

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

**FY 2025 Public Budget Document
July 1, 2024 - June 30, 2025**



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Muscogee County School District
Tentative General Fund Budget and Proposed Budgets - All Funds
July 1, 2024 - June 30, 2025

Description	Total All Funds	General Fund	Other State Grants	Capital Projects	Debt Service	Federal, State & Other Programs	Activity Funds	School Nutrition Program	Library
ANTICIPATED REVENUES									
Local Property Taxes	\$ 139,399,495	\$ 139,399,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	48,684,502	-	-	48,684,502	-	-	-	-	-
Other Local Sources	18,943,229	4,145,000	-	5,794,093	250,000	1,558,098	4,800,000	1,328,000	1,068,038
State	248,372,529	236,128,844	1,530,989	2,213,987	-	6,986,947	-	545,000	966,762
Federal	58,042,179	1,500,000	-	-	-	33,214,496	-	23,327,683	-
Total Anticipated Revenues	\$ 513,441,934	\$ 381,173,339	\$ 1,530,989	\$ 56,692,582	\$ 250,000	\$ 41,759,541	\$ 4,800,000	\$ 25,200,683	\$ 2,034,800
Transfers From Other Funds	27,222,468	-	-	2,650,000	16,305,000	-	-	-	8,267,468
Fund Balance 7/1/2024	192,721,125	78,540,304	-	77,091,880	15,416,625	788,930	3,100,000	12,800,871	4,982,515
Total Funds Available	\$ 733,385,527	\$ 459,713,643	\$ 1,530,989	\$ 136,434,462	\$ 31,971,625	\$ 42,548,471	\$ 7,900,000	\$ 38,001,554	\$ 15,284,783
ANTICIPATED EXPENDITURES									
Instruction	\$ 286,745,781	\$ 253,661,535	\$ 971,598	\$ -	\$ -	\$ 32,112,648	\$ -	\$ -	\$ -
Student Services	19,442,027	13,182,325	95,206	-	-	1,564,496	4,600,000	-	-
Improvement of Instruction	7,955,034	6,141,995	16,500	-	-	1,766,539	30,000	-	-
Instructional Staff Training	2,047,898	-	-	-	-	2,047,898	-	-	-
Educational Media Services	6,330,381	6,325,381	-	-	-	5,000	-	-	-
Federal Grant Administration	1,562,770	-	-	-	-	1,562,770	-	-	-
General Administration	3,411,771	2,080,838	-	-	-	1,260,933	70,000	-	-
School Administration	24,959,323	24,379,429	28,877	-	-	459,017	92,000	-	-
Business Services	4,098,858	4,098,858	-	-	-	-	-	-	-
Facility Maintenance & Operations	40,902,185	39,534,928	154,478	-	-	-	-	-	1,212,779
Student Transportation	17,330,333	16,878,653	264,330	-	-	185,350	2,000	-	-
Central Support Services	14,178,776	14,171,776	-	-	-	7,000	-	-	-
Other Support Services	1,059,598	105,000	-	-	-	954,598	-	-	-
Community Services	9,922,251	826,762	-	-	-	-	6,000	-	9,089,489
School Nutrition Services	25,636,348	-	-	-	-	-	-	25,636,348	-
Capital Projects	74,542,319	-	-	74,542,319	-	-	-	-	-
Debt Service	16,078,771	61,000	-	216,146	15,801,625	-	-	-	-
Total Expenditures	\$ 556,204,424	\$ 381,448,480	\$ 1,530,989	\$ 74,758,465	\$ 15,801,625	\$ 41,926,249	\$ 4,800,000	\$ 25,636,348	\$ 10,302,268
Transfers to Other Funds	27,222,468	8,517,468	-	16,305,000	-	-	-	-	2,400,000
Fund Balance 6/30/2025	\$ 149,958,635	\$ 69,747,695	\$ -	\$ 45,370,997	\$ 16,170,000	\$ 622,222	\$ 3,100,000	\$ 12,365,206	\$ 2,582,515

The Muscogee County Board of Education on June 10, 2024 will hold its first public hearing on the Fiscal Year (FY) 2025 General Fund Budget at 5:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2025 General Fund Budget on June 10, 2024 at 5:00 p.m.

The Muscogee County Board of Education on June 24, 2024 will hold its second public hearing on the FY 2025 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the final adoption of the FY 2025 General Fund Budget on June 24, 2024 at 6:00 p.m.



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

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

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

After careful deliberation, we present to you the Superintendent's Recommended General Fund Budget for the Muscogee County School District for the July 1, 2024 through June 30, 2025 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 2025 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 \$381 million, which is \$31.1 million or 8.89% above FY 2024. This projected increase in Total Revenues is primarily attributed to the State's QBE calculation including an increase of \$2,500 in the salary schedule, funding for increased employer health costs and a \$16 million increase in Equalization funding. State Revenues, which continue to represent the dominate funding source for the District at 61.95% of Total General Fund Revenues, are up \$33.7 million or 16.67% over FY 2024.

Local Property Tax Revenue, including Title Ad Valorem Tax (TAVT), which accounts for 36.57% of Total General Fund Revenues, is projected at \$139.4 million which is the same as FY 2024. The preliminary tax digest received for Calendar Year (CY) 2024, FY 2025, reflects a year-over-year increase from CY 2024 of 1.84%. The TAVT is estimated to generate \$10.0 million in revenue for FY 2025, which is no change from FY 2024. The final mill levy for CY 2024, FY 2025 is set to be adopted by the Board on June 24, 2024. In FY 2025, the District will levy a millage rate of 23.075 which is .246 mills less than the FY 2024 rate of 23.321. This decrease will offset any inflationary increases in the digest.

General Fund Expenditures

The Total General Fund Budget for FY 2025, which includes transfers out to other funds, is approximately \$390.0 million, which represents an increase of \$39.9 million or 11.69% above the FY 2024 budget. This balanced budget includes Total Expenditures of \$381.4 million. Of this amount, \$322.4 million or 84.5% is dedicated to Salaries and Fringe Benefits, and \$59.1 million or 15.4% is allocated to Operational Expenditures.

Highlights of the items included in the FY 2025 Budget are as follows:

- Increase to the teacher salary and related salary scales of \$2,500. Bus drivers/monitors, nurses/clinic workers, and school-based school nutrition will receive 4.1% increase. Paraprofessionals scale will increase approximately 14%. Police officers will move to a scale that allows for step increases. Increase to other salary scales of 3%. Increasing days for bus monitors from 180 to 186. Includes a supplement for Brewer employees for the literacy initiative. In addition to these increases, eligible employees will receive step increases depending on the salary scale and longevity.

- Increase in State Health Benefit Plan employer cost for certificated staff from \$1,580 per member per month to \$1,760, or 11.3% increase above FY 2024. Effective January 1, 2025, the rate from the non-certificated staff will increase from \$1,195 to \$1,580 or 32.2% increase above FY 2024. Increase in the Teacher Retirement rate from 19.98% to 20.78%.
- Added Grades 6, 7 and 12 added to Lighthouse Virtual Academy
- Includes a new grant which will fund security measures and will be used to fund additional officers
- Changes to district positions include adding:
 - Division of Information Service-Student Technical Support Coordinator
 - Division of Teaching and Learning-CTAE Supervisor
 - Division of Facilities and Operations-7 additional positions
 - Division of Human Resources-2 additional admin positions
 - Division of Student Support- 3 additional LEA Facilitators to support CSI/ATSI Schools
- Expenditures transferred to General Fund from Elementary and Secondary School Emergency Relief (ESSER) funding:
 - Behavior support program
 - Instructional resources
 - Technology support

Transfers Out

Transfers Out to Other Funds for FY 2025 include transfers out to the Chattahoochee Public Libraries and the Capital Project Fund totaling \$8,267,468 and \$250,000 respectively. Total transfers out are consistent with FY 2024.

Fund Balance

FY 2024 is projected to have a Fund Balance of \$78.5 million, which is an increase of \$8.5 million over FY 2023. During FY 2025, the District is anticipating using \$8.8 million of fund balance, leaving a projected balance of \$69.7 million.

The year-over-year changes in the General Fund Budget, which compares FY 2024 Adopted to FY 2025 Proposed are as follows:

	FY 2024	FY 2025	Dollar Change	Percent Change
Revenues	\$ 350,040,042	\$ 381,173,339	\$ 31,133,297	8.89%
Expenditures	341,522,574	381,448,480	39,925,906	11.69%
Transfers to Other Funds	8,517,468	8,517,468	-	0.00%
Total Expenditures and Transfers out	350,040,042	389,965,948	39,925,906	11.41%
Change in Fund Balance	-	(8,792,609)	(8,792,609)	N/A

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

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

Sincerely,

Dr. David F. Lewis
Superintendent of Education



Muscogee County School District Columbus, Georgia

Mission

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

Vision

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

Values

MCSD fosters a healthy organization where...

WE embrace equity and diversity

WE hold ourselves and others to the same high standards

WE commit to continuous learning and improvement

WE treat everyone with dignity and respect

...as WE serve the needs of others.

Strategic Anchors

WE will make decisions...

that benefit student achievement

that are fiscally responsible with an eye on Return on Investment

that invest in stakeholders

that promote equity and access



MUSCOGEE COUNTY BOARD OF EDUCATION

FUNCTION AND COMPOSITION

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

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

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

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

The Board Members and terms are as follows:

Name and Office Held	Term Started	Expiration of Term	Number of Years in Office	Principal Occupation
Patricia Hugley-Green, Chair	01/01/2005	12/31/2024	19	Insurance Agent
Laurie McRae, Vice-Chair	01/01/2017	12/31/2024	7	Attorney
Naomi Buckner	01/01/2003	12/31/2026	21	Educator
Mark Cantrell	01/01/2011	12/31/2026	13	Business
Kia Chambers	01/01/2015	12/31/2026	9	Realtor
Nickie Tillery	06/30/2021	12/31/2026	3	Entrepreneur
Vanessa Jackson	01/01/2017	12/31/2024	7	Business
Margot Schley	01/01/2023	12/31/2026	1	Educator
Pat Frey	06/30/2023	12/31/2024	.5	Business

School Board Members



Patricia Hugley-Green



Laurie McRae



Kia Chambers



Nickie Tillery



Vanessa Jackson



Naomi Buckner



Mark Cantrell



Pat Frey



Margot Schley



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

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

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

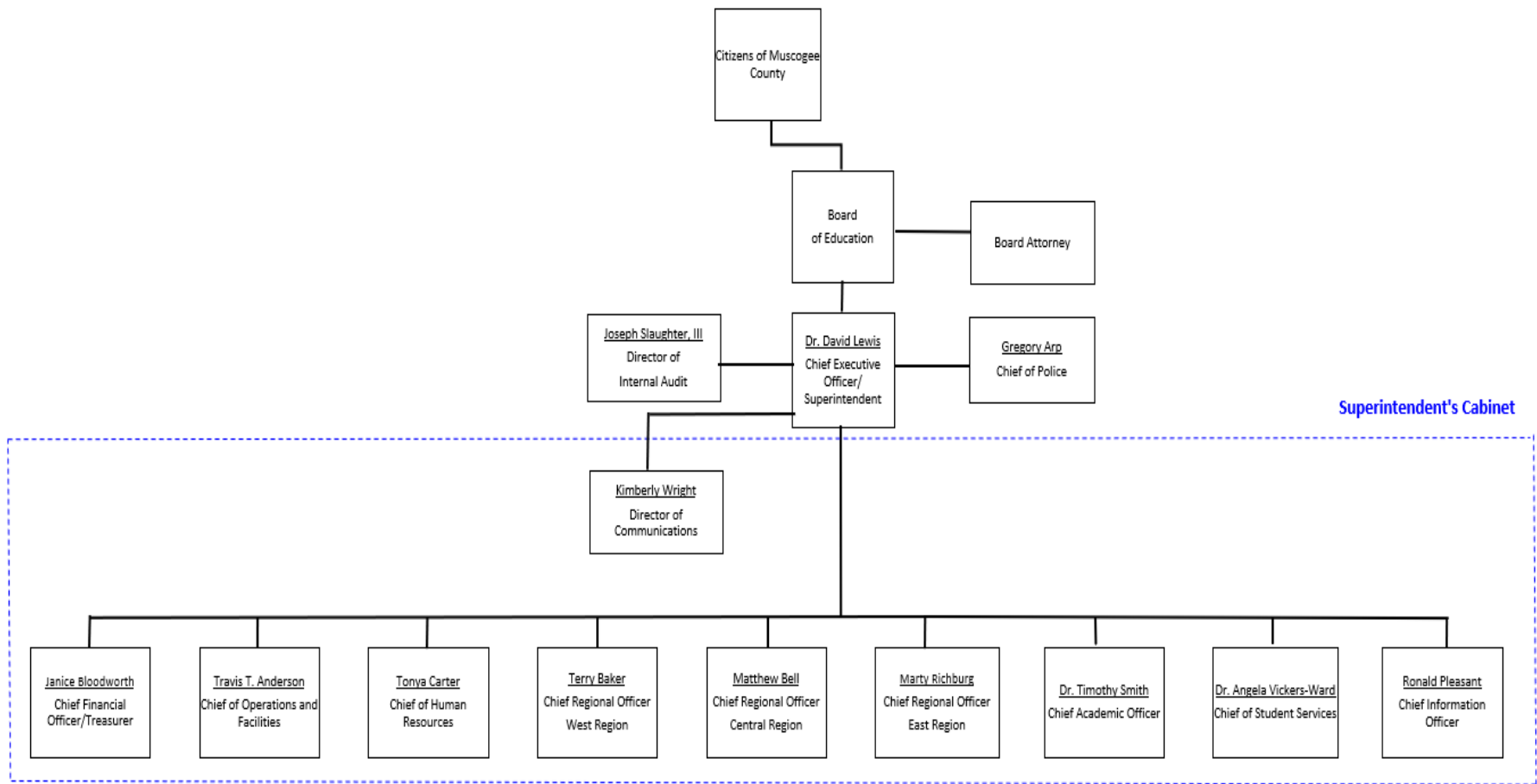
In 2004, Governor "Jeb" Bush made an official visit to Frostproof Middle School in recognition of the school's successful reading initiatives under Dr. Lewis. In 2005, Dr. Lewis was promoted to the district level position of Senior Director of High Schools, and was appointed Senior Director of Secondary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

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

On July 23, 2013, David F. Lewis was appointed to the position of Superintendent of Education for the Muscogee County School District in Columbus, Georgia, which serves 29,000 students by 5,000 employees. Since assuming the role of Superintendent of Education, Muscogee County has improved on all performance metrics to include Georgia's College and Career Readiness Performance Index, SAT, ACT, Advanced Placement and graduation rates, all of which reached all-time high marks.



MUSCOGEE COUNTY SCHOOL DISTRICT
Organizational Chart
July 1, 2024



Administrative Staff
As of July 1, 2024

EXECUTIVE ADMINISTRATION

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

TECHNOLOGY and INFORMATION SERVICES

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

INSTRUCTIONAL SERVICES

Dr. Timothy Smith	Chief Academic Officer
Terry Baker	Chief Regional Officer, West Region
Marty Richburg	Chief Regional Officer, East Region
Matthew Bell	Chief Regional Officer, Central Region
Vacant	Executive Director - Federal Programs
Christine Hull	Executive Director - K-12 Curriculum
Herbert Sanders	Director - J.R.O.T.C.
Dr. Jennifer Roe	Director - Gifted Education
Patrick Knopf	Director - Research, Accountability and Assessment
Kimberly Thomas	Director - Early Success Centers
Victoria Thomas	Senior Director - Career, Technical and Agricultural Education
Vacant	Director – District and School Effectiveness

FINANCIAL SERVICES

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

HUMAN RESOURCES

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

Administrative Staff
As of July 1, 2024

STUDENT SERVICES

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

BUSINESS AFFAIRS

Dr. Travis T. Anderson	Chief Operations and Facilities Officer
Vacant	Director - Construction
Godfrey Jackson	Director - Transportation
James Odom, Jr.	Executive Director – Facilities and Capital Planning
Kelli McKenzie	Director - School Nutrition Program

COMMUNITY SERVICES

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



MCSD Initiatives, Achievements, and Certificates

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

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

District Improvement Plan Goals

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

Achievements:

- The Muscookee County School District's 2023 graduation rate increased to 93.5 percent making an all-time high for the District and surpassing the state and national averages for the eleventh consecutive year.
- The District's 2023 Scholastic Aptitude Test (SAT) results in the areas of reading and writing exceeded both the state and national averages.
- The percentage of District students scoring a 3, 4, or 5 on Advancement Placement exams continued to increase reaching an all-time high of 64.1% and surpassed the national percentage for the second time since inception.

Initiatives:

1. Individualized Student Learning Supports
 - a. Personalized Learning continuation
 - i. Digital Learning Journal
 - ii. How I Learn Best Survey
 - b. P3-2025 Initiative and the Rollins Center for Language and Literacy Partnership—Cohorts 1 (SY23-24) and Cohort 2 (SY24-25); Cox Campus courses for the Foundations of Literacy (Pre-K-3rd grade and continued roll out to new teachers and 4th and 5th grade teachers HB 538
 - c. Multi-Tiered System of Supports
 - d. K-2 Target Literacy Project
 - e. Dyslexia Pilot
 - f. District Curriculum & Instruction Blueprint for all content areas and grade levels
 - g. District-level PLCs for Science and Social Studies best practices for teachers and academic coaches
 - h. District Course Builds for all state-assessed courses and key content courses continued
 - i. Summer Learning Experience District-Wide Boot Camp for Advanced Placement students
2. Behavior Supports
 - a. Positive Behavioral Intervention and Supports
 - b. Behavior Support Program
 - c. Restorative Practices
 - d. Trauma Informed Training
3. Career Readiness-You Science, Magnet Academies, CTAE, I Love My Future, RIASEC, Bridge Law
4. Staff Development
 - a. Aspiring Principal Cohort
 - b. Aspiring Assistant Principal Cohort
 - c. Teacher Leader Cohort
 - d. General Admin PD sessions – Personalized Learning, Collaborative Planning
 - e. Assistant Principal trainings
 - f. Academic Coach trainings
 - g. Teacher endorsements – Reading, Math, Teacher Support & Coaching (TSC), ESOL, Gifted, Dyslexia, Computer Science, Online Teaching

Awards:

- **Financial Reporting**

The Government Finance Officers Association of the United States and Canada (GFOA) and the Association of School Business Officials International (ASBO) awarded the Certificate of Achievement for Excellence in Financial Reporting and the Certificate of Excellence in Financial Reporting, respectively, to the Muscogee County School District for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022, we expect to receive the same award for fiscal year ending June 30, 2023.

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

Acknowledgements

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

Contacting the Division of Financial Services

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Muscogee County School District
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FY 2025 Budget Parameters

Governor's FY 2024 Budget

The FY 2025 Governor's Proposed Budget will provide local schools additional funding to meet growth needs, improve teacher pay and maintain quality health and retirement benefits, secure our schools, and ensure the state is doing its part in meeting the educational needs of each and every student across Georgia.

For FY 2025, the Governor's budget provided funding for the following initiatives statewide:

- \$368 million to adjust the state base salary schedule to increase salaries for certified personnel by \$2,500
- \$250 million for enrollment growth and training and experience
- \$204 million for the Pupil Transportation Grant to provide additional state support to local school districts based on an updated bus count and 40% of operational costs plus \$5 million to increase the salary earnings in the transportation formula by 4.1% plus \$20 million in bonds for buses
- Other raises/supplements: \$1.5 million for a 4.1% raise for school nurses; \$9 million was transferred from QBE to a non-QBE grant of a \$1,000 salary supplement for custodians
- \$267 million for equalization
- \$104 million to establish a School Security Grant program
- \$49 million added to the State Commission Charter Schools supplement
- \$6 million to fund two literacy coaches per RESA and provide \$2,000 supplements to Literacy Support Coordinators and Leads at school districts plus \$5 million for a universal reading screener and screener for K-3 students
- \$6.3 million for the Completion Special Schools supplement according to HB 87 (2023 Session)
- \$15 million for Dual Enrollment increase in enrollment
- \$236 million for Capital Outlay Program
- \$10.9 million for CTAE Equipment
- No change to the GNETS program in the Governor's Budget



Muscogee County School District FY 2025 Budget Parameters

In the building of the District's FY 2025 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 2025 Budget Parameters:

- Continued effort to provide the programs needed as we strive to become a premier district; which includes differentiated resources for challenged schools
- Continuation of Zero-Based Budgeting Model
- No increase in mill levy
- Include 1.5 mill transfer-out for Chattahoochee Valley Regional Library System and a \$250,000 transfer to Capital Project
- Pass along any State adopted teacher salary scale increases (Governor's proposed amount-\$2,500) along with other state approved salary increases (Governor's proposed amount-Bus Drivers and Nurses 4.1%-District to expand to clinic workers and bus monitors; \$1,000 for Custodians)
- Pass along step increases within the current State of Georgia teacher salary schedule and the District salary scales for non-certified personnel
- Allocate funding for increased cost of the employer portion of the health insurance as approved in the State FY 2025 budget (Certified-\$1,580 in FY 2024 to \$1,760 for FY 2025; Non-Certified-\$1,195 CY 2024 to \$1,445 for CY 2025), as well as, increases in the Teacher Retirement System employer contribution rate (19.98% in FY 2024 to 20.78 in FY 2025)
- Allocate funding for the behavior support program and instructional resources previously paid for by ESSER funding in FY 2024
- Leverage state, local and federal funding to establish a K-2 Intensive Literacy and Numeracy Academy
- Expanding Virtual Learning Academy to grades 6-12

Muscogee County School District

Budget Calendar

Fiscal Year 2025

Date	Person(s) Responsible	Event
January 2024	Division of Financial Services	Communicates FY 2024 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
February 12, 2024	Board of Education	FY 2025 Budget Calendar presented to Board at regular board meeting as information item
February 16, 2024	Division of Financial Services	FY 2024 Budget Development Templates presented to Budget Managers
Feb 2024	Executive Administration Selected Cabinet Members and Directors	Review Resource Allocation Methodology Plan (RAMP) and preliminary school staffing
Mar 2024	Executive Administration	Develops FY 2025 school staff allocations. Communicates school staff allocations to Principals.
Mar 2024	Budget Managers	FY 2025 Budget Proposals due to Division of Financial Services
Mar 2024	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
Mar 2024	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2025, where needed
March 11, 2024	Division of Financial Services	Present Mid-year FY 2024 Budget Update and FY 2025 Preliminary Budget Projections to the Board
March 18, 2024	Board of Education	Approves budget parameters
April 2024	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2025
April 2024	Superintendent and Cabinet	Review FY 2025 budget proposals
April 2024	Division of Financial Services	Receives FY 2024 Mid-Term and FY 2025 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)

Muscogee County School District

Budget Calendar

Fiscal Year 2025

Date	Person(s) Responsible	Event
April/May 2024	Division of Financial Services	Work Session to discuss the budget for the various divisions
May 13, 2024	Superintendent and Division of Financial Services	Update Board on budget process
June 3, 2024	Division of Financial Services and Director of Communications	Current 2025 Tax Digest and 5 Year History of Levy published in newspaper and on district website in accordance with O.C.G.A. section 48-5-32. Notice also includes the proposed tax levy for school maintenance and operations, and the date, time, and place of the setting of the final mill levy.
June 3, 2024	Division of Financial Services and Director of Communications	Advertise Tentative FY 2025 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 2025 Budget Public Hearing scheduled for Monday, June 10th and 2nd FY 2025 Budget Public Hearing scheduled for Monday, June 24th. (1st FY 2025 Tentative Budget advertisement).
June 10, 2024	Board of Education	Called Board Meeting Holds 1st Public Hearing (during A.M.) concerning the setting of mill levy for CY 2024 property tax digest/FY 2025 budget. Holds 2nd Public Hearing (during P.M.) concerning the setting of mill levy for CY 2024 property tax digest/FY 2025 budget. Holds 1st Public Hearing (during P.M.) on FY 2025 General Fund Budget. Board tentatively adopts FY 2025 Mill Levy and tentatively adopts FY 2025 General Fund Budget.

Muscogee County School District

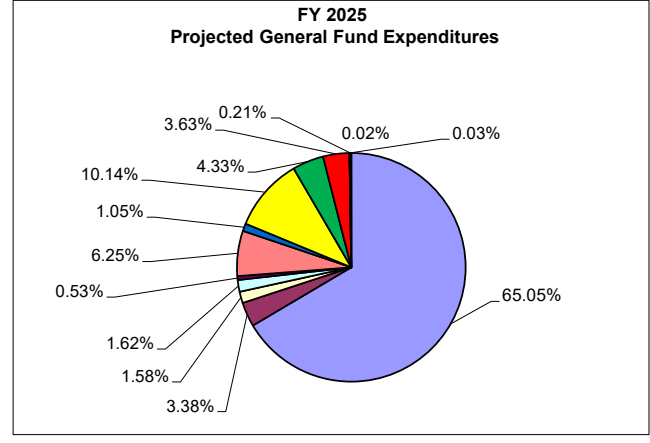
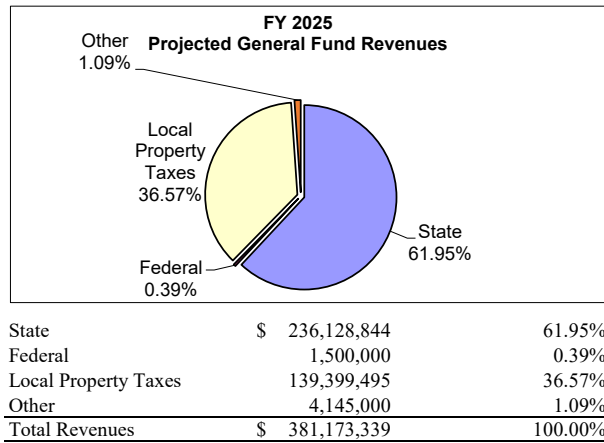
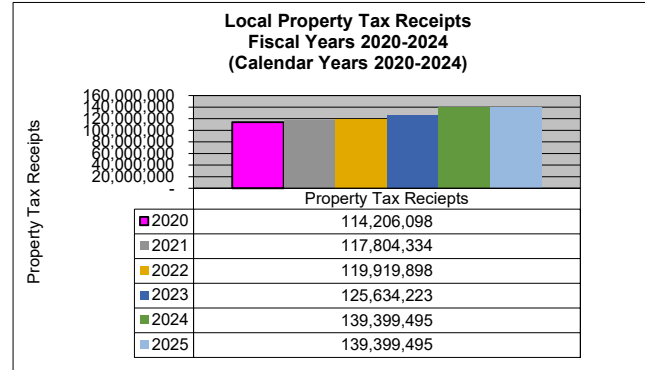
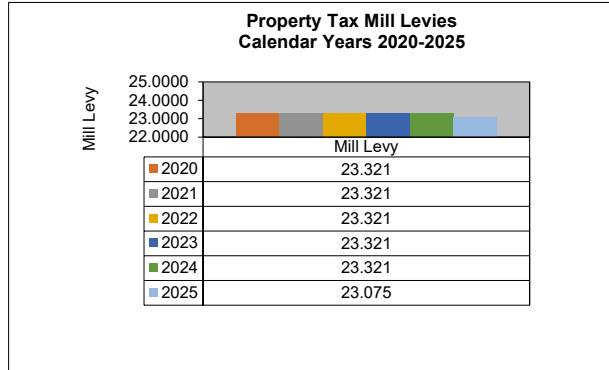
Budget Calendar

Fiscal Year 2025

Date	Person(s) Responsible	Event
June 10, 2024	Division of Financial Services	Advertises Tentative FY 2025 General Fund Budget in local newspaper. Advertisement includes the date and time of final budget adoption of June 24th. (2nd FY 2025 Tentative Budget advertisement).
June 24, 2024	Board of Education	Holds 3rd Public Hearing concerning the setting of mill levy for CY 2024 property tax digest/FY 2025 budget. Holds 2nd Public Hearing on FY 2025 General Fund Budget. Board of Education establishes final mill levy for the school maintenance and operations for CY 2024 property tax digest and FY 2025 budget. Final adoption of FY 2025 General Fund Budget.
June 25, 2024	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, 2024	N/A	Fiscal Year 2025 begins
October 2024	Division of Financial Services	Transmits FY 2025 Budget, All Funds, to Ga DOE



Muscokee County School District General Fund Operating Budget FY 2025



Fund Balance Usage	\$	8,792,609
Total Revenues and		
Fund Balance Usage	\$	389,965,948

Instruction	253,661,535	65.05%
Student Services	13,182,325	3.38%
Improvement of Instruction	6,141,995	1.58%
Educational Media Services	6,325,381	1.62%
General Administration	2,080,838	0.53%
School Administration	24,379,429	6.25%
Business Services	4,098,858	1.05%
Facility Maintenance & Operations	39,534,928	10.14%
Student Transportation	16,878,653	4.33%
Central Support Services	14,171,776	3.63%
Other Support Services	105,000	0.03%
Community Services Operations	826,762	0.21%
Other Outlays	61,000	0.02%
Total Expenditures	\$ 381,448,480	
Transfers to Other Funds	\$ 8,517,468	
Total Expenditures and		
Transfers to Other Funds	\$ 389,965,948	

Muscokee County Board of Education

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

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

Dr. David F. Lewis, Superintendent of Education

Muscogee County School District
FY 2025 General Fund - Tentative Budget
July 1, 2024 - June 30, 2025

REVENUES

Local Property Taxes	\$ 139,399,495
Other Local Sources	4,000,000
State Revenue	236,128,844
Federal Revenue	1,500,000
Other Revenue	145,000
Total Revenues	<u>\$ 381,173,339</u>

EXPENDITURES

Instruction	253,661,535
Student Services	13,182,325
Improvement of Instruction	6,141,995
Educational Media Services	6,325,381
General Administration	2,080,838
School Administration	24,379,429
Business Services	4,098,858
Facility Maintenance & Operations	39,534,928
Student Transportation	16,878,653
Central Support Services	14,171,776
Other Support Services	105,000
Community Services Operations	826,762
Other Outlays	61,000
Total Expenditures	<u>\$ 381,448,480</u>

Excess (Deficiency) of Revenues Over (Under) Expenditures	(275,141)
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OTHER FINANCING SOURCES (USES)

Transfers Out	(8,517,468)
Total Other Financing Sources (Uses)	<u>\$ (8,517,468)</u>

Net Change in Fund Balance	(8,792,609)
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FUND BALANCE, Beginning of Fiscal Year	78,540,304
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FUND BALANCE, End of Fiscal Year	<u><u>\$ 69,747,695</u></u>
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Muscogee County School District
General Fund
Summary of Revenues, Expenditures and Fund Balance
Comparison of FY 2024 Budget to FY 2025 Budget

	Adopted Budget FY 2024	Proposed Budget FY 2025	Dollar Change	Percent Change
Total Beginning Fund Equity	\$ 70,038,870	\$ 78,540,304	\$ 8,501,434	12.14%
Revenues:				
Local Revenue	146,049,495	143,399,495	(2,650,000)	-1.81%
State Revenue	202,395,547	236,128,844	33,733,297	16.67%
Federal Revenue	1,450,000	1,500,000	50,000	3.45%
Other Revenue	145,000	145,000	-	0.00%
Total Revenues	350,040,042	381,173,339	31,133,297	8.89%
Total Sources Available	420,078,912	459,713,643	39,634,731	9.44%
Expenditures				
Salaries and Fringe Benefits	299,686,308	322,371,730	22,685,422	7.57%
Operations	41,836,266	59,076,750	17,240,484	41.21%
Sub-total Expenditures	341,522,574	381,448,480	39,925,906	11.69%
Transfer of Other Funds	8,517,468	8,517,468	-	0.00%
Total Expenditures and Transfers	350,040,042	389,965,948	39,925,906	11.41%
Variances in revenue and expenditures FY 2024	8,501,434	-	8,501,434	100.00%
Total Ending Fund Balance	78,540,304	69,747,695	8,792,609	11.20%
Total Expenditures and Ending Fund Balance	428,580,346	459,713,643	31,133,297	7.26%
FTE from QBE Allotment Sheet	29,127	29,040	(87)	-0.30%
Expenditures per Student	11,725	13,135	1,410	12.03%

Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Final Budget to Actual ¹
FY 2016 - FY 2023

