400	DTL	ELM	CLB9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	CLB9100240	51310	Assistant Principal	76,069	78,009	1,940	3%
2400	DTL	ELM	CLB9100240	51420	Salary Of Clerical Staff	41,964	44,232	2,268	5%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	CLB9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	CLB9100240	52200	Fica & Medicare	16,020	17,463	1,443	9%
2400	DTL	ELM	CLB9100240	52300	Teachers Retirement System	43,301	45,222	1,921	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	762	810	48	6%
2400	DTL	ELM	CLB9100240	56100	Supplies	2,746	3,008	262	10%
2400	DTL	ELM	DHE9100240	51300	Principal	103,869	106,896	3,027	3%
2400	DTL	ELM	DHE9100240	51310	Assistant Principal	73,794	75,678	1,884	3%
2400	DTL	ELM	DHE9100240	51420	Salary Of Clerical Staff	44,758	46,724	1,966	4%
2400	DTL	ELM	DHE9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	DHE9100240	52200	Fica & Medicare	16,099	17,541	1,442	9%
2400	DTL	ELM	DHE9100240	52300	Teachers Retirement System	43,549	45,424	1,875	4%
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	717	814	97	14%
2400	DTL	ELM	DHE9100240	56100	Supplies	2,869	2,544	(325)	-11%
2400	DTL	ELM	DMN9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	DMN9100240	51310	Assistant Principal	73,738	78,009	4,271	6%
2400	DTL	ELM	DMN9100240	51420	Salary Of Clerical Staff	44,632	46,681	2,049	5%
2400	DTL	ELM	DMN9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	ELM	DMN9100240	52200	Fica & Medicare	15,935	17,651	1,716	11%
2400	DTL	ELM	DMN9100240	52300	Teachers Retirement System	43,380	45,707	2,327	5%
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	770	819	49	6%
2400	DTL	ELM	DMN9100240	56100	Supplies	2,266	1,993	(273)	-12%
2400	DTL	ELM	DTN9100240	51300	Principal	113,479	116,888	3,409	3%
2400	DTL	ELM	DTN9100240	51420	Salary Of Clerical Staff	44,978	47,068	2,090	5%
2400	DTL	ELM	DTN9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	DTN9100240	52200	Fica & Medicare	11,611	12,543	932	8%
2400	DTL	ELM	DTN9100240	52300	Teachers Retirement System	31,092	32,480	1,388	4%
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	637	582	(55)	-9%
2400	DTL	ELM	DTN9100240	56100	Supplies	1,708	1,401	(307)	-18%
2400	DTL	ELM	DUB9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	DUB9100240	51310	Assistant Principal	80,580	82,701	2,121	3%
2400	DTL	ELM	DUB9100240	51420	Salary Of Clerical Staff	46,943	45,216	(1,727)	-4%
2400	DTL	ELM	DUB9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	DUB9100240	52200	Fica & Medicare	16,717	17,897	1,180	7%
2400	DTL	ELM	DUB9100240	52300	Teachers Retirement System	45,171	46,346	1,175	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	802	831	29	4%
2400	DTL	ELM	DUB9100240	56100	Supplies	2,807	2,651	(156)	-6%
2400	DTL	ELM	DVS9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	DVS9100240	51310	Assistant Principal	80,580	82,701	2,121	3%
2400	DTL	ELM	DVS9100240	51420	Salary Of Clerical Staff	44,505	46,571	2,066	5%
2400	DTL	ELM	DVS9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	DVS9100240	52200	Fica & Medicare	16,781	18,001	1,220	7%
2400	DTL	ELM	DVS9100240	52300	Teachers Retirement System	44,694	46,615	1,921	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	899	835	(64)	-7%
2400	DTL	ELM	DVS9100240	56100	Supplies	1,596	1,541	(55)	-3%
2400	DTL	ELM	DWS9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	DWS9100240	51420	Salary Of Clerical Staff	45,288	47,469	2,181	5%
2400	DTL	ELM	DWS9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	DWS9100240	52200	Fica & Medicare	11,251	11,743	492	4%
2400	DTL	ELM	DWS9100240	52300	Teachers Retirement System	29,084	30,410	1,326	5%
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	607	545	(62)	-10%
2400	DTL	ELM	DWS9100240	56100	Supplies	1,691	1,541	(150)	-9%
2400	DTL	ELM	ELM9100240	51420	Salary Of Clerical Staff	63,656	35,866	(27,790)	-44%
2400	DTL	ELM	ELM9100240	51420	Salary Of Clerical Staff	-	30,528	30,528	N/A
2400	DTL	ELM	ELM9100240	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2400	DTL	ELM	ELM9100240	52200	Fica & Medicare	4,583	2,335	(2,248)	-49%
2400	DTL	ELM	ELM9100240	52200	Fica & Medicare	-	2,744	2,744	N/A
2400	DTL	ELM	ELM9100240	52300	Teachers Retirement System	12,497	7,105	(5,392)	-43%
2400	DTL	ELM	ELM9100240	52300	Teachers Retirement System	-	6,048	6,048	N/A

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	ELM9100240	52500	Unemployment Compensation	200	100	(100)	-50%
2400	DTL	ELM	ELM9100240	52500	Unemployment Compensation	-	100	100	N/A
2400	DTL	ELM	ELM9100240	52600	Workers' Compensation	800	400	(400)	-50%
2400	DTL	ELM	ELM9100240	52600	Workers' Compensation	-	400	400	N/A
2400	DTL	ELM	ELM9100240	52900	Other Employee Benefits	233	127	(106)	-45%
2400	DTL	ELM	ELM9100240	52900	Other Employee Benefits	-	108	108	N/A
2400	DTL	ELM	ERA9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	ERA9100240	51310	Assistant Principal	88,763	91,099	2,336	3%
2400	DTL	ELM	ERA9100240	51420	Salary Of Clerical Staff	45,408	46,115	707	2%
2400	DTL	ELM	ERA9100240	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2400	DTL	ELM	ERA9100240	52200	Fica & Medicare	17,194	18,609	1,415	8%
2400	DTL	ELM	ERA9100240	52300	Teachers Retirement System	46,471	48,188	1,717	4%
2400	DTL	ELM	ERA9100240	52500	Unemployment Compensation	400	300	(100)	-25%
2400	DTL	ELM	ERA9100240	52600	Workers' Compensation	1,600	1,200	(400)	-25%
2400	DTL	ELM	ERA9100240	52900	Other Employee Benefits	787	800	13	2%
2400	DTL	ELM	ERA9100240	56100	Supplies	3,611	3,337	(274)	-8%
2400	DTL	ELM	FOR9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	FOR9100240	51310	Assistant Principal	80,580	82,701	2,121	3%
2400	DTL	ELM	FOR9100240	51420	Salary Of Clerical Staff	41,155	43,367	2,212	5%
2400	DTL	ELM	FOR9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	ELM	FOR9100240	52200	Fica & Medicare	16,177	17,756	1,579	10%
2400	DTL	ELM	FOR9100240	52300	Teachers Retirement System	44,037	45,980	1,943	4%
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	748	824	76	10%
2400	DTL	ELM	FOR9100240	56100	Supplies	1,875	1,680	(195)	-10%
2400	DTL	ELM	FOX9100240	51300	Principal	113,479	116,888	3,409	3%
2400	DTL	ELM	FOX9100240	51310	Assistant Principal	72,029	-	(72,029)	-100%
2400	DTL	ELM	FOX9100240	51420	Salary Of Clerical Staff	42,058	44,313	2,255	5%
2400	DTL	ELM	FOX9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	FOX9100240	52200	Fica & Medicare	16,496	12,332	(4,164)	-25%
2400	DTL	ELM	FOX9100240	52300	Teachers Retirement System	44,610	31,934	(12,676)	-28%
2400	DTL	ELM	FOX9100240	52500	Unemployment Compensation	400	300	(100)	-25%
2400	DTL	ELM	FOX9100240	52600	Workers' Compensation	1,600	1,200	(400)	-25%
2400	DTL	ELM	FOX9100240	52900	Other Employee Benefits	743	572	(171)	-23%
2400	DTL	ELM	FOX9100240	56100	Supplies	1,507	1,629	122	8%
2400	DTL	ELM	GEN9100240	51300	Principal	91,458	94,128	2,670	3%
2400	DTL	ELM	GEN9100240	51310	Assistant Principal	73,738	78,009	4,271	6%
2400	DTL	ELM	GEN9100240	51420	Salary Of Clerical Staff	41,155	42,830	1,675	4%
2400	DTL	ELM	GEN9100240	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2400	DTL	ELM	GEN9100240	52200	Fica & Medicare	15,347	16,445	1,098	7%
2400	DTL	ELM	GEN9100240	52300	Teachers Retirement System	40,429	42,585	2,156	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	633	763	130	21%
2400	DTL	ELM	GEN9100240	56100	Supplies	2,757	2,913	156	6%
2400	DTL	ELM	GRG9100240	51300	Principal	115,799	119,278	3,479	3%
2400	DTL	ELM	GRG9100240	51310	Assistant Principal	89,285	91,635	2,350	3%
2400	DTL	ELM	GRG9100240	51420	Salary Of Clerical Staff	44,727	46,799	2,072	5%
2400	DTL	ELM	GRG9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	GRG9100240	52200	Fica & Medicare	18,066	19,715	1,649	9%
2400	DTL	ELM	GRG9100240	52300	Teachers Retirement System	45,485	51,053	5,568	12%
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	969	915	(54)	-6%
2400	DTL	ELM	GRG9100240	56100	Supplies	2,852	2,461	(391)	-14%
2400	DTL	ELM	HAN9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	HAN9100240	51310	Assistant Principal	89,358	91,635	2,277	3%
2400	DTL	ELM	HAN9100240	51420	Salary Of Clerical Staff	48,960	47,359	(1,601)	-3%
2400	DTL	ELM	HAN9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	HAN9100240	52200	Fica & Medicare	17,773	18,745	972	5%
2400	DTL	ELM	HAN9100240	52300	Teachers Retirement System	47,260	48,541	1,281	3%
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	829	870	41	5%
2400	DTL	ELM	HAN9100240	56100	Supplies	2,651	2,545	(106)	-4%
2400	DTL	ELM	JNS9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	JNS9100240	51420	Salary Of Clerical Staff	45,259	47,416	2,157	5%
2400	DTL	ELM	JNS9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	JNS9100240	52200	Fica & Medicare	10,671	11,739	1,068	10%
2400	DTL	ELM	JNS9100240	52300	Teachers Retirement System	29,078	30,399	1,321	5%
2400	DTL	ELM	JNS9100240	52500	Unemployment Compensation	300	300	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	JNS9100240	52600	Workers' Compensation	1,200	1,200	-	0%
2400	DTL	ELM	JNS9100240	52900	Other Employee Benefits	607	545	(62)	-10%
2400	DTL	ELM	JNS9100240	56100	Supplies	2,071	1,959	(112)	-5%
2400	DTL	ELM	KEY9100240	51300	Principal	113,479	116,888	3,409	3%
2400	DTL	ELM	KEY9100240	51420	Salary Of Clerical Staff	43,249	45,567	2,318	5%
2400	DTL	ELM	KEY9100240	52100	State Health Insurance	11,340	11,340	-	0%
2400	DTL	ELM	KEY9100240	52200	Fica & Medicare	11,479	12,428	949	8%
2400	DTL	ELM	KEY9100240	52300	Teachers Retirement System	30,753	32,182	1,429	5%
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	632	577	(55)	-9%
2400	DTL	ELM	KEY9100240	56100	Supplies	1,998	1,730	(268)	-13%
2400	DTL	ELM	LJA9100240	51300	Principal	103,041	106,037	2,996	3%
2400	DTL	ELM	LJA9100240	51310	Assistant Principal	72,029	91,099	19,070	26%
2400	DTL	ELM	LJA9100240	51420	Salary Of Clerical Staff	44,438	44,228	(210)	0%
2400	DTL	ELM	LJA9100240	52100	State Health Insurance	34,020	45,360	11,340	33%
2400	DTL	ELM	LJA9100240	52200	Fica & Medicare	16,129	18,464	2,335	14%
2400	DTL	ELM	LJA9100240	52300	Teachers Retirement System	43,008	47,814	4,806	11%
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	758	857	99	13%
2400	DTL	ELM	LJA9100240	56100	Supplies	1,674	1,814	140	8%
2400	DTL	ELM	MAC9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	MAC9100240	51310	Assistant Principal	80,580	82,701	2,121	3%
2400	DTL	ELM	MAC9100240	51420	Salary Of Clerical Staff	42,186	44,460	2,274	5%
2400	DTL	ELM	MAC9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	MAC9100240	52200	Fica & Medicare	16,331	17,840	1,509	9%
2400	DTL	ELM	MAC9100240	52300	Teachers Retirement System	44,239	46,196	1,957	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	892	828	(64)	-7%
2400	DTL	ELM	MAC9100240	56100	Supplies	3,276	3,209	(67)	-2%
2400	DTL	ELM	MLK9100240	51300	Principal	91,458	94,128	2,670	3%
2400	DTL	ELM	MLK9100240	51310	Assistant Principal	78,141	80,141	2,000	3%
2400	DTL	ELM	MLK9100240	51420	Salary Of Clerical Staff	43,645	46,010	2,365	5%
2400	DTL	ELM	MLK9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	MLK9100240	52200	Fica & Medicare	15,435	16,851	1,416	9%
2400	DTL	ELM	MLK9100240	52300	Teachers Retirement System	41,768	43,637	1,869	4%
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	647	782	135	21%
2400	DTL	ELM	MLK9100240	56100	Supplies	2,830	2,673	(157)	-6%
2400	DTL	ELM	MTH9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	MTH9100240	51310	Assistant Principal	72,029	73,924	1,895	3%
2400	DTL	ELM	MTH9100240	51420	Salary Of Clerical Staff	47,377	42,830	(4,547)	-10%
2400	DTL	ELM	MTH9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	MTH9100240	52200	Fica & Medicare	16,135	17,043	908	6%
2400	DTL	ELM	MTH9100240	52300	Teachers Retirement System	43,584	44,135	551	1%
2400	DTL	ELM	MTH9100240	52500	Unemployment Compensation	400	400	-	0%
2400	DTL	ELM	MTH9100240	52600	Workers' Compensation	1,600	1,600	-	0%
2400	DTL	ELM	MTH9100240	52900	Other Employee Benefits	842	791	(51)	-6%
2400	DTL	ELM	MTH9100240	56100	Supplies	3,856	3,817	(39)	-1%
2400	DTL	ELM	NCE9100240	51300	Principal	99,807	102,723	2,916	3%
2400	DTL	ELM	NCE9100240	51310	Assistant Principal	80,646	73,493	(7,153)	-9%
2400	DTL	ELM	NCE9100240	51420	Salary Of Clerical Staff	42,788	45,090	2,302	5%
2400	DTL	ELM	NCE9100240	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2400	DTL	ELM	NCE9100240	52200	Fica & Medicare	16,182	16,930	748	5%
2400	DTL	ELM	NCE9100240	52300	Teachers Retirement System	43,725	43,841	116	0%
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	734	786	52	7%
2400	DTL	ELM	NCE9100240	56100	Supplies	3,968	3,555	(413)	-10%
2400	DTL	ELM	RES9100240	51300	Principal	91,458	94,128	2,670	3%
2400	DTL	ELM	RES9100240	51310	Assistant Principal	73,738	78,009	4,271	6%
2400	DTL	ELM	RES9100240	51420	Salary Of Clerical Staff	42,676	45,212	2,536	6%
2400	DTL	ELM	RES9100240	52100	State Health Insurance	34,020	45,360	11,340	33%
2400	DTL	ELM	RES9100240	52200	Fica & Medicare	15,045	16,627	1,582	11%
2400	DTL	ELM	RES9100240	52300	Teachers Retirement System	40,727	43,057	2,330	6%
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	671	772	101	15%
2400	DTL	ELM	RES9100240	56100	Supplies	2,651	2,751	100	4%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	RIG9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	RIG9100240	51310	Assistant Principal	80,580	75,678	(4,902)	-6%
2400	DTL	ELM	RIG9100240	51420	Salary Of Clerical Staff	46,688	48,831	2,143	5%
2400	DTL	ELM	RIG9100240	52100	State Health Insurance	11,340	22,680	11,340	100%
2400	DTL	ELM	RIG9100240	52200	Fica & Medicare	17,530	17,637	107	1%
2400	DTL	ELM	RIG9100240	52300	Teachers Retirement System	45,122	45,671	549	1%
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	868	818	(50)	-6%
2400	DTL	ELM	RIG9100240	56100	Supplies	2,305	2,188	(117)	-5%
2400	DTL	ELM	RIV9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	RIV9100240	51310	Assistant Principal	88,763	91,099	2,336	3%
2400	DTL	ELM	RIV9100240	51420	Salary Of Clerical Staff	42,805	45,096	2,291	5%
2400	DTL	ELM	RIV9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	ELM	RIV9100240	52200	Fica & Medicare	16,885	18,531	1,646	10%
2400	DTL	ELM	RIV9100240	52300	Teachers Retirement System	45,961	47,986	2,025	4%
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	883	860	(23)	-3%
2400	DTL	ELM	RIV9100240	56100	Supplies	2,523	2,166	(357)	-14%
2400	DTL	ELM	SOC9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	SOC9100240	51310	Assistant Principal	73,794	73,493	(301)	0%
2400	DTL	ELM	SOC9100240	51420	Salary Of Clerical Staff	43,113	45,484	2,371	5%
2400	DTL	ELM	SOC9100240	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
2400	DTL	ELM	SOC9100240	52200	Fica & Medicare	16,404	17,214	810	5%
2400	DTL	ELM	SOC9100240	52300	Teachers Retirement System	43,093	44,575	1,482	3%
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	758	799	41	5%
2400	DTL	ELM	SOC9100240	56100	Supplies	1,797	2,037	240	13%
2400	DTL	ELM	STM9100240	51300	Principal	99,727	106,037	6,310	6%
2400	DTL	ELM	STM9100240	51310	Assistant Principal	63,999	91,099	27,100	42%
2400	DTL	ELM	STM9100240	51420	Salary Of Clerical Staff	43,397	42,926	(471)	-1%
2400	DTL	ELM	STM9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	ELM	STM9100240	52200	Fica & Medicare	15,308	18,365	3,057	20%
2400	DTL	ELM	STM9100240	52300	Teachers Retirement System	40,611	47,556	6,945	17%
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	720	852	132	18%
2400	DTL	ELM	STM9100240	56100	Supplies	2,813	2,718	(95)	-3%
2400	DTL	ELM	WAD9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	WAD9100240	51310	Assistant Principal	69,672	73,493	3,821	5%
2400	DTL	ELM	WAD9100240	51420	Salary Of Clerical Staff	46,371	48,330	1,959	4%
2400	DTL	ELM	WAD9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	WAD9100240	52200	Fica & Medicare	16,081	17,431	1,350	8%
2400	DTL	ELM	WAD9100240	52300	Teachers Retirement System	42,936	45,139	2,203	5%
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	761	809	48	6%
2400	DTL	ELM	WAD9100240	56100	Supplies	2,590	2,450	(140)	-5%
2400	DTL	ELM	WES9100240	51300	Principal	113,479	116,888	3,409	3%
2400	DTL	ELM	WES9100240	51310	Assistant Principal	74,651	78,758	4,107	6%
2400	DTL	ELM	WES9100240	51420	Salary Of Clerical Staff	42,655	45,012	2,357	6%
2400	DTL	ELM	WES9100240	52100	State Health Insurance	34,020	34,020	-	0%
2400	DTL	ELM	WES9100240	52200	Fica & Medicare	16,952	18,410	1,458	9%
2400	DTL	ELM	WES9100240	52300	Teachers Retirement System	45,250	47,674	2,424	5%
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	789	854	65	8%
2400	DTL	ELM	WES9100240	56100	Supplies	2,316	2,115	(201)	-9%
2400	DTL	ELM	WYN9100240	51300	Principal	102,944	106,037	3,093	3%
2400	DTL	ELM	WYN9100240	51310	Assistant Principal	80,646	82,701	2,055	3%
2400	DTL	ELM	WYN9100240	51420	Salary Of Clerical Staff	42,655	44,085	1,430	3%
2400	DTL	ELM	WYN9100240	52100	State Health Insurance	22,680	22,680	-	0%
2400	DTL	ELM	WYN9100240	52200	Fica & Medicare	16,734	17,811	1,077	6%
2400	DTL	ELM	WYN9100240	52300	Teachers Retirement System	44,342	46,122	1,780	4%
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	877	827	(50)	-6%
2400	DTL	ELM	WYN9100240	56100	Supplies	2,149	2,138	(11)	-1%
1000	DTL	ESL	ACM1351100	51100	Teachers	-	58,997	58,997	N/A
1000	DTL	ESL	ACM1351100	52100	State Health Insurance	-	11,340	11,340	N/A

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ESL	ACM1351100	52200	Fica & Medicare	-	4,513	4,513	N/A
1000	DTL	ESL	ACM1351100	52300	Teachers Retirement System	-	11,687	11,687	N/A
1000	DTL	ESL	ACM1351100	52500	Unemployment Compensation	-	100	100	N/A
1000	DTL	ESL	ACM1351100	52600	Workers' Compensation	-	400	400	N/A
1000	DTL	ESL	ACM1351100	52900	Other Employee Benefits	-	209	209	N/A
1000	DTL	ESL	ALN1351100	51100	Teachers	-	135,609	135,609	N/A
1000	DTL	ESL	ALN1351100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DTL	ESL	ALN1351100	52200	Fica & Medicare	-	10,374	10,374	N/A
1000	DTL	ESL	ALN1351100	52300	Teachers Retirement System	-	26,864	26,864	N/A
1000	DTL	ESL	ALN1351100	52500	Unemployment Compensation	-	200	200	N/A
1000	DTL	ESL	ALN1351100	52600	Workers' Compensation	-	800	800	N/A
1000	DTL	ESL	ALN1351100	52900	Other Employee Benefits	-	481	481	N/A
1000	DTL	ESL	ARN1351100	51100	Teachers	57,486	-	(57,486)	-100%
1000	DTL	ESL	ARN1351100	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DTL	ESL	ARN1351100	52200	Fica & Medicare	4,139	-	(4,139)	-100%
1000	DTL	ESL	ARN1351100	52300	Teachers Retirement System	11,245	-	(11,245)	-100%
1000	DTL	ESL	ARN1351100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ESL	ARN1351100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DTL	ESL	ARN1351100	52900	Other Employee Benefits	190	-	(190)	-100%
1000	DTL	ESL	BAK1351100	51100	Teachers	93,159	136,372	43,213	46%
1000	DTL	ESL	BAK1351100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ESL	BAK1351100	52200	Fica & Medicare	6,707	10,432	3,725	56%
1000	DTL	ESL	BAK1351100	52300	Teachers Retirement System	18,221	27,015	8,794	48%
1000	DTL	ESL	BAK1351100	52500	Unemployment Compensation	150	200	50	33%
1000	DTL	ESL	BAK1351100	52600	Workers' Compensation	600	800	200	33%
1000	DTL	ESL	BAK1351100	52900	Other Employee Benefits	329	484	155	47%
1000	DTL	ESL	BLK1351100	51100	Teachers	-	58,997	58,997	N/A
1000	DTL	ESL	BLK1351100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DTL	ESL	BLK1351100	52200	Fica & Medicare	-	4,513	4,513	N/A
1000	DTL	ESL	BLK1351100	52300	Teachers Retirement System	-	11,687	11,687	N/A
1000	DTL	ESL	BLK1351100	52500	Unemployment Compensation	-	100	100	N/A
1000	DTL	ESL	BLK1351100	52600	Workers' Compensation	-	400	400	N/A
1000	DTL	ESL	BLK1351100	52900	Other Employee Benefits	-	209	209	N/A
1000	DTL	ESL	BRW1351100	51100	Teachers	122,163	118,351	(3,812)	-3%
1000	DTL	ESL	BRW1351100	52100	State Health Insurance	22,680	11,340	(11,340)	-50%
1000	DTL	ESL	BRW1351100	52200	Fica & Medicare	8,796	9,054	258	3%
1000	DTL	ESL	BRW1351100	52300	Teachers Retirement System	23,905	23,445	(460)	-2%
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	425	420	(5)	-1%
1000	DTL	ESL	ERA1351100	51100	Teachers	59,060	60,613	1,553	3%
1000	DTL	ESL	ERA1351100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	ESL	ERA1351100	52200	Fica & Medicare	4,252	4,637	385	9%
1000	DTL	ESL	ERA1351100	52300	Teachers Retirement System	11,553	12,007	454	4%
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	209	215	6	3%
1000	DTL	ESL	KEY1351100	51100	Teachers	59,018	31,204	(27,814)	-47%
1000	DTL	ESL	KEY1351100	52100	State Health Insurance	11,340	5,670	(5,670)	-50%
1000	DTL	ESL	KEY1351100	52200	Fica & Medicare	4,249	2,387	(1,862)	-44%
1000	DTL	ESL	KEY1351100	52300	Teachers Retirement System	11,553	6,181	(5,372)	-46%
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	215	111	(104)	-48%
1000	DTL	ESL	MAC1351100	51100	Teachers	68,017	69,801	1,784	3%
1000	DTL	ESL	MAC1351100	52200	Fica & Medicare	5,203	5,340	137	3%
1000	DTL	ESL	MAC1351100	52300	Teachers Retirement System	13,304	13,828	524	4%
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	220	248	28	13%
1000	DTL	ESL	MLK1351100	51100	Teachers	128,697	134,250	5,553	4%
1000	DTL	ESL	MLK1351100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ESL	MLK1351100	52200	Fica & Medicare	9,266	10,270	1,004	11%
1000	DTL	ESL	MLK1351100	52300	Teachers Retirement System	25,184	26,595	1,411	6%
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	463	477	14	3%
1000	DTL	ESL	NCE1351100	51100	Teachers	-	124,814	124,814	N/A
1000	DTL	ESL	NCE1351100	52100	State Health Insurance	-	11,340	11,340	N/A
1000	DTL	ESL	NCE1351100	52200	Fica & Medicare	-	9,548	9,548	N/A
1000	DTL	ESL	NCE1351100	52300	Teachers Retirement System	-	24,726	24,726	N/A