	FINAL BUDGET ¹ ACTUAL		FINAL BUDGET ¹ ACTUAL		FINAL BUDGET ¹ ACTUAL		FINAL BUDGET ¹ ACTUAL	
	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2019	FY 2019
REVENUES								
State Sources	\$ 151,066,044	\$152,294,786	\$ 152,864,549	\$153,723,942	\$ 156,833,341	\$161,939,418	\$ 169,345,335	\$169,804,262
Property Taxes	106,190,366	106,923,792	107,799,721	107,241,615	109,182,146	110,725,553	109,096,408	113,852,340
Sales Taxes	1,100,000	908,356	1,100,000	941,571	806,572	806,572	892,310	892,310
Federal Sources	1,913,237	1,672,581	1,786,070	1,512,236	1,475,000	1,380,576	1,630,000	1,713,729
Investment Income	375,000	1,037,908	375,000	219,693	500,000	735,428	650,000	2,019,352
Other Revenue	3,569,165	3,110,580	3,700,588	3,082,023	3,661,225	2,625,422	3,600,953	2,618,158
Total Revenues	264,213,812	265,948,003	267,625,928	266,721,080	272,458,284	278,212,969	285,215,006	290,900,151
EXPENDITURES								
Instruction	171,011,436	161,256,857	176,226,268	168,234,537	186,858,820	179,857,735	194,564,880	
Student Services	7,989,787	8,153,609	8,044,942	8,500,093	9,408,953	9,590,902	10,606,137	9,905,229
Improvement of Instruction	4,312,364	2,880,651	3,018,384	3,475,362	5,200,881	3,624,303	5,040,780	4,050,415
Educational Media Services	5,289,659	4,753,235	4,745,563	4,790,466	4,665,595	5,022,812	5,033,391	5,232,477
General Administration	2,346,745	1,231,798	1,745,597	1,798,409	2,162,108	1,453,962	2,024,772	1,548,276
School Administration	18,711,144	19,181,353	19,022,346	18,585,933	19,632,430	19,964,697	20,128,359	20,657,367
Business Services	3,462,939	3,605,061	3,547,479	3,198,760	3,696,157	3,625,536	3,656,987	3,674,110
Facility Maintenance & Operations	25,785,712	24,265,681	26,326,914	24,506,943	27,721,576	26,787,672	28,955,172	28,394,573
Student Transportation	11,707,528	12,051,025	12,655,201	13,048,281	12,747,190	14,174,994	14,341,295	15,537,102
School Nutrition Services	-	-	-	-	-	-	-	-
Other Support Services ²	12,097,553	9,892,946	12,657,113	10,660,201	13,696,323	10,724,198	14,074,508	11,486,596
Debt Service								
Principal Retirement	-	-	-	-	-	45,636		45,062
Interest and Fiscal Charges	-	-	-	-	-	125,863		15,241
Total Expenditures	262,714,867	247,272,216	267,989,807	256,798,985	285,790,033	274,998,310	298,426,281	100,546,448
Excess (deficiency) of Revenues over (under) Expenditures	1,498,945	18,675,787	(363,879)	9,922,095	(13,331,749)	3,214,659	(13,211,275)	190,353,703
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	-	-	-	-	-	-	1,032,220
Transfers Out	(6,866,456)	(6,866,456)	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)	(7,136,541)	(6,336,435)
Total Other Financing Sources (Uses)	(6,866,456)	(6,866,456)	(6,990,282)	(6,990,282)	(7,893,146)	(7,893,146)	(7,136,541)	(5,304,215)
Net Change in Fund Balances	(5,367,511)	11,809,331	(7,354,161)	2,931,813	(21,224,895)	(4,678,487)	(20,347,816)	185,049,488
Fund Balance, Beginning	55,608,009	45,962,756	66,548,199	57,772,087	70,275,343	60,703,900	65,134,774	56,025,413
Fund Balance, Ending	\$ 50,240,498	\$ 57,772,087	\$ 59,194,038	\$ 60,703,900	\$ 49,050,448	\$ 56,025,413	\$ 44,786,958	\$241,074,901
Fund Balance, Final Budget to Actual, Dollar Change		\$ 7,531,589		\$ 1,509,862		\$ 6,974,965		\$196,287,943
Fund Balance, Final Budget to Actual, Percent Change		14.99%		2.55%		14.22%		438.27%

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

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 Actual ¹
FY 2016 - FY 2023

	FINAL BUDGET ¹ ACTUAL		FINAL BUDGET ¹ ACTUAL		FINAL BUDGET ¹ ACTUAL		FINAL BUDGET ¹ ACTUAL	
	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
REVENUES								
State Sources	\$ 177,590,790	\$175,252,952	\$ 174,723,042	\$175,877,958	\$ 183,527,738	\$184,470,298	\$ 186,119,097	\$186,079,523
Property Taxes	110,654,901	114,206,098	111,341,190	117,804,334	116,494,349	119,122,136	124,321,442	123,040,752
Sales Taxes	1,177,908	1,177,908	1,790,704	1,790,704	3,122,489	3,122,489	1,312,781	1,312,781
Federal Sources	1,530,000	1,466,122	1,480,000	1,557,031	1,475,000	1,466,124	1,500,000	1,505,249
Investment Income	750,000	1,100,331	500,000	51,307	500,000	(2,113,014)	500,000	945,850
Other Revenue	3,434,741	2,249,701	2,070,753	2,616,685	5,759,072	4,028,992	6,057,044	9,486,644
Total Revenues	295,138,340	295,453,112	291,905,689	299,698,019	310,878,648	310,097,025	319,810,364	322,370,799
EXPENDITURES								
Instruction	204,621,164	201,606,431	191,593,142	187,880,663	199,303,792	195,714,915	214,006,776	201,804,088
Student Services	10,323,942	9,803,860	9,642,692	10,669,135	10,286,024	9,562,488	9,925,965	10,298,031
Improvement of Instruction	6,021,771	4,361,795	4,564,905	4,515,944	4,762,006	4,456,313	5,071,858	4,807,941
Educational Media Services	5,313,827	5,464,157	5,276,312	5,098,498	5,594,382	5,093,582	5,533,937	5,282,490
General Administration	1,481,225	1,657,377	1,563,422	1,452,826	1,956,226	1,735,077	1,948,975	1,610,655
School Administration	20,446,775	20,598,106	19,842,889	19,881,805	20,513,233	20,492,069	21,334,276	21,492,687
Business Services	3,667,997	3,739,680	3,574,267	3,892,634	3,780,903	2,639,438	3,932,925	3,619,613
Facility Maintenance & Operations	29,699,941	29,578,700	26,401,716	24,461,462	26,645,411	25,024,935	32,533,177	32,075,758
Student Transportation	13,685,508	14,174,027	13,738,318	12,579,847	16,014,433	15,189,108	16,928,153	15,417,763
School Nutrition Services	-	-	-	-	-	175,323	-	184,101
Other Support Services ²	12,671,726	11,556,216	10,832,129	10,017,770	10,870,539	10,445,661	11,741,506	10,750,133
Debt Service								
Principal Retirement		46,641	49,000	48,276	49,000	49,968	49,000	51,719
Interest and Fiscal Charges		13,662	12,000	12,027	12,000	10,335	12,000	11,917
Total Expenditures	307,933,876	302,600,652	287,090,792	280,510,887	299,787,949	290,589,212	323,018,548	307,406,896
Excess (deficiency) of Revenues over (under) Expenditures	(12,795,536)	(7,147,540)	4,814,897	19,187,132	11,090,699	19,507,813	(3,208,184)	14,963,903
OTHER FINANCING SOURCES (USES)								
Proceeds from the Sale of Capital Assets	-	-	50,000	96,193	50,000	131,128	50,000	137,219
Transfers Out	(7,443,041)	(7,443,041)	(6,115,171)	(6,115,171)	(7,031,157)	(7,031,157)	(7,687,560)	(7,687,560)
Total Other Financing Sources (Uses)	(7,443,041)	(7,443,041)	(6,065,171)	(6,018,978)	(6,981,157)	(6,900,029)	(7,637,560)	(7,550,341)
Net Change in Fund Balances	(20,238,577)	(14,590,581)	(1,250,274)	13,168,154	4,109,542	12,607,784	(10,845,744)	7,413,562
Fund Balance, Beginning	62,707,639	51,439,951	47,349,463	36,849,370	60,426,172	50,017,524	74,129,863	62,625,308
Fund Balance, Ending	\$ 42,469,062	\$ 36,849,370	\$ 46,099,189	\$ 50,017,524	\$ 64,535,714	\$ 62,625,308	\$ 63,284,119	\$ 70,038,870
Fund Balance, Final Budget to Actual, Dollar Change		\$ (5,619,692)		\$ 3,918,335		\$ (1,910,406)		\$ 6,754,751
Fund Balance, Final Budget to Actual, Percent Change		-13.23%		8.50%		-2.96%		10.67%

General Fund

Revenue Considerations

- Total Revenue
- Local Property Tax Revenue
- State Revenue

**Muscogee County School District
Revenue Summary
FY 2025 General Fund Budget
with FY 2024 Comparison**

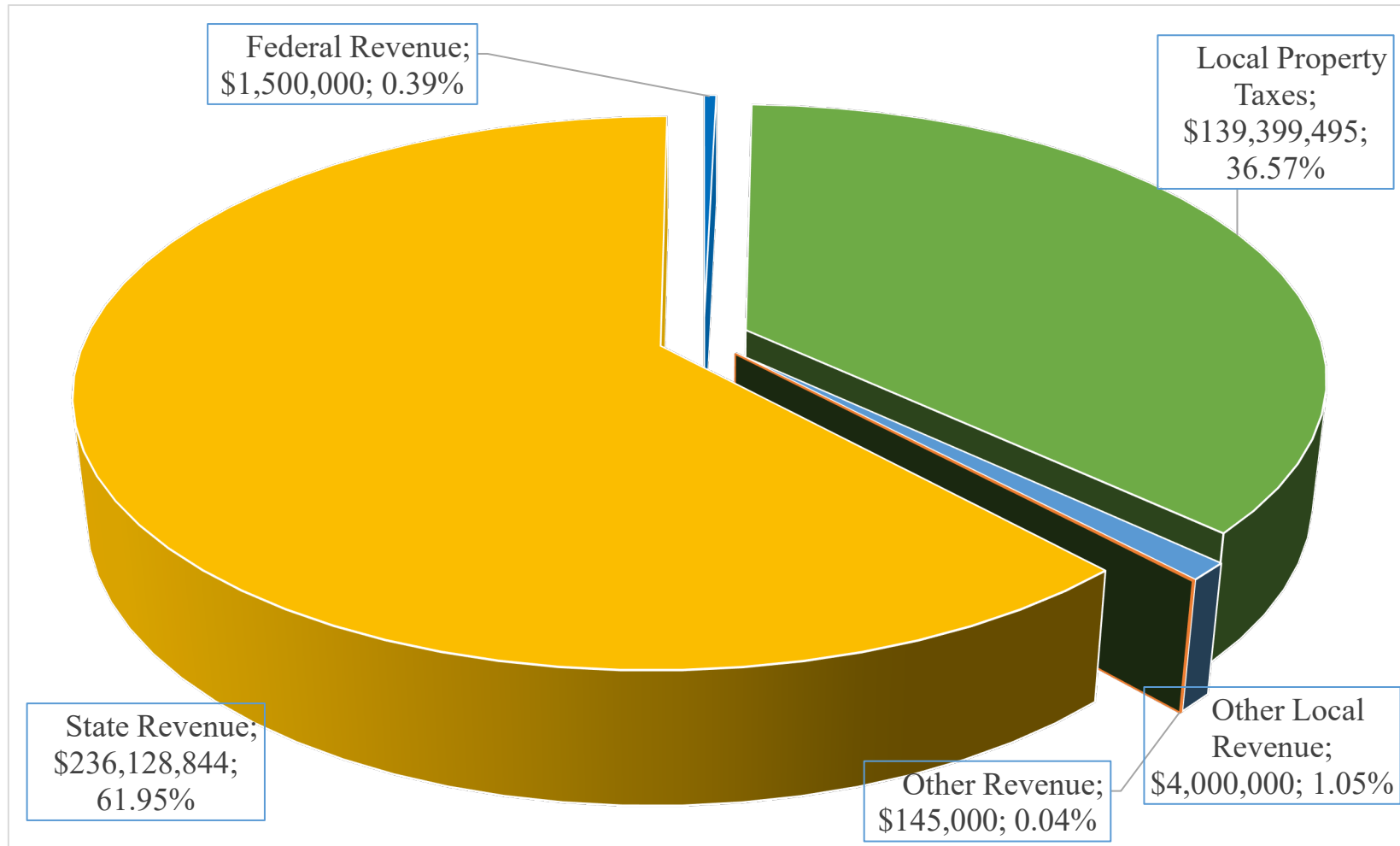
Revenue	FY 2024	FY 2025	Dollar Variance	Pct Variance
SUMMARY OF REVENUE				
Local Revenue	\$ 146,049,495	\$ 143,399,495	\$ (2,650,000)	-1.81%
State Revenue	202,395,547	236,128,844	33,733,297	16.67%
Federal Revenue	1,450,000	1,500,000	50,000	3.45%
Other Revenue	145,000	145,000	-	0.00%
Total Revenue	\$ 350,040,042	\$ 381,173,339	\$ 31,133,297	8.89%
Beginning Fund Balance	\$ 70,038,870	\$ 78,540,304	\$ 8,501,434	12.14%
TOTAL FUNDS AVAILABLE	\$ 420,078,912	\$ 459,713,643	\$ 39,634,731	9.44%

Muscogee County School District
Revenue Summary
FY 2025 General Fund Budget
with FY 2024 Comparison

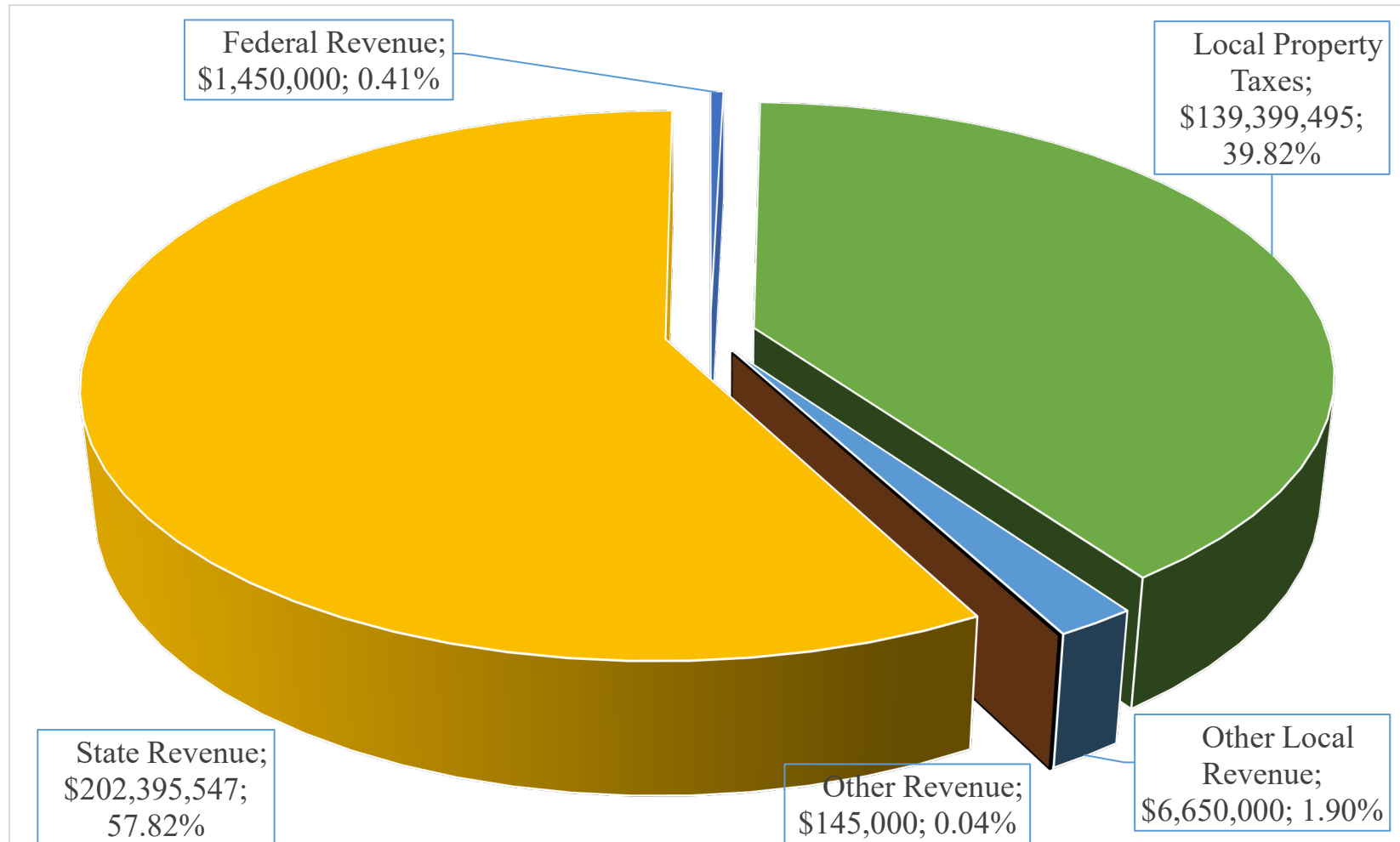
Revenue	FY 2024	FY 2025	Dollar Variance	Pct Variance
Local Revenue				
Local Property Taxes	\$ 129,399,495	\$ 129,399,495	\$ -	0.00%
Title Ad Valorem Tax	10,000,000	10,000,000	-	0.00%
Total Property Taxes	\$ 139,399,495	\$ 139,399,495	\$ -	0.00%
Interest Income	900,000	2,750,000	1,850,000	205.56%
Indirect Charges	5,500,000	1,000,000	(4,500,000)	-81.82%
Other Local Revenue	250,000	250,000	-	0.00%
Total Other Local Sources	\$ 6,650,000	\$ 4,000,000	\$ (2,650,000)	-39.85%
Total Local Revenue	\$ 146,049,495	\$ 143,399,495	\$ (2,650,000)	-1.81%
State Revenue				
Quality Basic Education (QBE)				
QBE Formula Earnings	\$ 204,457,511	\$ 217,205,094	\$ 12,747,583	6.23%
Local Five Mill Share	(30,054,523)	(29,476,483)	578,040	-1.92%
Pupil Transportation Grant	2,370,332	4,123,471	1,753,139	73.96%
Equalization Earnings	24,891,837	41,269,529	16,377,692	65.80%
Nursing Services	680,897	707,740	26,843	3.94%
Military Counselor	49,493	49,493	-	0.00%
Security Grant	-	2,250,000	2,250,000	N/A
Total State Revenue	\$ 202,395,547	\$ 236,128,844	\$ 33,733,297	16.67%
Federal Revenue				
Impact Aid and Timber	\$ 600,000	\$ 650,000	\$ 50,000	8.33%
JROTC Grants	850,000	850,000	-	0.00%
Total Federal Revenue	\$ 1,450,000	\$ 1,500,000	\$ 50,000	3.45%
Other Revenue				
Sale of Assets	\$ 75,000	\$ 75,000	\$ -	0.00%
Other	70,000	70,000	-	0.00%
Total Other Revenue	\$ 145,000	\$ 145,000	\$ -	0.00%
Total Revenue - All Sources	\$ 350,040,042	\$ 381,173,339	\$ 31,133,297	8.89%

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

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

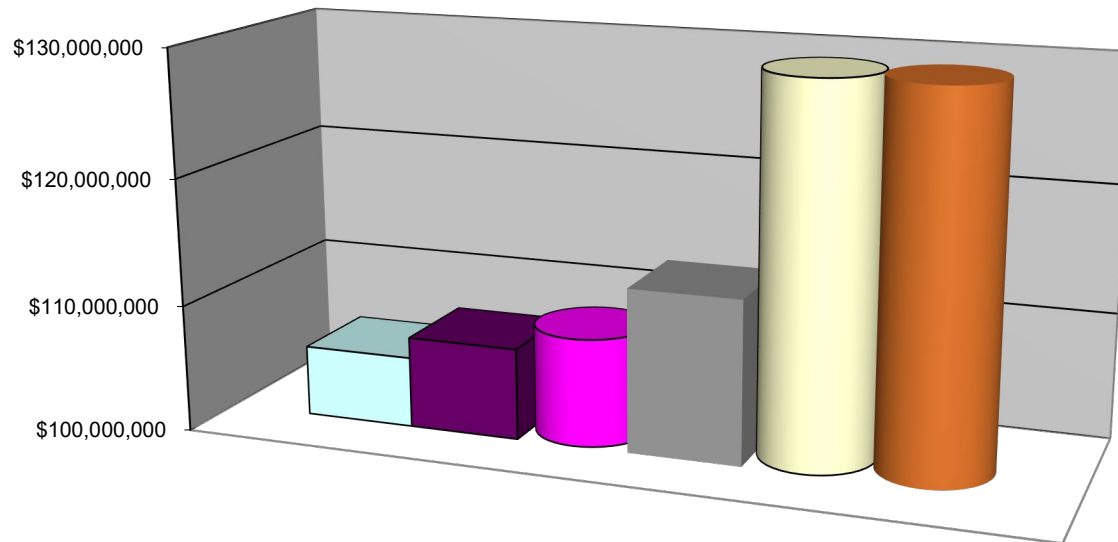


**Muscogee County School District
General Fund Revenues
FY 2024 General Fund Budget**



PROPERTY TAX

**Muscogee County School District
Property Tax Collections
FY 2020 - FY 2025**



	Property Tax Collections
2020	\$105,563,260
2021	\$107,206,625
2022	\$108,507,939
2023	\$112,860,062
2024	\$129,399,495
2025	\$129,399,495

Property Tax Collections for fiscal years 2020 - 2023 represent actual collections received.
Fiscal years 2024 and 2025 represent projected amounts.

Muscogee County School District
Local Property Tax Revenues
CY 2019 - 2024, FY 2020- 2025

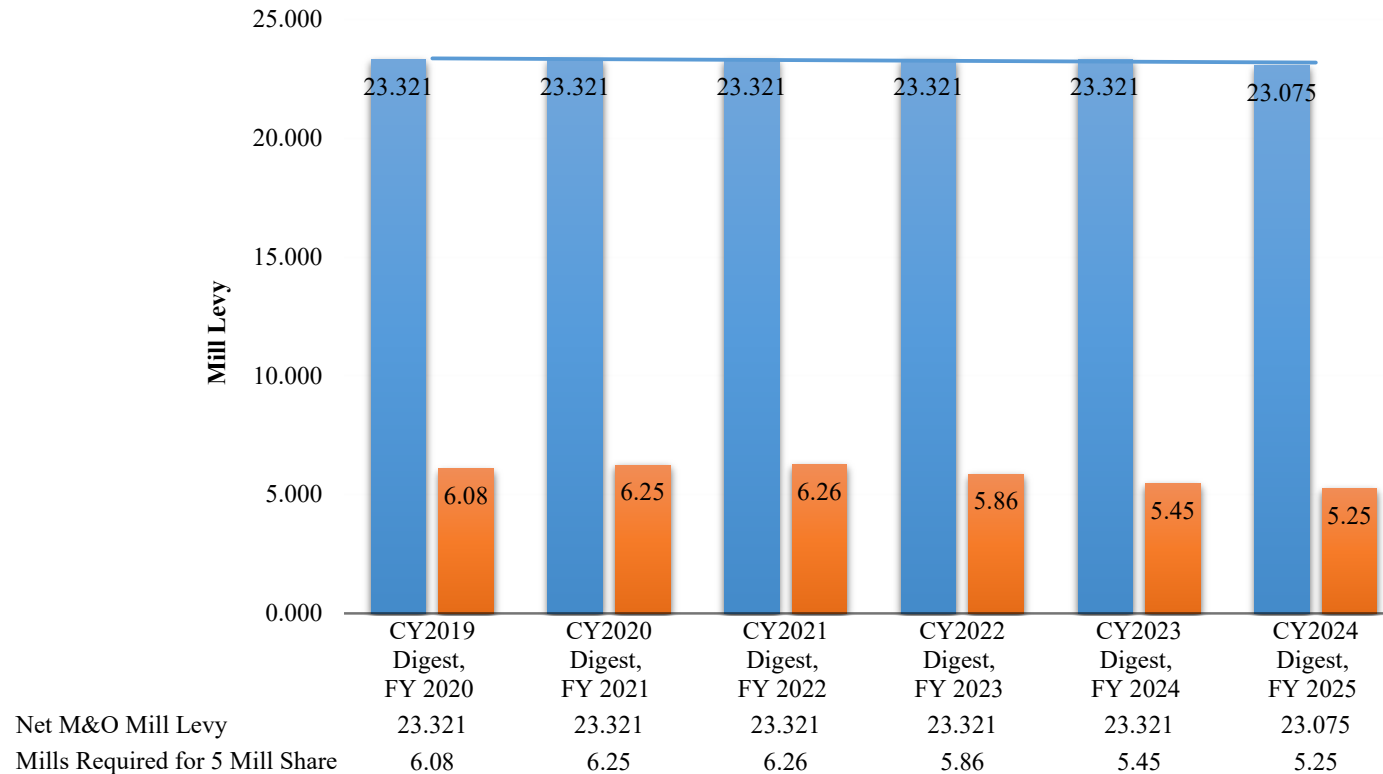
	CY2019 Digest, FY 2020	CY2020 Digest, FY 2021	CY2021 Digest, FY 2022	CY2022 Digest, FY 2023	CY2023 Digest, FY 2024	CY2024 Digest, FY 2025
Net M&O Digest (1)	5,096,451,356	4,830,577,396	4,901,756,582	5,297,456,791	6,013,796,757	6,157,160,546
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Net M&O Digest After Collection Fee	4,969,040,072	4,709,812,961	4,779,212,667	5,165,020,371	5,863,451,838	6,003,231,532
Collection Rate	99.000%	98.000%	98.000%	96.000%	94.000%	93.500%
Net M&O Digest, after collection fee and anticipated collection rate	4,919,349,671	4,615,616,702	4,683,628,414	4,958,419,556	5,511,644,728	5,613,021,483
Year-over-Year Dollar Variance	97,179,026	(303,732,969)	68,011,712	274,791,142	553,225,172	101,376,755
Year-over-Year Percent Variance	2.02%	-6.17%	1.47%	5.87%	11.16%	1.84%
One Mill Value, after 2.5% Collection Fee and Collection Rate %	\$ 4,919,350	\$ 4,615,617	\$ 4,683,628	\$ 4,958,420	\$ 5,511,645	\$ 5,613,021
Net M&O Mill Levy	23.321	23.321	23.321	23.321	23.321	23.075
Anticipated Collections, Current Year Only	\$ 114,724,154	\$ 107,640,797	\$ 109,226,898	\$ 115,634,223	\$ 129,399,495	\$ 129,399,495
Actual Property Tax Revenues, Projected FY 2024 and FY 2025 (Includes Collections for Current and Prior Tax Years)	\$ 105,563,260	\$ 107,206,625	\$ 108,507,939	\$ 112,860,062	\$ 129,399,495	\$ 129,399,495
Year-over-Year Dollar Variance	\$ (8,289,080)	\$ 1,643,365	\$ 1,301,314	\$ 4,352,123	\$ 16,539,433	\$ -
Year-over-Year Percent Variance	-7.28%	1.56%	1.21%	4.01%	14.65%	0.00%
Local Five Mill Share						
Local 5 Mill Share	\$ 29,911,365	\$ 28,830,087	\$ 29,306,141	\$ 29,076,962	\$ 30,054,523	\$ 29,476,483
Difference-Actual Mill Levy & 5 Mill Share	\$ 75,651,895	\$ 78,376,538	\$ 79,201,798	\$ 83,783,100	\$ 99,344,972	\$ 99,923,012
Mills Required for 5 Mill Share	6.08	6.25	6.26	5.86	5.45	5.25
Difference Actual Millage and 5 Mill Share	17.24	17.07	17.06	17.46	17.87	17.82

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

Title Ad Valorem Tax						
Title Ad Valorem Tax-Actual Collections, Projected for FY 2024 and FY 2025	\$ 8,754,088	\$ 10,597,709	\$ 10,614,197	\$ 10,180,688	\$ 10,000,000	\$ 10,000,000

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

Muscogee County School District **Comparison of Mill Levy to Mills Required for 5 Mill Share** **FY 2020 - FY 2025**



The millage rage has been decreased to the rollback rate of 23.075 mills.

The budget parameters for FY 2025 include maintaining the mill levy at 23.321 mills. However, after final funding was known, the rate was decreased to the rollback rate of 23.075 mills. The District must then levy 5.25 mills to share in the funding of public education, which is 0.25 mills above the 5 mill share requirement.

Muscogee County School District
Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison
Actual FY 2020 (CY 2019) - FY 2024 (CY 2023), Projected FY 2025 (CY 2024)

	Final FY 2020 (CY 2019) Tax Digest	Percent Gross Digest	Final FY 2021 (CY 2020) Tax Digest	Percent Gross Digest	Final FY 2022 (CY 2021) Tax Digest	Percent Gross Digest	Final FY 2023 (CY 2022) Tax Digest	Percent Gross Digest	Final FY 2024 (CY 2023) Tax Digest	Percent Gross Digest	Projected FY 2025 (CY 2024) Tax Digest	Percent Gross Digest	FY25 - FY24 Dollar Variance	FY25 - FY24 Percent Variance
Real & Personal Property	\$ 5,970,887,481	92.52%	\$ 6,096,250,629	98.92%	\$ 6,148,607,518	99.11%	\$ 6,718,521,338	99.33%	\$ 7,935,832,255	99.45%	\$ 8,261,104,098	99.51%	\$ 325,271,843	4.10%
Motor Vehicle	437,021,665	6.13%	59,756,513	0.97%	49,232,230	0.79%	40,011,600	0.59%	38,914,810	0.49%	34,699,770	0.42%	(4,215,040)	-10.83%
Mobile Home	4,884,718	0.08%	4,700,191	0.08%	4,221,032	0.07%	4,253,987	0.06%	4,522,635	0.06%	5,125,503	0.06%	602,868	13.33%
Timber	77,452	0.00%	-	0.00%	-	0.00%	-	0.00%	11,956	0.00%	11,956	0.00%	-	0.00%
Heavy Duty Equipment	35,705	0.00%	1,850,470	0.03%	1,734,920	0.03%	1,245,314	0.02%	442,284	0.01%	709,730	0.01%	267,446	60.47%
Gross Digest	6,412,907,021	98.7%	6,162,557,803	100.0%	6,203,795,700	100.0%	6,764,032,239	100.0%	7,979,723,940	100.0%	8,301,651,057	100.0%	321,927,117	4.03%
Exemptions - M&O	(1,314,514,568)		(1,329,817,604)		(1,298,052,843)		(1,466,624,002)		(2,015,024,645)		(2,144,490,511)		(129,465,866)	6.43%
Net M&O Digest	5,098,392,453		4,832,740,199		4,905,742,857		5,297,408,237		5,964,699,295		6,157,160,546		192,461,251	3.23%
Adjusted Net M&O Digest	\$ 5,098,392,453		\$ 4,832,740,199		\$ 4,905,742,857		\$ 5,297,408,237		\$ 5,964,699,295		\$ 6,157,160,546		\$ 192,461,251	3.23%

FY = Fiscal Year
CY = Calendar Year

Note: In relation to FY 2024 (CY 2023), the Net M&O Tax Digest for FY 2025 (CY 2024) is projected to increase by \$192.4 million or 3.23%. Real and Personal Property increases by \$325.2 million while motor vehicle decreased by \$4.2 million. The decrease in motor vehicle is mainly due to the Title Ad Valorem Tax no longer being reported as part of the annual tax digest, effective July 1, 2019. The District will receive these funds as a separate allocation each month. Exemption amounts are updated annually.
Source: Tax Commissioner's Office
District financial records

Muscogee County School District

Five Year Tax Digest and M&O Levy History

2024 Tax Digest & M&O Levy for Fiscal Year 2025

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2025 will be established at a meeting held in the Board Room on the 1st floor of the Board of Education at 2960 Macon Road on June 24, 2024 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 2024 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

School Digest and Levy		2019	2020	2021	2022	2023	2024
V A L U E	Real & Personal	\$ 5,970,887,481	\$ 6,096,250,629	\$ 6,148,607,518	\$ 6,718,521,338	\$ 7,935,832,255	\$ 8,261,104,098
	Motor Vehicles	437,021,665	59,756,513	49,232,230	40,011,600	38,914,810	34,699,770
	Mobile Homes	4,884,718	4,700,191	4,221,032	4,253,987	4,522,635	5,125,503
	Timber - 100%	77,452	-	-	-	11,956	11,956
	Heavy Duty Equipment	35,705	1,850,470	1,734,920	1,245,314	442,284	709,730
	Gross Digest	\$ 6,412,907,021	\$ 6,162,557,803	\$ 6,203,795,700	\$ 6,764,032,239	\$ 7,979,723,940	\$ 8,301,651,057
	Less M&O Exemptions	(1,314,514,568)	(1,329,817,604)	(1,298,052,843)	(1,466,624,002)	(2,015,024,645)	(2,144,490,511)
	Net M&O Digest	\$ 5,098,392,453	\$ 4,832,740,199	\$ 4,905,742,857	\$ 5,297,408,237	\$ 5,964,699,295	\$ 6,157,160,546
RATE	MILLAGE RATE (Maintenance & Operation)	23.321	23.321	23.321	23.321	23.321	23.075
TAX	Net Taxes Levied	\$ 118,899,610	\$ 112,704,334	\$ 114,406,829	\$ 123,540,857	\$ 139,102,752	\$ 142,076,480
	Net Taxes \$ Increase (Decrease)	\$ 2,394,368	\$ (6,195,276)	\$ 1,702,495	\$ 9,134,028	\$ 15,561,895	\$ 2,973,727
	Net Taxes % Increase (Decrease)	2.06%	-5.21%	1.51%	7.98%	12.60%	2.14%

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

100% Collection - No Fee Deduction		\$ 142,076,480
Collection Fee	2.50%	(\$3,551,912)
100% Collections After Deduction of Collection Fee		\$138,524,568
Projected Property Tax Revenue at 93.5% Collection Ra	93.50%	\$ 129,399,495

STATE REVENUE

Muscogee County School District
Quality Basic Education (QBE) Formula Earnings
FY 2025 with FY 2024 Comparison

Revenue	FY 2025 Tentative	FY 2024 Initial	Dollar Variance FY 25 - FY 24	Pct Variance FY 25 - FY 24
FTEs	29,040	29,127	(87)	-0.30%
QBE Formula Earnings	\$ 217,205,094	\$ 204,457,511	\$ 12,747,583	6.23%
Local Fair Share	(29,476,483)	(30,054,523)	578,040	-1.92%
Total QBE Earnings	187,728,611	174,402,988	13,325,623	7.64%
Categorical Grant				
Transportation	4,123,471	2,370,332	1,753,139	73.96%
Equalization	41,269,529	24,891,837	16,377,692	65.80%
Nursing	707,740	680,897	26,843	3.94%
Military Counselors	49,493	49,493	-	0.00%
Total Categorical Grants	46,150,233	27,992,559	18,157,674	64.87%
Total QBE Funding	\$ 233,878,844	\$ 202,395,547	\$ 31,483,297	15.56%

Muscogee County School District

Components of QBE Funding

Comparison FY 2015-2025

Fiscal Year	Total QBE Earnings	Change (Dollars)	Change (Percent)
2015	\$ 144,851,299	\$ 14,350,447	11.0%
2016	\$ 150,133,331	\$ 5,282,032	3.6%
2017	\$ 151,836,165	\$ 1,702,834	1.1%
2018	\$ 157,968,989	\$ 6,132,824	4.0%
2019	\$ 167,599,242	\$ 9,630,253	6.1%
2020	\$ 174,313,966	\$ 6,714,724	4.0%
2021	\$ 171,157,381	\$ (3,156,585)	-1.8%
2022	\$ 170,225,525	\$ (931,856)	-0.5%
2023	\$ 176,863,558	\$ 6,638,033	3.9%
2024	\$ 202,395,547	\$ 25,531,989	14.4%
2025	\$ 233,878,844	\$ 31,483,297	15.6%

Fiscal Year	Local 5 Mill Share	Change (Dollars)	Change (Percent)
2015	\$ 26,488,303	\$ 902,021	3.5%
2016	\$ 25,929,065	\$ (559,238)	-2.1%
2017	\$ 26,372,817	\$ 443,752	1.7%
2018	\$ 27,169,266	\$ 796,449	3.0%
2019	\$ 27,555,762	\$ 386,496	1.4%
2020	\$ 29,911,365	\$ 2,355,603	8.5%
2021	\$ 29,942,093	\$ 30,728	0.1%
2022	\$ 29,308,141	\$ (633,952)	-2.1%
2023	\$ 29,076,962	\$ (231,179)	-0.8%
2024	\$ 30,054,523	\$ 977,561	3.4%
2025	\$ 29,476,483	\$ (578,040)	-1.9%

Fiscal Year	Austerity Reductions	Change (Dollars)	Change (Percent)
2015	\$ 14,404,918	\$ (6,833,660)	-32.2%
2016	\$ 8,749,798	\$ (5,655,120)	-39.3%
2017	\$ 3,013,669	\$ (5,736,129)	-65.6%
2018	\$ 2,951,039	\$ (62,630)	-2.1%
2019	\$ -	\$ (2,951,039)	-100.0%
2020	\$ -	\$ -	0.0%
2021*	\$ 16,768,024	\$ 16,768,024	100.0%
2022*	\$ 6,638,086	\$ (10,129,938)	-60.4%
2023	\$ -	\$ (6,638,086)	-100.0%
2024	\$ -	\$ -	0.0%
2025	\$ -	\$ -	0.0%

Fiscal Year	Equalization Funding	Change (Dollars)	Change (Percent)
2015	\$ 7,212,222	\$ (5,269,370)	-42.2%
2016	\$ 7,885,472	\$ 673,250	9.3%
2017	\$ 7,754,920	\$ (130,552)	-1.7%
2018	\$ 7,633,299	\$ (121,621)	-1.6%
2019	\$ 9,391,540	\$ 1,758,241	23.0%
2020	\$ 7,660,354	\$ (1,731,186)	-18.4%
2021	\$ 13,950,425	\$ 6,290,071	82.1%
2022	\$ 16,955,301	\$ 3,004,876	21.5%
2023	\$ 15,489,119	\$ (1,466,182)	-8.6%
2024	\$ 24,891,837	\$ 9,402,718	60.7%
2025	\$ 41,269,529	\$ 16,377,692	65.8%

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

Muscogee County School District

Components of QBE Funding

Descriptions

State QBE Formula Earnings remain the principal state revenue source for the District at \$233,878,844 and represent 61.98% of Total General Fund projected revenues for FY 2025. This is an increase over prior year mainly attributable to the \$2,500 increase to the state teacher salary schedule for FY 2025 and the increase in the certified health insurance reimbursement. The Initial Earnings Sheet for FY 2025, 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 2025, according to the *preliminary* property tax digest received May 2024, it is projected that the District must levy 5.25 mills to meet this requirement. This is 0.25 mills above the 5 mill share requirement. The District is projected to receive the final property tax digest for calendar year 2024 in late July 2024. The District's required contribution has decreased \$578,040 over the FY 2024 due to the increase in the total QBE earnings.