1000	DTL	ESL	NCE1351100	52500	Unemployment Compensation	-	200	200	N/A

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ESL	NCE1351100	52600	Workers' Compensation	-	800	800	N/A
1000	DTL	ESL	NCE1351100	52900	Other Employee Benefits	-	443	443	N/A
1000	DTL	ESL	RES1351100	51100	Teachers	40,608	93,611	53,003	131%
1000	DTL	ESL	RES1351100	52100	State Health Insurance	-	17,010	17,010	N/A
1000	DTL	ESL	RES1351100	52200	Fica & Medicare	3,106	7,161	4,055	131%
1000	DTL	ESL	RES1351100	52300	Teachers Retirement System	7,949	18,544	10,595	133%
1000	DTL	ESL	RES1351100	52500	Unemployment Compensation	100	200	100	100%
1000	DTL	ESL	RES1351100	52600	Workers' Compensation	400	800	400	100%
1000	DTL	ESL	RES1351100	52900	Other Employee Benefits	148	332	184	124%
1000	DTL	ESL	RIV1351100	51100	Teachers	124,467	163,299	38,832	31%
1000	DTL	ESL	RIV1351100	52100	State Health Insurance	34,020	34,020	-	0%
1000	DTL	ESL	RIV1351100	52200	Fica & Medicare	8,962	12,492	3,530	39%
1000	DTL	ESL	RIV1351100	52300	Teachers Retirement System	24,359	32,350	7,991	33%
1000	DTL	ESL	RIV1351100	52500	Unemployment Compensation	250	300	50	20%
1000	DTL	ESL	RIV1351100	52600	Workers' Compensation	1,000	1,200	200	20%
1000	DTL	ESL	RIV1351100	52900	Other Employee Benefits	440	580	140	32%
1000	DTL	ESL	SHW1351100	51100	Teachers	99,668	121,226	21,558	22%
1000	DTL	ESL	SHW1351100	52200	Fica & Medicare	7,625	9,274	1,649	22%
1000	DTL	ESL	SHW1351100	52300	Teachers Retirement System	19,502	24,015	4,513	23%
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	333	430	97	29%
1000	DTL	ESL	SOC1351100	51100	Teachers	100,960	131,084	30,124	30%
1000	DTL	ESL	SOC1351100	52100	State Health Insurance	22,680	22,680	-	0%
1000	DTL	ESL	SOC1351100	52200	Fica & Medicare	7,269	10,028	2,759	38%
1000	DTL	ESL	SOC1351100	52300	Teachers Retirement System	19,759	25,968	6,209	31%
1000	DTL	ESL	SOC1351100	52500	Unemployment Compensation	150	200	50	33%
1000	DTL	ESL	SOC1351100	52600	Workers' Compensation	600	800	200	33%
1000	DTL	ESL	SOC1351100	52900	Other Employee Benefits	366	465	99	27%
1000	DTL	ESL	SPC1351100	51100	Teachers	40,608	87,026	46,418	114%
1000	DTL	ESL	SPC1351100	52100	State Health Insurance	11,340	22,680	11,340	100%
1000	DTL	ESL	SPC1351100	52200	Fica & Medicare	2,924	6,657	3,733	128%
1000	DTL	ESL	SPC1351100	52300	Teachers Retirement System	7,949	17,240	9,291	117%
1000	DTL	ESL	SPC1351100	52500	Unemployment Compensation	100	200	100	100%
1000	DTL	ESL	SPC1351100	52600	Workers' Compensation	400	800	400	100%
1000	DTL	ESL	SPC1351100	52900	Other Employee Benefits	148	309	161	109%
2210	DTL	ESL	ESL1351220	51900	Other Management Personnel	-	74,487	74,487	N/A
2210	DTL	ESL	ESL1351220	52100	State Health Insurance	-	11,340	11,340	N/A
2210	DTL	ESL	ESL1351220	52200	Fica & Medicare	-	5,698	5,698	N/A
2210	DTL	ESL	ESL1351220	52300	Teachers Retirement System	-	14,756	14,756	N/A
2210	DTL	ESL	ESL1351220	52500	Unemployment Compensation	-	100	100	N/A
2210	DTL	ESL	ESL1351220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	ESL	ESL1351220	52900	Other Employee Benefits	-	264	264	N/A
1000	DTL	GFT	STE2110100	55950	Other Purchased Services	10,000	-	(10,000)	-100%
1000	DTL	GFT	STE2110100	56100	Supplies	70,000	42,000	(28,000)	-40%
1000	DTL	GFT	STE2110101	51100	Teachers	190,562	-	(190,562)	-100%
1000	DTL	GFT	STE2110101	52100	State Health Insurance	34,020	-	(34,020)	-100%
1000	DTL	GFT	STE2110101	52200	Fica & Medicare	13,720	-	(13,720)	-100%
1000	DTL	GFT	STE2110101	52300	Teachers Retirement System	37,294	-	(37,294)	-100%
1000	DTL	GFT	STE2110101	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DTL	GFT	STE2110101	52600	Workers' Compensation	1,200	-	(1,200)	-100%
1000	DTL	GFT	STE2110101	52900	Other Employee Benefits	656	-	(656)	-100%
1000	DTL	GFT	STE2111100	51100	Teachers	565,496	921,647	356,151	63%
1000	DTL	GFT	STE2111100	52100	State Health Insurance	90,720	136,080	45,360	50%
1000	DTL	GFT	STE2111100	52200	Fica & Medicare	40,962	70,506	29,544	72%
1000	DTL	GFT	STE2111100	52300	Teachers Retirement System	110,674	182,578	71,904	65%
1000	DTL	GFT	STE2111100	52500	Unemployment Compensation	900	1,400	500	56%
1000	DTL	GFT	STE2111100	52600	Workers' Compensation	3,600	5,600	2,000	56%
1000	DTL	GFT	STE2111100	52900	Other Employee Benefits	1,930	3,272	1,342	70%
1000	DTL	GFT	STE2111100	55320	Communication Web based Subscr	800	800	-	0%
1000	DTL	GFT	STE2111100	55800	Travel - Employees	2,500	2,500	-	0%
1000	DTL	GFT	STE2111100	55950	Other Purchased Services	1,000	700	(300)	-30%
1000	DTL	GFT	STE2111100	56100	Supplies	11,000	11,300	300	3%
1000	DTL	GFT	STE2111100	56110	Supplies-Technology	800	800	-	0%
1000	DTL	GFT	STE2111100	56150	Expendable Equipment	1,000	1,000	-	0%
1000	DTL	GFT	STE2111100	56160	Expendable Computer Equipment	200	200	-	0%
1000	DTL	GFT	STE2111100	56420	Books And Periodicals	1,500	1,000	(500)	-33%
1000	DTL	GFT	STE2111100	58100	Dues And Fees	250	200	(50)	-20%
1000	DTL	GFT	STE2112101	51100	Teachers	66,447	-	(66,447)	-100%
1000	DTL	GFT	STE2112101	52100	State Health Insurance	11,340	-	(11,340)	-100%
1000	DTL	GFT	STE2112101	52200	Fica & Medicare	4,784	-	(4,784)	-100%
1000	DTL	GFT	STE2112101	52300	Teachers Retirement System	12,996	-	(12,996)	-100%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	GFT	STE2112101	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	GFT	STE2112101	52600	Workers' Compensation	400	-	(400)	-100%
1000	DTL	GFT	STE2112101	52900	Other Employee Benefits	218	-	(218)	-100%
2210	DTL	GFT	STE2110220	51420	Salary Of Clerical Staff	33,142	34,560	1,418	4%
2210	DTL	GFT	STE2110220	51900	Oth Management Personnel	96,587	79,370	(17,217)	-18%
2210	DTL	GFT	STE2110220	52100	State Health Insurance	22,680	22,680	-	0%
2210	DTL	GFT	STE2110220	52200	Fica & Medicare	9,340	8,716	(624)	-7%
2210	DTL	GFT	STE2110220	52300	Teachers Retirement System	25,469	22,570	(2,899)	-11%
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	436	404	(32)	-7%
2210	DTL	GFT	STE2110220	54300	Repair And Maintenance Service	100	-	(100)	-100%
2210	DTL	GFT	STE2110220	55800	Travel - Employees	1,000	1,000	-	0%
2220	DTL	GFT	STE2110200	51420	Salary Of Clerical Staff	11,970	12,445	475	4%
2220	DTL	GFT	STE2110200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	GFT	STE2110200	52200	Fica & Medicare	862	952	90	10%
2220	DTL	GFT	STE2110200	52300	Teachers Retirement System	2,343	2,465	122	5%
2220	DTL	GFT	STE2110200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	GFT	STE2110200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	GFT	STE2110200	52900	Other Employee Benefits	44	44	-	0%
1000	DTL	JTC	JTC1041100	51100	Teachers	1,603,892	1,892,756	288,864	18%
1000	DTL	JTC	JTC1041100	51420	Salary Of Clerical Staff	63,544	66,682	3,138	5%
1000	DTL	JTC	JTC1041100	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
1000	DTL	JTC	JTC1041100	52200	Fica & Medicare	126,912	149,897	22,985	18%
1000	DTL	JTC	JTC1041100	52300	Teachers Retirement System	327,361	388,165	60,804	19%
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	7,958	6,956	(1,002)	-13%
1000	DTL	JTC	JTC1041100	55300	Communication	1,104	1,104	-	0%
1000	DTL	JTC	JTC1041100	55800	Travel - Employees	3,700	3,700	-	0%
1000	DTL	JTC	JTC1041100	55950	Other Purchased Services	3,600	600	(3,000)	-83%
1000	DTL	JTC	JTC1041100	56100	Supplies	450	3,450	3,000	667%
1000	DTL	JTC	JTC1041100	56200	Energy	1,000	1,200	200	20%
1000	DTL	MID	ACM1081100	51100	Teachers	1,128,188	1,112,055	(16,133)	-1%
1000	DTL	MID	ACM1081100	51180	Art,Music,Pe	377,960	371,463	(6,497)	-2%
1000	DTL	MID	ACM1081100	51400	Aides And Paraprofessionals	19,122	19,882	760	4%
1000	DTL	MID	ACM1081100	51730	Secondary Counselor	74,248	76,255	2,007	3%
1000	DTL	MID	ACM1081100	52100	State Health Insurance	238,140	255,150	17,010	7%
1000	DTL	MID	ACM1081100	52200	Fica & Medicare	116,614	120,844	4,230	4%
1000	DTL	MID	ACM1081100	52300	Teachers Retirement System	313,008	312,929	(79)	0%
1000	DTL	MID	ACM1081100	52500	Unemployment Compensation	2,750	2,700	(50)	-2%
1000	DTL	MID	ACM1081100	52600	Workers' Compensation	11,000	10,800	(200)	-2%
1000	DTL	MID	ACM1081100	52900	Other Employee Benefits	5,763	5,608	(155)	-3%
1000	DTL	MID	ACM1081100	56100	Supplies	9,910	10,825	915	9%
1000	DTL	MID	ARN1081100	51100	Teachers	1,140,265	1,259,624	119,359	10%
1000	DTL	MID	ARN1081100	51180	Art,Music,Pe	327,738	378,961	51,223	16%
1000	DTL	MID	ARN1081100	51400	Aides And Paraprofessionals	19,595	20,642	1,047	5%
1000	DTL	MID	ARN1081100	51730	Secondary Counselor	50,959	70,562	19,603	38%
1000	DTL	MID	ARN1081100	52100	State Health Insurance	272,160	266,490	(5,670)	-2%
1000	DTL	MID	ARN1081100	52200	Fica & Medicare	112,234	132,329	20,095	18%
1000	DTL	MID	ARN1081100	52300	Teachers Retirement System	301,100	342,671	41,571	14%
1000	DTL	MID	ARN1081100	52500	Unemployment Compensation	3,000	3,200	200	7%
1000	DTL	MID	ARN1081100	52600	Workers' Compensation	12,000	12,800	800	7%
1000	DTL	MID	ARN1081100	52900	Other Employee Benefits	5,403	6,141	738	14%
1000	DTL	MID	ARN1081100	56100	Supplies	10,956	11,369	413	4%
1000	DTL	MID	BAK1081100	51100	Teachers	1,216,396	1,193,370	(23,026)	-2%
1000	DTL	MID	BAK1081100	51180	Art,Music,Pe	388,550	330,850	(57,700)	-15%
1000	DTL	MID	BAK1081100	51400	Aides And Paraprofessionals	19,122	19,638	516	3%
1000	DTL	MID	BAK1081100	51730	Secondary Counselor	121,126	127,631	6,505	5%
1000	DTL	MID	BAK1081100	52100	State Health Insurance	294,840	260,820	(34,020)	-12%
1000	DTL	MID	BAK1081100	52200	Fica & Medicare	128,156	127,869	(287)	0%
1000	DTL	MID	BAK1081100	52300	Teachers Retirement System	341,552	331,122	(10,430)	-3%
1000	DTL	MID	BAK1081100	52500	Unemployment Compensation	3,750	3,400	(350)	-9%
1000	DTL	MID	BAK1081100	52600	Workers' Compensation	15,000	13,600	(1,400)	-9%
1000	DTL	MID	BAK1081100	52900	Other Employee Benefits	6,143	5,934	(209)	-3%
1000	DTL	MID	BAK8881100	56100	Supplies	9,998	-	(9,998)	-100%
1000	DTL	MID	BAK8881100	58810	Supplies	-	12,785	12,785	N/A
1000	DTL	MID	BLK1081100	51100	Teachers	1,407,519	1,361,859	(45,660)	-3%
1000	DTL	MID	BLK1081100	51180	Art,Music,Pe	359,145	389,152	30,007	8%
1000	DTL	MID	BLK1081100	51400	Aides And Paraprofessionals	19,122	20,125	1,003	5%
1000	DTL	MID	BLK1081100	51730	Secondary Counselor	45,905	47,146	1,241	3%
1000	DTL	MID	BLK1081100	52100	State Health Insurance	272,160	255,150	(17,010)	-6%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	BLK1081100	52200	Fica & Medicare	133,785	139,099	5,314	4%
1000	DTL	MID	BLK1081100	52300	Teachers Retirement System	358,486	360,202	1,716	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	6,409	6,455	46	1%
1000	DTL	MID	BLK1081100	56100	Supplies	11,979	11,064	(915)	-8%
1000	DTL	MID	DCM1081100	51100	Teachers	1,021,385	1,137,932	116,547	11%
1000	DTL	MID	DCM1081100	51180	Art,Music,Pe	288,031	320,615	32,584	11%
1000	DTL	MID	DCM1081100	51400	Aides And Paraprofessionals	19,122	20,125	1,003	5%