The **Austerity Reduction** is a reduction to the State QBE Formula Earnings. It is the inability of the State to fund their share of the QBE programs; increasing the amount that local boards of education have to share in the funding of public education. This line item is used by the State to withhold earned State QBE Formula Earnings from school districts and is identified as "Amended Formula Adjustment" on the District's annual Earnings Sheet. It is also a means to pass the revenue shortfalls realized by the State down to school districts. During FY 2019 - FY 2020, the State was able to fully fund its share of the QBE funding formula for the first time since the onset of austerity reductions in 2003. Due to the economic impact of the COVID-19 Pandemic, the State had to reinstate this formula adjustment for FY 2021 and FY 2022. However, in both years the State reduced the amount with the mid-term adjustment. The amount was reduced by 60% to \$6,739,835 for FY 2021 and \$0 in FY 2022. The austerity reduction was completely eliminated for FY 2023 - FY 2025.

The **Educational Equalization Grant** was developed to offset some of the disparity in property tax wealth experienced by taxing jurisdictions statewide. School districts at or below the 75% property tax wealth level receive additional state funding in proportion to the amount of mills that they must levy beyond 5 mills to share in the funding of public education. The ranking of the district changed in relation to other districts resulting in an increase of \$16.4 million over last year.

General Fund

Expenditure Considerations

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

TOTAL EXPENDITURES

Muscogee County School District
Summary of General Fund Budget
Expenditures by Division
FY 2025 Budget

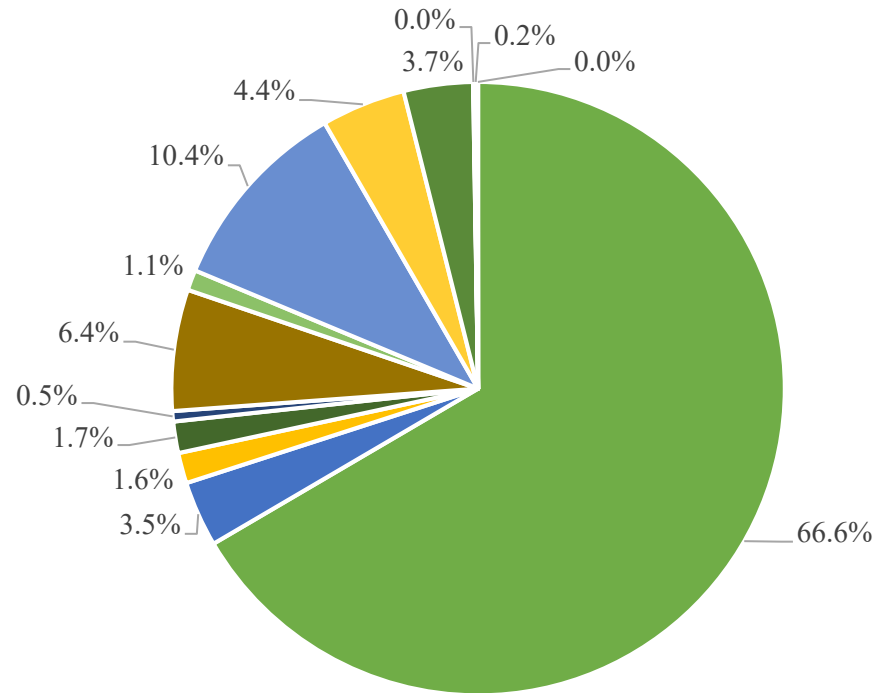
Division	Salaries & Fringe Benefits	Operations	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Total Expenditures
Division of Executive	\$ 8,396,824	\$ 1,708,781	\$ 10,105,605	2.60%	2.89%	2.65%
Division of Facility & Operations	24,811,613	24,190,205	49,001,818	7.70%	40.95%	12.85%
Division of Financial Services	2,267,033	131,200	2,398,233	0.70%	0.22%	0.63%
Division of Human Resources	2,737,420	7,350,712	10,088,132	0.85%	12.44%	2.64%
Division of Information Services	6,844,679	7,310,695	14,155,374	2.12%	12.37%	3.71%
Division of Student Services	69,038,483	8,762,923	77,801,406	21.42%	14.83%	20.40%
Division of Teaching & Learning	208,275,678	9,486,234	217,761,912	64.61%	16.06%	57.09%
System-wide		136,000	136,000	0.00%	0.23%	0.04%
Total General Fund-FY 2025	\$ 322,371,730	\$ 59,076,750	\$ 381,448,480	100.00%	100.00%	100.00%
Percent of Total Expenditures	84.51%	15.49%	100.00%			

General Fund Expenditures:

As reflected above, Salaries and Benefit account for 84.51% of the total budgeted General Fund expenditures for FY 2025. Of the Salaries and Benefit expenditures, the Division of Teaching and Learning's expenditures account for 64.61% of the District's total expenditures.

Salaries and Benefits are up \$22.6 million from FY 2024. This increase is from raises, additional positions, and increase benefit costs.

Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2025

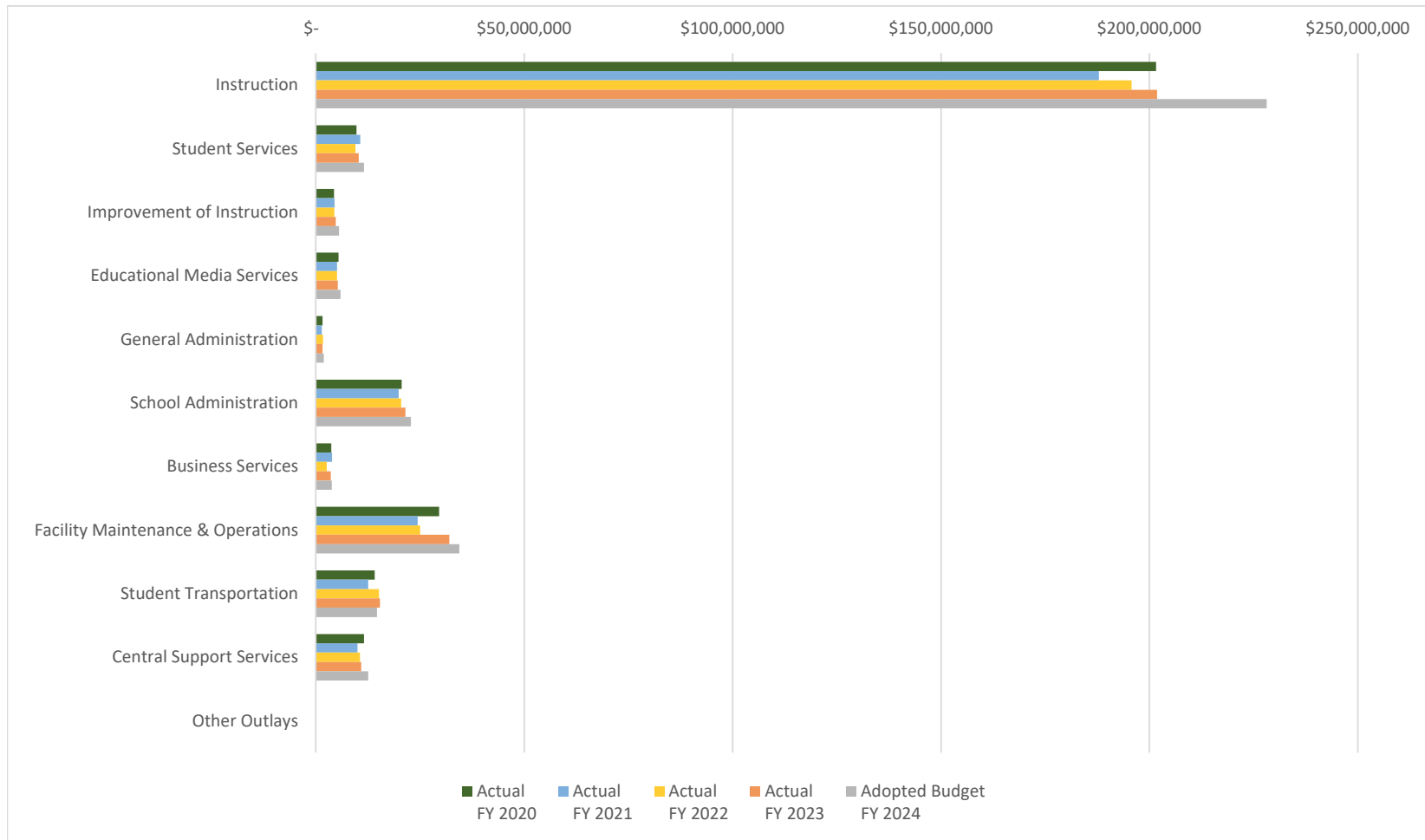


■ Instruction--\$253,900,275--66.6%	■ Student Services--\$13,182,324--3.5%
■ Improvement of Instruction--\$6,141,995--1.6%	■ Educational Media Services--\$6,325,381--1.7%
■ General Administration--\$2,080,838--.5%	■ School Administration--\$24,379,429--6.4%
■ Business Services--\$4,098,858--1.1%	■ Facility Maintenance & Operations--\$39,534,928--10.4%
■ Student Transportation--\$16,878,653--4.4%	■ Central Support Services--\$13,933,036--3.7%
■ Other Support Services--\$105,000--.0%	■ Community Services Operations--\$826,763--.2%
■ Other Outlays--\$61,000--.0%	

Muscogee County School District
General Fund
Budgeted Expenditures by Function
FY 2025

Function	Total				Total
	Salaries	Fringe Benefits	Salaries & Fringe Benefits	Operations	Expenditures
1000 Instruction	\$ 151,881,428	\$ 80,959,487	\$ 232,840,915	\$ 20,820,620	\$ 253,661,535
2100 Student Services	7,913,665	3,283,586	11,197,251	1,985,073	13,182,324
2210 Improvement of Instruction	3,037,006	1,499,919	4,536,925	1,605,070	6,141,995
2220 Educational Media Services	3,859,723	2,110,267	5,969,990	355,391	6,325,381
2300 General Administration	656,623	251,550	908,173	1,172,665	2,080,838
2400 School Administration	16,097,654	8,103,522	24,201,176	178,253	24,379,429
2500 Business Services	2,400,987	1,242,415	3,643,402	455,456	4,098,858
2600 Facility Maintenance & Operations	12,186,982	4,667,921	16,854,903	22,680,025	39,534,928
2700 Student Transportation	8,697,281	3,601,199	12,298,480	4,580,173	16,878,653
2800 Central Support Services	6,108,679	2,985,073	9,093,752	5,078,024	14,171,776
2900 Other Support Services	-	-	-	105,000	105,000
3300 Community Services Operations	533,439	293,324	826,763	-	826,763
5000 Other Outlays	-	-	-	61,000	61,000
Total	\$ 213,373,467	\$ 108,998,263	\$ 322,371,730	\$ 59,076,750	\$ 381,448,480

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2020 - FY 2024



Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Expenditures by Function
FY 2020 - FY 2024

	Actual FY 2020	Actual FY 2021	Actual FY 2022	Actual FY 2023	Adopted Budget FY 2024
1000 Instruction	\$ 201,606,431	\$ 187,880,663	\$ 195,714,915	\$ 201,804,088	\$ 228,090,135
2100 Student Services	9,803,860	10,669,135	9,562,488	10,298,031	11,552,691
2210 Improvement of Instruction	4,361,795	4,515,944	4,456,313	4,807,941	5,571,741
2220 Educational Media Services	5,464,157	5,098,498	5,093,582	5,282,490	5,965,018
2300 General Administration	1,657,377	1,452,826	1,735,077	1,610,655	1,945,192
2400 School Administration	20,598,106	19,881,805	20,492,069	21,492,687	22,806,295
2500 Business Services	3,739,680	3,892,634	2,639,438	3,619,613	3,826,945
2600 Facility Maintenance & Operations	29,578,700	24,461,462	25,024,935	32,075,758	34,449,162
2700 Student Transportation	14,174,027	12,579,847	15,189,108	15,417,763	14,668,800
2800 Central Support Services	11,556,216	10,017,770	10,620,984	10,934,234	12,585,595
5000 Other Outlays	60,303	60,303	60,303	63,636	61,000
Total	\$ 302,600,652	\$ 280,510,887	\$ 290,589,212	\$ 307,406,896	\$ 341,522,574

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

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

Muscogee County School District
HISTORICAL TRENDS
Expenditures by Function - Percent of Total Expenditures
FY 2020 - FY 2024

Functions	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Actual	Budget
	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures
1000 Instruction	66.62%	66.98%	67.35%	65.65%	66.79%
2100 Student Services	3.24%	3.80%	3.29%	3.35%	3.38%
2210 Improvement of Instruction	1.44%	1.61%	1.53%	1.56%	1.63%
2220 Educational Media Services	1.81%	1.82%	1.75%	1.72%	1.75%
2300 General Administration	0.55%	0.52%	0.60%	0.52%	0.57%
2400 School Administration	6.81%	7.09%	7.05%	6.99%	6.68%
2500 Business Services	1.24%	1.39%	0.91%	1.18%	1.12%
2600 Facility Maintenance & Operations	9.77%	8.72%	8.61%	10.43%	10.09%
2700 Student Transportation	4.68%	4.48%	5.23%	5.02%	4.30%
2800 Central Support Services	3.82%	3.57%	3.65%	3.56%	3.69%
5000 Other Outlays	0.02%	0.02%	0.02%	0.02%	0.02%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

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

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

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

Muscogee County School District

GENERAL FUND

Comparative Analysis of Budgeted Expenditures by Function

FY 2024 Adopted Budget to FY 2025 Superintendent's Recommended Budget

Function	FY 2024 Total Expenditures	FY 2025 Total Expenditures	Dollar Variance	Percent Variance
Instruction ¹	\$ 228,090,135	\$ 253,661,535	\$ 25,571,400	11.21%
Student Services ²	11,552,691	13,182,324	1,629,633	14.11%
Improvement of Instruction ³	5,571,741	6,141,995	570,254	10.23%
Educational Media Services ⁴	5,965,018	6,325,381	360,363	6.04%
General Administration ⁵	1,945,192	2,080,838	135,646	6.97%
School Administration ⁶	22,806,295	24,379,429	1,573,134	6.90%
Business Services ⁷	3,826,945	4,098,858	271,913	7.11%
Facility Maintenance & Operations ⁸	34,449,162	39,534,928	5,085,766	14.76%
Student Transportation ⁹	14,668,800	16,878,653	2,209,853	15.06%
Central Support Services ¹⁰	11,622,566	14,171,776	2,549,210	21.93%
Other Support Services ¹¹	95,000	105,000	10,000	10.53%
Community Services Operations ¹²	868,029	826,763	(41,266)	-4.75%
Other Outlays ¹³	61,000	61,000	-	N/A
Total	\$ 341,522,574	\$ 381,448,480	\$ 39,925,906	11.69%

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

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

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

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

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

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

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

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

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

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

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

¹² Salaries and Benefits (Museum staff) Repairs and Maintenance, Supplies, and Equipment

¹³ Principal and Interest Payments

STUDENT ENROLLMENT

Muscogee County School District
School Attendance Zones
2024 - 2025

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 Baker Middle Eddy Middle Rothschild Middle	No attendance zone <u>Britt David Elementary Magnet</u> No attendance zone <u>Rainey-McCullers School of the Arts</u> No attendance zone <u>Downton Elementary Magnet Academy</u> 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
Lonnie Jackson Elementary Forrest Rd Elementary Georgetown Elementary Mary Buckner Academy Waddell Elementary Wesley Heights Elementary Baker Middle East Columbus Middle Fort Middle Rothschild Middle	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 Dorothy Heights Elementary Mary Buckner Academy South Columbus Elementary Baker Middle East Columbus Middle Eddy Middle

Muscogee County School District Student Enrollment

The actual enrollments for school years as early as FY 2015 through FY 2024 are reflected on the following pages for all schools. The actual enrollment represents the enrollment as of the October Full-Time Equivalent (FTE) student enrollment count date. It is considered the official enrollment count for school districts. The FTE student enrollment count is taken each October on the first Tuesday of the month. It represents those students that were enrolled in one of the nineteen direct instructional programs defined by the state for at least one of the prior ten school days before the FTE count date.

The nineteen direct instructional programs are as follows:

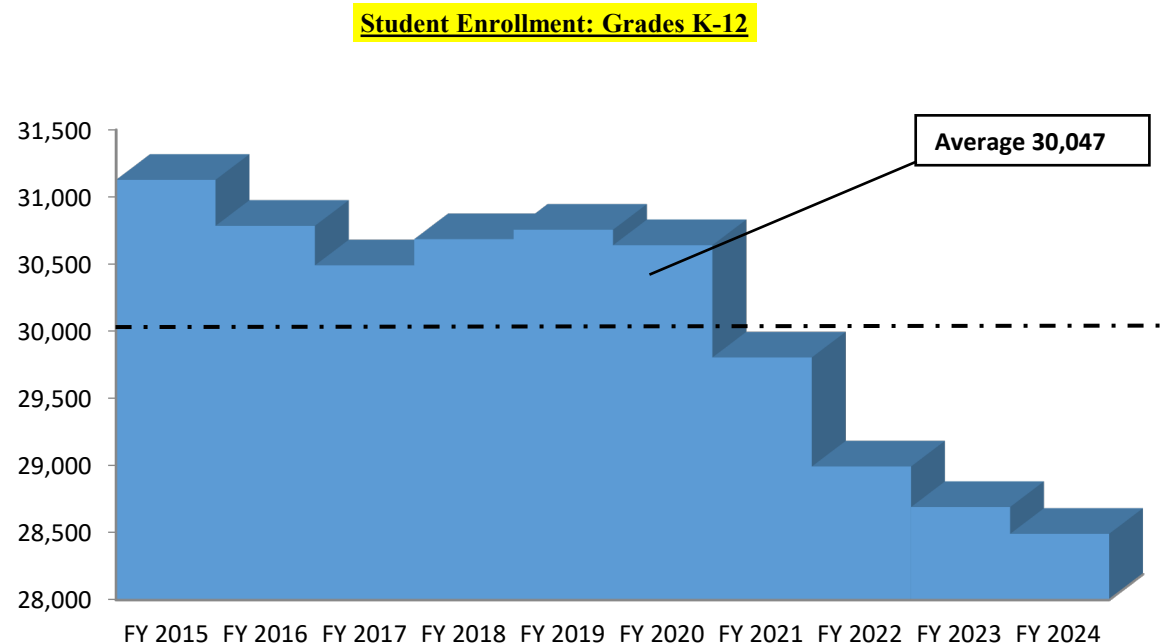
- Kindergarten
- Kindergarten Early Intervention Grades 1-3
- Grades 1-3
- Grades 1-3 Early Intervention
- Grades 4-5
- Grades 4-5 Early Intervention
- Grades 6-8
- Middle School Programs
- Grades 9-12
- CTAE 9-12
- Special Education - Category I
- Special Education - Category II
- Special Education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

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

Muscogee County School District Student Enrollment

Local boards of education that are found to be out of compliance shall be subject to a complete loss of funding for the class or program that is not in compliance, unless there has been a flexibility waiver granted by the State. Since State QBE funding accounts for over 60% of the District's total revenues, the accuracy of the FTE enrollment count is critical to the district's continued solvency.

As reflected in the chart below, since FY 2015, the District's average student enrollment for grades K-12 is 30,047. 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 2015 through FY 2024, as plotted on the chart on the preceding page are reflected below. In comparison to the prior fiscal year, for FY 2024 the District realized a decrease in enrollment for grades K-12 of 200 students or .7 % below FY 2023. This decreased enrollment resulted in a projected decrease in State QBE Earnings for FY 2025.

As reflected, this is the fifth 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 2014, FY 2015	31,127	175	0.57%
October 2015, FY 2016	30,785	-342	-1.10%
October 2016, FY 2017	30,491	-294	-0.96%
October 2017, FY 2018	30,686	195	0.64%
October 2018, FY 2019	30,756	70	0.23%
October 2019, FY 2020	30,641	-115	-0.37%
October 2020, FY 2021	29,806	-835	-2.73%
October 2021, FY 2022	28,994	-812	-2.72%
October 2022, FY 2023	28,692	-302	-1.04%
October 2023, FY 2024	28,492	-200	-0.70%
Average	30,047	-246	-0.82%

*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 2015-FY 2024

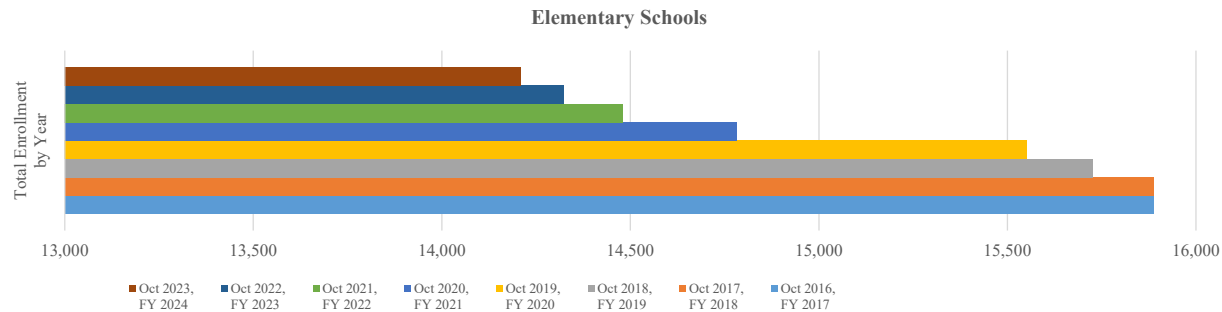
	2014-	2015-	2016-	2017-	2018-	2019-	2020-	2021-	2022-	2023-
Grade level	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Pre-K	1,185	1,114	1,099	1,077	1,103	1,092	951	1,091	1,126	1,206
K	2,577	2,493	2,394	2,388	2,379	2,423	2,155	2,181	2,173	2,149
1	2,699	2,546	2,441	2,448	2,392	2,398	2,272	2,193	2,180	2,152
2	2,690	2,604	2,465	2,453	2,392	2,432	2,313	2,227	2,148	2,186
3	2,472	2,668	2,578	2,436	2,501	2,367	2,359	2,245	2,225	2,128
4	2,419	2,402	2,560	2,545	2,418	2,475	2,333	2,264	2,208	2,173
5	2,325	2,341	2,350	2,540	2,541	2,365	2,399	2,279	2,263	2,216
6	2,238	2,226	2,281	2,315	2,538	2,498	2,283	2,304	2,233	2,237
7	2,289	2,202	2,192	2,258	2,338	2,541	2,438	2,256	2,231	2,187
8	2,357	2,246	2,241	2,201	2,278	2,328	2,464	2,294	2,268	2,201
9	2,567	2,649	2,551	2,647	2,586	2,603	2,529	2,822	2,659	2,602
10	2,225	2,270	2,327	2,287	2,315	2,185	2,285	2,174	2,375	2,293
11	2,098	2,055	2,105	2,107	2,025	2,061	1,989	1,907	1,892	2,070
12	2,171	2,083	2,006	2,061	2,053	1,965	1,987	1,848	1,837	1,898
Total Pre-K thru Grade 12	32,312	31,899	31,590	31,763	31,859	31,733	30,757	30,085	29,818	29,698
Annual Growth	140	-413	-309	173	96	-126	-976	-672	-267	-120
Year-over Year % Change	0.4%	-1.3%	-1.0%	0.5%	0.3%	-0.4%	-3.1%	-2.2%	-0.9%	-0.4%

As reflected in the chart above, for seven of the reported ten fiscal years, the District has realized a decline in student enrollment for grades pre-k through 12 with an overall 10 year decline of 2,474 students. This year-over-year decline for FY 2024 was 120 students or a reduction of .4%. The continued decline in student enrollment is attributed to the transient nature of the student population.

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

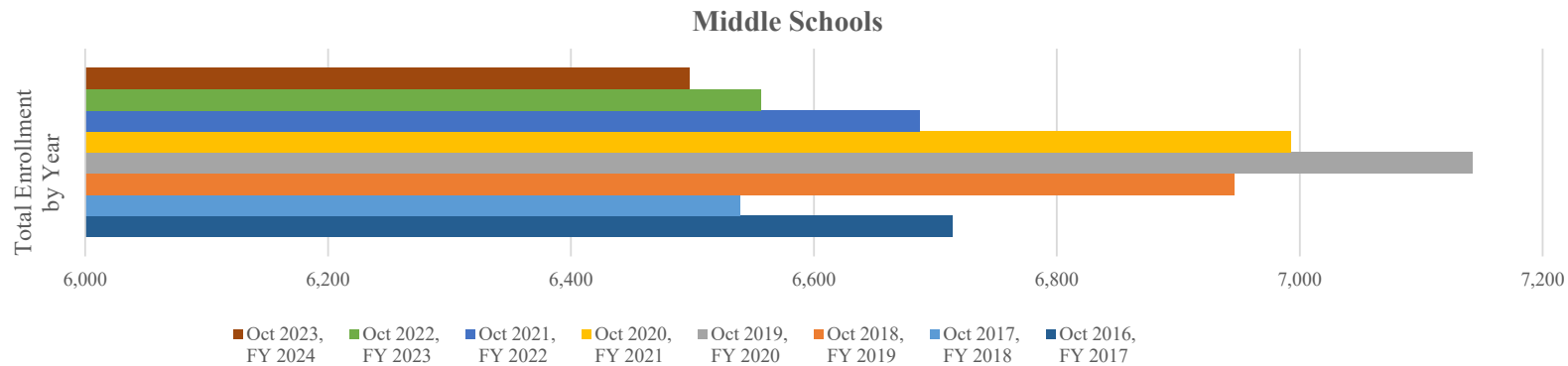
Muscogee County Schools Enrollment Summary - Elementary Schools

Elementary Schools: Grades PreK- 5	FTE Enrollment By School							
	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023	Oct 2023, FY 2024
Elem-Allen Elementary School	469	432	458	429	461	431	451	446
Elem-Blanchard Elementary School	538	548	568	556	469	427	456	470
Elem-Brewer Elementary School	485	476	517	569	524	535	498	532
Elem-Britt David Elementary Academy	570	563	590	559	578	568	507	510
Elem-Clubview Elementary School	542	501	514	492	601	568	578	579
Elem-Davis Elementary School	416	381	401	354	277	297	321	292
Elem-Dawson Elementary School	269	268	336	345	310	298	309	311
Elem-Dimon Elementary	545	496	458	405	355	360	328	331
Elem-Dorothy Height Elementary School	762	712	498	557	505	536	500	432
Elem-Double Churches Elementary School	566	572	644	623	568	555	473	461
Elem-Downtown Elementary Magnet Academy	330	302	321	306	289	308	325	347
Elem-Eagle Ridge Academy	730	749	701	736	682	655	659	674
Elem-Forrest Road Elementary School	431	448	415	420	382	388	404	355
Elem-Fox Elementary School	358	325	388	338	351	363	343	350
Elem-Gentian Elementary School	413	444	450	494	521	505	471	446
Elem-Georgetown Elementary School	480	513	535	512	443	412	412	411
Elem-Hannan Elementary	501	491	504	475	454	424	384	361
Elem-Johnson Elementary School	350	439	408	404	387	348	325	373
Elem-Key Elementary School	331	373	336	350	304	277	308	304
Elem-Lonnie Jackson Academy	461	489	415	395	404	420	434	425
Elem-Martin Luther King, Jr. Elementary School	541	503	464	489	463	428	456	503
Elem-Mathews Elementary School	700	738	721	756	750	798	755	710
Elem-Midland Academy	577	594	619	625	609	613	663	605
Elem-North Columbus Elementary	681	755	693	700	629	662	745	746
Elem-Reese Road Leadership Academy	481	499	464	462	480	415	387	395
Elem-Rigdon Road Elementary School	656	605	548	499	436	407	403	428
Elem-River Road Elementary School	423	404	444	472	411	401	403	435
Elem-South Columbus Elementary School	554	534	471	425	417	422	359	324
Elem-St. Mary's Elementary School	394	355	494	502	487	455	450	418
Elem-Waddell Elementary School	462	462	463	463	439	440	473	482
Elem-Wesley Heights Elementary School	395	443	493	455	414	401	405	395
Elem-Wynnton Elementary School	476	473	395	385	382	363	338	359
Total - Elementary Schools	15,887	15,887	15,726	15,552	14,782	14,480	14,323	14,210



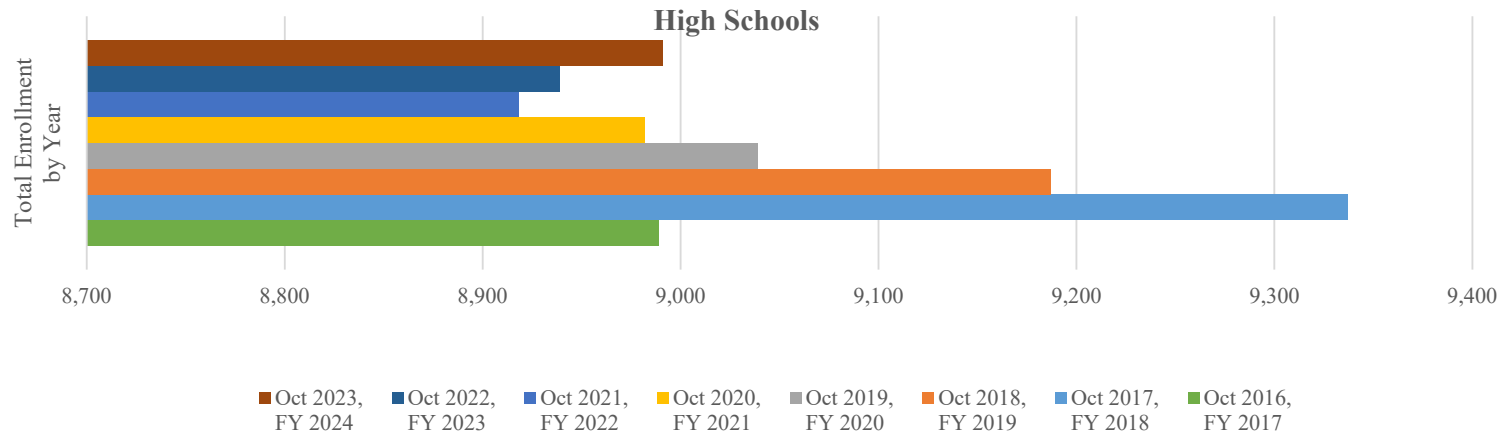
Muscogee County Schools
Enrollment Summary-Middle Schools Grade 6-8

Middle Schools Grade 6-8	FTE Enrollment By School							
	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023	Oct 2023, FY 2024
Middle-Aaron Cohn Middle School	559	567	660	569	498	503	524	549
Middle-Arnold Middle School	673	607	589	597	600	623	645	625
Middle-Baker Middle School	523	503	564	559	577	548	588	547
Middle-Blackmon Road Middle School	660	642	632	668	643	584	566	534
Middle-Double Churches Middle School	456	451	545	539	490	435	413	442
Middle-East Columbus Magnet Academy	549	546	553	555	512	469	473	413
Middle-Eddy Middle School	417	453	449	450	499	483	413	437
Middle-Fort Middle School	566	544	609	664	659	557	511	484
Middle-Midland Middle School	392	413	414	492	475	435	441	459
Middle-Richards Middle School	760	698	782	833	835	798	819	809
Middle-Rothschild Leadership Academy School	523	529	536	579	552	561	515	540
Middle-Veterans Memorial Middle School	636	586	613	637	653	691	648	658
Total - Middle Schools	6,714	6,539	6,946	7,142	6,993	6,687	6,556	6,497



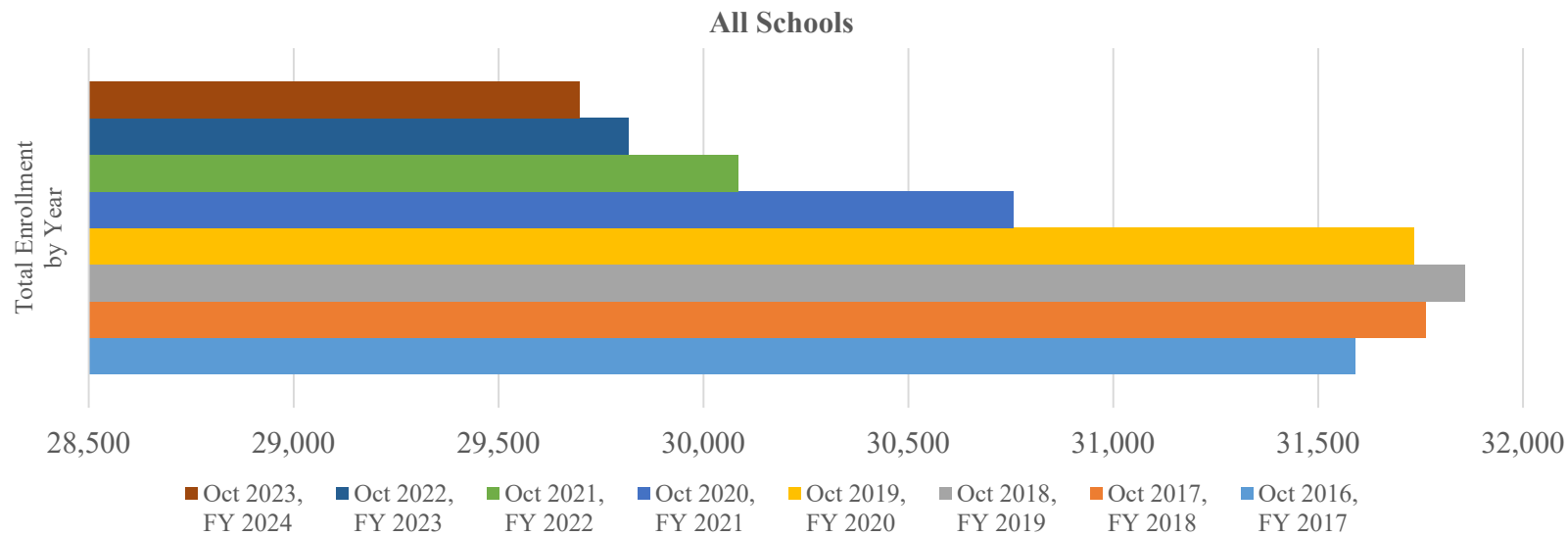
Muscogee County Schools Enrollment Summary-High Schools

FTE Enrollment By School								
High Schools: Grades 9-12	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023	Oct 2023, FY 2024
High-Carver High School	1,138	1,136	956	871	865	865	916	903
High-Columbus High School	1,267	1,286	1,275	1,246	1,223	1,171	1,131	1,131
High-Early College Academy	170	158	124	0	0	0	0	0
High-Hardaway High School	1,288	1,273	1,240	1,144	1,161	1,204	1,184	1,097
High-Jordan Vocational High School	765	766	779	962	897	887	869	969
High-Kendrick High School	896	898	855	831	907	925	876	903
High-Northside High School	1,404	1,446	1,495	1,535	1,445	1,425	1,402	1,417
High-Rainey-McCuller's School of the Arts	0	310	318	375	385	333	384	347
High-Shaw High School	1,235	1,251	1,154	1,125	1,164	1,179	1,234	1,220
High-Spencer High School	826	813	991	950	935	929	943	1,004
Total - High Schools	8,989	9,337	9,187	9,039	8,982	8,918	8,939	8,991



Muscogee County Schools Enrollment Summary - All Schools

FTE Enrollment By School								
All Schools	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023	Oct 2023, FY 2024
Elementary Schools	15,887	15,887	15,726	15,552	14,782	14,480	14,323	14,210
Middle Schools	6,714	6,539	6,946	7,142	6,993	6,687	6,556	6,497
High Schools	8,989	9,337	9,187	9,039	8,982	8,918	8,939	8,991
Total - All Schools	31,590	31,763	31,859	31,733	30,757	30,085	29,818	29,698



STAFFING REQUIREMENTS

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2024-2025

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

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2024-2025

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 - 350 = 0; If over 90% poverty: 330-350=1 350-699 = 1 700 and over = 2	1 per school	School enrollment: 1-1150 = 2 per school Above 1150 = 3 per school College and Career Academy = 1 per academy
Secretary	1 per school	1 per school	1 per school

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2024-2025

Category	Elementary	Middle	High
Discretionary Administrative Support	1-2 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	1 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)	2-3 per school (Allocated to serve as either bookkeeper, general clerk, guidance clerk, media clerk, or registrar clerk.)
Guidance/Counselor/Director	1 per school Literacy Academy: 1 additional	School enrollment: 1-700 = 1; 701 and over = 2	School enrollment: 1-1200 = 3; 1200 and over = 4 If over 5 years on state identified list- 2 additional
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.
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.

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2024-2025

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

Muscogee County School District
GENERAL FUND
Resource Allocation Methodology Plan (RAMP)
2024-2025

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

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

Note: Middle school and high school students served in a departmental model shall have an individual maximum class size of seven without a paraprofessional and ten with a paraprofessional, provided the number of students of any one exceptionality within 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 2022 to FY 2025 Comparison**

Positions	Earned Positions per FTE	Student FTE					Earned Positions				
		FY 2022	FY 2023	FY 2024	FY 2025	Change FY24 to FY25	FY 2022	FY 2023	FY 2024	FY 2025	Change FY24 to FY25
Direct Instruction											
Teachers											
Kindergarten	1:15	2,019	2,058	2,067	2,040	(27)	134.60	137.20	137.80	136.00	(1.80)
Kindergarten EIP	1:11	68	22	18	21	3	6.18	2.00	1.64	1.91	0.27
Grades 1-3	1:17	6,225	5,904	5,727	5,577	(150)	366.18	347.29	336.88	328.06	(8.82)
Grades 1-3 EIP	1:11	103	146	178	235	57	9.36	13.27	16.18	21.36	5.18
Grades 4-5	1:23	3,969	3,819	3,759	3,629	(130)	172.57	166.04	163.43	157.78	(5.65)
Grades 4-5 EIP	1:11	53	72	90	115	25	4.82	6.55	8.18	10.45	2.27
Middle School 6-8	1:20	5,888	5,624	5,515	5,439	(76)	294.40	281.20	275.75	271.95	(3.80)
Grades 9-12	1:23	6,077	6,084	6,051	6,071	20	264.22	264.52	263.09	263.96	0.87
CTAE	1:20	1,417	1,374	1,350	1,360	10	70.85	68.70	67.50	68.00	0.50
Special Education		2,993	2,998	2,972	2,999	27	543.09	541.05	535.81	539.12	3.31
Gifted	1:12	738	693	701	734	33	61.50	57.75	58.42	61.17	2.75
Remedial Education	1:15	92	80	123	180	57	6.13	5.33	8.20	12.00	3.80
Alternative Education	1:15	337	329	322	323	1	22.47	21.93	21.47	21.53	0.06
ESOL	1:7	174	187	254	317	63	24.86	26.71	36.29	45.29	9.00
Total Teachers							1,981.23	1,939.54	1,930.64	1,938.58	7.94
Kindergarten Paraprofessional	1:18						115.94	115.56	115.83	114.50	(1.33)
Subject Specialists (Grades 1-8)	1:345						47.06	45.11	44.27	43.45	(0.82)
Counselor	1:450						58.71	57.11	64.73	64.52	(0.21)
Technical Specialist	1:1100						27.43	26.72	26.48	26.40	(0.08)
Total		30,153	29,390	29,127	29,040	(87)	2,230.37	2,184.04	2,181.95	2,187.45	5.50

**Muscogee County School District
State Personnel Allocation Formula
FY 2022 to FY 2025 Comparison**

Positions	Earned Positions per FTE	Student FTE					Earned Positions				
		FY 2022	FY 2023	FY 2024	FY 2025	Change FY24 to FY25	FY 2022	FY 2023	FY 2024	FY 2025	Change FY24 to FY25
Indirect Cost											
School Based											
Principal	1 per school						53.00	53.00	53.00	53.00	-
Assistant Principal	1:Varies*						48.48	47.38	46.96	46.95	(0.01)
Secretary/Clerk	1:Varies*						60.47	58.77	58.41	58.14	(0.27)
Media Specialist	1:Varies*						51.75	50.28	49.78	49.49	(0.29)
District											-
Superintendent	1 per system						1.00	1.00	1.00	1.00	-
Assistant Superintendent	6 per system						6.00	6.00	6.00	6.00	-
Accountant	1 per system						1.00	1.00	1.00	1.00	-
Social Worker	1:2475						12.18	11.88	11.77	11.73	(0.04)
Psychologist	1:2475						12.18	11.88	11.77	11.73	(0.04)
Special Education Leadership	1:200						18.66	18.45	18.37	18.67	0.30
Total							2,495.09	2,443.68	2,440.01	2,445.16	5.15

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

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

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

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

SALARIES AND BENEFITS BY DIVISION

**Muscogee County School District
General Fund**

Budget Salaries and Benefits by Division

FY 2023 - FY 2025

Department	Department	FY 2024 Budgeted Salaries	FY 2024 Budgeted Benefits	FY 2024 Budgeted Total	FY 2025 Budgeted Salaries	FY 2025 Budgeted Benefits	FY 2025 Budgeted Total	FY 2024 to FY 2025 Variance
Division of Executive	DOE	\$ 4,524,651	\$ 1,797,549	\$ 6,322,200	\$ 6,223,300	\$ 2,173,525	\$ 8,396,825	\$ 2,074,625
Division of Facilities and Operations	DFO	16,552,912	6,267,157	22,820,070	17,391,992	7,419,621	24,811,613	1,991,543
Division of Financial Services	FIN	1,468,007	710,212	2,178,219	1,500,483	766,550	2,267,033	88,814
Division of Human Resources	DHR	1,749,797	789,721	2,539,519	1,855,359	882,061	2,737,420	197,901
Division of Information Services	DIS	4,389,695	2,047,738	6,437,432	4,569,602	2,275,077	6,844,679	407,247
Division of Student Services	DSS	41,685,849	21,212,173	62,898,021	45,682,856	23,355,626	69,038,482	6,140,461
Division of Teaching & Learning	DTL	130,748,374	65,742,473	196,490,847	136,149,876	72,125,802	208,275,678	11,784,831
	All Divisions	\$ 201,119,285	\$ 98,567,023	\$ 299,686,308	\$ 213,373,468	\$ 108,998,262	\$ 322,371,730	\$ 22,685,422

Department	Department	FY 2023 Budgeted Salaries	FY 2023 Budgeted Benefits	FY 2023 Budgeted Total
Division of Executive	DOE	\$ 4,213,753	\$ 1,676,461	\$ 5,890,214
Division of Facilities and Operations	DFO	15,271,503	5,942,228	21,213,731
Division of Financial Services	FIN	1,362,114	637,070	1,999,183
Division of Human Resources	DHR	1,545,631	654,670	2,200,301
Division of Information Services	DIS	3,987,251	1,773,791	5,761,042
Division of Student Services	DSS	39,893,964	17,176,952	57,070,916
Division of Teaching & Learning	DTL	127,990,932	54,284,834	182,275,766
	All Divisions	\$ 194,265,148	\$ 82,146,006	\$ 276,411,154

Comments:

Salaries-\$2,500 increase to teacher salary and related scales; 4.1% increase to bus drivers, monitors, nurses, clinic workers; 3% remaining employees

Benefits-Increase in health insurance and teacher's retirement rates

Muscogee County School District
EMPLOYER COST OF STAFF BENEFITS
FY 2025

Benefit	Employer Cost
TEACHER RETIREMENT SYSTEM (TRS)	20.78% of gross salary
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
HEALTH INSURANCE	
Certificated	\$1,760 per employee per month
Non-Certificated	\$1,195 per employee per month-July-December 2024 \$1,580 per employee per month-January-June 2025
Chattahoochee Public Library (CPL), All positions	\$1,093 per employee per month-July-December 2024 \$1,580 per employee per month-January-June 2025
LONG TERM DISABILITY	0.00227 of gross salary
BASIC LIFE INSURANCE	0.102 per \$1,000 of insurance X 12 months (round salary to next \$1,000); maximum coverage \$100,000
WORKERS' COMPENSATION	\$550 per employee per year
UNEMPLOYMENT	\$50 per employee per year
SUPPLEMENTAL RETIREMENT (employees in Public School Employees Retirement Plan - PSERS only)	2% of gross salary
EMPLOYEES' RETIREMENT SYSTEM (ERS)	24.45%-29.22% of gross salary (depending on the plan)

Muscogee County School District
History of Selected Employer Benefits Rates
FY 2020 - FY 2025

Year	SHBP: Certificated	SHBP: Non-Certificated	SHBP: Library	TRS	FICA	ERS	PSERS
2020	\$945	\$945	\$843	21.14%	7.65%	24.66%	2.00%
2021	\$945	\$945	\$843	19.06%	7.65%	24.66%	2.00%
2022	\$945	\$945	\$843	19.81%	7.65%	24.66%	2.00%
2023	\$945-July-December 2022 \$1,580-January-June 2023	\$945	\$843	19.98%	7.65%	24.66%	2.00%
2024	\$1,580	\$945-July-December 2023 \$1,195-January-June 2024	\$843-July-December 2023 \$1,093-January-June 2024	19.98%	7.65%	29.35%	2.00%
2025	\$1,760	\$1,195-July-December 2024 \$1,580-January-June 2025	\$1,093-July-December 2024 \$1,580-January-June 2025	20.78%	7.65%	29.20%	2.00%

State Health Benefits Plan (SHBP): From FY 2019-2022, the SHBP monthly rate remained constant at \$945 from FY 2019-2022. At the mid-term adjustment for FY 2023, the monthly rate for the certificated employee was increased to \$1,580, a 40% increase over the previous rate and remain at this level for FY 2024. The non-certificated rate increased \$250 in January 2024 to \$1,195 and projected to increase to \$1,580 in January 2025. It will increase annually until it matches the certificated rate.

Teacher Retirement System (TRS):

Like the SHBP non-certificated employer rate, the TRS rate has progressively increased over the years. For FY 2013, the rate was 11.41% and grew to 21.14% for FY 2020. However, for FY 2021, the TRS rate has decreased 2.08%, which was the first decrease since FY 2013. For FY 2022, the rate increased to 19.81% or .75% over FY 2021. For FY 2024, the rate is 19.98%, unchanged from the FY 2023 rate. The rate for FY 2025 will increase to 20.78% or .04% increase over FY 2024.

Public Schools Employees' Retirement System (PSERS): For most of the periods presented, the employer contribution for the PSERS 403B plans has been held constant at 1%. Beginning with fiscal year 2019, the employer contribution rate increased to 2%. This change continues through FY 2024.

Employees' Retirement System (ERS): The ERS Rate for FY 2025 will decrease from 29.35% to 29.20%, or a .15% decrease.

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

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Analysis of Employer Benefits Historical Trends
Actual FY 2020 - 2023 and Projected FY 2024 and FY 2025**

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		
2020, Actual	\$	29,345,069	\$	2,550,927	9.52%	2020, Actual	\$	34,304,362	\$	1,623,014	4.97%
2021, Actual	\$	29,334,429	\$	(10,640)	-0.04%	2021, Actual	\$	30,746,792	\$	(3,557,570)	-10.37%
2022, Actual	\$	28,379,213	\$	(955,216)	-3.26%	2022, Actual	\$	32,431,456	\$	1,684,664	5.48%
2023, Actual	\$	37,188,172	\$	8,808,959	31.04%	2023, Actual	\$	32,609,937	\$	178,481	0.55%
2024, Budget	\$	43,740,922	\$	6,552,750	17.62%	2024, Budget	\$	36,467,399	\$	3,857,462	11.83%
2025, Budget	\$	49,017,860	\$	5,276,938	12.06%	2025, Budget	\$	40,515,596	\$	4,048,197	11.10%
Average Increase Employer Cost of Benefits, FY 2020 - FY 2025					Average Increase Employer Cost of Benefits, FY 2020 - FY 2025						
		\$		22,223,718	11.16%			\$		7,834,248	3.93%

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 2025, the District is projected to incur SHBP employer cost of \$49 million, which represents an increase of \$5.2 million or 12.06% above FY 2024. The SHBP employer cost increases from FY 2020 through FY 2025 resulted in \$22.2 million in additional expenditures for the District. The average increase for this period was 11.16%.

Likewise for the TRS employer cost, for FY 2025, the District is projected to incur total expenditures of \$40.5 million, which is an increase of \$4 million or 11.10% over FY 2024, which is a result of increases related to raises given to employees. Since FY 2020, the District has incurred \$7.8 million in additional TRS employer cost. The average increase for the same period was 3.93%.

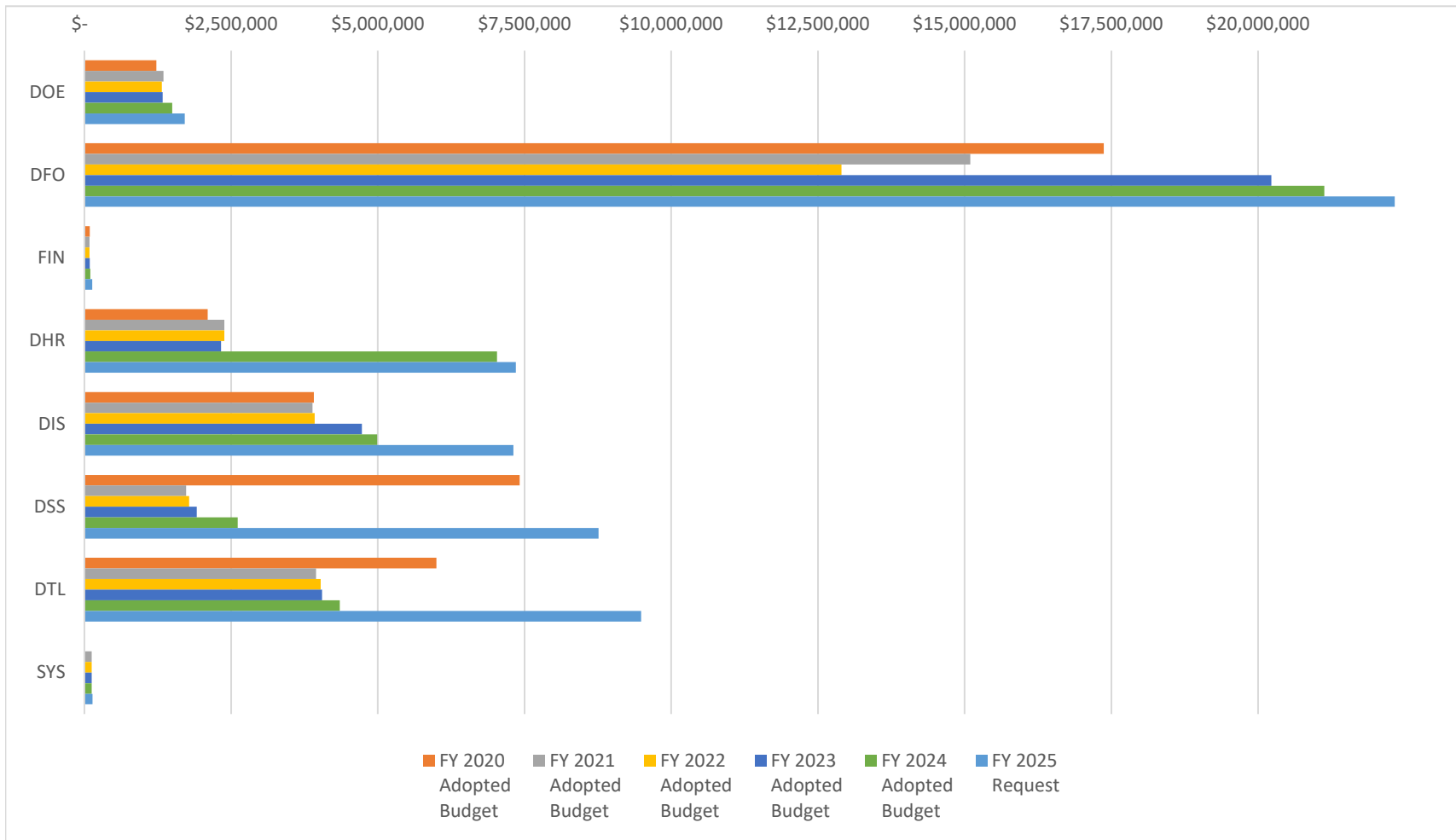
OPERATIONAL COSTS

Muscogee County School District

General Fund

Operational Expenditures Budget Analysis by Division

FY 2020 - FY 2025



Muscogee County School District
General Fund
Operational Expenditures Budget Analysis by Division
FY 2020 - FY 2025

Department	Department	FY 2020 Adopted Budget	FY 2021 Adopted Budget	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Request	FY 2024 to FY 2025 Variance
Division of Executive	DOE	\$ 1,227,803	\$ 1,349,307	\$ 1,320,967	\$ 1,331,458	\$ 1,495,669	\$ 1,708,781	\$ 213,112
Division of Facilities and Operations	DFO	17,372,462	15,097,110	12,899,550	20,225,955	21,127,097	24,190,205	3,063,108
Division of Financial Services	FIN	91,548	88,100	88,100	93,600	103,100	131,200	28,100
Division of Human Resources	DHR	2,101,599	2,382,871	2,382,871	2,329,342	7,029,589	7,350,712	321,123
Division of Information Services	DIS	3,911,674	3,888,952	3,926,000	4,729,970	4,987,562	7,310,695	2,323,133
Division of Student Services	DSS	7,416,576	1,734,207	1,786,757	1,914,580	2,613,039	8,762,923	6,149,884
Division of Teaching & Learning	DTL	6,000,000	3,945,784	4,025,906	4,049,729	4,354,210	9,486,234	5,132,024
System-Wide	SYS	-	126,000	126,000	126,000	126,000	136,000	10,000
	All Divisions	\$ 38,121,662	\$ 28,612,331	\$ 26,556,151	\$ 34,800,634	\$ 41,836,266	\$ 59,076,750	\$ 17,240,484

Comments:

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

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

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

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

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

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

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

DHR-2024 Increased expenditures due to substitute contract

DFO-2024 Increased expenditures due to cleaning service cost increase

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

DFO-2025 Increased expenditures due to overall inflationary increases; more outsourced custodians; increase in utilities

DIS-2025 Increased expenditures related to computer support and software subscriptions previously paid by ESSER

DSS-2025 Increased expenditures related to behavior support program previously paid by ESSER and outsourcing speech language pathologist

DTL-2025 Increased expenditures related to instructional materials previously paid by ESSER

*ESSER-Elementary and Secondary School Education Relief

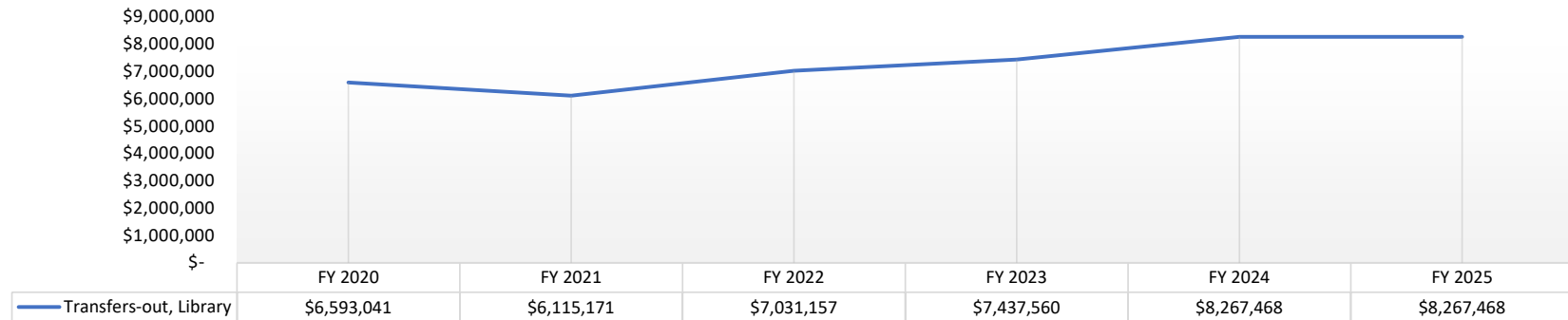
TRANSFERS OUT



Muscogee County School District

Transfers-Out to Chattahoochee Valley Libraries (CVL)

Actual FY 2020 - FY 2023, Projected FY 2024 and FY 2025



Year-over-Year Trends			
	Transfers - Out	Year over Year Change	Year over Year Percentage change
FY 2020	\$ 6,593,041	\$ -	0.00%
FY 2021	\$ 6,115,171	\$ (477,870)	-7.25%
FY 2022	\$ 7,031,157	\$ 915,986	14.98%
FY 2023	\$ 7,437,560	\$ 406,403	5.78%
FY 2024	\$ 8,267,468	\$ 829,908	11.16%
FY 2025	\$ 8,267,468	\$ -	0.00%
Average Change		\$ 334,885	4.93%

The annual Transfer-Out to the CVL was approved by the Board as a FY 2025 Budget Parameter. Changes in the Net M&O tax digest define the extent of the year-over-year change in the transfer-out amount.

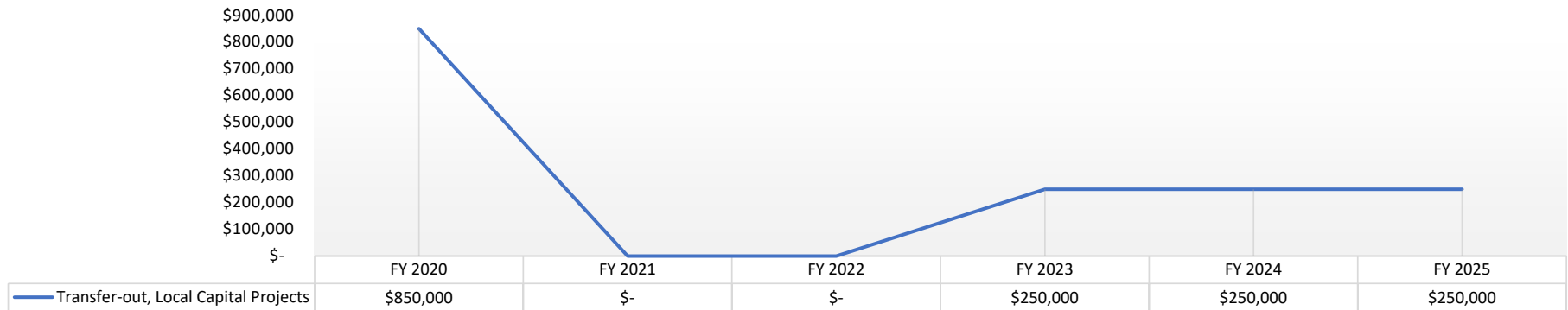
Due to the county-wide revaluation of local properties for calendar year 2017, the transfer-out to the Library for FY 2018 was increased to agree with the initial certified digest received on August 25, 2017. This resulted in an \$800,106 increase for a total increased transfer-out of \$902,865 for FY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

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

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



Muscookee County School District Transfers-Out to Local Capital Projects Actual FY 2020 - FY 2023, Projected FY 2024 and FY 2025



Year-over-Year Trends			
	Transfers - Out	Year over Year Change	Year over Year Percentage change
FY 2020	\$ 850,000	\$ 350,000	70.00%
FY 2021	\$ -	\$ (850,000)	-100.00%
FY 2022	\$ -	\$ -	0.00%
FY 2023	\$ 250,000	\$ 250,000	0.00%
FY 2024	\$ 250,000	\$ -	0.00%
FY 2025	\$ 250,000	\$ -	0.00%
Average Change		\$ (41,667)	-5.00%

Routine capital expenditures which entail those purchases designed to provide for the maintenance and operations of the District's facilities are budgeted to the local capital projects fund. This fund that is financed by a transfer from the General Fund also provides for the safety and security of the District's facilities as well as facility improvements and energy conservation measures. Included each year in the Board's annual budget parameters is an allocation to the local capital projects fund. In FY 2020, proceeds from the sales of property were transferred to the Capital Project Fund. In FY 2021 and FY 2022, no funds will be transferred to capital projects. In FY 2023 thru FY 2025, General Fund will transfer \$250,000 to the Capital Project Fund to cover the cost of a portion of the debt service payments

FUND BALANCE

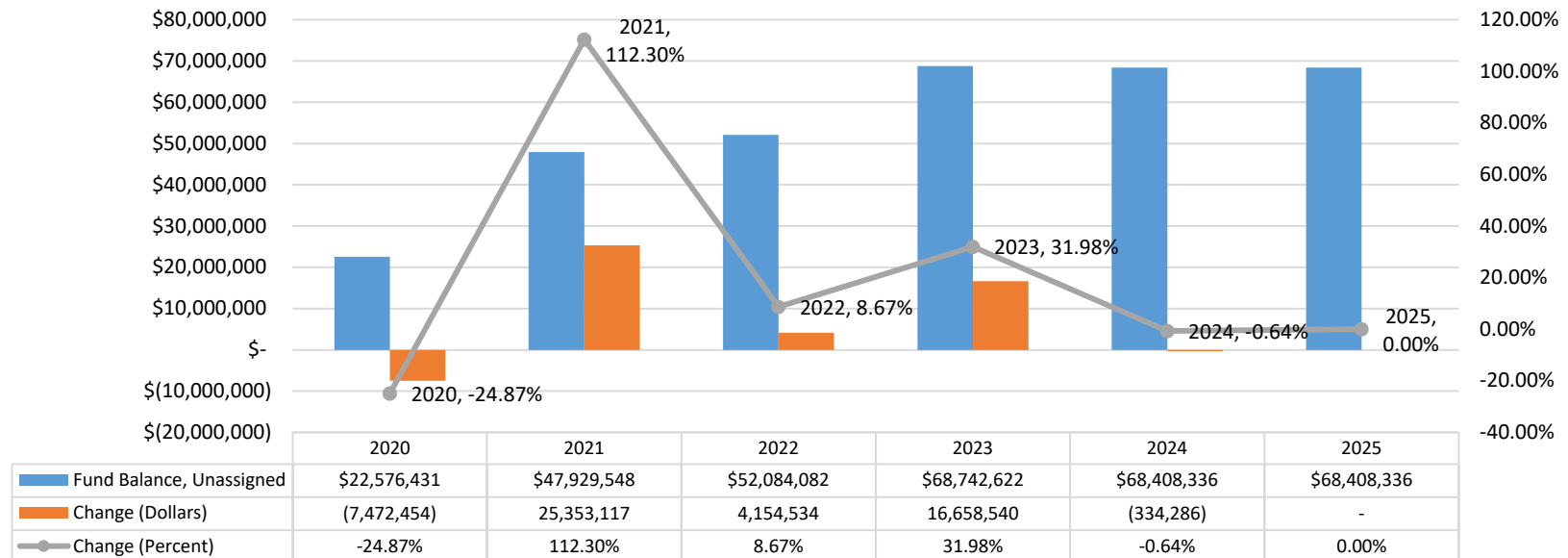
Muscogee County School District

Fund Balance - General Fund

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

The recommended General Fund Unassigned Fund Balance is predicated on the anticipated local property tax receipts. It is recommended that school districts maintain a General Fund Unassigned Fund Balance of 28% to 30% of anticipated local property tax receipts and 60 days of operational expenditures. Since FY 2021, the District has met these thresholds and anticipates to continue to meet them.