1000	DTL	MID	DCM1081100	51730	Secondary Counselor	59,060	60,613	1,553	3%
1000	DTL	MID	DCM1081100	52100	State Health Insurance	238,140	277,830	39,690	17%
1000	DTL	MID	DCM1081100	52200	Fica & Medicare	100,773	117,755	16,982	17%
1000	DTL	MID	DCM1081100	52300	Teachers Retirement System	266,216	293,634	27,418	10%
1000	DTL	MID	DCM1081100	52500	Unemployment Compensation	2,599	2,800	201	8%
1000	DTL	MID	DCM1081100	52600	Workers' Compensation	10,396	11,200	804	8%
1000	DTL	MID	DCM1081100	52900	Other Employee Benefits	5,057	5,262	205	4%
1000	DTL	MID	DCM1081100	56100	Supplies	9,497	8,538	(959)	-10%
1000	DTL	MID	ECM1081100	51100	Teachers	905,525	972,219	66,694	7%
1000	DTL	MID	ECM1081100	51180	Art,Music,Pe	293,834	226,267	(67,567)	-23%
1000	DTL	MID	ECM1081100	51400	Aides And Paraprofessionals	19,358	20,383	1,025	5%
1000	DTL	MID	ECM1081100	51730	Secondary Counselor	129,064	68,276	(60,788)	-47%
1000	DTL	MID	ECM1081100	52100	State Health Insurance	181,440	215,460	34,020	19%
1000	DTL	MID	ECM1081100	52200	Fica & Medicare	99,236	98,467	(769)	-1%
1000	DTL	MID	ECM1081100	52300	Teachers Retirement System	257,969	254,983	(2,986)	-1%
1000	DTL	MID	ECM1081100	52500	Unemployment Compensation	2,649	2,800	151	6%
1000	DTL	MID	ECM1081100	52600	Workers' Compensation	10,596	11,200	604	6%
1000	DTL	MID	ECM1081100	52900	Other Employee Benefits	4,759	4,569	(190)	-4%
1000	DTL	MID	ECM1081100	56100	Supplies	10,346	-	(10,346)	-100%
1000	DTL	MID	ECM8881100	58810	Supplies	-	9,409	9,409	N/A
1000	DTL	MID	EDY1081100	51100	Teachers	854,963	940,289	85,326	10%
1000	DTL	MID	EDY1081100	51180	Art,Music,Pe	267,863	245,355	(22,508)	-8%
1000	DTL	MID	EDY1081100	51400	Aides And Paraprofessionals	19,122	19,882	760	4%
1000	DTL	MID	EDY1081100	51730	Secondary Counselor	60,886	64,189	3,303	5%
1000	DTL	MID	EDY1081100	52100	State Health Insurance	170,100	198,450	28,350	17%
1000	DTL	MID	EDY1081100	52200	Fica & Medicare	88,863	97,133	8,270	9%
1000	DTL	MID	EDY1081100	52300	Teachers Retirement System	230,049	251,530	21,481	9%
1000	DTL	MID	EDY1081100	52500	Unemployment Compensation	2,699	2,900	201	7%
1000	DTL	MID	EDY1081100	52600	Workers' Compensation	10,796	11,600	804	7%
1000	DTL	MID	EDY1081100	52900	Other Employee Benefits	4,193	4,507	314	7%
1000	DTL	MID	EDY8881100	56100	Supplies	8,320	-	(8,320)	-100%
1000	DTL	MID	EDY8881100	58810	Supplies	-	9,387	9,387	N/A
1000	DTL	MID	FOR8881100	58810	Supplies	-	7,385	7,385	N/A
1000	DTL	MID	FRT1081100	51100	Teachers	1,115,187	988,772	(126,415)	-11%
1000	DTL	MID	FRT1081100	51180	Art,Music,Pe	209,125	278,843	69,718	33%
1000	DTL	MID	FRT1081100	51400	Aides And Paraprofessionals	20,335	19,882	(453)	-2%
1000	DTL	MID	FRT1081100	51730	Secondary Counselor	140,812	76,255	(64,557)	-46%
1000	DTL	MID	FRT1081100	52100	State Health Insurance	226,800	204,120	(22,680)	-10%
1000	DTL	MID	FRT1081100	52200	Fica & Medicare	109,246	104,327	(4,919)	-5%
1000	DTL	MID	FRT1081100	52300	Teachers Retirement System	282,749	270,159	(12,590)	-4%
1000	DTL	MID	FRT1081100	52500	Unemployment Compensation	3,098	3,000	(98)	-3%
1000	DTL	MID	FRT1081100	52600	Workers' Compensation	12,392	12,000	(392)	-3%
1000	DTL	MID	FRT1081100	52900	Other Employee Benefits	5,239	4,841	(398)	-8%
1000	DTL	MID	FRT1081100	56100	Supplies	12,546	-	(12,546)	-100%
1000	DTL	MID	FRT8881100	58810	Supplies	-	12,088	12,088	N/A
1000	DTL	MID	MDL1081100	51100	Teachers	992,957	997,960	5,003	1%
1000	DTL	MID	MDL1081100	51180	Art,Music,Pe	369,281	364,012	(5,269)	-1%
1000	DTL	MID	MDL1081100	51400	Aides And Paraprofessionals	19,122	20,125	1,003	5%
1000	DTL	MID	MDL1081100	51730	Secondary Counselor	52,363	55,902	3,539	7%
1000	DTL	MID	MDL1081100	52100	State Health Insurance	204,120	221,130	17,010	8%
1000	DTL	MID	MDL1081100	52200	Fica & Medicare	105,417	110,007	4,590	4%
1000	DTL	MID	MDL1081100	52300	Teachers Retirement System	280,580	284,867	4,287	2%
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	5,011	5,105	94	2%
1000	DTL	MID	MDL1081100	56100	Supplies	8,712	8,276	(436)	-5%
1000	DTL	MID	MID1081100	51101	Academic Supplement	60,000	60,000	-	0%
1000	DTL	MID	MID1081100	51103	Athletic Supplement	315,000	320,000	5,000	2%
1000	DTL	MID	MID1081100	51130	Substitute for Certified	550,000	550,000	-	0%
1000	DTL	MID	MID1081100	52200	Fica & Medicare	70,763	71,145	382	1%
1000	DTL	MID	MID1081100	52300	Teachers Retirement System	71,475	75,278	3,803	5%
1000	DTL	MID	MID1081100	53000	Purch Professional & Technical	6,000	35,000	29,000	483%
1000	DTL	MID	MID1081100	53100	Contracted Service - Admin	70,000	-	(70,000)	-100%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	MID1081100	55800	Travel - Employees	5,000	6,000	1,000	20%
1000	DTL	MID	MID1081100	56100	Supplies	55,000	48,000	(7,000)	-13%
1000	DTL	MID	MID1081100	56410	Textbooks	70,000	70,000	-	0%
1000	DTL	MID	MID1081100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	MID	MID1081100	58100	Dues And Fees	600	-	(600)	-100%
1000	DTL	MID	MID1100100	51100	Teachers	150,052	150,052	-	0%
1000	DTL	MID	MID1100100	52200	Fica & Medicare	11,479	11,479	-	0%
1000	DTL	MID	MID1100100	52300	Teachers Retirement System	28,600	29,725	1,125	4%
1000	DTL	MID	RCH1081100	51100	Teachers	1,587,604	1,557,286	(30,318)	-2%
1000	DTL	MID	RCH1081100	51180	Art,Music,Pe	531,371	551,882	20,511	4%
1000	DTL	MID	RCH1081100	51400	Aides And Paraprofessionals	19,595	20,642	1,047	5%
1000	DTL	MID	RCH1081100	51730	Secondary Counselor	131,827	137,380	5,553	4%
1000	DTL	MID	RCH1081100	52100	State Health Insurance	374,220	357,210	(17,010)	-5%
1000	DTL	MID	RCH1081100	52200	Fica & Medicare	165,505	173,440	7,935	5%
1000	DTL	MID	RCH1081100	52300	Teachers Retirement System	444,313	449,130	4,817	1%
1000	DTL	MID	RCH1081100	52500	Unemployment Compensation	4,150	4,100	(50)	-1%
1000	DTL	MID	RCH1081100	52600	Workers' Compensation	16,600	16,400	(200)	-1%
1000	DTL	MID	RCH1081100	52900	Other Employee Benefits	8,096	8,049	(47)	-1%
1000	DTL	MID	RCH1081100	56100	Supplies	15,464	14,462	(1,002)	-6%
1000	DTL	MID	RCH9100100	51100	Teachers	74,248	76,255	2,007	3%
1000	DTL	MID	RCH9100100	52200	Fica & Medicare	5,680	5,834	154	3%
1000	DTL	MID	RCH9100100	52300	Teachers Retirement System	14,534	15,106	572	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	271	-	0%
1000	DTL	MID	RCH9100100	55800	Travel - Employees	500	9,000	8,500	1700%
1000	DTL	MID	RCH9100100	56100	Supplies	1,000	500	(500)	-50%
1000	DTL	MID	RCH9100100	58100	Dues And Fees	15,000	10,250	(4,750)	-32%
1000	DTL	MID	RMA1081100	51100	Teachers	246,031	252,631	6,600	3%
1000	DTL	MID	RMA1081100	52100	State Health Insurance	45,360	45,360	-	0%
1000	DTL	MID	RMA1081100	52200	Fica & Medicare	17,714	19,326	1,612	9%
1000	DTL	MID	RMA1081100	52300	Teachers Retirement System	48,151	50,046	1,895	4%
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	873	897	24	3%
1000	DTL	MID	RMA1081100	56100	Supplies	4,400	5,096	696	16%
1000	DTL	MID	RTH1081100	51100	Teachers	1,066,687	977,430	(89,257)	-8%
1000	DTL	MID	RTH1081100	51180	Art,Music,Pe	281,559	353,408	71,849	26%
1000	DTL	MID	RTH1081100	51400	Aides And Paraprofessionals	19,122	19,882	760	4%
1000	DTL	MID	RTH1081100	51730	Secondary Counselor	151,286	155,302	4,016	3%
1000	DTL	MID	RTH1081100	52100	State Health Insurance	272,160	249,480	(22,680)	-8%
1000	DTL	MID	RTH1081100	52200	Fica & Medicare	110,503	115,211	4,708	4%
1000	DTL	MID	RTH1081100	52300	Teachers Retirement System	294,562	298,343	3,781	1%
1000	DTL	MID	RTH1081100	52500	Unemployment Compensation	2,949	2,900	(49)	-2%
1000	DTL	MID	RTH1081100	52600	Workers' Compensation	11,796	11,600	(196)	-2%
1000	DTL	MID	RTH1081100	52900	Other Employee Benefits	5,450	5,346	(104)	-2%
1000	DTL	MID	RTH1081100	56100	Supplies	10,847	9,997	(850)	-8%
1000	DTL	MID	VET1081100	51100	Teachers	1,190,889	1,255,950	65,061	5%
1000	DTL	MID	VET1081100	51180	Art,Music,Pe	388,424	426,550	38,126	10%
1000	DTL	MID	VET1081100	51400	Aides And Paraprofessionals	20,098	21,158	1,060	5%
1000	DTL	MID	VET1081100	51730	Secondary Counselor	60,886	64,189	3,303	5%
1000	DTL	MID	VET1081100	52100	State Health Insurance	238,140	255,150	17,010	7%
1000	DTL	MID	VET1081100	52200	Fica & Medicare	121,453	135,240	13,787	11%
1000	DTL	MID	VET1081100	52300	Teachers Retirement System	319,588	350,210	30,622	10%
1000	DTL	MID	VET1081100	52500	Unemployment Compensation	2,899	3,000	101	3%
1000	DTL	MID	VET1081100	52600	Workers' Compensation	11,596	12,000	404	3%
1000	DTL	MID	VET1081100	52900	Other Employee Benefits	5,758	6,276	518	9%
1000	DTL	MID	VET1081100	56100	Supplies	11,544	11,761	217	2%
2220	DTL	MID	ACM1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%
2220	DTL	MID	ACM1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	ACM1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	MID	ACM1310200	52300	Teachers Retirement System	14,534	15,106	572	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	252	271	19	8%
2220	DTL	MID	ACM1310200	56100	Supplies	5,516	4,826	(690)	-13%
2220	DTL	MID	ARN1310200	51650	Librarian/Media Specialist	66,447	68,186	1,739	3%
2220	DTL	MID	ARN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	ARN1310200	52200	Fica & Medicare	4,784	5,216	432	9%
2220	DTL	MID	ARN1310200	52300	Teachers Retirement System	12,996	13,508	512	4%
2220	DTL	MID	ARN1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ARN1310200	52600	Workers' Compensation	400	400	-	0%

**MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	MID	ARN1310200	52900	Other Employee Benefits	235	242	7	3%
2220	DTL	MID	ARN1310200	56100	Supplies	5,894	5,943	49	1%
2220	DTL	MID	BAK1310200	51650	Librarian/Media Specialist	62,637	66,064	3,427	5%
2220	DTL	MID	BAK1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	BAK1310200	52200	Fica & Medicare	4,510	5,054	544	12%
2220	DTL	MID	BAK1310200	52300	Teachers Retirement System	12,261	13,087	826	7%
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	228	235	7	3%
2220	DTL	MID	BAK8881200	56100	Supplies	5,535	-	(5,535)	-100%
2220	DTL	MID	BAK8881200	58810	Supplies	-	5,700	5,700	N/A
2220	DTL	MID	BLK1310200	51650	Librarian/Media Specialist	66,392	68,186	1,794	3%
2220	DTL	MID	BLK1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	BLK1310200	52200	Fica & Medicare	4,780	5,216	436	9%
2220	DTL	MID	BLK1310200	52300	Teachers Retirement System	12,996	13,508	512	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	242	-	0%
2220	DTL	MID	BLK1310200	56100	Supplies	6,564	6,312	(252)	-4%
2220	DTL	MID	DCM1310200	51650	Librarian/Media Specialist	66,447	68,186	1,739	3%
2220	DTL	MID	DCM1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	DCM1310200	52200	Fica & Medicare	4,784	5,216	432	9%
2220	DTL	MID	DCM1310200	52300	Teachers Retirement System	12,996	13,508	512	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	218	242	24	11%
2220	DTL	MID	DCM1310200	56100	Supplies	5,224	4,748	(476)	-9%
2220	DTL	MID	ECM1310200	51650	Librarian/Media Specialist	59,060	60,613	1,553	3%
2220	DTL	MID	ECM1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	ECM1310200	52200	Fica & Medicare	4,252	4,637	385	9%
2220	DTL	MID	ECM1310200	52300	Teachers Retirement System	11,553	12,007	454	4%
2220	DTL	MID	ECM1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	MID	ECM1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	MID	ECM1310200	52900	Other Employee Benefits	209	215	6	3%
2220	DTL	MID	ECM1310200	56100	Supplies	5,390	-	(5,390)	-100%
2220	DTL	MID	ECM8881200	58810	Supplies	-	4,962	4,962	N/A
2220	DTL	MID	EDY1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%
2220	DTL	MID	EDY1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	EDY1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	MID	EDY1310200	52300	Teachers Retirement System	14,534	15,106	572	4%
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	271	-	0%
2220	DTL	MID	EDY8881200	56100	Supplies	4,360	-	(4,360)	-100%
2220	DTL	MID	EDY8881200	58810	Supplies	-	4,836	4,836	N/A
2220	DTL	MID	FRT1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%
2220	DTL	MID	FRT1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	FRT1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	MID	FRT1310200	52300	Teachers Retirement System	14,534	15,106	572	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	252	271	19	8%
2220	DTL	MID	FRT1310200	56100	Supplies	6,458	-	(6,458)	-100%
2220	DTL	MID	FRT8881200	58810	Supplies	-	6,409	6,409	N/A
2220	DTL	MID	MDL1310200	51650	Librarian/Media Specialist	64,325	68,186	3,861	6%
2220	DTL	MID	MDL1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	MDL1310200	52200	Fica & Medicare	4,631	5,216	585	13%
2220	DTL	MID	MDL1310200	52300	Teachers Retirement System	12,592	13,508	916	7%
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	235	242	7	3%
2220	DTL	MID	MDL1310200	56100	Supplies	4,788	4,622	(166)	-3%
2220	DTL	MID	RCH1310200	51650	Librarian/Media Specialist	74,310	76,255	1,945	3%
2220	DTL	MID	RCH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	RCH1310200	52200	Fica & Medicare	5,350	5,834	484	9%
2220	DTL	MID	RCH1310200	52300	Teachers Retirement System	14,534	15,106	572	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	245	271	26	11%
2220	DTL	MID	RCH1310200	56100	Supplies	8,089	8,108	19	0%
2220	DTL	MID	RTH1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
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Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	MID	RTH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	RTH1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	MID	RTH1310200	52300	Teachers Retirement System	14,534	15,106	572	4%
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	252	271	19	8%
2220	DTL	MID	RTH1310200	56100	Supplies	5,623	5,370	(253)	-4%
2220	DTL	MID	VET1310200	51650	Librarian/Media Specialist	67,964	71,943	3,979	6%
2220	DTL	MID	VET1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	MID	VET1310200	52200	Fica & Medicare	4,893	5,504	611	12%
2220	DTL	MID	VET1310200	52300	Teachers Retirement System	13,304	14,252	948	7%
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	231	255	24	10%
2220	DTL	MID	VET1310200	56100	Supplies	6,176	6,341	165	3%
2400	DTL	MID	ACM9100240	51300	Principal	101,759	108,199	6,440	6%
2400	DTL	MID	ACM9100240	51310	Assistant Principal	77,188	81,442	4,254	6%
2400	DTL	MID	ACM9100240	51420	Salary Of Clerical Staff	64,146	48,304	(15,842)	-25%
2400	DTL	MID	ACM9100240	52100	State Health Insurance	34,020	45,360	11,340	33%
2400	DTL	MID	ACM9100240	52200	Fica & Medicare	18,043	18,203	160	1%
2400	DTL	MID	ACM9100240	52300	Teachers Retirement System	47,677	47,137	(540)	-1%
2400	DTL	MID	ACM9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	ACM9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	ACM9100240	52900	Other Employee Benefits	902	845	(57)	-6%
2400	DTL	MID	ACM9100240	56100	Supplies	2,562	2,302	(260)	-10%
2400	DTL	MID	ARN9100240	51300	Principal	101,759	108,199	6,440	6%
2400	DTL	MID	ARN9100240	51310	Assistant Principal	70,128	96,920	26,792	38%
2400	DTL	MID	ARN9100240	51420	Salary Of Clerical Staff	62,922	46,662	(16,260)	-26%
2400	DTL	MID	ARN9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	MID	ARN9100240	52200	Fica & Medicare	16,988	19,261	2,273	13%
2400	DTL	MID	ARN9100240	52300	Teachers Retirement System	46,046	49,878	3,832	8%
2400	DTL	MID	ARN9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	ARN9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	ARN9100240	52900	Other Employee Benefits	924	894	(30)	-3%
2400	DTL	MID	ARN9100240	56100	Supplies	2,738	2,834	96	4%
2400	DTL	MID	BAK9100240	51300	Principal	105,043	108,199	3,156	3%
2400	DTL	MID	BAK9100240	51310	Assistant Principal	74,225	71,922	(2,303)	-3%
2400	DTL	MID	BAK9100240	51420	Salary Of Clerical Staff	65,570	48,570	(17,000)	-26%
2400	DTL	MID	BAK9100240	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2400	DTL	MID	BAK9100240	52200	Fica & Medicare	18,222	17,495	(727)	-4%
2400	DTL	MID	BAK9100240	52300	Teachers Retirement System	44,257	45,304	1,047	2%
2400	DTL	MID	BAK9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	BAK9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	BAK9100240	52900	Other Employee Benefits	956	812	(144)	-15%
2400	DTL	MID	BAK9100240	56100	Supplies	2,571	2,718	147	6%
2400	DTL	MID	BLK9100240	51300	Principal	105,043	108,199	3,156	3%
2400	DTL	MID	BLK9100240	51310	Assistant Principal	78,598	80,610	2,012	3%
2400	DTL	MID	BLK9100240	51420	Salary Of Clerical Staff	63,475	47,834	(15,641)	-25%
2400	DTL	MID	BLK9100240	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2400	DTL	MID	BLK9100240	52200	Fica & Medicare	17,957	18,103	146	1%
2400	DTL	MID	BLK9100240	52300	Teachers Retirement System	48,455	46,879	(1,576)	-3%
2400	DTL	MID	BLK9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	BLK9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	BLK9100240	52900	Other Employee Benefits	930	840	(90)	-10%
2400	DTL	MID	BLK9100240	56100	Supplies	3,049	3,010	(39)	-1%
2400	DTL	MID	DCM9100240	51300	Principal	105,043	108,199	3,156	3%
2400	DTL	MID	DCM9100240	51310	Assistant Principal	85,329	87,968	2,639	3%
2400	DTL	MID	DCM9100240	51420	Salary Of Clerical Staff	63,475	47,354	(16,121)	-25%
2400	DTL	MID	DCM9100240	52100	State Health Insurance	11,340	22,680	11,340	100%
2400	DTL	MID	DCM9100240	52200	Fica & Medicare	19,035	18,629	(406)	-2%
2400	DTL	MID	DCM9100240	52300	Teachers Retirement System	49,857	48,241	(1,616)	-3%
2400	DTL	MID	DCM9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	DCM9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	DCM9100240	52900	Other Employee Benefits	890	864	(26)	-3%
2400	DTL	MID	DCM9100240	56100	Supplies	2,427	2,264	(163)	-7%
2400	DTL	MID	ECM9100240	51300	Principal	105,142	108,199	3,057	3%
2400	DTL	MID	ECM9100240	51310	Assistant Principal	86,599	88,815	2,216	3%
2400	DTL	MID	ECM9100240	51420	Salary Of Clerical Staff	63,140	47,008	(16,132)	-26%
2400	DTL	MID	ECM9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	MID	ECM9100240	52200	Fica & Medicare	18,433	18,668	235	1%
2400	DTL	MID	ECM9100240	52300	Teachers Retirement System	49,953	48,341	(1,612)	-3%
2400	DTL	MID	ECM9100240	52500	Unemployment Compensation	500	400	(100)	-20%

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Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	MID	ECM9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	ECM9100240	52900	Other Employee Benefits	983	866	(117)	-12%
2400	DTL	MID	ECM9100240	56100	Supplies	2,504	2,366	(138)	-6%
2400	DTL	MID	EDY9100240	51300	Principal	105,043	108,199	3,156	3%
2400	DTL	MID	EDY9100240	51310	Assistant Principal	89,285	91,635	2,350	3%
2400	DTL	MID	EDY9100240	51420	Salary Of Clerical Staff	64,086	48,134	(15,952)	-25%
2400	DTL	MID	EDY9100240	52100	State Health Insurance	45,360	34,020	(11,340)	-25%
2400	DTL	MID	EDY9100240	52200	Fica & Medicare	19,008	18,970	(38)	0%
2400	DTL	MID	EDY9100240	52300	Teachers Retirement System	50,676	49,123	(1,553)	-3%
2400	DTL	MID	EDY9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	EDY9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	EDY9100240	52900	Other Employee Benefits	973	880	(93)	-10%
2400	DTL	MID	EDY9100240	56100	Supplies	2,025	2,306	281	14%
2400	DTL	MID	FRT9100240	51300	Principal	105,043	108,199	3,156	3%
2400	DTL	MID	FRT9100240	51310	Assistant Principal	70,185	73,922	3,737	5%
2400	DTL	MID	FRT9100240	51420	Salary Of Clerical Staff	69,872	50,278	(19,594)	-28%
2400	DTL	MID	FRT9100240	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
2400	DTL	MID	FRT9100240	52200	Fica & Medicare	18,202	17,779	(423)	-2%
2400	DTL	MID	FRT9100240	52300	Teachers Retirement System	48,076	46,038	(2,038)	-4%
2400	DTL	MID	FRT9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	FRT9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	FRT9100240	52900	Other Employee Benefits	815	825	10	1%
2400	DTL	MID	FRT9100240	56100	Supplies	3,000	3,056	56	2%
2400	DTL	MID	MDL9100240	51300	Principal	101,841	104,816	2,975	3%
2400	DTL	MID	MDL9100240	51310	Assistant Principal	68,232	69,978	1,746	3%
2400	DTL	MID	MDL9100240	51420	Salary Of Clerical Staff	68,411	52,045	(16,366)	-24%
2400	DTL	MID	MDL9100240	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2400	DTL	MID	MDL9100240	52200	Fica & Medicare	17,394	17,353	(41)	0%
2400	DTL	MID	MDL9100240	52300	Teachers Retirement System	46,753	44,937	(1,816)	-4%
2400	DTL	MID	MDL9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	MDL9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	MDL9100240	52900	Other Employee Benefits	753	805	52	7%
2400	DTL	MID	MDL9100240	56100	Supplies	2,224	2,204	(20)	-1%
2400	DTL	MID	RCH9100240	51300	Principal	105,043	108,199	3,156	3%
2400	DTL	MID	RCH9100240	51310	Assistant Principal	74,225	73,922	(303)	0%
2400	DTL	MID	RCH9100240	51420	Salary Of Clerical Staff	65,776	49,040	(16,736)	-25%
2400	DTL	MID	RCH9100240	52100	State Health Insurance	22,680	34,020	11,340	50%
2400	DTL	MID	RCH9100240	52200	Fica & Medicare	18,149	17,684	(465)	-3%
2400	DTL	MID	RCH9100240	52300	Teachers Retirement System	48,051	45,793	(2,258)	-5%
2400	DTL	MID	RCH9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	RCH9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	RCH9100240	52900	Other Employee Benefits	847	821	(26)	-3%
2400	DTL	MID	RCH9100240	56100	Supplies	3,757	3,867	110	3%
2400	DTL	MID	RTH9100240	51300	Principal	105,043	108,199	3,156	3%
2400	DTL	MID	RTH9100240	51310	Assistant Principal	64,416	66,065	1,649	3%
2400	DTL	MID	RTH9100240	51420	Salary Of Clerical Staff	66,973	49,926	(17,047)	-25%
2400	DTL	MID	RTH9100240	52100	State Health Insurance	34,020	11,340	(22,680)	-67%
2400	DTL	MID	RTH9100240	52200	Fica & Medicare	17,786	17,151	(635)	-4%
2400	DTL	MID	RTH9100240	52300	Teachers Retirement System	46,369	44,412	(1,957)	-4%
2400	DTL	MID	RTH9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	RTH9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	RTH9100240	52900	Other Employee Benefits	773	796	23	3%