The chart below depicts the Unassigned Fund Balance trends for FY 2020 - 2023, with FY 2024 and FY 2025 reflecting the current projections



MUSCOGEE COUNTY SCHOOL DISTRICT
Relationship Between Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out
Actual FY 2020 - 2023 and Projected FY 2024 and FY 2025

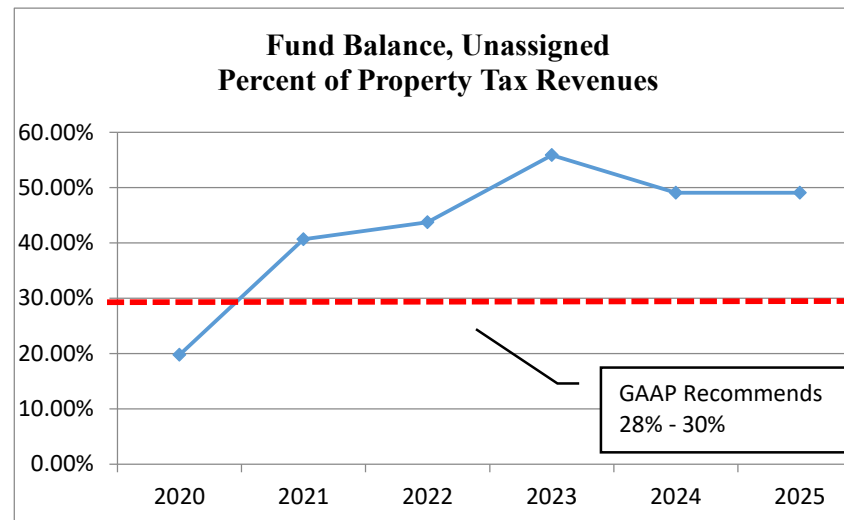
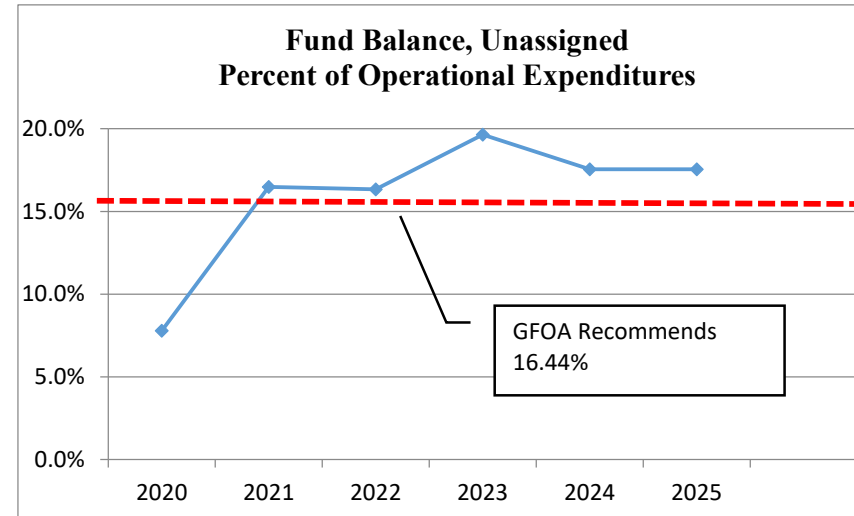
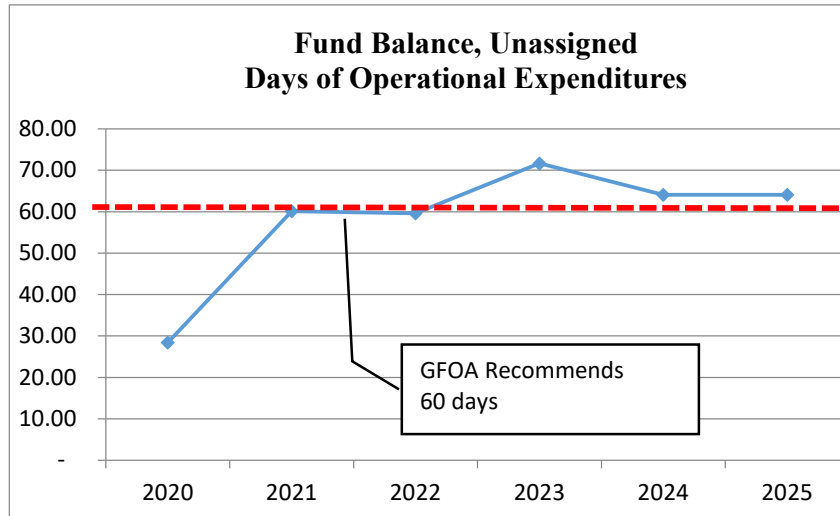
Fiscal	Fund Balance	Assigned to next year's budget	Other Committed, Assigned, Non-spendable	Fund Balance, Unassigned	Change (Dollars)	Change (Percent)	Local Property Tax Revenue	Total Budgeted Operational Expenditures +Transfers Out (Future Year)	Fund Balance as Percent of Property Tax Revenues	Fund Balance, Unassigned Days of Operational Expenditures + Transfers Out (Future Year)	Fund Balance, Unassigned Percent of Operational Expenditures + Transfers Out (Future Year)
2020	\$ 36,849,370	\$ 11,685,796	\$ 2,587,143	\$ 22,576,431	(7,472,454)	-24.87%	\$ 114,206,098	\$ 290,172,672	19.77%	28.40	7.8%
2021	\$ 50,017,524	\$ -	\$ 2,087,976	\$ 47,929,548	25,353,117	112.30%	\$ 117,804,334	\$ 290,887,363	40.69%	60.14	16.5%
2022	\$ 62,625,308	\$ 9,181,711	\$ 1,359,515	\$ 52,084,082	4,154,534	8.67%	\$ 119,122,136	\$ 318,972,228	43.72%	59.60	16.3%
2023	\$ 70,038,870	\$ -	\$ 1,296,248	\$ 68,742,622	16,658,540	31.98%	\$ 123,040,752	\$ 350,040,042	55.87%	71.68	19.6%
2024	\$ 78,540,304	\$ 8,792,609	\$ 1,296,248	\$ 68,451,447	(291,175)	-0.56%	\$ 139,399,495	\$ 389,809,059	49.10%	64.09	17.6%
2025	\$ 69,747,695	\$ -	\$ 1,296,248	\$ 68,451,447	-	0.00%	\$ 139,399,495	\$ 389,809,059	49.10%	64.09	17.6%

Note:

- Fiscal years 2024 and 2025 amounts represent current projection.
- Fund balance as percentage of local property tax revenues recommended at 28% to 30%.
- The Government Finance Officers Association (GFOA) recommends that governments, regardless of size, maintain unrestricted or unassigned budgetary fund balance in their General Fund, at a minimum of 60 days or 16.44% of Regular General Fund Operational Expenditures and Transfers Out.

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

Muscogee County School District Fund Balance



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

GAAP = Generally Accepted Accounting Principles

GFOA = Government Finance Officers Association



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Muscooke County School District Listing of Schools

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



Muscookee County School District Departments

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

Muscogee County School District
Quality Basic Education
Allotment Sheet
Georgia State Department Of Education
Earnings Sheet for FY 2025

5/14/2024

School System: 706 - Muscogee County							FY25 Initial				THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,191.67									
<-----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	2,040	14,428,681	159,422	14,588,103	1,979,723	12,608,380	136.00		4.53	1.85										
Kindergarten Early Intr Pgm	21	192,976	1,641	194,617	26,411	168,206	1.91		0.05	0.02										
Primary Grade(1-3) Pgm	5,577	31,572,228	479,070	32,051,298	4,349,620	27,701,678	328.06	16.17	12.39	5.07										
Primary Grd Early Intrv(1-3) Pgm	235	1,988,647	20,186	2,008,833	272,615	1,736,218	21.36	0.68	0.52	0.21										
Upper Elementary Grd(4-5) Pgm	3,629	15,682,563	255,558	15,938,121	2,162,932	13,775,189	157.78	10.52	8.06	3.30										
UppElem Grd Early Intrv(4-5)	115	973,168	8,098	981,266	133,166	848,100	10.45	0.33	0.26	0.10										
Middle Grade(6-8) Pgm	0	0	0	0	0	0	0.00	0.00	0.00	0.00										
Middle School(6-8) Pgm	5,439	26,601,191	383,024	26,984,215	3,661,976	23,322,239	271.95	15.77	12.09	4.94										
High School Gen Educ(9-12)	6,071	24,699,277	689,672	25,388,949	3,445,485	21,943,464	263.96		13.49	5.52										
CTAE(9-12) PGM	1,360	6,307,369	446,352	6,753,721	916,534	5,837,187	68.00		3.02	1.24										
Students with Disab Cat I	878	9,820,893	218,590	10,039,483	1,362,439	8,677,044	109.75		1.95	0.80										
Students with Disab Cat II	238	3,261,527	31,262	3,292,789	446,858	2,845,931	36.62		0.53	0.22										
Students with Disab Cat III	1,590	28,195,922	324,686	28,520,608	3,870,477	24,650,131	318.00		3.53	1.45										
Students with Disab Cat IV	183	5,375,395	77,304	5,452,699	739,975	4,712,724	61.00		0.41	0.17										
Students with Disab Cat V	110	1,230,408	46,466	1,276,874	173,282	1,103,592	13.75		0.24	0.10										
Gifted Student Category VI	734	5,540,152	74,061	5,614,213	761,894	4,852,319	61.17		1.63	0.67										
Remedial Education Pgm	180	1,096,708	10,339	1,107,047	150,235	956,812	12.00		0.40	0.16										
Alternate Education Pgm	323	1,967,982	22,746	1,990,728	270,158	1,720,570	21.53		0.72	0.29										
Eng.Spkr.s.of Other Lang.(ESOL)	317	4,040,013	18,207	4,058,220	550,733	3,507,487	45.29		0.70	0.29										
Spec Ed. Itinerant				2,509	340	2,169														
Spec Ed. Supplemental Speech				25,773	3,498	22,275														
TOTAL DIRECT INSTRUC.	29,040	182,975,100	3,266,684	186,270,066	25,278,351	160,991,715	1,938.58	43.47	64.52	26.40										
INDIRECT COST																				
Cent. Admin		4,442,368	0	4,442,368	602,865	3,839,503														
School Admin		10,599,631	202,307	10,801,938	1,465,910	9,336,028														
Facility M & O			8,653,900	8,653,900	1,174,404	7,479,496														
Sub Total (INDIRECT COST)		15,041,999	8,856,207	23,898,206	3,243,179	20,655,027														
MEDIA CENTER PGM.		4,308,275	404,900	4,713,175	639,616	4,073,559														
20 DAYS ADDITIONAL INSTRUCTION		1,443,727		1,443,727	195,925	1,247,802														
STAFF & PROFESSIONAL DEV				859,325	116,617	742,708														
PRINCIPAL STAFF & PROF. DEV				20,595	2,795	17,800														
MIDTERM HOLD HARMLESS																				
One Time Payment						0														
Charter System Adjustment				0		0														
QBE FORMULA EARNINGS		203,769,101	12,527,791	217,205,094	29,476,483	187,728,611	1,938.58	43.47	64.52	26.40	1.00	6.00	53.00	46.96	58.15	1.00	11.73	11.73	18.67	49.49
CATEGORICAL GRANTS							NOTES 1. Expenditure controls as set forth in O.C.G.A. Section 20-2-167 are reinstated. subject to each district's approved flexibility contract. 2. Health Insurance for Certificated Personnel is funded on a per member per month amount(PM/PM) of \$1.760.00 for an annual funding amount of \$21.120 in OBE under appropriation in FY25(HB 916). 3. Teacher Retirement is funded at 20.78% in OBE in FY 2025 (HB 916). Total T&E79,048,030 includes T&E42,320,350 and HI36,727,680													
Pupil Transportation Pgm (Includes 135 Drivers and bus replacement funds of 0)				4,123,471		4,123,471														
Sparsity - Regular				0		0														
Nursing Services				707,740		707,740														
TOTAL EARNINGS FOR QUALITY BASIC EDUCATION				222,036,305		192,559,822														
Education Equalization Funding Grant				41,269,529		41,269,529														
TOTAL STATE FUNDING ON THIS ALLOTMENT SHEET				263,305,834		233,829,351														
Charter Commission /GADOE Admin - State						0														
Military Counselors						49,493														
Local Charter Supplement						0														
State Commission Charter Supplement				0		0														
TOTAL FUNDING ON THIS ALLOTMENT SHEET				263,305,834		233,878,844														

Muscogee County School District

WEIGHTS FOR FTE FUNDING FORMULA

FY 2025

FY25 Initial

0% Salary

20.78% 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			1.6901			2.0951			1.3029			1.8388			1.0417
DIRECT INSTR. COST:															
Teacher		65.4055%	\$3,528.21		71.9510%	\$4,811.20		74.8627%	\$3,113.13		81.9766%	\$4,811.20		69.2056%	\$2,301.01
Aides/Parapro	1:18	18.1682%	\$980.06	1:18	14.6567%	\$980.06									
Subject Specialists							1:345	3.6889%	\$153.40	1:345	2.6137%	\$153.40	1:345	4.6137%	\$153.40
Counselors	1:450	2.1739%	\$117.27	1:450	1.7538%	\$117.27	1:450	2.8200%	\$117.27	1:450	1.9981%	\$117.27	1:450	3.5270%	\$117.27
Tech. Specialist	1:1100	0.8894%	\$47.98	1:1100	0.7175%	\$47.98	1:1100	1.1538%	\$47.98	1:1100	0.8175%	\$47.98	1:1100	1.4431%	\$47.98
OPERATIONS COST		1.4487%	\$78.15		1.1687%	\$78.15		2.0657%	\$85.90		1.4636%	\$85.90		2.1180%	\$70.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3952%	\$21.32	1:2475	0.3188%	\$21.32	1:2475	0.5127%	\$21.32	1:2475	0.3633%	\$21.32	1:2475	0.6412%	\$21.32
Social Worker	1:2475	0.3952%	\$21.32	1:2475	0.3188%	\$21.32	1:2475	0.5127%	\$21.32	1:2475	0.3633%	\$21.32	1:2475	0.6412%	\$21.32
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		1.0871%	\$58.64		0.8770%	\$58.64		1.4101%	\$58.64		0.9991%	\$58.64		1.7637%	\$58.64
Secretary		0.7189%	\$38.78		0.5800%	\$38.78		0.9326%	\$38.78		0.6608%	\$38.78		1.1664%	\$38.78
Operations		0.1453%	\$7.84		0.1172%	\$7.84		0.1885%	\$7.84		0.1336%	\$7.84		0.2358%	\$7.84
FACILITY M & O		5.5243%	\$298.00		4.4566%	\$298.00		7.1661%	\$298.00		5.0775%	\$298.00		8.9627%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6577%	\$35.48	1:15.70	0.5306%	\$35.48	1:15.70	0.8532%	\$35.48	1:15.70	0.6045%	\$35.48	1:15.70	1.0671%	\$35.48
STAFF DEVELOPMENT		0.5326%	\$28.73		0.5705%	\$38.15		0.6447%	\$26.81		0.6693%	\$39.28		0.6271%	\$20.85
MEDIA															
Personnel		2.1739%	\$117.27		1.7538%	\$117.27		2.8200%	\$117.27		1.9981%	\$117.27		3.5270%	\$117.27
Materials		0.2838%	\$15.31		0.2290%	\$15.31		0.3682%	\$15.31		0.2609%	\$15.31		0.4605%	\$15.31
TOTAL PER FTE COST		100.0000%	\$5,394.36		100.0000%	\$6,686.77		100.0000%	\$4,158.45		100.0000%	\$5,868.99		100.0000%	\$3,324.89

Date: 5/14/2024

Muscogee County School District

WEIGHTS FOR FTE FUNDING FORMULA

FY 2025

FY25 Initial

0% Salary
20.78% 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			1.8340			1.0349			1.1439			1.0000			1.1762
DIRECT INSTR. COST:															
Teacher		82.1934%	\$4,811.20		69.6600%	\$2,301.01		72.4801%	\$2,646.16		72.0942%	\$2,301.01		70.4900%	\$2,646.16
Aides/Parapro															
Subject Specialists	1:345	2.6206%	\$153.40	1:345	4.6440%	\$153.40	1:345	4.2017%	\$153.40						
Counselors	1:450	2.0034%	\$117.27	1:450	3.5502%	\$117.27	1:450	3.2121%	\$117.27	1:450	3.6743%	\$117.27	1:450	3.1239%	\$117.27
Tech. Specialist	1:1100	0.8197%	\$47.98	1:1100	1.4525%	\$47.98	1:1100	1.3142%	\$47.98	1:1100	1.5033%	\$47.98	1:1100	1.2781%	\$47.98
OPERATIONS COST		1.2030%	\$70.42		2.1319%	\$70.42		1.9289%	\$70.42		3.5593%	\$113.60		8.7428%	\$328.20
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.3642%	\$21.32	1:2475	0.6454%	\$21.32	1:2475	0.5840%	\$21.32	1:2475	0.6680%	\$21.32	1:2475	0.5679%	\$21.32
Social Worker	1:2475	0.3642%	\$21.32	1:2475	0.6454%	\$21.32	1:2475	0.5840%	\$21.32	1:2475	0.6680%	\$21.32	1:2475	0.5679%	\$21.32
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		1.0018%	\$58.64		2.5602%	\$84.57		2.3164%	\$84.57		3.4095%	\$108.82		2.8988%	\$108.82
Secretary		0.6625%	\$38.78		0.8468%	\$27.97		0.7661%	\$27.97		1.0333%	\$32.98		0.8785%	\$32.98
Operations		0.1339%	\$7.84		0.1835%	\$6.06		0.1660%	\$6.06		0.2137%	\$6.82		0.1817%	\$6.82
FACILITY M & O		5.0910%	\$298.00		9.0216%	\$298.00		8.1624%	\$298.00		9.3368%	\$298.00		7.9383%	\$298.00
20 Days Addtnl. Instr.	1:15.70	0.6061%	\$35.48	1:15.70	1.0741%	\$35.48	1:15.70	0.9718%	\$35.48	1:15.70	1.1116%	\$35.48	1:15.70	0.9451%	\$35.48
STAFF DEVELOPMENT		0.6711%	\$39.28		0.6297%	\$20.80		0.6390%	\$23.33		0.6150%	\$19.63		0.5903%	\$22.16
MEDIA															
Personnel		2.0034%	\$117.27		2.5602%	\$84.57		2.3164%	\$84.57		1.7048%	\$54.41		1.4494%	\$54.41
Materials		0.2616%	\$15.31		0.3945%	\$13.03		0.3569%	\$13.03		0.4083%	\$13.03		0.3471%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,853.51		100.0000%	\$3,303.20		100.0000%	\$3,650.88		100.0000%	\$3,191.67		100.0000%	\$3,753.95

Date: 5/14/2024

Muscogee County School District

WEIGHTS FOR FTE FUNDING FORMULA

FY 2025

FY25 Initial

0% Salary
20.78% 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			2.4763			2.9213			3.7151			6.0106			2.5307
DIRECT INSTR. COST:															
Teacher		83.7010%	\$6,615.40		87.3249%	\$8,142.03		89.2674%	\$10,584.64		91.9586%	\$17,641.07		81.9035%	\$6,615.40
Aides/Parapro															
Subject Specialists															
Counselors	1:450	1.4838%	\$117.27	1:450	1.2577%	\$117.27	1:450	0.9890%	\$117.27	1:450	0.6113%	\$117.27	1:450	1.4519%	\$117.27
Tech. Specialist	1:1100	0.6071%	\$47.98	1:1100	0.5146%	\$47.98	1:1100	0.4046%	\$47.98	1:1100	0.2501%	\$47.98	1:1100	0.5940%	\$47.98
OPERATIONS COST		3.1500%	\$248.96		1.4088%	\$131.35		1.7222%	\$204.20		2.2020%	\$422.42		5.2299%	\$422.42
INDIRECT INSTR. COST:															
CENTRAL ADMIN															
Psychologist	1:2475	0.2698%	\$21.32	1:2475	0.2287%	\$21.32	1:2475	0.1798%	\$21.32	1:2475	0.1111%	\$21.32	1:2475	0.2640%	\$21.32
Social Worker	1:2475	0.2698%	\$21.32	1:2475	0.2287%	\$21.32	1:2475	0.1798%	\$21.32	1:2475	0.1111%	\$21.32	1:2475	0.2640%	\$21.32
Spec Ed Leadership	1:200	3.3386%	\$263.87	1:200	2.8301%	\$263.87	1:200	2.2254%	\$263.87	1:200	1.3755%	\$263.87	1:200	3.2669%	\$263.87
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		1.0700%	\$84.57		0.9070%	\$84.57		0.7132%	\$84.57		0.4408%	\$84.57		1.0470%	\$84.57
Secretary		0.3539%	\$27.97		0.3000%	\$27.97		0.2359%	\$27.97		0.1458%	\$27.97		0.3463%	\$27.97
Operations		0.0767%	\$6.06		0.0650%	\$6.06		0.0511%	\$6.06		0.0316%	\$6.06		0.0750%	\$6.06
FACILITY M & O		3.7704%	\$298.00		3.1961%	\$298.00		2.5132%	\$298.00		1.5534%	\$298.00		3.6895%	\$298.00
20 Days Addtnl. Instr.															
STAFF DEVELOPMENT		0.6742%	\$53.29		0.6918%	\$64.50		0.6952%	\$82.43		0.6998%	\$134.25		0.6598%	\$53.29
MEDIA															
Personnel		1.0700%	\$84.57		0.9070%	\$84.57		0.7132%	\$84.57		0.4408%	\$84.57		1.0470%	\$84.57
Materials		0.1649%	\$13.03		0.1397%	\$13.03		0.1099%	\$13.03		0.0679%	\$13.03		0.1613%	\$13.03
TOTAL PER FTE COST		100.0000%	\$7,903.61		100.0000%	\$9,323.84		100.0000%	\$11,857.23		100.0000%	\$19,183.70		100.0000%	\$8,077.07

Date: 5/14/2024

Muscogee County School District

WEIGHTS FOR FTE FUNDING FORMULA

FY25 Initial

FY 2025
 0% Salary
 20.78% Retirement
 0% Health
 System Size = 3300

CATEGORY	Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang.(ESOL) PGM		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.7340			1.3698			1.5026			2.6313
DIRECT INSTR. COST:												
Teacher		79.6908%	\$4,410.27		80.7020%	\$3,528.21		73.5684%	\$3,528.21		90.0239%	\$7,560.46
Aides/Parapro												
Subject Specialists												
Counselors	1:450	2.1190%	\$117.27	1:450	2.6824%	\$117.27	1:450	2.4453%	\$117.27	1:450	1.3964%	\$117.27
Tech. Specialist	1:1100	0.8670%	\$47.98	1:1100	1.0975%	\$47.98	1:1100	1.0005%	\$47.98	1:1100	0.5713%	\$47.98
OPERATIONS COST		1.8232%	\$100.90		1.3138%	\$57.44		1.4684%	\$70.42		0.6839%	\$57.44
INDIRECT INSTR. COST:												
CENTRAL ADMIN												
Psychologist	1:2475	0.3852%	\$21.32	1:2475	0.4877%	\$21.32	1:2475	0.4446%	\$21.32	1:2475	0.2539%	\$21.32
Social Worker	1:2475	0.3852%	\$21.32	1:2475	0.4877%	\$21.32	1:2475	0.4446%	\$21.32	1:2475	0.2539%	\$21.32
Spec Ed Leadership	1:200	4.7680%	\$263.87									
Operations		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00		0.0000%	\$0.00
SCHOOL ADMIN												
Asst. Principal		1.5281%	\$84.57		1.9344%	\$84.57		11.0040%	\$527.73		1.0070%	\$84.57
Secretary		0.5054%	\$27.97		0.6398%	\$27.97		0.5832%	\$27.97		0.3330%	\$27.97
Operations		0.1095%	\$6.06		0.1386%	\$6.06		0.1264%	\$6.06		0.0722%	\$6.06
FACILITY M & O		5.3847%	\$298.00		6.8163%	\$298.00		6.2137%	\$298.00		3.5483%	\$298.00
20 Days Addtnl. Instr.				1:15.70	0.8115%	\$35.48						
STAFF DEVELOPMENT		0.6704%	\$37.10		0.6560%	\$28.68		0.6660%	\$31.94		0.6941%	\$58.29
MEDIA												
Personnel		1.5281%	\$84.57		1.9344%	\$84.57		1.7634%	\$84.57		1.0070%	\$84.57
Materials		0.2354%	\$13.03		0.2980%	\$13.03		0.2717%	\$13.03		0.1552%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,534.23		100.0000%	\$4,371.90		100.0000%	\$4,795.82		100.0000%	\$8,398.28

Date: 5/14/2024

Muscogee County School District WEIGHTS FOR FTE FUNDING FORMULA

FY 2025

FY25 Initial

BASE INSTRUCTION SALARY					CENTRAL ADMINISTRATION			KG, KG-EI, GR 1-3, GR 1-3-EI, GR 4-5, GR 4-5-EI		
					SYSTEM SIZE = 3300			BASE SCHOOL SIZE = 450		
(BASE SALARY)		\$43,175.33	\$43,175.33	\$0.00		Amount	FTES		Amount	Per FTE
Retirement	20.78%	\$8,971.83			1 Superintendent	\$63,328				
Health Insurance	0%	\$0.00			1 Secretary @ \$14,449 (12MO.)	\$17,452				
Medicare	1.45%	\$626.04			1 Accountant @ \$21,567 (10MO.)	\$26,048				
Sick Leave for 8 Days		\$150.00			2 Asst. Superintendent	\$126,656	0 - 5,000	1/2 Assistant Principal (10MO.)	\$26,387	\$58.64
Total Instructional Sal(10MO.)		\$52,923.20			4 Asst. Superintendent	\$253,311	5,001- 99,999	Secretary @ \$14,449 (12MO.)	\$17,452	\$38.78
Teacher Aides		\$17,641.07			6 Asst. Superintendent	\$379,967	10,000 +	TOTAL SALARIES	\$43,838	\$97.42
								Operations		
ADMIN SALARY (10MO.) excl Sick Leave		\$52,773.20			Operations		Per FTE	Supplies	\$1,319	
ADMIN SALARY (12MO.) excl Sick Leave		\$63,328			Supplies	\$0		Travel	\$750	
					Travel	\$0		Equipment (Replacement)	\$880	
					Equipment (Replacement)	\$0		Miscellaneous	\$580	
					Miscellaneous	\$0				
					Unemployment Ins & Workers Comp.	\$0				
					TOTAL OPERATIONS	\$0	\$0.00	TOTAL OPERATIONS	\$3,529	\$7.84

MIDDLE GRADE & MIDDLE SCHOOL GR(6-8), SPEC-ED, GIFTED, REMEDIAL, ESOL			GRADES (9-12) & CTAE(9-12)			ALTERNATIVE EDUCATION		
BASE SCHOOL SIZE = 624			BASE SCHOOL SIZE = 970			BASE SCHOOL SIZE = 624		
	Amount	Per FTE		Amount	Per FTE		Amount	Per FTE
			2 Asst. Principal (10 MO.)	\$105,546	\$54.41			
1 Asst. Principal	\$52,773	\$84.57	Secretary @ \$14,449 (12MO.)	\$17,452	\$17.99	1 Asst. Principal (10MO. X 1:100)	\$52,773	\$527.73
Secretary @ \$14,449 (12MO.)	\$17,452	\$27.97	Secretary @ \$12,041 (10MO.)	\$14,543	\$14.99	Secretary @ \$14,449 (12MO.)	\$17,452	\$27.97
Operations			Operations			Operations		
Supplies	\$1,319		Supplies	\$2,198		Supplies	\$1,319	
Travel	\$1,000		Travel	\$1,500		Travel	\$1,000	
Equipment (Replacement)	\$880		Equipment (Replacement)	\$1,759		Equipment (Replacement)	\$880	
Miscellaneous	\$580		Miscellaneous	\$1,162		Miscellaneous	\$580	
TOTAL OPERATIONS	\$3,779	\$6.06	TOTAL OPERATIONS	\$6,619	\$6.82	TOTAL OPERATIONS	\$3,779	\$6.06

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Muscogee County School District

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DIRECT INSTRUCTIONAL OPERATIONAL COSTS

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

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Muscogee County School District
SALARY & OPERATION DETAILS

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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			1.6901			2.0951			1.3029			1.8388			1.0417	
FTE			2,040			21			5,577			235			3,629	
SALARY (%)		Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	7,197,548	4,675,705	11,873,254	101,035	65,635	166,670	17,361,926	11,278,736	28,640,662	1,130,632	734,486	1,865,118	8,350,365	5,424,604	13,774,969
	Aides/Parapro	1,999,322		1,999,322	20,581		20,581									
	# Subject Specialists							855,512	555,762	1,411,273	36,049	23,418	59,467	556,689	361,639	918,327
	Counselors	239,231	155,410	394,641	2,463	1,600	4,062	654,015	424,864	1,078,879	27,558	17,903	45,461	425,573	276,463	702,035
	Tech Specialist	97,879	63,585	161,464	1,008	655	1,662	267,584	173,829	441,414	11,275	7,325	18,600	174,119	113,112	287,232
	SubTotal	9,533,981	4,894,700	14,428,681	125,087	67,889	192,976	19,139,037	12,433,191	31,572,228	1,205,515	783,132	1,988,647	9,506,746	6,175,817	15,682,563
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	43,493	28,254	71,747	448	291	739	118,902	77,241	196,143	5,010	3,255	8,265	77,370	50,262	127,632
	Social Worker	43,493	28,254	71,747	448	291	739	118,902	77,241	196,143	5,010	3,255	8,265	77,370	50,262	127,632
	Spec Ed Leadership															
	SubTotal	86,986	56,508	143,494	895	582	1,477	237,803	154,483	392,286	10,020	6,510	16,530	154,741	100,523	255,264
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	119,626	77,712	197,337	1,231	800	2,031	327,035	212,450	539,485	13,780	8,952	22,732	212,805	138,243	351,048
	Secretary	79,111		79,111	814		814	216,276		216,276	9,113		9,113	140,733		140,733
	SubTotal	198,737	77,712	276,449	2,046	800	2,846	543,311	212,450	755,762	22,894	8,952	31,846	353,537	138,243	491,780
	MEDIA															
	Personnel	239,231	155,410	394,641	2,463	1,600	4,062	654,015	424,864	1,078,879	27,558	17,903	45,461	425,573	276,463	702,035
	SubTotal	239,231	155,410	394,641	2,463	1,600	4,062	654,015	424,864	1,078,879	27,558	17,903	45,461	425,573	276,463	702,035
	20 Days Addtnl. Instruct.	72,379	47,019	119,399	745	484	1,229	197,872	128,543	326,414	8,338	5,416	13,754	128,757	83,644	212,401
	SubTotal	72,379	47,019	119,399	745	484	1,229	197,872	128,543	326,414	8,338	5,416	13,754	128,757	83,644	212,401
	QBE Earnings SALARY	10,131,313	5,231,350	15,362,663	131,236	71,355	202,591	20,772,038	13,353,531	34,125,569	1,274,325	821,913	2,096,238	10,569,354	6,774,690	17,344,043
Operation Costs	OPERATIONS (%)															
	Direct Instructional Operations Cost	159,422		159,422	1,641		1,641	479,070		479,070	20,186		20,186	255,558		255,558
	SubTotal	159,422		159,422	1,641		1,641	479,070		479,070	20,186		20,186	255,558		255,558
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	15,990		15,990	165		165	43,716		43,716	1,843		1,843	28,452		28,452
	FACILITY M & O	607,921		607,921	6,258		6,258	1,661,939		1,661,939	70,030		70,030	1,081,442		1,081,442
	SubTotal	623,911		623,911	6,423		6,423	1,705,655		1,705,655	71,872		71,872	1,109,893		1,109,893
	Media Center Material	31,231		31,231	322		322	85,392		85,392	3,598		3,598	55,564		55,564
	SubTotal	31,231		31,231	322		322	85,392		85,392	3,598		3,598	55,564		55,564
	QBE Earnings OPERATIONS	814,564		814,564	8,385		8,385	2,270,117		2,270,117	95,657		95,657	1,421,016		1,421,016
	STAFF DEVELOPMENT	58,605		58,605	801		801	149,525		149,525	9,230		9,230	75,643		75,643
	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	11,004,482	5,231,350	16,235,831	140,422	71,355	211,777	23,191,681	13,353,531	36,545,212	1,379,212	821,913	2,201,125	12,066,012	6,774,690	18,840,702

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

Muscogee County School District
SALARY & OPERATION DETAILS

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CATEGORY		Upper Elementary EI Grades (4-5) PGM			Middle Grades (6-8) PGM			Middle School PGM (6-8)			***Base*** Grade 9-12			CTAE		
TEACHER STUDENT RATIO			11			23			20			23			20	
WEIGHT			1.8340			1.0349			1.1439			1			1.1762	
FTE			115			0			5,439			6,071			1,360	
SALARY (%)		Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	553,288	359,430	912,718	0	0	0	14,392,464	9,349,700	23,742,164	13,969,432	9,074,888	23,044,320	3,598,778	2,337,855	5,936,632
	Aides/Parapro															
	# Subject Specialists	17,641	11,460	29,101	0	0	0	834,343	542,010	1,376,352						
	Counselors	13,486	8,761	22,247	0	0	0	637,832	414,351	1,052,183	711,946	462,498	1,174,444	159,487	103,607	263,094
	Tech Specialist	5,518	3,584	9,102	0	0	0	260,963	169,528	430,491	291,287	189,227	480,514	65,253	42,390	107,643
	SubTotal	589,933	383,235	973,168				16,125,602	10,475,589	26,601,191	14,972,664	9,726,613	24,699,277	3,823,518	2,483,851	6,307,369
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	2,452	1,593	4,045	0	0	0	115,959	75,330	191,290	129,434	84,083	213,517	28,995	18,836	47,831
	Social Worker	2,452	1,593	4,045	0	0	0	115,959	75,330	191,290	129,434	84,083	213,517	28,995	18,836	47,831
	Spec Ed Leadership															
	SubTotal	4,904	3,186	8,089				231,919	150,660	382,579	258,867	168,167	427,034	57,990	37,672	95,662
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	6,744	4,381	11,124	0	0	0	459,976	298,812	758,788	660,646	429,172	1,089,818	147,995	96,141	244,137
	Secretary	4,460		4,460	0		0	152,129		152,129	200,222		200,222	44,853		44,853
	SubTotal	11,203	4,381	15,584				612,105	298,812	910,917	860,868	429,172	1,290,040	192,848	96,141	288,989
	MEDIA															
	Personnel	13,486	8,761	22,247	0	0	0	459,976	298,812	758,788	330,323	214,586	544,909	73,998	48,071	122,068
	SubTotal	13,486	8,761	22,247				459,976	298,812	758,788	330,323	214,586	544,909	73,998	48,071	122,068
	20 Days Addtnl. Instruct.	4,080	2,651	6,731	0	0	0	192,976	125,362	318,338	215,399	139,929	355,328	48,253	31,346	79,599
	SubTotal	4,080	2,651	6,731				192,976	125,362	318,338	215,399	139,929	355,328	48,253	31,346	79,599
	QBE Earnings SALARY	623,606	402,213	1,025,819				17,622,578	11,349,235	28,971,813	16,638,122	10,678,466	27,316,588	4,196,606	2,697,082	6,893,688
Operation Costs	OPERATIONS (%)															
	Direct Instructional Operations Cost	8,098		8,098	0		0	383,024		383,024	689,672		689,672	446,352		446,352
	SubTotal	8,098		8,098	0		0	383,024		383,024	689,672		689,672	446,352		446,352
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	901		901	0		0	32,963		32,963	41,408		41,408	9,276		9,276
	FACILITY M & O	34,270		34,270	0		0	1,620,819		1,620,819	1,809,157		1,809,157	405,280		405,280
	SubTotal	35,172		35,172	0		0	1,653,782		1,653,782	1,850,565		1,850,565	414,556		414,556
	Media Center Material	1,761		1,761	0		0	70,870		70,870	79,115		79,115	17,721		17,721
	SubTotal	1,761		1,761	0		0	70,870		70,870	79,115		79,115	17,721		17,721
	QBE Earnings OPERATIONS	45,031		45,031				2,107,676		2,107,676	2,619,352		2,619,352	878,629		878,629
	STAFF DEVELOPMENT	4,517		4,517	0		0	126,881		126,881	119,168		119,168	30,135		30,135
	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	673,154	402,213	1,075,366				19,857,135	11,349,235	31,206,370	19,376,642	10,678,466	30,055,108	5,105,371	2,697,082	7,802,453