2400	DTL	MID	RTH9100240	56100	Supplies	2,612	2,561	(51)	-2%
2400	DTL	MID	VET9100240	51300	Principal	93,803	96,621	2,818	3%
2400	DTL	MID	VET9100240	51310	Assistant Principal	81,774	76,120	(5,654)	-7%
2400	DTL	MID	VET9100240	51420	Salary Of Clerical Staff	67,471	51,546	(15,925)	-24%
2400	DTL	MID	VET9100240	52100	State Health Insurance	34,020	22,680	(11,340)	-33%
2400	DTL	MID	VET9100240	52200	Fica & Medicare	17,953	17,158	(795)	-4%
2400	DTL	MID	VET9100240	52300	Teachers Retirement System	47,670	44,431	(3,239)	-7%
2400	DTL	MID	VET9100240	52500	Unemployment Compensation	500	400	(100)	-20%
2400	DTL	MID	VET9100240	52600	Workers' Compensation	2,000	1,600	(400)	-20%
2400	DTL	MID	VET9100240	52900	Other Employee Benefits	758	796	38	5%
2400	DTL	MID	VET9100240	56100	Supplies	2,869	3,024	155	5%
2210	DTL	PRF	EXE1210220	55800	Travel - Employees	2,500	3,000	500	20%
2210	DTL	PRF	EXE1210220	55850	Travel - School Board Members	2,000	15,000	13,000	650%
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	12,000	15,000	3,000	25%
2210	DTL	PRF	PRF1210220	55320	Communication Web based Subscr	1,500	1,000	(500)	-33%
2210	DTL	PRF	PRF1210220	55800	Travel - Employees	40,000	70,000	30,000	75%
2210	DTL	PRF	PRF1210220	55950	Other Purchased Services	500	500	-	0%

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Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2210	DTL	PRF	PRF1210220	56100	Supplies	4,000	4,000	-	0%
2210	DTL	PRF	PRF1210220	56110	Supplies-Technology	300	500	200	67%
2210	DTL	PRF	PRF1210220	56150	Expendable Equipment	100	250	150	150%
2210	DTL	PRF	PRF1210220	56420	Books And Periodicals	4,000	5,000	1,000	25%
2210	DTL	PRF	PRF1210220	58100	Dues And Fees	32,000	40,000	8,000	25%
2210	DTL	PRF	PRF9100220	51420	Salary Of Clerical Staff	29,638	31,296	1,658	6%
2210	DTL	PRF	PRF9100220	52100	State Health Insurance	11,340	11,340	-	0%
2210	DTL	PRF	PRF9100220	52200	Fica & Medicare	2,134	2,394	260	12%
2210	DTL	PRF	PRF9100220	52300	Teachers Retirement System	5,819	6,200	381	7%
2210	DTL	PRF	PRF9100220	52500	Unemployment Compensation	100	100	-	0%
2210	DTL	PRF	PRF9100220	52600	Workers' Compensation	400	400	-	0%
2210	DTL	PRF	PRF9100220	52900	Other Employee Benefits	108	111	3	3%
2213	DTL	PRF	PRF1210130	51130	Substitute for Certified	15,000	-	(15,000)	-100%
2213	DTL	PRF	PRF1210130	52200	Fica & Medicare	1,148	-	(1,148)	-100%
2800	DTL	RAE	RAE9100280	51900	Oth Management Personnel	310,675	242,398	(68,277)	-22%
2800	DTL	RAE	RAE9100280	52100	State Health Insurance	34,020	34,020	-	0%
2800	DTL	RAE	RAE9100280	52200	Fica & Medicare	22,864	18,543	(4,321)	-19%
2800	DTL	RAE	RAE9100280	52300	Teachers Retirement System	47,123	48,019	896	2%
2800	DTL	RAE	RAE9100280	52500	Unemployment Compensation	449	400	(49)	-11%
2800	DTL	RAE	RAE9100280	52600	Workers' Compensation	1,796	1,600	(196)	-11%
2800	DTL	RAE	RAE9100280	52900	Other Employee Benefits	1,283	861	(422)	-33%
2800	DTL	RAE	RAE9100280	53000	Purch Professional & Technical	25,000	10,000	(15,000)	-60%
2800	DTL	RAE	RAE9100280	55800	Travel - Employees	1,500	1,500	-	0%
2800	DTL	RAE	RAE9100280	55950	Other Purchased Services	38,500	52,750	14,250	37%
2800	DTL	RAE	RAE9100280	56100	Supplies	23,500	8,000	(15,500)	-66%
2800	DTL	RAE	RAE9100280	56120	Computer Software	55,000	70,000	15,000	27%
2800	DTL	RAE	RAE9100280	58100	Dues And Fees	500	500	-	0%
1000	DTL	SEC	COH1041100	51100	Teachers	2,485,109	2,353,142	(131,967)	-5%
1000	DTL	SEC	COH1041100	51180	Art,Music,Pe	974,551	1,017,186	42,635	4%
1000	DTL	SEC	COH1041100	51400	Aides And Paraprofessionals	36,757	19,882	(16,875)	-46%
1000	DTL	SEC	COH1041100	51730	Secondary Counselor	187,204	197,370	10,166	5%
1000	DTL	SEC	COH1041100	52100	State Health Insurance	578,340	572,670	(5,670)	-1%
1000	DTL	SEC	COH1041100	52200	Fica & Medicare	269,002	274,450	5,448	2%
1000	DTL	SEC	COH1041100	52300	Teachers Retirement System	720,906	710,699	(10,207)	-1%
1000	DTL	SEC	COH1041100	52500	Unemployment Compensation	6,450	6,000	(450)	-7%
1000	DTL	SEC	COH1041100	52600	Workers' Compensation	25,800	24,000	(1,800)	-7%
1000	DTL	SEC	COH1041100	52900	Other Employee Benefits	12,790	12,736	(54)	0%
1000	DTL	SEC	COH1041100	56100	Supplies	30,156	29,512	(644)	-2%
1000	DTL	SEC	COH9100100	51100	Teachers	48,018	-	(48,018)	-100%
1000	DTL	SEC	COH9100100	52200	Fica & Medicare	3,673	-	(3,673)	-100%
1000	DTL	SEC	COH9100100	52300	Teachers Retirement System	9,400	-	(9,400)	-100%
1000	DTL	SEC	COH9100100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	SEC	COH9100100	52600	Workers' Compensation	400	-	(400)	-100%
1000	DTL	SEC	COH9100100	52900	Other Employee Benefits	631	-	(631)	-100%
1000	DTL	SEC	COH9100100	55320	Communication Web based Subscr	1,000	-	(1,000)	-100%
1000	DTL	SEC	COH9100100	55800	Travel - Employees	500	1,000	500	100%
1000	DTL	SEC	COH9100100	56100	Supplies	15,000	10,000	(5,000)	-33%
1000	DTL	SEC	COH9100100	56110	Supplies-Technology	350	-	(350)	-100%
1000	DTL	SEC	COH9100100	56150	Expendable Equipment	1,100	1,000	(100)	-9%
1000	DTL	SEC	COH9100100	56160	Expendable Computer Equipment	500	-	(500)	-100%
1000	DTL	SEC	COH9100100	56420	Books And Periodicals	1,300	1,250	(50)	-4%
1000	DTL	SEC	COH9100100	58100	Dues And Fees	3,000	3,000	-	0%
1000	DTL	SEC	COH9100100	55950	Other Purchased Services	-	3,500	3,500	N/A
1000	DTL	SEC	CVH1041100	51100	Teachers	1,477,464	1,224,919	(252,545)	-17%
1000	DTL	SEC	CVH1041100	51180	Art,Music,Pe	513,621	479,745	(33,876)	-7%
1000	DTL	SEC	CVH1041100	51400	Aides And Paraprofessionals	37,482	20,885	(16,597)	-44%
1000	DTL	SEC	CVH1041100	51730	Secondary Counselor	212,713	218,603	5,890	3%
1000	DTL	SEC	CVH1041100	52100	State Health Insurance	351,540	323,190	(28,350)	-8%
1000	DTL	SEC	CVH1041100	52200	Fica & Medicare	163,979	148,728	(15,251)	-9%
1000	DTL	SEC	CVH1041100	52300	Teachers Retirement System	438,628	385,136	(53,492)	-12%
1000	DTL	SEC	CVH1041100	52500	Unemployment Compensation	4,150	3,500	(650)	-16%
1000	DTL	SEC	CVH1041100	52600	Workers' Compensation	16,600	14,000	(2,600)	-16%
1000	DTL	SEC	CVH1041100	52900	Other Employee Benefits	7,850	6,902	(948)	-12%
1000	DTL	SEC	CVH1041100	56100	Supplies	16,380	16,044	(336)	-2%
1000	DTL	SEC	HAR1041100	51100	Teachers	2,054,544	2,021,966	(32,578)	-2%
1000	DTL	SEC	HAR1041100	51180	Art,Music,Pe	772,675	792,213	19,538	3%
1000	DTL	SEC	HAR1041100	51400	Aides And Paraprofessionals	22,466	23,362	896	4%
1000	DTL	SEC	HAR1041100	51730	Secondary Counselor	251,133	197,367	(53,766)	-21%
1000	DTL	SEC	HAR1041100	52100	State Health Insurance	453,600	459,270	5,670	1%
1000	DTL	SEC	HAR1041100	52200	Fica & Medicare	226,985	232,170	5,185	2%
1000	DTL	SEC	HAR1041100	52300	Teachers Retirement System	606,873	601,215	(5,658)	-1%
1000	DTL	SEC	HAR1041100	52500	Unemployment Compensation	5,499	5,300	(199)	-4%

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Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	HAR1041100	52600	Workers' Compensation	21,996	21,200	(796)	-4%
1000	DTL	SEC	HAR1041100	52900	Other Employee Benefits	10,883	10,774	(109)	-1%
1000	DTL	SEC	HAR1041100	56100	Supplies	21,952	-	(21,952)	-100%
1000	DTL	SEC	HAR8881100	58810	Supplies	-	21,644	21,644	N/A
1000	DTL	SEC	HAR9100100	51100	Teachers	64,325	68,186	3,861	6%
1000	DTL	SEC	HAR9100100	52100	State Health Insurance	11,340	11,340	-	0%
1000	DTL	SEC	HAR9100100	52200	Fica & Medicare	4,631	5,216	585	13%
1000	DTL	SEC	HAR9100100	52300	Teachers Retirement System	12,592	13,508	916	7%
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	235	242	7	3%
1000	DTL	SEC	HAR9100100	53000	Purch Professional & Technical	1,000	-	(1,000)	-100%
1000	DTL	SEC	HAR9100100	55300	Communication	400	-	(400)	-100%
1000	DTL	SEC	HAR9100100	55320	Communication Web based Subscr	1,500	-	(1,500)	-100%
1000	DTL	SEC	HAR9100100	55950	Other Purchased Services	1,500	900	(600)	-40%
1000	DTL	SEC	HAR9100100	56100	Supplies	1,000	1,500	500	50%
1000	DTL	SEC	HAR9100100	56150	Expendable Equipment	500	-	(500)	-100%
1000	DTL	SEC	HAR9100100	56420	Books And Periodicals	1,000	1,500	500	50%
1000	DTL	SEC	HAR9100100	58100	Dues And Fees	64,500	62,500	(2,000)	-3%
1000	DTL	SEC	HAR9100100	55800	Travel - Employees	-	10,000	10,000	N/A
1000	DTL	SEC	JOR1041100	51100	Teachers	1,494,366	1,506,768	12,402	1%
1000	DTL	SEC	JOR1041100	51180	Art,Music,Pe	472,521	413,110	(59,411)	-13%
1000	DTL	SEC	JOR1041100	51400	Aides And Paraprofessionals	36,757	20,125	(16,632)	-45%
1000	DTL	SEC	JOR1041100	51730	Secondary Counselor	195,863	188,276	(7,587)	-4%
1000	DTL	SEC	JOR1041100	52100	State Health Insurance	328,860	340,200	11,340	3%
1000	DTL	SEC	JOR1041100	52200	Fica & Medicare	161,080	162,813	1,733	1%
1000	DTL	SEC	JOR1041100	52300	Teachers Retirement System	424,015	421,612	(2,403)	-1%
1000	DTL	SEC	JOR1041100	52500	Unemployment Compensation	4,049	3,700	(349)	-9%
1000	DTL	SEC	JOR1041100	52600	Workers' Compensation	16,196	14,800	(1,396)	-9%
1000	DTL	SEC	JOR1041100	52900	Other Employee Benefits	7,775	7,555	(220)	-3%
1000	DTL	SEC	JOR8881100	56100	Supplies	16,128	-	(16,128)	-100%
1000	DTL	SEC	JOR8881100	58810	Supplies	-	14,700	14,700	N/A
1000	DTL	SEC	KEN1041100	51100	Teachers	1,144,798	1,241,917	97,119	8%
1000	DTL	SEC	KEN1041100	51180	Art,Music,Pe	455,623	413,565	(42,058)	-9%
1000	DTL	SEC	KEN1041100	51400	Aides And Paraprofessionals	36,757	20,125	(16,632)	-45%
1000	DTL	SEC	KEN1041100	51730	Secondary Counselor	245,095	252,037	6,942	3%
1000	DTL	SEC	KEN1041100	52100	State Health Insurance	328,860	283,500	(45,360)	-14%
1000	DTL	SEC	KEN1041100	52200	Fica & Medicare	137,279	147,465	10,186	7%
1000	DTL	SEC	KEN1041100	52300	Teachers Retirement System	368,438	381,866	13,428	4%
1000	DTL	SEC	KEN1041100	52500	Unemployment Compensation	3,750	3,600	(150)	-4%
1000	DTL	SEC	KEN1041100	52600	Workers' Compensation	15,000	14,400	(600)	-4%
1000	DTL	SEC	KEN1041100	52900	Other Employee Benefits	6,606	6,843	237	4%
1000	DTL	SEC	KEN8881100	56100	Supplies	14,392	-	(14,392)	-100%
1000	DTL	SEC	KEN8881100	58810	Supplies	-	15,260	15,260	N/A
1000	DTL	SEC	NOR1041100	51100	Teachers	2,351,613	2,374,996	23,383	1%
1000	DTL	SEC	NOR1041100	51180	Art,Music,Pe	783,431	813,716	30,285	4%
1000	DTL	SEC	NOR1041100	51400	Aides And Paraprofessionals	39,567	20,642	(18,925)	-48%
1000	DTL	SEC	NOR1041100	51730	Secondary Counselor	253,862	212,850	(41,012)	-16%
1000	DTL	SEC	NOR1041100	52100	State Health Insurance	544,320	498,960	(45,360)	-8%
1000	DTL	SEC	NOR1041100	52200	Fica & Medicare	250,310	261,798	11,488	5%
1000	DTL	SEC	NOR1041100	52300	Teachers Retirement System	670,920	677,938	7,018	1%
1000	DTL	SEC	NOR1041100	52500	Unemployment Compensation	6,250	6,300	50	1%
1000	DTL	SEC	NOR1041100	52600	Workers' Compensation	25,000	25,200	200	1%
1000	DTL	SEC	NOR1041100	52900	Other Employee Benefits	11,834	12,149	315	3%
1000	DTL	SEC	NOR1041100	56100	Supplies	28,896	26,460	(2,436)	-8%
1000	DTL	SEC	NOR9100100	51100	Teachers	24,671	25,320	649	3%
1000	DTL	SEC	NOR9100100	52200	Fica & Medicare	1,887	1,937	50	3%
1000	DTL	SEC	NOR9100100	52300	Teachers Retirement System	4,826	5,016	190	4%
1000	DTL	SEC	NOR9100100	52500	Unemployment Compensation	50	100	50	100%
1000	DTL	SEC	NOR9100100	52600	Workers' Compensation	200	400	200	100%
1000	DTL	SEC	NOR9100100	52900	Other Employee Benefits	158	90	(68)	-43%
1000	DTL	SEC	NOR9100100	55800	Travel - Employees	300	300	-	0%
1000	DTL	SEC	NOR9100100	55950	Other Purchased Services	750	300	(450)	-60%
1000	DTL	SEC	NOR9100100	56100	Supplies	12,000	12,740	740	6%
1000	DTL	SEC	NOR9100100	56150	Expendable Equipment	-	2,400	2,400	N/A
1000	DTL	SEC	NOR9100100	56420	Books And Periodicals	3,650	960	(2,690)	-74%
1000	DTL	SEC	NOR9100100	58100	Dues And Fees	3,200	3,200	-	0%
1000	DTL	SEC	RMA1041100	51100	Teachers	824,065	840,150	16,085	2%
1000	DTL	SEC	RMA1041100	51180	Art,Music,Pe	645,445	660,282	14,837	2%
1000	DTL	SEC	RMA1041100	51400	Aides And Paraprofessionals	19,595	20,642	1,047	5%
1000	DTL	SEC	RMA1041100	51730	Secondary Counselor	68,608	98,017	29,409	43%
1000	DTL	SEC	RMA1041100	52100	State Health Insurance	272,160	272,160	-	0%

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1000	DTL	SEC	RMA1041100	52200	Fica & Medicare	113,426	123,860	10,434	9%
1000	DTL	SEC	RMA1041100	52300	Teachers Retirement System	304,934	320,742	15,808	5%
1000	DTL	SEC	RMA1041100	52500	Unemployment Compensation	2,800	2,900	100	4%
1000	DTL	SEC	RMA1041100	52600	Workers' Compensation	11,200	11,600	400	4%
1000	DTL	SEC	RMA1041100	52900	Other Employee Benefits	5,487	5,748	261	5%
1000	DTL	SEC	RMA1041100	56100	Supplies	3,948	3,681	(267)	-7%
1000	DTL	SEC	RMA9100100	51100	Teachers	-	25,320	25,320	N/A
1000	DTL	SEC	RMA9100100	52200	Fica & Medicare	-	1,937	1,937	N/A
1000	DTL	SEC	RMA9100100	52300	Teachers Retirement System	-	5,016	5,016	N/A
1000	DTL	SEC	RMA9100100	52500	Unemployment Compensation	-	100	100	N/A
1000	DTL	SEC	RMA9100100	52600	Workers' Compensation	-	400	400	N/A
1000	DTL	SEC	RMA9100100	52900	Other Employee Benefits	-	90	90	N/A
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	1,000	N/A
1000	DTL	SEC	RMA9100100	55320	Communication Web based Subscr	2,500	2,500	-	0%
1000	DTL	SEC	RMA9100100	55950	Other Purchased Services	217	-	(217)	-100%
1000	DTL	SEC	RMA9100100	56100	Supplies	8,550	6,500	(2,050)	-24%
1000	DTL	SEC	RMA9100100	56420	Books And Periodicals	360	-	(360)	-100%
1000	DTL	SEC	RMA9100100	58100	Dues And Fees	4,500	4,000	(500)	-11%
1000	DTL	SEC	RMA9100100	55800	Travel - Employees	-	7,500	7,500	N/A
1000	DTL	SEC	SEC1041100	51101	Academic Supplement	90,000	108,000	18,000	20%
1000	DTL	SEC	SEC1041100	51103	Athletic Supplement	615,000	680,000	65,000	11%
1000	DTL	SEC	SEC1041100	51130	Substitute for Certified	750,000	750,000	-	0%
1000	DTL	SEC	SEC1041100	52200	Fica & Medicare	111,308	118,608	7,300	7%
1000	DTL	SEC	SEC1041100	52300	Teachers Retirement System	134,373	156,103	21,730	16%
1000	DTL	SEC	SEC1041100	53000	Purch Professional & Technical	-	35,000	35,000	N/A
1000	DTL	SEC	SEC1041100	53100	Contracted Service - Admin	70,000	-	(70,000)	-100%
1000	DTL	SEC	SEC1041100	55800	Travel - Employees	2,000	4,000	2,000	100%
1000	DTL	SEC	SEC1041100	56100	Supplies	10,000	-	(10,000)	-100%
1000	DTL	SEC	SEC1041100	56400	Digital Textbooks	-	5,000	5,000	N/A
1000	DTL	SEC	SEC1041100	56410	Textbooks	143,000	125,000	(18,000)	-13%
1000	DTL	SEC	SEC1041100	58100	Dues And Fees	15,000	15,000	-	0%
1000	DTL	SEC	SEC1100100	51100	Teachers	125,066	125,066	-	0%
1000	DTL	SEC	SEC1100100	52200	Fica & Medicare	9,568	-	(9,568)	-100%
1000	DTL	SEC	SEC1100100	52300	Teachers Retirement System	23,838	-	(23,838)	-100%
1000	DTL	SEC	SEC1100100	52200	Fica & Medicare	-	9,568	9,568	N/A
1000	DTL	SEC	SEC1100100	52300	Teachers Retirement System	-	24,775	24,775	N/A
1000	DTL	SEC	SHW1041100	51100	Teachers	1,811,067	1,752,701	(58,366)	-3%
1000	DTL	SEC	SHW1041100	51180	Art,Music,Pe	577,849	593,767	15,918	3%
1000	DTL	SEC	SHW1041100	51400	Aides And Paraprofessionals	38,755	21,964	(16,791)	-43%
1000	DTL	SEC	SHW1041100	51730	Secondary Counselor	273,991	187,135	(86,856)	-32%
1000	DTL	SEC	SHW1041100	52100	State Health Insurance	419,580	385,560	(34,020)	-8%
1000	DTL	SEC	SHW1041100	52200	Fica & Medicare	197,908	195,501	(2,407)	-1%
1000	DTL	SEC	SHW1041100	52300	Teachers Retirement System	528,691	506,258	(22,433)	-4%
1000	DTL	SEC	SHW1041100	52500	Unemployment Compensation	5,150	4,600	(550)	-11%
1000	DTL	SEC	SHW1041100	52600	Workers' Compensation	20,600	18,400	(2,200)	-11%
1000	DTL	SEC	SHW1041100	52900	Other Employee Benefits	9,308	9,072	(236)	-3%
1000	DTL	SEC	SHW1041100	56100	Supplies	19,936	20,972	1,036	5%
1000	DTL	SEC	SPC1041100	51100	Teachers	1,357,299	1,349,938	(7,361)	-1%
1000	DTL	SEC	SPC1041100	51180	Art,Music,Pe	536,380	490,245	(46,135)	-9%
1000	DTL	SEC	SPC1041100	51400	Aides And Paraprofessionals	36,994	19,882	(17,112)	-46%
1000	DTL	SEC	SPC1041100	51730	Secondary Counselor	199,870	219,814	19,944	10%
1000	DTL	SEC	SPC1041100	52100	State Health Insurance	328,860	272,160	(56,700)	-17%
1000	DTL	SEC	SPC1041100	52200	Fica & Medicare	155,907	159,111	3,204	2%
1000	DTL	SEC	SPC1041100	52300	Teachers Retirement System	417,052	412,024	(5,028)	-1%
1000	DTL	SEC	SPC1041100	52500	Unemployment Compensation	4,100	3,900	(200)	-5%
1000	DTL	SEC	SPC1041100	52600	Workers' Compensation	16,400	15,600	(800)	-5%
1000	DTL	SEC	SPC1041100	52900	Other Employee Benefits	7,474	7,384	(90)	-1%
1000	DTL	SEC	SPC1041100	56100	Supplies	18,228	17,920	(308)	-2%
2210	DTL	SEC	CUR9100220	51100	Teachers	60,705	-	(60,705)	-100%
2210	DTL	SEC	CUR9100220	51420	Salary Of Clerical Staff	25,276	-	(25,276)	-100%
2210	DTL	SEC	CUR9100220	51900	Oth Management Personnel	731,498	841,009	109,511	15%
2210	DTL	SEC	CUR9100220	52100	State Health Insurance	102,060	90,720	(11,340)	-11%
2210	DTL	SEC	CUR9100220	52200	Fica & Medicare	59,519	64,337	4,818	8%
2210	DTL	SEC	CUR9100220	52300	Teachers Retirement System	160,234	166,604	6,370	4%
2210	DTL	SEC	CUR9100220	52500	Unemployment Compensation	1,200	1,000	(200)	-17%
2210	DTL	SEC	CUR9100220	52600	Workers' Compensation	4,800	4,000	(800)	-17%
2210	DTL	SEC	CUR9100220	52900	Other Employee Benefits	3,001	2,986	(15)	0%
2210	DTL	SEC	SEC9100220	51100	Teachers	52,363	-	(52,363)	-100%
2210	DTL	SEC	SEC9100220	51900	Oth Management Personnel	103,119	54,767	(48,352)	-47%
2210	DTL	SEC	SEC9100220	52100	State Health Insurance	11,340	-	(11,340)	-100%
2210	DTL	SEC	SEC9100220	52200	Fica & Medicare	11,659	4,190	(7,469)	-64%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2210	DTL	SEC	SEC9100220	52300	Teachers Retirement System	23,239	3,377	(19,862)	-85%
2210	DTL	SEC	SEC9100220	52500	Unemployment Compensation	249	100	(149)	-60%
2210	DTL	SEC	SEC9100220	52600	Workers' Compensation	996	400	(596)	-60%
2210	DTL	SEC	SEC9100220	52900	Other Employee Benefits	562	61	(501)	-89%
2210	DTL	SEC	SEC9100220	54300	Repair And Maintenance Service	1,250	-	(1,250)	-100%
2210	DTL	SEC	SEC9100220	55800	Travel - Employees	4,000	4,000	-	0%
2210	DTL	SEC	SEC9100220	56100	Supplies	6,000	11,000	5,000	83%
2210	DTL	SEC	SEC9100220	58100	Dues And Fees	25,000	9,600	(15,400)	-62%
2220	DTL	SEC	COH1310200	51650	Librarian/Media Specialist	66,392	68,186	1,794	3%
2220	DTL	SEC	COH1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	COH1310200	52200	Fica & Medicare	4,780	5,216	436	9%
2220	DTL	SEC	COH1310200	52300	Teachers Retirement System	12,996	13,508	512	4%
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	242	-	0%
2220	DTL	SEC	COH1310200	56100	Supplies	11,175	10,968	(207)	-2%
2220	DTL	SEC	CVH1310200	51650	Librarian/Media Specialist	64,325	68,186	3,861	6%
2220	DTL	SEC	CVH1310200	52200	Fica & Medicare	4,921	5,216	295	6%
2220	DTL	SEC	CVH1310200	52300	Teachers Retirement System	12,592	13,508	916	7%
2220	DTL	SEC	CVH1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	CVH1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	CVH1310200	52900	Other Employee Benefits	218	242	24	11%
2220	DTL	SEC	CVH1310200	56100	Supplies	7,822	7,795	(27)	0%
2220	DTL	SEC	HAR1310200	51650	Librarian/Media Specialist	58,442	64,330	5,888	10%
2220	DTL	SEC	HAR1310200	52200	Fica & Medicare	4,471	4,921	450	10%
2220	DTL	SEC	HAR1310200	52300	Teachers Retirement System	11,440	12,744	1,304	11%
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	213	228	15	7%
2220	DTL	SEC	HAR1310200	56100	Supplies	10,276	-	(10,276)	-100%
2220	DTL	SEC	HAR1310200	52100	State Health Insurance	-	11,340	11,340	N/A
2220	DTL	SEC	HAR8881200	58810	Supplies	-	10,429	10,429	N/A
2220	DTL	SEC	JOR1310200	51650	Librarian/Media Specialist	60,886	64,189	3,303	5%
2220	DTL	SEC	JOR1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	JOR1310200	52200	Fica & Medicare	4,384	4,910	526	12%
2220	DTL	SEC	JOR1310200	52300	Teachers Retirement System	11,906	12,716	810	7%
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	198	228	30	15%
2220	DTL	SEC	JOR8881200	56100	Supplies	8,622	-	(8,622)	-100%
2220	DTL	SEC	JOR8881200	58810	Supplies	-	8,065	8,065	N/A
2220	DTL	SEC	KEN1310200	51650	Librarian/Media Specialist	74,248	76,255	2,007	3%
2220	DTL	SEC	KEN1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	KEN1310200	52200	Fica & Medicare	5,346	5,834	488	9%
2220	DTL	SEC	KEN1310200	52300	Teachers Retirement System	14,534	15,106	572	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	252	271	19	8%
2220	DTL	SEC	KEN8881200	56100	Supplies	7,471	-	(7,471)	-100%
2220	DTL	SEC	KEN8881200	58810	Supplies	-	8,163	8,163	N/A
2220	DTL	SEC	NOR1310200	51650	Librarian/Media Specialist	70,050	73,903	3,853	6%
2220	DTL	SEC	NOR1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	NOR1310200	52200	Fica & Medicare	5,044	5,654	610	12%
2220	DTL	SEC	NOR1310200	52300	Teachers Retirement System	13,712	14,640	928	7%
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	255	262	7	3%
2220	DTL	SEC	NOR1310200	56100	Supplies	13,773	12,955	(818)	-6%
2220	DTL	SEC	RMA1310200	51650	Librarian/Media Specialist	66,392	68,186	1,794	3%
2220	DTL	SEC	RMA1310200	52200	Fica & Medicare	5,079	5,216	137	3%
2220	DTL	SEC	RMA1310200	52300	Teachers Retirement System	12,996	13,508	512	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	224	242	18	8%
2220	DTL	SEC	RMA1310200	56100	Supplies	3,603	3,719	116	3%
2220	DTL	SEC	SHW1310200	51650	Librarian/Media Specialist	60,765	64,330	3,565	6%
2220	DTL	SEC	SHW1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	SHW1310200	52200	Fica & Medicare	4,375	4,921	546	12%
2220	DTL	SEC	SHW1310200	52300	Teachers Retirement System	11,895	12,744	849	7%
2220	DTL	SEC	SHW1310200	52500	Unemployment Compensation	100	100	-	0%
2220	DTL	SEC	SHW1310200	52600	Workers' Compensation	400	400	-	0%
2220	DTL	SEC	SHW1310200	52900	Other Employee Benefits	222	228	6	3%

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	SEC	SHW1310200	56100	Supplies	10,258	10,609	351	3%