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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			2.4763			2.9213			3.7151			6.0106			2.5307	
FTE			878			238			1,590			183			110	
SALARY (%)		Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	5,808,321	3,773,229	9,581,550	1,937,803	1,258,845	3,196,648	16,829,578	10,932,909	27,762,487	3,228,316	2,097,194	5,325,510	727,694	472,728	1,200,422
	Aides/Parapro															
	# Subject Specialists															
	Counselors	102,963	66,887	169,850	27,910	18,131	46,041	186,459	121,129	307,588	21,460	13,941	35,402	12,900	8,380	21,280
	Tech Specialist	42,126	27,366	69,493	11,419	7,418	18,837	76,288	49,559	125,847	8,780	5,704	14,484	5,278	3,429	8,706
	SubTotal	5,953,411	3,867,483	9,820,893	1,977,133	1,284,394	3,261,527	17,092,325	11,103,597	28,195,922	3,258,557	2,116,839	5,375,395	745,872	484,537	1,230,408
	Indirect Costs-Central Administration															
	Superintendent															
	Asst. Superintendent															
	(1)Secretary															
	(1)Accountant															
	Psychologist	18,719	12,160	30,879	5,074	3,296	8,370	33,899	22,022	55,920	3,902	2,535	6,436	2,345	1,524	3,869
	Social Worker	18,719	12,160	30,879	5,074	3,296	8,370	33,899	22,022	55,920	3,902	2,535	6,436	2,345	1,524	3,869
	Spec Ed Leadership	231,678	150,504	382,182	62,801	40,797	103,598	419,553	272,552	692,105	48,288	31,369	79,657	29,026	18,856	47,882
	SubTotal	269,116	174,824	443,940	72,949	47,390	120,339	487,351	316,595	803,946	56,091	36,438	92,530	33,716	21,903	55,619
	Indirect Costs-School Administration															
	Principal															
	Asst. Principal	74,252	48,236	122,489	20,128	13,075	33,203	134,466	87,353	221,819	15,476	10,054	25,530	9,303	6,043	15,346
	Secretary	24,558		24,558	6,657		6,657	44,472		44,472	5,119		5,119	3,077		3,077
	SubTotal	98,810	48,236	147,046	26,785	13,075	39,860	178,939	87,353	266,291	20,595	10,054	30,649	12,379	6,043	18,423
	MEDIA															
	Personnel	74,252	48,236	122,489	20,128	13,075	33,203	134,466	87,353	221,819	15,476	10,054	25,530	9,303	6,043	15,346
	SubTotal	74,252	48,236	122,489	20,128	13,075	33,203	134,466	87,353	221,819	15,476	10,054	25,530	9,303	6,043	15,346
	20 Days Addtnl. Instruct.															
	SubTotal															
	QBE Earnings SALARY	6,395,589	4,138,779	10,534,368	2,096,994	1,357,935	3,454,929	17,893,081	11,594,897	29,487,978	3,350,719	2,173,385	5,524,104	801,270	518,526	1,319,796
Operation Costs	OPERATIONS (%)															
	Direct Instructional Operations Cost	218,590		218,590	31,262		31,262	324,686		324,686	77,304		77,304	46,466		46,466
	SubTotal	218,590		218,590	31,262		31,262	324,686		324,686	77,304		77,304	46,466		46,466
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	5,322		5,322	1,442		1,442	9,634		9,634	1,109		1,109	666		666
	FACILITY M & O	261,642		261,642	70,924		70,924	473,813		473,813	54,534		54,534	32,780		32,780
	SubTotal	266,964		266,964	72,366		72,366	483,447		483,447	55,643		55,643	33,447		33,447
	Media Center Material	11,443		11,443	3,100		3,100	20,719		20,719	2,384		2,384	1,433		1,433
	SubTotal	11,443		11,443	3,100		3,100	20,719		20,719	2,384		2,384	1,433		1,433
	QBE Earnings OPERATIONS	496,998		496,998	106,729		106,729	828,853		828,853	135,331		135,331	81,346		81,346
	STAFF DEVELOPMENT	46,788		46,788	15,352		15,352	131,065		131,065	24,567		24,567	5,862		5,862
	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	6,939,375	4,138,779	11,078,154	2,219,075	1,357,935	3,577,010	18,852,999	11,594,897	30,447,896	3,510,617	2,173,385	5,684,002	888,478	518,526	1,407,004

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Muscogee County School District
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Date 5/14/2024

FY : 2025

Folder Name : FY25 Initial

706 - Muscogee County

CATEGORY		Gifted			Remedial Education PGM			Alternative Education PGM			Eng. For Speakers of Other Lang. (ESOL) PGM			Total		
TEACHER STUDENT RATIO			12			15			15			7				
WEIGHT			1.7340			1.3698			1.5026			2.6313				
FTE			734			180			323			317		29,040		
SALARY (%)		Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E	Without T&E	T&E/Hi	With T&E
Salary Costs	DIRECT INSTR COST:															
	Teacher	3,237,138	2,102,925	5,340,063	635,078	412,562	1,047,640	1,139,612	740,320	1,879,932	2,396,666	1,556,933	3,953,599	102,595,674	66,648,684	169,244,358
	Aides/Parapro													2,019,904		2,019,904
	# Subject Specialists													2,300,233	1,494,288	3,794,521
	Counselors	86,076	55,917	141,993	21,109	13,713	34,821	37,878	24,607	62,485	37,175	24,150	61,324	3,405,521	2,212,310	5,617,831
	Tech Specialist	35,217	22,878	58,095	8,636	5,610	14,247	15,498	10,068	25,565	15,210	9,881	25,090	1,393,339	905,148	2,298,487
	SubTotal	3,358,432	2,181,720	5,540,152	664,823	431,885	1,096,708	1,192,988	774,994	1,967,982	2,449,050	1,590,963	4,040,013	111,714,670	71,260,430	182,975,100
	Indirect Costs-Central Administration															
	Superintendent													63,328	41,139	104,467
	Asst. Superintendent													379,967	246,836	626,803
	(1)Secretary													17,452		17,452
	(1)Accountant													26,048		26,048
	Psychologist	15,649	10,166	25,815	3,838	2,493	6,331	6,886	4,474	11,360	6,758	4,390	11,149	619,133	402,204	1,021,337
	Social Worker	15,649	10,166	25,815	3,838	2,493	6,331	6,886	4,474	11,360	6,758	4,390	11,149	619,133	402,204	1,021,337
	Spec Ed Leadership	193,681	125,820	319,500										985,027	639,898	1,624,924
	SubTotal	224,978	146,151	371,130	7,675	4,986	12,661	13,773	8,947	22,720	13,517	8,781	22,298	2,710,087	1,732,281	4,442,368
	Indirect Costs-School Administration															
	Principal													3,356,376	2,180,384	5,536,760
	Asst. Principal	62,074	40,325	102,399	15,223	9,889	25,112	170,457	110,733	281,190	26,809	17,416	44,224	2,478,026	1,609,787	4,087,814
	Secretary	20,530		20,530	5,035		5,035	9,034		9,034	8,866		8,866	975,058		975,058
	SubTotal	82,604	40,325	122,929	20,257	9,889	30,146	179,491	110,733	290,224	35,675	17,416	53,091	6,809,460	3,790,172	10,599,631
	MEDIA															
	Personnel	62,074	40,325	102,399	15,223	9,889	25,112	27,316	17,745	45,061	26,809	17,416	44,224	2,611,670	1,696,605	4,308,275
	SubTotal	62,074	40,325	102,399	15,223	9,889	25,112	27,316	17,745	45,061	26,809	17,416	44,224	2,611,670	1,696,605	4,308,275
	20 Days Addtnl. Instruct.				6,386	4,149	10,535							875,185	568,542	1,443,727
	SubTotal				6,386	4,149	10,535							875,185	568,542	1,443,727
	QBE Earnings SALARY	3,728,089	2,408,522	6,136,611	714,364	460,798	1,175,162	1,413,568	912,419	2,325,987	2,525,051	1,634,575	4,159,626	124,721,072	79,048,030	203,769,102
Operation Costs	OPERATIONS (%)															
	Direct Instructional Operations Cost	74,061		74,061	10,339		10,339	22,746		22,746	18,207		18,207	3,266,687		3,266,687
	SubTotal	74,061		74,061	10,339		10,339	22,746		22,746	18,207		18,207	3,266,687		3,266,687
	Indirect Operations Costs															
	Cental Administration	0		0	0		0	0		0	0		0	0		0
	School Administration	4,448		4,448	1,091		1,091	1,958		1,958	1,922		1,922	202,307		202,307
	FACILITY M & O	218,733		218,733	53,640		53,640	96,253		96,253	94,465		94,465	8,653,900		8,653,900
	SubTotal	223,181		223,181	54,731		54,731	98,211		98,211	96,387		96,387	8,856,207		8,856,207
	Media Center Material	9,562		9,562	2,345		2,345	4,209		4,209	4,132		4,132	404,900		404,900
	SubTotal	9,562		9,562	2,345		2,345	4,209		4,209	4,132		4,132	404,900		404,900
	QBE Earnings OPERATIONS	306,804		306,804	67,415		67,415	125,166		125,166	118,726		118,726	12,527,795		12,527,795
	STAFF DEVELOPMENT	27,230		27,230	5,163		5,163	10,317		10,317	18,476		18,476	859,325		859,325
	PRINCIPAL STAFF & PROF. DEV	0		0	0		0	0		0	0		0	20,595		20,595
	Spec Ed. Itinerant													2,509		2,509
	SubTotal													2,509		2,509
	Spec Ed. Supplemental Speech													25,773		25,773
	SubTotal													25,773		25,773
	QBE Earnings	4,062,123	2,408,522	6,470,645	786,942	460,798	1,247,740	1,549,051	912,419	2,461,470	2,662,253	1,634,575	4,296,828	138,157,069	79,048,030	217,205,099

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

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

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Division/Department/Function/ Key/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget
DFO-Facilities and Operations	43,900,247	49,001,818
DHR-Human Resources	9,569,108	10,088,132
DIS-Information Services	11,424,996	14,155,374
DOE-Executive	7,817,869	10,105,605
DSS-Student Services	65,557,978	77,801,406
DTL-Teaching and Learning	200,845,057	217,761,912
FIN-Financial Services	2,281,319	2,398,233
SYS-System-Wide	126,000	136,000
Grand Total	341,522,574	381,448,480

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Function
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Division/Department/Function/ Key/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
1000-Instruction	228,090,135	253,661,535	25,571,401
2100-Pupil Support	11,552,691	13,182,325	1,629,589
2210-Improvement of Instruction	5,571,741	6,141,995	570,254
2220-Educational Media Services	5,965,018	6,325,381	360,363
2300-General Administration	1,945,192	2,080,838	135,646
2400-School Administration	22,806,295	24,379,429	1,573,133
2500-Support Services Business	3,826,945	4,098,858	271,913
2600-Maintenance and Operation	34,449,162	39,534,928	5,085,765
2700-Student Transportation	14,668,800	16,878,653	2,209,853
2800-Support Services-Central	11,622,566	14,171,776	2,549,209
2900-Other Support Services	95,000	105,000	10,000
3300-Community Services Operations	868,029	826,762	(41,267)
5100-Debt Service	61,000	61,000	-
Grand Total	341,522,574	381,448,480	39,925,859

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Salary and Benefits
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Division/Department/Function/ Key/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
DOE-Executive	6,322,200	8,396,824	2,074,624
DFO-Facilities and Operations	22,773,150	24,811,613	2,038,461
FIN-Financial Services	2,178,219	2,267,033	88,814
DHR-Human Resources	2,539,519	2,737,420	197,901
DIS-Information Services	6,437,434	6,844,679	407,246
DSS-Student Services	62,944,939	69,038,483	6,093,501
DTL-Teaching and Learning	196,490,847	208,275,678	11,784,828
Grand Total	299,686,308	322,371,730	22,685,375

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Salary and Benefits
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Function/Division/Department/ Object/ Key	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
1000-Instruction	219,231,293	232,840,915	13,609,623
2100-Pupil Support	9,526,072	11,197,252	1,671,135
2210-Improvement of Instruction	4,222,821	4,536,925	314,104
2220-Educational Media Services	5,610,615	5,969,990	359,375
2300-General Administration	852,847	908,173	55,326
2400-School Administration	22,635,128	24,201,176	1,566,047
2500-Support Services Business	3,433,095	3,643,402	210,307
2600-Maintenance and Operation	14,436,601	16,854,903	2,418,301
2700-Student Transportation	10,804,707	12,298,480	1,493,773
2800-Support Services-Central	8,065,100	9,093,752	1,028,651
3300-Community Services Operations	868,029	826,762	(41,267)
Grand Total	299,686,308	322,371,730	22,685,375

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Operations
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Division/Department/Function/ Key/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
DOE-Executive	1,495,669	1,708,781	213,112
DFO-Facilities and Operations	21,127,097	24,190,205	3,063,108
FIN-Financial Services	103,100	131,200	28,100
DHR-Human Resources	7,029,589	7,350,712	321,123
DIS-Information Services	4,987,562	7,310,695	2,323,133
DSS-Student Services	2,613,039	8,762,923	6,149,884
DTL-Teaching and Learning	4,354,210	9,486,234	5,132,024
SYS-System Wide	126,000	136,000	10,000
Grand Total	41,836,266	59,076,750	17,240,484

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Salary
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Object		(Multiple Items)
Division/Department/Function/ Key/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative
1000-Instruction	145,155,652	151,881,428
2100-Pupil Support	6,554,225	7,913,665
2210-Improvement of Instruction	2,945,619	3,037,006
2220-Educational Media Services	3,746,884	3,859,723
2300-General Administration	595,604	656,623
2400-School Administration	15,298,134	16,097,654
2500-Support Services Business	2,314,862	2,400,987
2600-Maintenance and Operation	10,454,843	12,186,982
2700-Student Transportation	7,962,384	8,697,281
2800-Support Services-Central	5,518,801	6,108,679
3300-Community Services Operations	572,394	533,439
Grand Total	201,119,402	213,373,468

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Benefits
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Object	(Multiple Items)
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Division/Department/Function/ Key/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative
1000-Instruction	74,075,641	80,959,487
2100-Pupil Support	2,971,847	3,283,586
2210-Improvement of Instruction	1,277,202	1,499,919
2220-Educational Media Services	1,863,731	2,110,267
2300-General Administration	257,243	251,550
2400-School Administration	7,336,994	8,103,522
2500-Support Services Business	1,118,233	1,242,415
2600-Maintenance and Operation	3,981,758	4,667,921
2700-Student Transportation	2,842,323	3,601,199
2800-Support Services-Central	2,546,299	2,985,073
3300-Community Services Operations	295,635	293,323
Grand Total	98,566,906	108,998,262

Click "+" sign for more detail

Division/Department/Function/ Key/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative
52100-Health Insurance	43,740,922	49,017,860
52200-FICA	15,385,624	16,323,063
52300-Teacher Retirement	36,467,399	40,515,596
52500-Unemployment	381,100	200,100
52600-Workers Comp	1,906,500	2,195,348
52900-Other Benefits	685,361	746,295
Grand Total	98,566,906	108,998,262

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Division
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Division/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
DOE-Executive			
Salaries & Wages	4,524,850	6,223,300	1,698,449
Employee Benefits	1,797,350	2,173,525	376,175
Purchased Professional Tech	665,960	666,060	100
Purchased Property Services	211,124	222,749	11,625
Other Purchased Services	127,990	186,190	54,200
Supplies	434,585	565,922	131,337
Property	-	-	-
Other Objects	56,010	67,860	11,850
DFO-Facilities and Operations			
Salaries & Wages	16,521,908	17,391,992	870,082
Employee Benefits	6,251,242	7,419,621	1,168,379
Purchased Professional Tech	311,000	416,826	105,826
Purchased Property Services	9,203,156	10,630,756	1,427,600
Other Purchased Services	1,038,330	404,911	(633,419)
Supplies	10,462,961	12,647,812	2,184,851
Property	65,000	40,000	(25,000)
Other Objects	46,650	49,900	3,250
DHR-Human Resources			
Salaries & Wages	1,749,798	1,855,359	105,561
Employee Benefits	789,721	882,061	92,340
Purchased Professional Tech	4,350,204	4,359,000	8,796
Purchased Property Services	550	-	(550)
Other Purchased Services	2,619,235	2,950,612	331,377
Supplies	48,600	30,100	(18,500)
Other Objects	11,000	11,000	-
FIN-Financial Services			
Salaries & Wages	1,468,007	1,500,483	32,476
Employee Benefits	710,212	766,550	56,338
Purchased Professional Tech	16,500	33,500	17,000
Purchased Property Services	16,600	22,700	6,100
Other Purchased Services	11,000	27,400	14,400
Supplies	32,000	35,800	3,800
Other Objects	27,000	11,800	(15,200)

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Division
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Division/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
DIS-Information Services			
Salaries & Wages	4,389,696	4,569,602	179,906
Employee Benefits	2,047,738	2,275,077	227,340
Purchased Professional Tech	663,650	2,040,317	1,376,667
Purchased Property Services	1,145,958	981,545	(164,413)
Other Purchased Services	2,849,004	3,968,360	1,119,356
Supplies	304,500	299,477	(5,023)
Other Objects	24,450	20,996	(3,454)
DSS-Student Services			
Salaries & Wages	41,716,852	45,682,856	3,965,988
Employee Benefits	21,228,087	23,355,626	2,127,513
Purchased Professional Tech	1,388,824	7,653,712	6,264,888
Purchased Property Services	36,966	58,510	21,544
Other Purchased Services	734,710	718,177	(17,997)
Supplies	419,238	282,002	(137,236)
Other Objects	33,301	50,522	17,221
DTL-Teaching and Learning			
Salaries & Wages	130,748,291	136,149,876	5,401,584
Employee Benefits	65,742,556	72,125,802	6,383,244
Purchased Professional Tech	147,700	180,575	32,875
Purchased Property Services	47,000	60,000	13,000
Other Purchased Services	865,648	938,600	26,952
Supplies	2,486,235	5,999,636	3,513,401
Property	22,000	5,000	(17,000)
Other Objects	785,627	2,302,423	1,516,796
SYS-System-Wide			
Purchased Professional Tech	65,000	75,000	10,000
Other Objects	61,000	61,000	-
Grand Total	341,522,574	381,448,480	39,872,395

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Function/Object/Division/Key
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function/Object/Division/Key	Sum of FY 2024	Sum of FY 2025	Sum of Dollar Variance
	Adopted Budget	Tentative Budget	
1000-Instruction			
Salaries & Wages	145,155,652	152,052,953	6,897,301
Employee Benefits	74,075,641	81,026,702	6,951,062
Purchased Professional Tech	5,042,240	11,650,057	6,607,817
Purchased Property Services	28,500	36,000	7,500
Other Purchased Services	1,039,274	1,646,334	561,060
Supplies	2,320,666	5,709,680	3,389,014
Property	22,000	5,000	(17,000)
Other Objects	406,162	1,773,549	1,367,387
2100-Pupil Support			
Salaries & Wages	6,554,225	7,913,665	1,359,424
Employee Benefits	2,971,847	3,283,586	311,711
Purchased Professional Tech	1,027,184	1,024,130	(3,054)
Purchased Property Services	54,966	77,510	22,544
Other Purchased Services	672,866	608,723	(65,607)
Supplies	198,714	192,460	(6,254)
Other Objects	72,889	82,250	9,361
2210-Improvement of Instruction			
Salaries & Wages	2,945,619	3,037,006	91,387
Employee Benefits	1,277,202	1,499,919	222,717
Purchased Professional Tech	105,100	87,600	(17,500)
Purchased Property Services	20,500	20,000	(500)
Other Purchased Services	988,120	1,123,520	135,400
Supplies	66,900	176,950	110,050
Other Objects	168,300	197,000	28,700
2220-Educational Media Services			
Salaries & Wages	3,746,884	3,859,723	112,839
Employee Benefits	1,863,731	2,110,267	246,536
Supplies	181,626	55,045	(126,581)
Other Objects	172,777	300,346	127,569

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Function/Object/Division/Key
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function/Object/Division/Key	Sum of FY 2024	Sum of FY 2025	Sum of Dollar Variance
	Adopted Budget	Tentative Budget	
2300-General Administration			
Salaries & Wages	595,604	656,623	61,019
Employee Benefits	257,243	251,550	(5,693)
Purchased Professional Tech	610,960	611,060	100
Other Purchased Services	421,025	487,546	66,521
Supplies	13,760	14,459	699
Other Objects	46,600	59,600	13,000
2400-School Administration			
Salaries & Wages	15,298,134	16,097,654	799,520
Employee Benefits	7,336,994	8,103,522	766,527
Other Purchased Services	7,000	7,400	400
Supplies	163,867	170,553	6,686
Other Objects	300	300	-
2500-Support Services Business			
Salaries & Wages	2,314,862	2,400,987	86,125
Employee Benefits	1,118,233	1,242,415	124,182
Purchased Professional Tech	17,000	58,108	41,108
Purchased Property Services	184,900	180,478	(4,422)
Other Purchased Services	77,400	131,900	52,500
Supplies	61,900	72,720	10,820
Property	25,000	-	(25,000)
Other Objects	27,650	12,250	(15,400)
2600-Maintenance and Operation			
Salaries & Wages	10,454,843	12,186,982	1,732,137
Employee Benefits	3,981,758	4,667,921	686,164
Purchased Professional Tech	289,000	359,000	70,000
Purchased Property Services	8,879,388	10,333,135	1,453,747
Other Purchased Services	2,153,887	1,333,562	(824,325)
Supplies	8,637,886	10,599,582	1,961,696
Property	40,000	40,000	-
Other Objects	12,400	14,746	2,346

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Function/Object/Division/Key
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function/Object/Division/Key	Sum of FY 2024	Sum of FY 2025	Sum of Dollar Variance
	Adopted Budget	Tentative Budget	
2700-Student Transportation			
Salaries & Wages	7,962,384	8,697,281	734,897
Employee Benefits	2,842,323	3,601,199	758,876
Purchased Professional Tech	55,000	66,718	11,718
Purchased Property Services	418,000	419,000	1,000
Other Purchased Services	1,001,093	1,333,455	332,362
Supplies	2,350,000	2,721,000	371,000
Other Objects	40,000	40,000	-
2800-Support Services-Central			
Salaries & Wages	5,518,801	5,937,154	418,352
Employee Benefits	2,546,299	2,917,858	371,559
Purchased Professional Tech	367,354	1,463,317	1,095,963
Purchased Property Services	1,075,100	910,137	(164,963)
Other Purchased Services	1,885,252	2,521,810	636,558
Supplies	192,800	148,300	(44,500)
Other Objects	36,960	34,460	(2,500)
2900-Other Support Services			
Purchased Professional Tech	95,000	105,000	10,000
3300-Community Services Operations			
Salaries & Wages	572,394	533,439	(38,955)
Employee Benefits	295,635	293,323	(2,312)
5100-Debt Service			
Other Objects	61,000	61,000	-
Grand Total	341,522,574	381,448,480	39,872,395

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Object
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Object/Division	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
Salaries & Wages	201,119,402	213,373,467	12,254,046
Teachers	110,527,160	114,087,828	3,560,667
Art,Music,Pe	16,146,054	17,119,077	973,023
Librarian/Media Specialist	3,727,424	3,839,918	112,494
Academic Supplement	400,000	825,000	425,000
Aides And Paraprofessionals	7,031,176	8,403,192	1,372,016
Assistant Principal	5,395,908	5,815,701	419,793
Athletic Supplement	1,966,000	1,785,000	(181,000)
Bus Drivers	5,421,666	4,657,464	(764,202)
Custodial Personnel	4,446,217	4,259,108	(187,109)
Deputy/Assist Superintendent	1,313,713	1,384,610	70,896
Elementary Counselor	2,150,873	2,231,801	80,928
Interpreter	146,894	384,764	237,870
Maint/Trans Mech/Security/Whse	5,136,627	7,518,368	2,381,740
Music Supplement	150,000	120,000	(30,000)
Oth Administrative Personnel	4,454,960	9,229,696	4,774,720
Oth Management Personnel	9,461,013	4,258,703	(5,202,311)
Oth Salaries And Compensation	596,500	3,423,553	2,827,053
Phy/Occup/Mobility Therapist	3,360,580	3,769,659	409,079
Principal	6,157,019	6,101,629	(55,390)
Sal - School Board Members Sal	111,240	111,240	-
Salary Of Clerical Staff	6,954,756	7,089,739	134,983
School Nurse/Spec Ed Nurse Lp	747,449	803,403	55,954
School Psychologist	1,028,616	1,293,931	265,315
School Social Worker	755,334	831,611	76,277
Secondary Counselor	3,243,356	3,709,824	466,468
Substitute for Certified	-	-	-
Superintendent, Resa Director	220,841	258,108	37,267
Teacher Support Specialist	68,026	60,541	(7,485)

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Object
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Object/Division	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
Employee Benefits	98,566,906	108,998,262	10,431,329
State Health Insurance	43,740,922	49,017,860	5,276,938
Fica & Medicare	15,385,624	16,323,063	937,413
Teachers Retirement System	36,467,399	40,515,596	4,048,197
Unemployment Compensation	381,100	200,100	(181,000)
Workers' Compensation	1,906,500	2,195,348	288,848
Other Employee Benefits	685,361	746,295	60,933
Purchased Professional Tech	7,608,838	15,424,990	7,816,152
Bus Driver Physicals	35,000	25,000	(10,000)
Contracted Service - Admin	10,000	53,200	43,200
Contracted Services - Teachers	4,660,000	4,948,000	288,000
Drug & Alcohol Testing, Finger	120,500	130,500	10,000
Purch Professional & Technical	2,283,338	9,768,290	7,484,952
Purchased Legal Services	500,000	500,000	-
Purchased Property Services	10,661,354	11,976,260	1,314,906
Other Purch Prop Services	-	-	-
Other Rentals	56,200	60,500	4,300
Rental Of Equipment Or Vehicle	106,564	164,442	57,878
Rental Of Land Or Buildings	48,550	66,500	17,950
Repair And Maintenance Service	4,314,426	4,823,915	509,489
Repair Services - Technology	576,450	377,450	(199,000)
Water, Sewer And Cleaning Svc	5,559,164	6,483,453	924,289
Other Purchased Services	8,245,917	9,194,250	894,869
Communication	1,151,756	1,263,109	111,353
Communication Web based Subscr	2,743,000	4,009,989	1,266,989
Insurance (Other Than Emp Bene	2,401,035	2,659,412	258,377
Other Purchased Services	1,612,615	772,765	(839,850)
Travel - Employees	317,511	474,975	104,000
Travel - School Board Members	20,000	14,000	(6,000)

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Object
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Object/Division	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
Supplies	14,188,119	19,860,749	5,672,630
Audio Visual Materials	10,000	2,500	(7,500)
Books And Periodicals	48,385	42,374	(6,011)
Computer Software	5,925	10,545	4,620
Digital Textbooks	194,700	2,173,000	1,978,300
Energy	8,232,493	9,944,114	1,711,621
Expendable Computer Equipment	133,675	112,755	(20,920)
Expendable Equipment	453,982	668,206	214,224
Purchased Food	-	1,000	1,000
Supplies	4,233,030	4,192,089	(40,941)
Supplies-Technology	185,229	175,450	(9,779)
Textbooks	690,700	2,538,716	1,848,016
Property	87,000	45,000	(42,000)
Purch Eqp Noncom	87,000	45,000	(42,000)
Other Objects	1,045,038	2,575,501	1,530,463
Dues and Fees	520,911	559,853	38,942
Interest	12,000	7,000	(5,000)
Other Expenditures	60,900	44,000	(16,900)
Redemption of Principal	49,000	54,000	5,000
School Wide Consolidation	402,227	1,910,648	1,508,421
Grand Total	341,522,574	381,448,480	39,872,395

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Dept/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
DOE-Executive			
AUD			
Salaries & Wages	242,440	264,860	22,420
Employee Benefits	118,181	138,012	19,831
Purchased Property Services	1,500	4,500	3,000
Other Purchased Services	900	900	-
Supplies	1,900	1,500	(400)
Other Objects	500	250	(250)
COM			
Salaries & Wages	150,236	155,304	5,068
Employee Benefits	68,884	78,615	9,731
Purchased Professional Tech	5,000	5,000	-
Other Purchased Services	24,000	24,000	-
Supplies	3,200	3,200	-
Other Objects	2,010	2,010	-
DEP			
Salaries & Wages	487,695	504,676	16,981
Employee Benefits	208,474	225,223	16,749
Other Purchased Services	675	675	-
Supplies	4,500	4,500	-
Other Objects	200	200	-
EXE			
Salaries & Wages	577,764	638,745	60,981
Employee Benefits	233,555	229,757	(3,798)
Purchased Professional Tech	640,960	641,060	100
Purchased Property Services	90,000	92,000	2,000
Other Purchased Services	31,850	50,050	18,200
Supplies	142,760	147,959	5,199
Other Objects	47,300	59,400	12,100
MSM			
Salaries & Wages	666,590	674,653	8,063
Employee Benefits	344,071	399,245	55,174
Purchased Property Services	104,624	108,249	3,625
Other Purchased Services	615	615	-
Supplies	139,175	145,213	6,038
Property	-	-	-
PMO			
Salaries & Wages	54,925	54,990	65
Employee Benefits	28,797	33,076	4,279
Other Purchased Services	950	950	-
Supplies	1,050	1,050	-
Other Objects	1,000	1,000	-
SCR			
Salaries & Wages	2,345,200	3,930,071	1,584,871
Employee Benefits	795,388	1,069,597	274,209
Purchased Professional Tech	20,000	20,000	-
Purchased Property Services	15,000	18,000	3,000
Other Purchased Services	69,000	109,000	36,000
Supplies	142,000	262,500	120,500
Other Objects	5,000	5,000	-
DFO-Facilities and Operations			
BUS			
Salaries & Wages	190,275	-	(190,275)
Employee Benefits	80,079	-	(80,079)
Other Purchased Services	-	-	-
Supplies	300	-	(300)
Other Objects	1,000	-	(1,000)
CON			
Salaries & Wages	182,811	267,093	84,282
Employee Benefits	78,592	95,920	17,328
Purchased Professional Tech	25,000	50,000	25,000
Purchased Property Services	750	750	-
Other Purchased Services	750	750	-
Supplies	3,000	1,250	(1,750)
Other Objects	2,000	2,000	-

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Dept/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
PGM			
Salaries & Wages	489,426	549,823	60,397
Employee Benefits	229,610	272,299	42,690
Purchased Professional Tech	500	5,480	4,980
Purchased Property Services	172,000	159,778	(12,222)
Other Purchased Services	61,500	95,100	33,600
Supplies	38,300	38,420	120
Property	25,000	-	(25,000)
PLS			
Salaries & Wages	8,068,052	8,065,527	(2,525)
Employee Benefits	3,003,439	3,330,595	327,156
Purchased Professional Tech	230,500	250,500	20,000
Purchased Property Services	8,609,906	10,049,728	1,439,822
Other Purchased Services	758,100	45,000	(713,100)
Supplies	8,020,161	9,814,392	1,794,231
Property	40,000	40,000	-
Other Objects	3,500	6,700	3,200
REC			
Salaries & Wages	114,989	113,514	(1,475)
Employee Benefits	60,230	68,369	8,139
Purchased Professional Tech	-	19,128	19,128
Purchased Property Services	500	1,500	1,000
Other Purchased Services	4,000	8,500	4,500
Supplies	6,200	17,500	11,300
Other Objects	150	200	50
TRN			
Salaries & Wages	7,476,355	8,196,707	720,352
Employee Benefits	2,799,292	3,561,153	761,861
Purchased Professional Tech	55,000	66,718	11,718
Purchased Property Services	420,000	419,000	(1,000)
Other Purchased Services	213,980	254,561	40,581
Supplies	2,395,000	2,776,000	381,000
Other Objects	40,000	40,000	-
OPR			
Salaries & Wages	-	199,326	199,326
Employee Benefits	-	91,284	91,284
Purchased Professional Tech	-	25,000	25,000
Other Purchased Services	-	1,000	1,000
Supplies	-	250	250
Other Objects	-	1,000	1,000
FIN-Financial Services			
FIS			
Salaries & Wages	866,966	909,835	42,869
Employee Benefits	439,247	472,450	33,203
Purchased Professional Tech	16,500	33,500	17,000
Purchased Property Services	2,400	2,700	300
Other Purchased Services	11,000	11,000	(2,000)
Supplies	16,200	17,300	1,100
Other Objects	27,000	11,000	(16,000)
PUR			
Salaries & Wages	327,952	332,581	4,629
Employee Benefits	133,812	165,916	32,104
Purchased Property Services	-	-	-
Other Purchased Services	-	-	-
Supplies	-	-	-
Other Objects	-	-	-
WHS			
Salaries & Wages	273,089	258,067	(15,022)
Employee Benefits	137,153	128,184	(8,969)
Purchased Property Services	14,200	20,000	5,800
Other Purchased Services	-	16,400	16,400
Supplies	15,800	18,500	2,700
Other Objects	-	800	800
DHR-Human Resources			
HRS			
Salaries & Wages	1,749,798	1,855,359	105,561

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Dept/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
Employee Benefits	789,721	882,061	92,340
Purchased Professional Tech	4,350,204	4,359,000	8,796
Purchased Property Services	550	-	(550)
Other Purchased Services	179,200	252,200	73,000
Supplies	24,100	28,600	4,500
Other Objects	3,000	3,000	-
PRM			
Other Purchased Services	2,440,035	2,698,412	258,377
Supplies	24,500	1,500	(23,000)
Other Objects	8,000	8,000	-
DIS-Information Services			
ENT			
Salaries & Wages	2,023,901	2,054,497	30,596
Employee Benefits	890,822	974,384	83,562
Purchased Professional Tech	137,100	115,800	(21,300)
Purchased Property Services	552,550	343,750	(208,800)
Other Purchased Services	1,059,450	1,425,360	365,910
Supplies	10,800	10,800	-
Other Objects	300	300	-
INF			
Salaries & Wages	222,689	229,114	6,425
Employee Benefits	82,745	100,439	17,694
Purchased Professional Tech	-	1,111,267	1,111,267
Purchased Property Services	573,408	607,795	34,387
Other Purchased Services	1,173,352	1,510,700	337,348
Supplies	121,500	143,477	21,977
Other Objects	8,300	8,346	46
LVA			
Salaries & Wages	379,810	378,368	(1,442)
Employee Benefits	185,891	205,970	20,080
Purchased Professional Tech	461,500	748,000	286,500
Other Purchased Services	34,050	30,700	(3,350)
Supplies	32,350	15,850	(16,500)
Other Objects	2,000	1,000	(1,000)
TLS			
Salaries & Wages	1,763,296	1,907,623	144,327
Employee Benefits	888,280	994,284	106,004
Purchased Professional Tech	65,050	65,250	200
Purchased Property Services	20,000	30,000	10,000
Other Purchased Services	582,152	1,001,600	419,448
Supplies	139,850	129,350	(10,500)
Other Objects	13,850	11,350	(2,500)
DSS-Student Services			
ALT			
Salaries & Wages	1,304,013	1,533,013	229,000
Employee Benefits	674,429	803,534	129,105
Purchased Professional Tech	-	-	-
Purchased Property Services	2,000	1,000	(1,000)
Other Purchased Services	14,588	15,988	1,400
Supplies	6,600	5,700	(900)
Other Objects	412	412	-
ATH			
Salaries & Wages	154,609	169,179	14,570
Employee Benefits	57,215	66,539	9,324
Purchased Professional Tech	534,500	498,500	(36,000)
Purchased Property Services	23,000	52,000	29,000
Other Purchased Services	603,700	514,000	(89,500)
Supplies	45,150	76,300	31,150
Other Objects	12,500	17,400	4,900
ATT			
Salaries & Wages	-	-	-
Employee Benefits	-	-	-
Purchased Professional Tech	-	-	-
Other Purchased Services	-	-	-
Supplies	-	-	-
GUD			

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Dept/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
Salaries & Wages	823,903	983,922	160,019
Employee Benefits	452,741	478,668	25,927
Purchased Professional Tech	5,000	9,500	4,500
Other Purchased Services	11,250	22,000	11,750
Supplies	6,000	5,000	(1,000)
Other Objects	5,000	8,000	3,000
PBS			
Salaries & Wages	-	128,271	128,271
Employee Benefits	-	45,363	45,364
Other Purchased Services	2,500	3,000	500
Supplies	6,500	5,000	(1,500)
Other Objects	950	950	-
REG			
Salaries & Wages	117,205	183,719	66,514
Employee Benefits	62,892	88,397	25,505
Other Purchased Services	38,500	38,500	-
Supplies	5,600	5,600	-
Other Objects	600	600	-
SPD			
Salaries & Wages	37,446,503	40,297,935	2,851,432
Employee Benefits	19,246,065	21,035,338	1,789,275
Purchased Professional Tech	380,024	6,653,442	6,273,418
Purchased Property Services	6,066	5,510	(556)
Other Purchased Services	50,622	104,939	51,653
Supplies	325,438	157,952	(167,486)
Other Objects	10,539	18,360	7,821
SSA			
Salaries & Wages	1,870,619	2,185,830	315,195
Employee Benefits	734,745	762,675	27,901
Purchased Professional Tech	469,300	6,300	(463,000)
Purchased Property Services	5,900	-	(5,900)
Other Purchased Services	13,550	13,350	(200)
Supplies	23,950	12,950	(11,000)
Other Objects	3,300	3,300	-
SSD			
Salaries & Wages	-	200,988	200,987
Employee Benefits	-	75,112	75,112
Purchased Professional Tech	-	485,970	485,970
Other Purchased Services	-	6,400	6,400
Supplies	-	13,500	13,500
Other Objects	-	1,500	1,500
DTL-Teaching and Learning			
ACD			
Salaries & Wages	631,487	651,501	20,014
Employee Benefits	260,954	330,020	69,066
Purchased Professional Tech	64,100	64,100	-
Supplies	1,200	1,200	-
ART			
Salaries & Wages	150,000	120,000	(30,000)
Employee Benefits	41,446	34,536	(6,910)
Purchased Professional Tech	14,900	58,200	43,300
Purchased Property Services	10,000	15,000	5,000
Other Purchased Services	58,900	38,200	1,800
Supplies	184,250	157,800	(26,450)
Property	22,000	5,000	(17,000)
Other Objects	16,300	16,000	(300)
CAR			
Salaries & Wages	4,109,182	4,283,667	174,485
Employee Benefits	2,183,550	2,259,331	75,780
Purchased Professional Tech	13,500	10,500	(3,000)
Purchased Property Services	16,500	17,000	500
Other Purchased Services	174,694	226,600	51,906
Supplies	341,985	321,700	(20,285)
Other Objects	17,000	2,000	(15,000)
ELM			
Salaries & Wages	60,579,573	62,859,924	2,280,351

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By Dept
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025**

Dept/Object	Sum of FY 2024 Adopted Budget	Sum of FY 2025 Tentative Budget	Sum of Dollar Variance
Employee Benefits	31,163,153	33,855,242	2,692,088
Purchased Professional Tech	5,000	11,775	6,775
Other Purchased Services	78,200	115,500	(12,200)
Supplies	1,135,366	853,201	(282,165)
Other Objects	94,300	699,110	604,810
ESL			
Salaries & Wages	2,350,191	2,904,940	554,748
Employee Benefits	1,239,210	1,556,127	316,916
GFT			
Salaries & Wages	1,177,677	1,382,609	204,932
Employee Benefits	583,996	713,910	129,914
Other Purchased Services	9,700	55,900	46,200
Supplies	99,800	58,315	(41,485)
Other Objects	1,100	1,500	400
JTC			
Salaries & Wages	2,236,083	2,316,550	80,467
Employee Benefits	705,586	775,693	70,107
Other Purchased Services	6,504	10,600	4,096
Supplies	12,250	9,000	(3,250)
MID			
Salaries & Wages	25,892,590	27,359,988	1,467,398
Employee Benefits	12,856,865	14,584,259	1,727,394
Purchased Professional Tech	-	-	-
Other Purchased Services	105,550	93,300	(15,250)
Supplies	223,288	1,119,359	896,071
Other Objects	31,750	38,662	6,912
PRF			
Purchased Professional Tech	24,000	20,000	(4,000)
Purchased Property Services	-	7,500	7,500
Other Purchased Services	93,000	129,000	36,000
Supplies	8,500	7,000	(1,500)
Other Objects	83,500	92,000	8,500
RAE			
Salaries & Wages	266,078	306,419	40,341
Employee Benefits	121,432	166,127	44,695
Purchased Professional Tech	15,000	10,000	(5,000)
Other Purchased Services	253,500	171,000	(82,500)
Supplies	4,000	10,000	6,000
Other Objects	500	500	-
SEC			
Salaries & Wages	33,005,430	33,898,915	893,485
Employee Benefits	16,489,659	17,814,496	1,324,837
Purchased Professional Tech	11,200	6,000	(5,200)
Purchased Property Services	20,500	20,500	-
Other Purchased Services	85,600	98,500	(3,100)
Supplies	401,118	3,462,061	3,060,943
Other Objects	138,950	337,257	198,307
PRK			
Salaries & Wages	350,000	25,000	(325,000)
Employee Benefits	96,705	7,196	(89,509)
TLI			
Supplies	74,478	-	(74,478)
Other Objects	402,227	1,115,394	713,167
CUR			
Salaries & Wages	-	40,363	40,363
Employee Benefits	-	28,866	28,866
SYS-System-Wide			
SYS			
Purchased Professional Tech	65,000	75,000	10,000
Other Objects	61,000	61,000	-
Grand Total	341,522,574	381,448,480	39,872,395

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By School
Expenditures By Type
FY 2025

Sum of FY 2025 Tentative Budget	By Type								
Dept/Object	Salaries & Wages	Employee Benefits	Purchased Professional Tech	Purchased Property Services	Other Purchased Services	Supplies/ Utilities	Other Objects	Grand Total	
Elementary	73,717,264	39,952,177	1,775	3,208,373	76,500	3,155,412	382,453	120,493,954	
ALN	2,466,037	1,438,197		7,725		95,910		4,007,869	
BDV	2,889,313	1,542,663		143,193	3,500	112,202		4,690,871	
BLN	2,429,892	1,390,791		149,708		100,522		4,070,913	
BRW	2,572,145	1,377,913		166,101		112,438	40,587	4,269,184	
CLB	3,050,627	1,720,882		163,809	43,000	125,906	15,000	5,119,224	
DHE	3,178,011	1,583,460		211,105		109,749		5,082,325	
DMN	2,061,010	1,137,658	775	137,414	1,000	102,552	28,694	3,469,103	
DTN	2,330,377	1,211,127	1,000	17,522	9,500	128,818	22,522	3,720,866	
DUB	2,168,432	1,306,625		4,016		14,973		3,494,046	
DVS	2,437,982	1,291,786		5,159		104,542	3,757	3,843,226	
DWS	-	-		3,423		74,817		78,240	
ERA	3,324,109	1,948,956		203,129		8,418		5,484,612	
FOR	1,791,517	919,512		117,082		95,587	24,087	2,947,785	
FOX	1,823,728	928,246		151,210		106,300		3,009,484	
GEN	3,092,206	1,677,428		6,286		100,961	35,731	4,912,612	
GRG	2,184,639	1,157,787		147,042		11,304	30,295	3,531,067	
HAN	2,399,779	1,430,035		161,228	500	95,044	800	4,087,386	
JNS	2,273,617	1,362,357		147,444		135,685	27,230	3,946,333	
KEY	1,800,982	865,519		5,404		96,467		2,768,372	
LJA	1,848,047	995,773		127,784		214,891	18,762	3,205,257	
MAC	2,507,284	1,432,146		176,644		13,595		4,129,669	
MLK	2,249,474	1,218,688		150,031		103,556		3,721,749	
MTH	3,286,266	1,770,368		7,508		114,194		5,178,336	
NCE	3,884,963	1,963,910		192,491		234,999		6,276,363	
RES	2,484,381	1,329,885		4,133	10,500	91,343	43,062	3,963,304	
RIG	2,092,869	1,096,878		186,033		106,837	4,590	3,487,207	
RIV	2,770,037	1,475,342		4,928		100,804	33,134	4,384,245	
SOC	1,832,344	992,399		6,839		98,964	23,282	2,953,828	
STM	-	-		3,997		68,763		72,760	
WAD	2,279,427	1,177,957		136,076		90,787		3,684,247	
WES	1,921,963	999,182		120,101		76,770		3,118,016	
WYN	2,285,806	1,208,707		143,808	8,500	107,714	30,920	3,785,455	

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
By School
Expenditures By Type
FY 2025

Sum of FY 2025 Tentative Budget	By Type							
Dept/Object	Salaries & Wages	Employee Benefits	Purchased Professional Tech	Purchased Property Services	Other Purchased Services	Supplies/ Utilities	Other Objects	Grand Total
Middle	35,816,421	19,211,086		115,326	16,800	1,887,712	219,942	57,267,287
ACM	2,876,612	1,517,982		16,187		134,152		4,544,933
ARN	3,000,135	1,716,086		5,760	300	109,847	7,430	4,839,558
BAK	3,463,980	1,801,859		19,247		158,127	42,741	5,485,954
BLK	3,698,996	2,105,080		11,960		119,144		5,935,180
DCM	2,952,843	1,638,534		7,278		213,725	34,023	4,846,403
ECM	2,429,694	1,319,904		8,736	500	454,011	32,475	4,245,320
EDY	2,368,376	1,269,256		14,419		123,163	34,557	3,809,771
FRT	2,632,002	1,343,262		9,402	500	137,270	37,109	4,159,545
MDL	2,619,370	1,472,783		6,668		195,674	5,171	4,299,666
RCH	3,656,755	1,934,063		8,804	15,500	188,313	20,355	5,823,790
RTH	2,691,399	1,340,557		3,816		15,110	6,081	4,056,963
VET	3,426,259	1,751,720		3,049		39,176		5,220,204
High	45,250,184	24,185,110	6,000	837,153	102,300	2,887,699	360,440	73,628,886
COH	5,246,429	2,790,776		22,489	9,000	388,506	2,000	8,459,200
CVH	4,142,404	2,124,382		30,475	500	258,006	9,383	6,565,150
HAR	5,183,208	2,869,837		301,422	19,000	250,180	138,546	8,762,193
JOR	6,318,369	3,326,532	-	36,869	16,200	439,023	70,073	10,207,066
KEN	4,564,937	2,480,210		32,202	10,000	92,567	63,433	7,243,349
NOR	7,180,557	3,827,987		354,895	23,850	393,633	1,000	11,781,922
RMA	2,708,476	1,402,935	6,000	4,834	20,800	193,614	500	4,337,159
SHW	5,586,758	3,108,524		25,846	1,950	545,347		9,268,425
SPC	4,319,046	2,253,927		28,121	1,000	326,823	75,505	7,004,422
Program	4,215,230	2,145,903	858,000	3,323	103,088	159,522	2,912	7,487,978
AIM	1,909,208	966,806	-	1,000	15,488	19,204	412	2,912,118
LVA	378,368	205,970	748,000		30,700	15,850	1,000	1,379,888
STE	1,437,461	755,189		2,323	55,900	121,468	1,500	2,373,841
WDL	490,193	217,938	110,000		1,000	3,000		822,131
Grand Total	158,999,099	85,494,276	865,775	4,164,175	298,688	8,090,345	965,747	258,878,105