2220	DTL	SEC	SPC1310200	51650	Librarian/Media Specialist	51,188	52,571	1,383	3%
2220	DTL	SEC	SPC1310200	52100	State Health Insurance	11,340	11,340	-	0%
2220	DTL	SEC	SPC1310200	52200	Fica & Medicare	3,686	4,022	336	9%
2220	DTL	SEC	SPC1310200	52300	Teachers Retirement System	10,020	10,414	394	4%
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	187	-	0%
2220	DTL	SEC	SPC1310200	56100	Supplies	8,640	8,505	(135)	-2%
2400	DTL	SEC	COH9100240	51300	Principal	123,555	127,267	3,712	3%
2400	DTL	SEC	COH9100240	51310	Assistant Principal	241,292	253,442	12,150	5%
2400	DTL	SEC	COH9100240	51420	Salary Of Clerical Staff	84,344	67,894	(16,450)	-20%
2400	DTL	SEC	COH9100240	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
2400	DTL	SEC	COH9100240	52200	Fica & Medicare	32,426	34,318	1,892	6%
2400	DTL	SEC	COH9100240	52300	Teachers Retirement System	88,225	88,868	643	1%
2400	DTL	SEC	COH9100240	52500	Unemployment Compensation	800	700	(100)	-13%
2400	DTL	SEC	COH9100240	52600	Workers' Compensation	3,200	2,800	(400)	-13%
2400	DTL	SEC	COH9100240	52900	Other Employee Benefits	1,649	1,593	(56)	-3%
2400	DTL	SEC	COH9100240	56100	Supplies	5,756	5,503	(253)	-4%
2400	DTL	SEC	CVH9100240	51300	Principal	112,061	115,428	3,367	3%
2400	DTL	SEC	CVH9100240	51310	Assistant Principal	170,658	175,936	5,278	3%
2400	DTL	SEC	CVH9100240	51420	Salary Of Clerical Staff	87,985	87,232	(753)	-1%
2400	DTL	SEC	CVH9100240	52100	State Health Insurance	68,040	56,700	(11,340)	-17%
2400	DTL	SEC	CVH9100240	52200	Fica & Medicare	27,075	28,963	1,888	7%
2400	DTL	SEC	CVH9100240	52300	Teachers Retirement System	72,818	75,000	2,182	3%
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	1,372	1,344	(28)	-2%
2400	DTL	SEC	CVH9100240	56100	Supplies	4,029	3,911	(118)	-3%
2400	DTL	SEC	HAR9100240	51300	Principal	112,061	111,812	(249)	0%
2400	DTL	SEC	HAR9100240	51310	Assistant Principal	234,806	246,599	11,793	5%
2400	DTL	SEC	HAR9100240	51420	Salary Of Clerical Staff	91,235	73,952	(17,283)	-19%
2400	DTL	SEC	HAR9100240	52100	State Health Insurance	90,720	79,380	(11,340)	-13%
2400	DTL	SEC	HAR9100240	52200	Fica & Medicare	31,543	33,076	1,533	5%
2400	DTL	SEC	HAR9100240	52300	Teachers Retirement System	86,061	85,651	(410)	0%
2400	DTL	SEC	HAR9100240	52500	Unemployment Compensation	800	700	(100)	-13%
2400	DTL	SEC	HAR9100240	52600	Workers' Compensation	3,200	2,800	(400)	-13%
2400	DTL	SEC	HAR9100240	52900	Other Employee Benefits	1,528	1,535	7	0%
2400	DTL	SEC	HAR9100240	56100	Supplies	5,293	5,232	(61)	-1%
2400	DTL	SEC	JOR9100240	51300	Principal	92,666	111,812	19,146	21%
2400	DTL	SEC	JOR9100240	51310	Assistant Principal	237,069	254,801	17,732	7%
2400	DTL	SEC	JOR9100240	51420	Salary Of Clerical Staff	107,737	90,944	(16,793)	-16%
2400	DTL	SEC	JOR9100240	51900	Oth Management Personnel	72,813	75,000	2,187	3%
2400	DTL	SEC	JOR9100240	52100	State Health Insurance	79,380	90,720	11,340	14%
2400	DTL	SEC	JOR9100240	52200	Fica & Medicare	37,570	40,741	3,171	8%
2400	DTL	SEC	JOR9100240	52300	Teachers Retirement System	100,196	105,500	5,304	5%
2400	DTL	SEC	JOR9100240	52500	Unemployment Compensation	1,000	900	(100)	-10%
2400	DTL	SEC	JOR9100240	52600	Workers' Compensation	4,000	3,600	(400)	-10%
2400	DTL	SEC	JOR9100240	52900	Other Employee Benefits	1,572	1,891	319	20%
2400	DTL	SEC	JOR9100240	56100	Supplies	4,441	4,046	(395)	-9%
2400	DTL	SEC	KEN9100240	51300	Principal	123,555	127,267	3,712	3%
2400	DTL	SEC	KEN9100240	51310	Assistant Principal	159,009	166,581	7,572	5%
2400	DTL	SEC	KEN9100240	51420	Salary Of Clerical Staff	107,275	71,770	(35,505)	-33%
2400	DTL	SEC	KEN9100240	52100	State Health Insurance	56,700	56,700	-	0%
2400	DTL	SEC	KEN9100240	52200	Fica & Medicare	28,586	27,970	(616)	-2%
2400	DTL	SEC	KEN9100240	52300	Teachers Retirement System	76,561	72,429	(4,132)	-5%
2400	DTL	SEC	KEN9100240	52500	Unemployment Compensation	800	600	(200)	-25%
2400	DTL	SEC	KEN9100240	52600	Workers' Compensation	3,200	2,400	(800)	-25%
2400	DTL	SEC	KEN9100240	52900	Other Employee Benefits	1,433	1,298	(135)	-9%
2400	DTL	SEC	KEN9100240	56100	Supplies	3,848	4,096	248	6%
2400	DTL	SEC	NOR9100240	51300	Principal	112,061	115,428	3,367	3%
2400	DTL	SEC	NOR9100240	51310	Assistant Principal	255,987	251,968	(4,019)	-2%
2400	DTL	SEC	NOR9100240	51420	Salary Of Clerical Staff	87,894	72,285	(15,609)	-18%
2400	DTL	SEC	NOR9100240	52100	State Health Insurance	79,380	68,040	(11,340)	-14%
2400	DTL	SEC	NOR9100240	52200	Fica & Medicare	33,212	33,636	424	1%
2400	DTL	SEC	NOR9100240	52300	Teachers Retirement System	89,566	87,101	(2,465)	-3%
2400	DTL	SEC	NOR9100240	52500	Unemployment Compensation	800	700	(100)	-13%
2400	DTL	SEC	NOR9100240	52600	Workers' Compensation	3,200	2,800	(400)	-13%
2400	DTL	SEC	NOR9100240	52900	Other Employee Benefits	1,634	1,561	(73)	-4%
2400	DTL	SEC	NOR9100240	56100	Supplies	7,094	6,499	(595)	-8%
2400	DTL	SEC	RMA9100240	51300	Principal	106,650	112,970	6,320	6%
2400	DTL	SEC	RMA9100240	51310	Assistant Principal	86,098	88,682	2,584	3%

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Year-over-Year Expenditure Comparison
FY 2021 and FY 2022**

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	SEC	RMA9100240	51420	Salary Of Clerical Staff	63,838	67,094	3,256	5%
2400	DTL	SEC	RMA9100240	52100	State Health Insurance	45,360	45,360	-	0%
2400	DTL	SEC	RMA9100240	52200	Fica & Medicare	18,560	20,559	1,999	11%
2400	DTL	SEC	RMA9100240	52300	Teachers Retirement System	50,380	53,239	2,859	6%
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	876	954	78	9%
2400	DTL	SEC	RMA9100240	56100	Supplies	1,674	1,774	100	6%
2400	DTL	SEC	SHW9100240	51300	Principal	123,555	127,267	3,712	3%
2400	DTL	SEC	SHW9100240	51310	Assistant Principal	146,103	137,778	(8,325)	-6%
2400	DTL	SEC	SHW9100240	51420	Salary Of Clerical Staff	82,201	66,838	(15,363)	-19%
2400	DTL	SEC	SHW9100240	52100	State Health Insurance	56,700	56,700	-	0%
2400	DTL	SEC	SHW9100240	52200	Fica & Medicare	25,499	25,389	(110)	0%
2400	DTL	SEC	SHW9100240	52300	Teachers Retirement System	69,195	65,746	(3,449)	-5%
2400	DTL	SEC	SHW9100240	52500	Unemployment Compensation	700	600	(100)	-14%
2400	DTL	SEC	SHW9100240	52600	Workers' Compensation	2,800	2,400	(400)	-14%
2400	DTL	SEC	SHW9100240	52900	Other Employee Benefits	1,217	1,178	(39)	-3%
2400	DTL	SEC	SHW9100240	56100	Supplies	5,283	5,322	39	1%
2400	DTL	SEC	SPC9100240	51300	Principal	123,555	127,267	3,712	3%
2400	DTL	SEC	SPC9100240	51310	Assistant Principal	179,005	184,888	5,883	3%
2400	DTL	SEC	SPC9100240	51420	Salary Of Clerical Staff	83,599	68,512	(15,087)	-18%
2400	DTL	SEC	SPC9100240	52100	State Health Insurance	56,700	45,360	(11,340)	-20%
2400	DTL	SEC	SPC9100240	52200	Fica & Medicare	28,014	29,121	1,107	4%
2400	DTL	SEC	SPC9100240	52300	Teachers Retirement System	72,282	75,410	3,128	4%
2400	DTL	SEC	SPC9100240	52500	Unemployment Compensation	700	600	(100)	-14%
2400	DTL	SEC	SPC9100240	52600	Workers' Compensation	2,800	2,400	(400)	-14%
2400	DTL	SEC	SPC9100240	52900	Other Employee Benefits	1,247	1,351	104	8%
2400	DTL	SEC	SPC9100240	56100	Supplies	4,450	4,267	(183)	-4%
2500	FIN	FIS	FIS9100250	51210	Deputy/Assist Superintendent	123,296	125,940	2,644	2%
2500	FIN	FIS	FIS9100250	51420	Salary Of Clerical Staff	365,810	353,050	(12,760)	-3%
2500	FIN	FIS	FIS9100250	51900	Oth Management Personnel	94,416	97,252	2,836	3%
2500	FIN	FIS	FIS9100250	51910	Oth Administrative Personnel	255,885	267,509	11,624	5%
2500	FIN	FIS	FIS9100250	52100	State Health Insurance	147,420	181,440	34,020	23%
2500	FIN	FIS	FIS9100250	52200	Fica & Medicare	61,505	64,547	3,042	5%
2500	FIN	FIS	FIS9100250	52300	Teachers Retirement System	158,404	167,147	8,743	6%
2500	FIN	FIS	FIS9100250	52500	Unemployment Compensation	2,000	1,800	(200)	-10%
2500	FIN	FIS	FIS9100250	52600	Workers' Compensation	8,000	7,200	(800)	-10%
2500	FIN	FIS	FIS9100250	52900	Other Employee Benefits	3,211	2,876	(335)	-10%
2500	FIN	FIS	FIS9100250	53000	Purch Professional & Technical	13,500	16,500	3,000	22%
2500	FIN	FIS	FIS9100250	54320	Repair Services - Technology	1,000	1,000	-	0%
2500	FIN	FIS	FIS9100250	55950	Other Purchased Services	13,000	10,000	(3,000)	-23%
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	850	900	50	6%
2500	FIN	FIS	FIS9100250	58100	Dues And Fees	5,050	5,000	(50)	-1%
2500	FIN	FIS	FIS9100250	58900	Other Expenditures	18,000	18,000	-	0%
2500	FIN	PUR	PUR9100250	51420	Salary Of Clerical Staff	131,300	138,240	6,940	5%
2500	FIN	PUR	PUR9100250	51900	Oth Management Personnel	85,903	88,484	2,581	3%
2500	FIN	PUR	PUR9100250	52100	State Health Insurance	22,680	22,680	-	0%
2500	FIN	PUR	PUR9100250	52200	Fica & Medicare	16,096	17,344	1,248	8%
2500	FIN	PUR	PUR9100250	52300	Teachers Retirement System	42,643	44,914	2,271	5%
2500	FIN	PUR	PUR9100250	52500	Unemployment Compensation	500	500	-	0%
2500	FIN	PUR	PUR9100250	52600	Workers' Compensation	2,000	2,000	-	0%
2500	FIN	PUR	PUR9100250	52900	Other Employee Benefits	794	805	11	1%
2500	FIN	PUR	PUR9100250	54300	Repair And Maintenance Service	150	100	(50)	-33%
2500	FIN	PUR	PUR9100250	55320	Communication Web based Subscr	300	300	-	0%
2500	FIN	PUR	PUR9100250	55800	Travel - Employees	1,000	1,000	-	0%
2500	FIN	PUR	PUR9100250	56100	Supplies	3,250	3,300	50	2%
2500	FIN	PUR	PUR9100250	56110	Supplies-Technology	1,500	1,500	-	0%
2500	FIN	PUR	PUR9100250	56150	Expendable Equipment	1,500	500	(1,000)	-67%
2500	FIN	PUR	PUR9100250	56160	Expendable Computer Equipment	500	1,500	1,000	200%
2500	FIN	PUR	PUR9100250	58100	Dues And Fees	1,000	1,000	-	0%
2500	FIN	WHS	WHS9100250	51420	Salary Of Clerical Staff	31,306	32,246	940	3%
2500	FIN	WHS	WHS9100250	51810	Maint/Trans Mech/Security/Whse	147,621	149,978	2,357	2%
2500	FIN	WHS	WHS9100250	51910	Oth Administrative Personnel	35,390	34,541	(849)	-2%
2500	FIN	WHS	WHS9100250	52100	State Health Insurance	68,040	68,040	-	0%
2500	FIN	WHS	WHS9100250	52200	Fica & Medicare	15,575	16,583	1,008	6%
2500	FIN	WHS	WHS9100250	52300	Teachers Retirement System	13,087	13,231	144	1%
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	1,065	1,339	274	26%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2021 and FY 2022

Function	Division	Dept	Key	Object	Object Description	FY 2021 Adopted Budget	FY 2022 Tentative Budget	Dollar Variance	Percentage Difference
2500	FIN	WHS	WHS9100250	54300	Repair And Maintenance Service	6,000	6,000	-	0%
2500	FIN	WHS	WHS9100250	54440	Other Rentals	4,000	4,000	-	0%
2500	FIN	WHS	WHS9100250	55950	Other Purchased Services	500	-	(500)	-100%
2500	FIN	WHS	WHS9100250	56100	Supplies	4,000	4,500	500	13%
2500	FIN	WHS	WHS9100250	56150	Expendable Equipment	1,000	1,000	-	0%
2500	FIN	WHS	WHS9100250	56200	Energy	2,500	2,500	-	0%
2900	SYS	SYS	SYS9100290	53000	Purch Professional & Technical	65,000	65,000	-	0%
5000	SYS	SYS	SYS9100501	58300	Interest	12,000	12,000	-	0%
5000	SYS	SYS	SYS9100501	88310	Redemption of Principal	49,000	49,000	-	0%