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	ACM1081100	51100	Teachers	1,250,960	1,303,878	52,918	4%
1000	DTL	MID	ACM1081100	51180	Art,Music,Pe	473,513	559,994	86,481	18%
1000	DTL	MID	ACM1081100	51400	Aides And Paraprofessionals	21,464	22,388	924	4%
1000	DTL	MID	ACM1081100	51730	Secondary Counselor	80,255	82,755	2,500	3%
1000	DTL	MID	ACM1081100	52100	State Health Insurance	407,640	475,200	67,560	17%
1000	DTL	MID	ACM1081100	52200	Fica & Medicare	139,704	150,630	10,926	8%
1000	DTL	MID	ACM1081100	52300	Teachers Retirement System	364,873	409,161	44,288	12%
1000	DTL	MID	ACM1081100	52500	Unemployment Compensation	3,000	1,550	(1,450)	-48%
1000	DTL	MID	ACM1081100	52600	Workers' Compensation	15,000	17,050	2,050	14%
1000	DTL	MID	ACM1081100	52900	Other Employee Benefits	6,008	6,892	884	15%
1000	DTL	MID	ACM1081100	56100	Supplies	10,079	13,883	3,804	38%
1000	DSS	SPD	ACM2031100	51100	Teachers	-	72,830	72,830	N/A
1000	DSS	SPD	ACM2031100	52100	State Health Insurance	-	21,120	21,120	N/A
1000	DSS	SPD	ACM2031100	52200	Fica & Medicare	-	5,571	5,571	N/A
1000	DSS	SPD	ACM2031100	52300	Teachers Retirement System	-	15,134	15,134	N/A
1000	DSS	SPD	ACM2031100	52500	Unemployment Compensation	-	50	50	N/A
1000	DSS	SPD	ACM2031100	52600	Workers' Compensation	-	550	550	N/A
1000	DSS	SPD	ACM2031100	52900	Other Employee Benefits	-	255	255	N/A
1000	DSS	SPD	ACM2041100	51100	Teachers	294,322	334,670	40,348	14%
1000	DSS	SPD	ACM2041100	52100	State Health Insurance	75,859	80,010	4,151	5%
1000	DSS	SPD	ACM2041100	52200	Fica & Medicare	22,516	25,602	3,086	14%
1000	DSS	SPD	ACM2041100	52300	Teachers Retirement System	57,007	69,544	12,537	22%
1000	DSS	SPD	ACM2041100	52500	Unemployment Compensation	500	250	(250)	-50%
1000	DSS	SPD	ACM2041100	52600	Workers' Compensation	2,500	2,750	250	10%
1000	DSS	SPD	ACM2041100	52900	Other Employee Benefits	971	1,171	200	21%
1000	DSS	SPD	AIM2051100	51100	Teachers	164,510	254,265	89,755	55%
1000	DSS	SPD	AIM2051100	52100	State Health Insurance	37,938	42,240	4,302	11%
1000	DSS	SPD	AIM2051100	52200	Fica & Medicare	12,585	19,451	6,866	55%
1000	DSS	SPD	AIM2051100	52300	Teachers Retirement System	32,150	52,836	20,686	64%
1000	DSS	SPD	AIM2051100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DSS	SPD	AIM2051100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DSS	SPD	AIM2051100	52900	Other Employee Benefits	542	890	348	64%
1000	DSS	SPD	AIM2061100	51400	Aides And Paraprofessionals	20,794	-	(20,794)	-100%
1000	DSS	SPD	AIM2061100	52200	Fica & Medicare	1,591	-	(1,591)	-100%
1000	DSS	SPD	AIM2061100	52300	Teachers Retirement System	4,155	-	(4,155)	-100%
1000	DSS	SPD	AIM2061100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	AIM2061100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	AIM2061100	52900	Other Employee Benefits	68	-	(68)	-100%
1000	DTL	CAR	AIM3011100	51100	Teachers	84,835	-	(84,835)	-100%
1000	DTL	CAR	AIM3011100	52100	State Health Insurance	18,960	-	(18,960)	-100%
1000	DTL	CAR	AIM3011100	52200	Fica & Medicare	6,496	-	(6,496)	-100%
1000	DTL	CAR	AIM3011100	52300	Teachers Retirement System	16,968	-	(16,968)	-100%
1000	DTL	CAR	AIM3011100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DTL	CAR	AIM3011100	52600	Workers' Compensation	1,000	-	(1,000)	-100%
1000	DTL	CAR	AIM3011100	52900	Other Employee Benefits	279	-	(279)	-100%
1000	DTL	CAR	AIM3011100	55320	Communication Web based Subscr	200	-	(200)	-100%
1000	DTL	CAR	AIM3011100	56100	Supplies	900	200	(700)	-78%
1000	DTL	CAR	AIM3011100	56110	Supplies-Technology	-	500	500	N/A
1000	DSS	ALT	AIM5071100	51100	Teachers	722,931	820,187	97,256	13%
1000	DSS	ALT	AIM5071100	51180	Art,Music,Pe	56,004	82,755	26,751	48%
1000	DSS	ALT	AIM5071100	51400	Aides And Paraprofessionals	21,731	21,840	109	1%
1000	DSS	ALT	AIM5071100	51730	Secondary Counselor	233,892	331,553	97,661	42%
1000	DSS	ALT	AIM5071100	52100	State Health Insurance	246,480	312,330	65,850	27%
1000	DSS	ALT	AIM5071100	52200	Fica & Medicare	79,144	96,110	16,966	21%
1000	DSS	ALT	AIM5071100	52300	Teachers Retirement System	206,704	253,829	47,125	23%
1000	DSS	ALT	AIM5071100	52500	Unemployment Compensation	1,700	1,050	(650)	-38%
1000	DSS	ALT	AIM5071100	52600	Workers' Compensation	8,500	11,550	3,050	36%
1000	DSS	ALT	AIM5071100	52900	Other Employee Benefits	3,404	4,397	993	29%
1000	DSS	ALT	AIM5071100	54300	Repair And Maintenance Service	2,000	1,000	(1,000)	-50%
1000	DSS	ALT	AIM5071100	55320	Communication Web based Subscr	14,088	15,088	1,000	7%
1000	DSS	ALT	AIM5071100	56100	Supplies	3,000	2,500	(500)	-17%
1000	DSS	ALT	AIM5071100	56420	Books And Periodicals	500	500	-	0%
1000	DSS	ALT	AIM5071100	58100	Dues and Fees	112	112	-	0%
1000	DTL	ELM	ALN1011100	51100	Teachers	258,872	167,705	(91,167)	-35%
1000	DTL	ELM	ALN1011100	51400	Aides And Paraprofessionals	75,281	66,665	(8,616)	-11%
1000	DTL	ELM	ALN1011100	52100	State Health Insurance	114,360	96,660	(17,700)	-15%
1000	DTL	ELM	ALN1011100	52200	Fica & Medicare	25,563	17,929	(7,634)	-30%
1000	DTL	ELM	ALN1011100	52300	Teachers Retirement System	66,764	48,702	(18,062)	-27%
1000	DTL	ELM	ALN1011100	52500	Unemployment Compensation	800	300	(500)	-63%
1000	DTL	ELM	ALN1011100	52600	Workers' Compensation	4,000	3,300	(700)	-18%
1000	DTL	ELM	ALN1011100	52900	Other Employee Benefits	1,099	820	(279)	-25%
1000	DTL	ELM	ALN1011100	56100	Supplies	2,076	-	(2,076)	-100%
1000	DTL	ELM	ALN1021100	51100	Teachers	636,550	689,080	52,530	8%
1000	DTL	ELM	ALN1021100	51400	Aides And Paraprofessionals	57,360	70,070	12,710	22%
1000	DTL	ELM	ALN1021100	52100	State Health Insurance	139,440	197,790	58,350	42%
1000	DTL	ELM	ALN1021100	52200	Fica & Medicare	53,084	58,075	4,991	9%
1000	DTL	ELM	ALN1021100	52300	Teachers Retirement System	138,643	157,751	19,108	14%
1000	DTL	ELM	ALN1021100	52500	Unemployment Compensation	1,400	700	(700)	-50%
1000	DTL	ELM	ALN1021100	52600	Workers' Compensation	7,000	7,700	700	10%
1000	DTL	ELM	ALN1021100	52900	Other Employee Benefits	2,283	2,657	374	16%
1000	DTL	ELM	ALN1021100	56100	Supplies	5,997	-	(5,997)	-100%
1000	DTL	ELM	ALN1051100	51100	Teachers	415,002	398,811	(16,191)	-4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	ALN1051100	51180	Art,Music,Pe	158,207	180,256	22,049	14%
1000	DTL	ELM	ALN1051100	51720	Elementary Counselor	51,146	53,646	2,500	5%
1000	DTL	ELM	ALN1051100	52100	State Health Insurance	180,120	179,520	(600)	0%
1000	DTL	ELM	ALN1051100	52200	Fica & Medicare	47,763	48,403	640	1%
1000	DTL	ELM	ALN1051100	52300	Teachers Retirement System	124,746	131,478	6,732	5%
1000	DTL	ELM	ALN1051100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	ALN1051100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	ALN1051100	52900	Other Employee Benefits	2,054	2,214	160	8%
1000	DTL	ELM	ALN1051100	56100	Supplies	3,777	-	(3,777)	-100%
1000	DTL	ESL	ALN1351100	51100	Teachers	162,062	171,426	9,364	6%
1000	DTL	ESL	ALN1351100	52100	State Health Insurance	28,440	31,680	3,240	11%
1000	DTL	ESL	ALN1351100	52200	Fica & Medicare	12,398	13,114	716	6%
1000	DTL	ESL	ALN1351100	52300	Teachers Retirement System	32,380	35,622	3,242	10%
1000	DTL	ESL	ALN1351100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DTL	ESL	ALN1351100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DTL	ESL	ALN1351100	52900	Other Employee Benefits	533	600	67	13%
1000	DSS	SPD	ALN2021100	51100	Teachers	53,146	57,727	4,581	9%
1000	DSS	SPD	ALN2021100	52100	State Health Insurance	18,970	21,120	2,150	11%
1000	DSS	SPD	ALN2021100	52200	Fica & Medicare	4,066	4,416	350	9%
1000	DSS	SPD	ALN2021100	52300	Teachers Retirement System	10,259	11,996	1,737	17%
1000	DSS	SPD	ALN2021100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	ALN2021100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	ALN2021100	52900	Other Employee Benefits	175	202	27	15%
1000	DSS	SPD	ALN2041100	51100	Teachers	148,823	177,841	29,018	19%
1000	DSS	SPD	ALN2041100	52100	State Health Insurance	23	42,240	42,217	183552%
1000	DSS	SPD	ALN2041100	52200	Fica & Medicare	11,385	13,605	2,220	19%
1000	DSS	SPD	ALN2041100	52300	Teachers Retirement System	29,016	36,955	7,939	27%
1000	DSS	SPD	ALN2041100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DSS	SPD	ALN2041100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DSS	SPD	ALN2041100	52900	Other Employee Benefits	491	622	131	27%
1000	DSS	SPD	ALN2061100	51400	Aides And Paraprofessionals	44,355	51,973	7,618	17%
1000	DSS	SPD	ALN2061100	52100	State Health Insurance	12,840	16,650	3,810	30%
1000	DSS	SPD	ALN2061100	52200	Fica & Medicare	3,393	3,976	583	17%
1000	DSS	SPD	ALN2061100	52300	Teachers Retirement System	8,862	10,800	1,938	22%
1000	DSS	SPD	ALN2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	ALN2061100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	ALN2061100	52900	Other Employee Benefits	146	182	36	25%
1000	DTL	ELM	ALN8881100	58810	School Wide Consolidation	-	31,163	31,163	N/A
1000	DTL	MID	ARN1081100	51100	Teachers	1,167,275	1,337,215	169,940	15%
1000	DTL	MID	ARN1081100	51180	Art,Music,Pe	397,500	405,372	7,872	2%
1000	DTL	MID	ARN1081100	51400	Aides And Paraprofessionals	21,198	21,840	642	3%
1000	DTL	MID	ARN1081100	51730	Secondary Counselor	74,562	77,062	2,500	3%
1000	DTL	MID	ARN1081100	52100	State Health Insurance	398,160	491,850	93,690	24%
1000	DTL	MID	ARN1081100	52200	Fica & Medicare	127,031	140,874	13,843	11%
1000	DTL	MID	ARN1081100	52300	Teachers Retirement System	307,156	382,661	75,505	25%
1000	DTL	MID	ARN1081100	52500	Unemployment Compensation	3,300	1,700	(1,600)	-48%
1000	DTL	MID	ARN1081100	52600	Workers' Compensation	16,500	18,700	2,200	13%
1000	DTL	MID	ARN1081100	52900	Other Employee Benefits	5,463	6,445	982	18%
1000	DTL	ESL	ARN1351100	51100	Teachers	154,033	172,942	18,909	12%
1000	DTL	ESL	ARN1351100	52100	State Health Insurance	18,960	42,240	23,280	123%
1000	DTL	ESL	ARN1351100	52200	Fica & Medicare	11,784	13,230	1,446	12%
1000	DTL	ESL	ARN1351100	52300	Teachers Retirement System	30,776	35,937	5,161	17%
1000	DTL	ESL	ARN1351100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DTL	ESL	ARN1351100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DTL	ESL	ARN1351100	52900	Other Employee Benefits	507	605	98	19%
1000	DSS	SPD	ARN2021100	51100	Teachers	91,705	-	(91,705)	-100%
1000	DSS	SPD	ARN2021100	52100	State Health Insurance	37,954	-	(37,954)	-100%
1000	DSS	SPD	ARN2021100	52200	Fica & Medicare	7,015	-	(7,015)	-100%
1000	DSS	SPD	ARN2021100	52300	Teachers Retirement System	17,603	-	(17,603)	-100%
1000	DSS	SPD	ARN2021100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	ARN2021100	52600	Workers' Compensation	1,000	-	(1,000)	-100%
1000	DSS	SPD	ARN2021100	52900	Other Employee Benefits	303	-	(303)	-100%
1000	DSS	SPD	ARN2041100	51100	Teachers	313,381	502,447	189,066	60%
1000	DSS	SPD	ARN2041100	52100	State Health Insurance	94,892	147,840	52,948	56%
1000	DSS	SPD	ARN2041100	52200	Fica & Medicare	23,974	38,437	14,463	60%
1000	DSS	SPD	ARN2041100	52300	Teachers Retirement System	60,815	104,408	43,593	72%
1000	DSS	SPD	ARN2041100	52500	Unemployment Compensation	500	400	(100)	-20%
1000	DSS	SPD	ARN2041100	52600	Workers' Compensation	2,500	4,400	1,900	76%
1000	DSS	SPD	ARN2041100	52900	Other Employee Benefits	1,034	1,759	725	70%
1000	DSS	SPD	ARN2061100	51400	Aides And Paraprofessionals	41,072	26,375	(14,697)	-36%
1000	DSS	SPD	ARN2061100	52100	State Health Insurance	12,840	16,650	3,810	30%
1000	DSS	SPD	ARN2061100	52200	Fica & Medicare	3,142	2,018	(1,124)	-36%
1000	DSS	SPD	ARN2061100	52300	Teachers Retirement System	8,206	5,481	(2,725)	-33%
1000	DSS	SPD	ARN2061100	52500	Unemployment Compensation	200	50	(150)	-75%
1000	DSS	SPD	ARN2061100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DSS	SPD	ARN2061100	52900	Other Employee Benefits	135	92	(43)	-32%
1000	DTL	TLI	ARN8881100	56100	Supplies	13,518	-	(13,518)	-100%
1000	DTL	TLI	ARN8881100	58810	School Wide Consolidation	-	42,818	42,818	N/A
1000	DTL	MID	ARN9100100	55800	Travel - Employees	1,000	-	(1,000)	-100%
1000	DTL	MID	ARN9100100	55950	Other Purchased Services	300	300	-	0%
1000	DTL	MID	ARN9100100	56100	Supplies	1,000	2,000	1,000	100%
1000	DTL	MID	ARN9100100	56150	Expendable Equipment	200	-	(200)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	ARN9100100	56160	Expendable Computer Equipment	250	-	(250)	-100%
1000	DTL	MID	ARN9100100	58100	Dues and Fees	-	475	475	N/A
1000	DTL	ART	ART1021100	55320	Communication Web based Subscr	200	-	(200)	-100%
1000	DTL	ART	ART1021100	56100	Supplies	15,000	-	(15,000)	-100%
1000	DTL	ART	ART1021100	56150	Expendable Equipment	5,000	-	(5,000)	-100%
1000	DTL	ART	ART1021101	53000	Purch Professional & Technical	1,400	1,500	100	7%
1000	DTL	ART	ART1021101	53100	Contracted Service - Admin	-	43,200	43,200	N/A
1000	DTL	ART	ART1021101	56100	Supplies	2,250	3,000	750	33%
1000	DTL	ART	ART1021101	56150	Expendable Equipment	10,000	10,000	-	0%
1000	DTL	ART	ART1041100	51102	Music Supplement	75,000	50,000	(25,000)	-33%
1000	DTL	ART	ART1041100	52200	Fica & Medicare	5,738	3,825	(1,913)	-33%
1000	DTL	ART	ART1041100	52300	Teachers Retirement System	14,985	10,390	(4,595)	-31%
1000	DTL	ART	ART1041100	55320	Communication Web based Subscr	100	-	(100)	-100%
1000	DTL	ART	ART1041100	56100	Supplies	4,500	8,000	3,500	78%
1000	DTL	ART	ART1041100	56150	Expendable Equipment	30,000	10,000	(20,000)	-67%
1000	DTL	ART	ART1041100	58100	Dues and Fees	4,000	-	(4,000)	-100%
1000	DTL	ART	ART1041100	52900	Other Employee Benefits	-	175.00	175	N/A
1000	DTL	ART	ART1041101	55320	Communication Web based Subscr	5,000	2,600	(2,400)	-48%
1000	DTL	ART	ART1041101	55950	Other Purchased Services	12,500	10,000	(2,500)	-20%
1000	DTL	ART	ART1041101	56100	Supplies	6,000	6,000	-	0%
1000	DTL	ART	ART1041101	56150	Expendable Equipment	60,000	60,000	-	0%
1000	DTL	ART	ART1041101	57300	Purch Eqp Noncom	22,000	5,000	(17,000)	-77%
1000	DTL	ART	ART1041101	58100	Dues and Fees	4,500	5,000	500	11%
1000	DTL	ART	ART1081100	51102	Music Supplement	75,000	70,000	(5,000)	-7%
1000	DTL	ART	ART1081100	52200	Fica & Medicare	5,738	5,355	(383)	-7%
1000	DTL	ART	ART1081100	52300	Teachers Retirement System	14,985	14,546	(439)	-3%
1000	DTL	ART	ART1081100	55320	Communication Web based Subscr	100	100	-	0%
1000	DTL	ART	ART1081100	56100	Supplies	5,000	3,000	(2,000)	-40%
1000	DTL	ART	ART1081100	56150	Expendable Equipment	6,000	6,000	-	0%
1000	DTL	ART	ART1081100	58100	Dues and Fees	5,000	5,000	-	0%
1000	DTL	ART	ART1081100	55800	Travel - Employees	-	2,500	2,500	N/A
1000	DTL	ART	ART1081100	52900	Other Employee Benefits	-	245.00	245	N/A
1000	DTL	ART	ART1081101	55950	Other Purchased Services	12,500	10,000	(2,500)	-20%
1000	DTL	ART	ART1081101	56100	Supplies	5,000	6,000	1,000	20%
1000	DTL	ART	ART1081101	56150	Expendable Equipment	30,000	36,000	6,000	20%
1000	DTL	ART	ART1081101	58100	Dues and Fees	2,000	5,000	3,000	150%
1000	DTL	ART	ART1081101	55800	Travel - Employees	-	5,000	5,000	N/A
1000	DTL	ART	ART1083100	55800	Travel - Employees	2,500	-	(2,500)	-100%
1000	DTL	ART	ART1083101	55800	Travel - Employees	20,000	-	(20,000)	-100%
1000	DTL	MID	BAK1081100	51100	Teachers	1,426,254	1,485,411	59,157	4%
1000	DTL	MID	BAK1081100	51180	Art,Music,Pe	404,768	417,823	13,055	3%
1000	DTL	MID	BAK1081100	51400	Aides And Paraprofessionals	21,464	44,865	23,401	109%
1000	DTL	MID	BAK1081100	51730	Secondary Counselor	139,354	296,889	157,535	113%
1000	DTL	MID	BAK1081100	52100	State Health Insurance	411,000	465,645	54,645	13%
1000	DTL	MID	BAK1081100	52200	Fica & Medicare	152,376	171,742	19,366	13%
1000	DTL	MID	BAK1081100	52300	Teachers Retirement System	388,121	460,206	72,085	19%
1000	DTL	MID	BAK1081100	52500	Unemployment Compensation	3,900	2,100	(1,800)	-46%
1000	DTL	MID	BAK1081100	52600	Workers' Compensation	19,500	23,100	3,600	18%
1000	DTL	MID	BAK1081100	52900	Other Employee Benefits	6,553	7,857	1,304	20%
1000	DTL	ESL	BAK1351100	51100	Teachers	152,441	157,441	5,000	3%
1000	DTL	ESL	BAK1351100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	ESL	BAK1351100	52200	Fica & Medicare	11,662	12,044	382	3%
1000	DTL	ESL	BAK1351100	52300	Teachers Retirement System	30,458	32,716	2,258	7%
1000	DTL	ESL	BAK1351100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DTL	ESL	BAK1351100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DTL	ESL	BAK1351100	52900	Other Employee Benefits	502	551	49	10%
1000	DSS	SPD	BAK2023100	51100	Teachers	-	55,646.00	55,646	N/A
1000	DSS	SPD	BAK2023100	52100	State Health Insurance	-	21,120.00	21,120	N/A
1000	DSS	SPD	BAK2023100	52300	Teachers Retirement System	-	11,563.24	11,563	N/A
1000	DSS	SPD	BAK2023100	52200	Fica & Medicare	-	4,256.92	4,257	N/A
1000	DSS	SPD	BAK2023100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	BAK2023100	52900	Other Employee Benefits	-	194.76	195	N/A
1000	DSS	SPD	BAK2023100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DSS	SPD	BAK2041100	51100	Teachers	469,760	363,759	(106,001)	-23%
1000	DSS	SPD	BAK2041100	52100	State Health Insurance	113,982	105,600	(8,382)	-7%
1000	DSS	SPD	BAK2041100	52200	Fica & Medicare	35,937	27,828	(8,109)	-23%
1000	DSS	SPD	BAK2041100	52300	Teachers Retirement System	81,841	75,589	(6,252)	-8%
1000	DSS	SPD	BAK2041100	52500	Unemployment Compensation	800	300	(500)	-63%
1000	DSS	SPD	BAK2041100	52600	Workers' Compensation	4,000	3,300	(700)	-18%
1000	DSS	SPD	BAK2041100	52900	Other Employee Benefits	1,550	1,273	(277)	-18%
1000	DSS	SPD	BAK2051100	51100	Teachers	194,916	160,190	(34,726)	-18%
1000	DSS	SPD	BAK2051100	52100	State Health Insurance	56,957	21,120	(35,837)	-63%
1000	DSS	SPD	BAK2051100	52200	Fica & Medicare	14,911	12,255	(2,656)	-18%
1000	DSS	SPD	BAK2051100	52300	Teachers Retirement System	37,865	33,287	(4,578)	-12%
1000	DSS	SPD	BAK2051100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DSS	SPD	BAK2051100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DSS	SPD	BAK2051100	52900	Other Employee Benefits	643	561	(82)	-13%
1000	DSS	SPD	BAK2061100	51400	Aides And Paraprofessionals	20,536	51,794	31,258	152%
1000	DSS	SPD	BAK2061100	52100	State Health Insurance	12,840	16,650	3,810	30%
1000	DSS	SPD	BAK2061100	52200	Fica & Medicare	1,571	3,962	2,391	152%
1000	DSS	SPD	BAK2061100	52300	Teachers Retirement System	4,103	10,763	6,660	162%
1000	DSS	SPD	BAK2061100	52500	Unemployment Compensation	100	100	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	BAK2061100	52600	Workers' Compensation	500	1,100	600	120%
1000	DSS	SPD	BAK2061100	52900	Other Employee Benefits	68	181	113	166%
1000	DTL	TLI	BAK8881100	58810	School Wide Consolidation	11,610	36,356	24,746	213%
1000	DTL	ELM	BDV1011100	51100	Teachers	265,484	285,380	19,896	7%
1000	DTL	ELM	BDV1011100	51400	Aides And Paraprofessionals	75,369	90,986	15,617	21%
1000	DTL	ELM	BDV1011100	52100	State Health Insurance	108,240	108,840	600	1%
1000	DTL	ELM	BDV1011100	52200	Fica & Medicare	26,075	28,792	2,717	10%
1000	DTL	ELM	BDV1011100	52300	Teachers Retirement System	68,102	78,209	10,107	15%
1000	DTL	ELM	BDV1011100	52500	Unemployment Compensation	800	400	(400)	-50%
1000	DTL	ELM	BDV1011100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	BDV1011100	52900	Other Employee Benefits	1,121	1,317	196	17%
1000	DTL	ELM	BDV1011100	56100	Supplies	1,932	-	(1,932)	-100%
1000	DTL	ELM	BDV1011100	58810	School Wide Consolidation	-	2,484	2,484	N/A
1000	DTL	ELM	BDV1021100	51100	Teachers	820,859	855,803	34,944	4%
1000	DTL	ELM	BDV1021100	51400	Aides And Paraprofessionals	39,365	47,540	8,175	21%
1000	DTL	ELM	BDV1021100	52100	State Health Insurance	158,400	202,260	43,860	28%
1000	DTL	ELM	BDV1021100	52200	Fica & Medicare	65,807	69,106	3,299	5%
1000	DTL	ELM	BDV1021100	52300	Teachers Retirement System	171,873	187,715	15,842	9%
1000	DTL	ELM	BDV1021100	52500	Unemployment Compensation	1,400	700	(700)	-50%
1000	DTL	ELM	BDV1021100	52600	Workers' Compensation	7,000	7,700	700	10%
1000	DTL	ELM	BDV1021100	52900	Other Employee Benefits	2,830	3,162	332	12%
1000	DTL	ELM	BDV1021100	56100	Supplies	6,573	-	(6,573)	-100%
1000	DTL	ELM	BDV1021100	58810	School Wide Consolidation	-	6,998	6,998	N/A
1000	DTL	ELM	BDV1051100	51100	Teachers	545,518	570,101	24,583	5%
1000	DTL	ELM	BDV1051100	51180	Art,Music,Pe	200,277	202,444	2,167	1%
1000	DTL	ELM	BDV1051100	51720	Elementary Counselor	64,613	67,113	2,500	4%
1000	DTL	ELM	BDV1051100	52100	State Health Insurance	208,560	232,320	23,760	11%
1000	DTL	ELM	BDV1051100	52200	Fica & Medicare	61,996	64,234	2,238	4%
1000	DTL	ELM	BDV1051100	52300	Teachers Retirement System	161,920	174,481	12,561	8%
1000	DTL	ELM	BDV1051100	52500	Unemployment Compensation	1,200	600	(600)	-50%
1000	DTL	ELM	BDV1051100	52600	Workers' Compensation	6,000	6,600	600	10%
1000	DTL	ELM	BDV1051100	52900	Other Employee Benefits	2,666	2,939	273	10%
1000	DTL	ELM	BDV1051100	56100	Supplies	4,296	-	(4,296)	-100%
1000	DTL	ELM	BDV1051100	58810	School Wide Consolidation	-	4,574	4,574	N/A
1000	DSS	SPD	BDV2041100	51100	Teachers	145,593	152,516	6,923	5%
1000	DSS	SPD	BDV2041100	51400	Aides And Paraprofessionals	66,812	106,764	39,952	60%
1000	DSS	SPD	BDV2041100	52100	State Health Insurance	50,827	58,890	8,063	16%
1000	DSS	SPD	BDV2041100	52200	Fica & Medicare	16,249	19,835	3,586	22%
1000	DSS	SPD	BDV2041100	52300	Teachers Retirement System	41,180	53,878	12,698	31%
1000	DSS	SPD	BDV2041100	52500	Unemployment Compensation	500	300	(200)	-40%
1000	DSS	SPD	BDV2041100	52600	Workers' Compensation	2,500	3,300	800	32%
1000	DSS	SPD	BDV2041100	52900	Other Employee Benefits	701	907	206	29%
1000	DTL	ELM	BDV8881100	58810	School Wide Consolidation	-	20,604	20,604	N/A
1000	DTL	ELM	BDV9100100	51100	Teachers	-	165,161	165,161	N/A
1000	DTL	ELM	BDV9100100	51180	Art,Music,Pe	160,161	-	(160,161)	-100%
1000	DTL	ELM	BDV9100100	51400	Aides And Paraprofessionals	-	22,853	22,853	N/A
1000	DTL	ELM	BDV9100100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	ELM	BDV9100100	52200	Fica & Medicare	12,252	14,383	2,131	17%
1000	DTL	ELM	BDV9100100	52300	Teachers Retirement System	32,000	39,069	7,069	22%
1000	DTL	ELM	BDV9100100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DTL	ELM	BDV9100100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DTL	ELM	BDV9100100	52900	Other Employee Benefits	527	658	131	25%
1000	DTL	ELM	BDV9100100	55320	Communication Web based Subscr	8,500	3,000	(5,500)	-65%
1000	DTL	ELM	BDV9100100	55950	Other Purchased Services	600	500	(100)	-17%
1000	DTL	ELM	BDV9100100	56100	Supplies	5,000	6,000	1,000	20%
1000	DTL	ELM	BDV9100100	56110	Supplies-Technology	3,000	2,000	(1,000)	-33%
1000	DTL	ELM	BDV9100100	56150	Expendable Equipment	500	1,000	500	100%
1000	DTL	ELM	BDV9100100	56160	Expendable Computer Equipment	2,000	500	(1,500)	-75%
1000	DTL	ELM	BDV9100100	56420	Books And Periodicals	300	500	200	67%
1000	DTL	ELM	BDV9100100	55800	Travel - Employees	-	10,000	10,000	N/A
1000	DTL	MID	BLK1081100	51100	Teachers	1,457,219	1,578,180	120,961	8%
1000	DTL	MID	BLK1081100	51180	Art,Music,Pe	387,611	489,988	102,377	26%
1000	DTL	MID	BLK1081100	51400	Aides And Paraprofessionals	21,198	21,840	642	3%
1000	DTL	MID	BLK1081100	51730	Secondary Counselor	51,146	53,646	2,500	5%
1000	DTL	MID	BLK1081100	52100	State Health Insurance	417,120	544,650	127,530	31%
1000	DTL	MID	BLK1081100	52200	Fica & Medicare	146,664	163,990	17,326	12%
1000	DTL	MID	BLK1081100	52300	Teachers Retirement System	383,051	445,451	62,400	16%
1000	DTL	MID	BLK1081100	52500	Unemployment Compensation	3,200	1,700	(1,500)	-47%
1000	DTL	MID	BLK1081100	52600	Workers' Compensation	16,000	18,700	2,700	17%
1000	DTL	MID	BLK1081100	52900	Other Employee Benefits	6,308	7,503	1,195	19%
1000	DTL	MID	BLK1081100	56100	Supplies	10,127	-	(10,127)	-100%
1000	DTL	MID	BLK1081100	58810	School Wide Consolidation	-	12,423	12,423	N/A
1000	DSS	SPD	BLK2021100	51100	Teachers	167,705	315,000	147,295	88%
1000	DSS	SPD	BLK2021100	52100	State Health Insurance	38,079	84,480	46,401	122%
1000	DSS	SPD	BLK2021100	52200	Fica & Medicare	12,829	24,098	11,269	88%
1000	DSS	SPD	BLK2021100	52300	Teachers Retirement System	32,159	49,522	17,363	54%
1000	DSS	SPD	BLK2021100	52500	Unemployment Compensation	300	250	(50)	-17%
1000	DSS	SPD	BLK2021100	52600	Workers' Compensation	1,500	2,750	1,250	83%
1000	DSS	SPD	BLK2021100	52900	Other Employee Benefits	554	1,103	549	99%
1000	DSS	SPD	BLK2031100	51100	Teachers	53,146	55,646	2,500	5%
1000	DSS	SPD	BLK2031100	52100	State Health Insurance	19,013	21,120	2,107	11%
1000	DSS	SPD	BLK2031100	52200	Fica & Medicare	4,066	4,257	191	5%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	BLK2031100	52300	Teachers Retirement System	10,259	11,563	1,304	13%
1000	DSS	SPD	BLK2031100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	BLK2031100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	BLK2031100	52900	Other Employee Benefits	175	195	20	11%
1000	DSS	SPD	BLK2041100	51100	Teachers	646,046	599,095	(46,951)	-7%
1000	DSS	SPD	BLK2041100	52100	State Health Insurance	152,214	185,610	33,396	22%
1000	DSS	SPD	BLK2041100	52200	Fica & Medicare	49,423	54,210	4,787	10%
1000	DSS	SPD	BLK2041100	52300	Teachers Retirement System	116,727	147,253	30,526	26%
1000	DSS	SPD	BLK2041100	52500	Unemployment Compensation	1,100	550	(550)	-50%
1000	DSS	SPD	BLK2041100	52600	Workers' Compensation	5,500	6,050	550	10%
1000	DSS	SPD	BLK2041100	52900	Other Employee Benefits	2,132	2,480	348	16%
1000	DSS	SPD	BLK2041100	51450	Interpreter	-	109,534.00	109,534	N/A
1000	DSS	SPD	BLK2061100	51100	Teachers	118,816	-	(118,816)	-100%
1000	DSS	SPD	BLK2061100	51400	Aides And Paraprofessionals	107,775	103,968	(3,807)	-4%
1000	DSS	SPD	BLK2061100	52100	State Health Insurance	44,721	33,300	(11,421)	-26%
1000	DSS	SPD	BLK2061100	52200	Fica & Medicare	17,334	7,954	(9,380)	-54%
1000	DSS	SPD	BLK2061100	52300	Teachers Retirement System	44,554	21,605	(22,949)	-52%
1000	DSS	SPD	BLK2061100	52500	Unemployment Compensation	700	200	(500)	-71%
1000	DSS	SPD	BLK2061100	52600	Workers' Compensation	3,500	2,200	(1,300)	-37%
1000	DSS	SPD	BLK2061100	52900	Other Employee Benefits	747	364	(383)	-51%
1000	DTL	ELM	BLK8881100	58810	School Wide Consolidation	-	21,657	21,657	N/A
1000	DTL	ELM	BLN1011100	51100	Teachers	137,115	227,370	90,255	66%
1000	DTL	ELM	BLN1011100	51400	Aides And Paraprofessionals	60,207	90,722	30,515	51%
1000	DTL	ELM	BLN1011100	52100	State Health Insurance	57,480	113,310	55,830	97%
1000	DTL	ELM	BLN1011100	52200	Fica & Medicare	15,095	24,334	9,239	61%
1000	DTL	ELM	BLN1011100	52300	Teachers Retirement System	39,425	66,099	26,674	68%
1000	DTL	ELM	BLN1011100	52500	Unemployment Compensation	600	400	(200)	-33%
1000	DTL	ELM	BLN1011100	52600	Workers' Compensation	3,000	4,400	1,400	47%
1000	DTL	ELM	BLN1011100	52900	Other Employee Benefits	649	1,113	464	71%
1000	DTL	ELM	BLN1011100	56100	Supplies	1,672	-	(1,672)	-100%
1000	DTL	ELM	BLN1011100	58810	School Wide Consolidation	-	2,272	2,272	N/A
1000	DTL	ELM	BLN1021100	51100	Teachers	748,272	698,599	(49,673)	-7%
1000	DTL	ELM	BLN1021100	51400	Aides And Paraprofessionals	54,292	44,341	(9,951)	-18%
1000	DTL	ELM	BLN1021100	52100	State Health Insurance	196,320	168,960	(27,360)	-14%
1000	DTL	ELM	BLN1021100	52200	Fica & Medicare	61,396	56,835	(4,561)	-7%
1000	DTL	ELM	BLN1021100	52300	Teachers Retirement System	151,961	154,383	2,422	2%
1000	DTL	ELM	BLN1021100	52500	Unemployment Compensation	1,400	600	(800)	-57%
1000	DTL	ELM	BLN1021100	52600	Workers' Compensation	7,000	6,600	(400)	-6%
1000	DTL	ELM	BLN1021100	52900	Other Employee Benefits	2,640	2,600	(40)	-2%
1000	DTL	ELM	BLN1021100	56100	Supplies	4,901	-	(4,901)	-100%
1000	DTL	ELM	BLN1021100	58810	School Wide Consolidation	-	5,180	5,180	N/A
1000	DTL	ELM	BLN1051100	51100	Teachers	377,085	415,066	37,981	10%
1000	DTL	ELM	BLN1051100	51180	Art,Music,Pe	171,056	181,338	10,282	6%
1000	DTL	ELM	BLN1051100	51720	Elementary Counselor	64,022	68,966	4,944	8%
1000	DTL	ELM	BLN1051100	52100	State Health Insurance	189,600	211,200	21,600	11%
1000	DTL	ELM	BLN1051100	52200	Fica & Medicare	46,830	50,901	4,071	9%
1000	DTL	ELM	BLN1051100	52300	Teachers Retirement System	122,310	138,264	15,954	13%
1000	DTL	ELM	BLN1051100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	BLN1051100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	BLN1051100	52900	Other Employee Benefits	2,014	2,329	315	16%
1000	DTL	ELM	BLN1051100	56100	Supplies	4,238	-	(4,238)	-100%
1000	DTL	ELM	BLN1051100	58810	School Wide Consolidation	-	3,605	3,605	N/A
1000	DSS	SPD	BLN2021100	51100	Teachers	55,227	-	(55,227)	-100%
1000	DSS	SPD	BLN2021100	52100	State Health Insurance	64	-	(64)	-100%
1000	DSS	SPD	BLN2021100	52200	Fica & Medicare	4,225	-	(4,225)	-100%
1000	DSS	SPD	BLN2021100	52300	Teachers Retirement System	10,675	-	(10,675)	-100%
1000	DSS	SPD	BLN2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	BLN2021100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	BLN2021100	52900	Other Employee Benefits	182	-	(182)	-100%
1000	DSS	SPD	BLN2041100	51100	Teachers	160,376	279,268	118,892	74%
1000	DSS	SPD	BLN2041100	51400	Aides And Paraprofessionals	44,634	52,252	7,618	17%
1000	DSS	SPD	BLN2041100	52100	State Health Insurance	82,748	75,540	(7,208)	-9%
1000	DSS	SPD	BLN2041100	52200	Fica & Medicare	15,683	25,361	9,678	62%
1000	DSS	SPD	BLN2041100	52300	Teachers Retirement System	31,221	68,890	37,669	121%
1000	DSS	SPD	BLN2041100	52500	Unemployment Compensation	500	350	(150)	-30%
1000	DSS	SPD	BLN2041100	52600	Workers' Compensation	2,500	3,850	1,350	54%
1000	DSS	SPD	BLN2041100	52900	Other Employee Benefits	676	1,160	484	72%
1000	DSS	SPD	BLN2051100	51100	Teachers	128,726	62,240	(66,486)	-52%
1000	DSS	SPD	BLN2051100	52100	State Health Insurance	38,043	21,120	(16,923)	-44%
1000	DSS	SPD	BLN2051100	52200	Fica & Medicare	9,848	4,761	(5,087)	-52%
1000	DSS	SPD	BLN2051100	52300	Teachers Retirement System	25,000	12,933	(12,067)	-48%
1000	DSS	SPD	BLN2051100	52500	Unemployment Compensation	200	50	(150)	-75%
1000	DSS	SPD	BLN2051100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DSS	SPD	BLN2051100	52900	Other Employee Benefits	425	218	(207)	-49%
1000	DSS	SPD	BLN2061100	51400	Aides And Paraprofessionals	-	24,893.04	24,893	N/A
1000	DSS	SPD	BLN2061100	52100	State Health Insurance	-	16,650.00	16,650	N/A
1000	DSS	SPD	BLN2061100	52300	Teachers Retirement System	-	5,172.77	5,173	N/A
1000	DSS	SPD	BLN2061100	52200	Fica & Medicare	-	1,904.32	1,904	N/A
1000	DSS	SPD	BLN2061100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	BLN2061100	52900	Other Employee Benefits	-	87.13	87	N/A
1000	DSS	SPD	BLN2061100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DTL	ELM	BLN8881100	58810	School Wide Consolidation	-	17,447	17,447	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	BRW1011100	51100	Teachers	201,740	323,663	121,923	60%
1000	DTL	ELM	BRW1011100	51400	Aides And Paraprofessionals	73,681	122,381	48,700	66%
1000	DTL	ELM	BRW1011100	52100	State Health Insurance	56,880	75,540	18,660	33%
1000	DTL	ELM	BRW1011100	52200	Fica & Medicare	21,070	34,122	13,052	62%
1000	DTL	ELM	BRW1011100	52300	Teachers Retirement System	51,428	92,688	41,260	80%
1000	DTL	ELM	BRW1011100	52500	Unemployment Compensation	800	500	(300)	-38%
1000	DTL	ELM	BRW1011100	52600	Workers' Compensation	4,000	5,500	1,500	38%
1000	DTL	ELM	BRW1011100	52900	Other Employee Benefits	906	1,561	655	72%
1000	DTL	ELM	BRW1021100	51100	Teachers	637,361	1,208,257	570,896	90%
1000	DTL	ELM	BRW1021100	51400	Aides And Paraprofessionals	54,967	46,519	(8,448)	-15%
1000	DTL	ELM	BRW1021100	52100	State Health Insurance	183,480	312,330	128,850	70%
1000	DTL	ELM	BRW1021100	52200	Fica & Medicare	52,963	95,990	43,027	81%
1000	DTL	ELM	BRW1021100	52300	Teachers Retirement System	138,327	260,742	122,415	88%
1000	DTL	ELM	BRW1021100	52500	Unemployment Compensation	1,500	1,050	(450)	-30%
1000	DTL	ELM	BRW1021100	52600	Workers' Compensation	7,500	11,550	4,050	54%
1000	DTL	ELM	BRW1021100	52900	Other Employee Benefits	2,278	4,392	2,114	93%
1000	DTL	ELM	BRW1051100	51100	Teachers	331,712	-	(331,712)	-100%
1000	DTL	ELM	BRW1051100	51180	Art,Music,Pe	205,799	202,872	(2,927)	-1%
1000	DTL	ELM	BRW1051100	51720	Elementary Counselor	51,146	113,292	62,146	122%
1000	DTL	ELM	BRW1051100	52100	State Health Insurance	170,640	84,480	(86,160)	-50%
1000	DTL	ELM	BRW1051100	52200	Fica & Medicare	45,032	24,187	(20,845)	-46%
1000	DTL	ELM	BRW1051100	52300	Teachers Retirement System	117,614	65,699	(51,915)	-44%
1000	DTL	ELM	BRW1051100	52500	Unemployment Compensation	1,000	250	(750)	-75%
1000	DTL	ELM	BRW1051100	52600	Workers' Compensation	5,000	2,750	(2,250)	-45%
1000	DTL	ELM	BRW1051100	52900	Other Employee Benefits	1,937	1,107	(830)	-43%
1000	DTL	ESL	BRW1351100	51100	Teachers	135,540	224,226	88,686	65%
1000	DTL	ESL	BRW1351100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	ESL	BRW1351100	52200	Fica & Medicare	10,369	17,153	6,784	65%
1000	DTL	ESL	BRW1351100	52300	Teachers Retirement System	27,081	46,594	19,513	72%
1000	DTL	ESL	BRW1351100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DTL	ESL	BRW1351100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DTL	ESL	BRW1351100	52900	Other Employee Benefits	446	785	339	76%
1000	DSS	SPD	BRW2041100	51100	Teachers	230,995	-	(230,995)	-100%
1000	DSS	SPD	BRW2041100	52100	State Health Insurance	76,111	-	(76,111)	-100%
1000	DSS	SPD	BRW2041100	52200	Fica & Medicare	17,671	-	(17,671)	-100%
1000	DSS	SPD	BRW2041100	52300	Teachers Retirement System	44,714	-	(44,714)	-100%
1000	DSS	SPD	BRW2041100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	BRW2041100	52600	Workers' Compensation	2,000	-	(2,000)	-100%
1000	DSS	SPD	BRW2041100	52900	Other Employee Benefits	762	-	(762)	-100%
1000	DSS	SPD	BRW2051100	51100	Teachers	68,407	-	(68,407)	-100%
1000	DSS	SPD	BRW2051100	52100	State Health Insurance	19,029	-	(19,029)	-100%
1000	DSS	SPD	BRW2051100	52200	Fica & Medicare	5,233	-	(5,233)	-100%
1000	DSS	SPD	BRW2051100	52300	Teachers Retirement System	13,308	-	(13,308)	-100%
1000	DSS	SPD	BRW2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	BRW2051100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	BRW2051100	52900	Other Employee Benefits	226	-	(226)	-100%
1000	DTL	TLI	BRW8881100	58810	School Wide Consolidation	11,532	34,125	22,593	196%
1000	DTL	CAR	CAR3011100	53000	Purch Professional & Technical	10,000	7,000	(3,000)	-30%
1000	DTL	CAR	CAR3011100	54300	Repair And Maintenance Service	5,000	3,500	(1,500)	-30%
1000	DTL	CAR	CAR3011100	54320	Repair Services - Technology	1,000	1,000	-	0%
1000	DTL	CAR	CAR3011100	54420	Rental Of Equipment Or Vehicle	500	500	-	0%
1000	DTL	CAR	CAR3011100	55320	Communication Web based Subscr	30,000	90,000	60,000	200%
1000	DTL	CAR	CAR3011100	55800	Travel - Employees	4,000	4,000	-	0%
1000	DTL	CAR	CAR3011100	55950	Other Purchased Services	150	40,000	39,850	26567%
1000	DTL	CAR	CAR3011100	56100	Supplies	9,400	19,400	10,000	106%
1000	DTL	CAR	CAR3011100	56110	Supplies-Technology	2,850	2,000	(850)	-30%
1000	DTL	CAR	CAR3011100	56150	Expendable Equipment	22,405	6,900	(15,505)	-69%
1000	DTL	CAR	CAR3011100	56160	Expendable Computer Equipment	11,650	2,500	(9,150)	-79%
1000	DTL	CAR	CAR3011100	56400	Digital Textbooks	5,000	-	(5,000)	-100%
1000	DTL	CAR	CAR3011100	56410	Textbooks	35,700	15,500	(20,200)	-57%
1000	DTL	CAR	CAR3011100	56420	Books And Periodicals	-	500	500	N/A
1000	DTL	CAR	CAR3011100	58100	Dues and Fees	15,000	-	(15,000)	-100%
1000	DTL	CAR	CAR3011100	56300	Purchased Food	-	1,000	1,000	N/A
1000	DTL	CAR	CAR9100100	52100	State Health Insurance	-	21,120.00	21,120	N/A
1000	DTL	CAR	CAR9100100	52300	Teachers Retirement System	-	15,058.43	15,058	N/A
1000	DTL	CAR	CAR9100100	52200	Fica & Medicare	-	8,770.43	8,770	N/A
1000	DTL	CAR	CAR9100100	52600	Workers' Compensation	-	1,100.00	1,100	N/A
1000	DTL	CAR	CAR9100100	52900	Other Employee Benefits	-	401.26	401	N/A
1000	DTL	CAR	CAR9100100	52500	Unemployment Compensation	-	100.00	100	N/A
1000	DTL	CAR	CAR9100100	51100	Teachers	-	114,646.20	114,646	N/A
1000	DTL	ELM	CLB1011100	51100	Teachers	294,691	306,813	12,122	4%
1000	DTL	ELM	CLB1011100	51400	Aides And Paraprofessionals	77,791	90,868	13,077	17%
1000	DTL	ELM	CLB1011100	52100	State Health Insurance	127,200	151,080	23,880	19%
1000	DTL	ELM	CLB1011100	52200	Fica & Medicare	28,495	30,423	1,928	7%
1000	DTL	ELM	CLB1011100	52300	Teachers Retirement System	74,422	82,638	8,216	11%
1000	DTL	ELM	CLB1011100	52500	Unemployment Compensation	800	400	(400)	-50%
1000	DTL	ELM	CLB1011100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	CLB1011100	52900	Other Employee Benefits	1,225	1,392	167	14%
1000	DTL	ELM	CLB1011100	56100	Supplies	2,652	-	(2,652)	-100%
1000	DTL	ELM	CLB1011100	58810	School Wide Consolidation	-	2,757	2,757	N/A
1000	DTL	ELM	CLB1021100	51100	Teachers	941,362	1,005,711	64,349	7%
1000	DTL	ELM	CLB1021100	51400	Aides And Paraprofessionals	56,112	66,636	10,524	19%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	CLB1021100	52100	State Health Insurance	291,120	328,980	37,860	13%
1000	DTL	ELM	CLB1021100	52200	Fica & Medicare	76,307	82,035	5,728	8%
1000	DTL	ELM	CLB1021100	52300	Teachers Retirement System	199,295	222,834	23,539	12%
1000	DTL	ELM	CLB1021100	52500	Unemployment Compensation	1,700	850	(850)	-50%
1000	DTL	ELM	CLB1021100	52600	Workers' Compensation	8,500	9,350	850	10%
1000	DTL	ELM	CLB1021100	52900	Other Employee Benefits	3,282	3,753	471	14%
1000	DTL	ELM	CLB1021100	56100	Supplies	6,400	-	(6,400)	-100%
1000	DTL	ELM	CLB1021100	58810	School Wide Consolidation	-	6,725	6,725	N/A
1000	DTL	ELM	CLB1051100	51100	Teachers	516,675	515,659	(1,016)	0%
1000	DTL	ELM	CLB1051100	51180	Art,Music,Pe	178,507	183,073	4,566	3%
1000	DTL	ELM	CLB1051100	51720	Elementary Counselor	68,330	72,564	4,234	6%
1000	DTL	ELM	CLB1051100	52100	State Health Insurance	170,640	168,960	(1,680)	-1%
1000	DTL	ELM	CLB1051100	52200	Fica & Medicare	58,409	59,004	595	1%
1000	DTL	ELM	CLB1051100	52300	Teachers Retirement System	152,550	160,275	7,725	5%
1000	DTL	ELM	CLB1051100	52500	Unemployment Compensation	1,200	600	(600)	-50%
1000	DTL	ELM	CLB1051100	52600	Workers' Compensation	6,000	6,600	600	10%
1000	DTL	ELM	CLB1051100	52900	Other Employee Benefits	2,512	2,700	188	7%
1000	DTL	ELM	CLB1051100	56100	Supplies	4,325	-	(4,325)	-100%
1000	DTL	ELM	CLB1051100	58810	School Wide Consolidation	-	4,544	4,544	N/A
1000	DSS	SPD	CLB2021100	51100	Teachers	147,609	152,609	5,000	3%
1000	DSS	SPD	CLB2021100	52100	State Health Insurance	38,065	42,240	4,175	11%
1000	DSS	SPD	CLB2021100	52200	Fica & Medicare	11,292	11,675	383	3%
1000	DSS	SPD	CLB2021100	52300	Teachers Retirement System	28,773	31,712	2,939	10%
1000	DSS	SPD	CLB2021100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	CLB2021100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	CLB2021100	52900	Other Employee Benefits	487	534	47	10%
1000	DSS	SPD	CLB2041100	51100	Teachers	194,411	205,485	11,074	6%
1000	DSS	SPD	CLB2041100	52100	State Health Insurance	19,185	21,120	1,935	10%
1000	DSS	SPD	CLB2041100	52200	Fica & Medicare	14,872	15,720	848	6%
1000	DSS	SPD	CLB2041100	52300	Teachers Retirement System	37,764	42,700	4,936	13%
1000	DSS	SPD	CLB2041100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DSS	SPD	CLB2041100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DSS	SPD	CLB2041100	52900	Other Employee Benefits	641	719	78	12%
1000	DSS	SPD	CLB2061100	51400	Aides And Paraprofessionals	-	27,168.05	27,168	N/A
1000	DSS	SPD	CLB2061100	52100	State Health Insurance	-	16,650.00	16,650	N/A
1000	DSS	SPD	CLB2061100	52300	Teachers Retirement System	-	5,645.52	5,646	N/A
1000	DSS	SPD	CLB2061100	52200	Fica & Medicare	-	2,078.36	2,078	N/A
1000	DSS	SPD	CLB2061100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	CLB2061100	52900	Other Employee Benefits	-	95.09	95	N/A
1000	DSS	SPD	CLB2061100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DTL	ELM	CLB8881100	58810	School Wide Consolidation	-	21,738	21,738	N/A
1000	DTL	ELM	CLB9100100	51100	Teachers	59,902	63,927	4,025	7%
1000	DTL	ELM	CLB9100100	51180	Art,Music,Pe	60,293	53,646	(6,647)	-11%
1000	DTL	ELM	CLB9100100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	ELM	CLB9100100	52200	Fica & Medicare	9,195	8,994	(201)	-2%
1000	DTL	ELM	CLB9100100	52300	Teachers Retirement System	24,015	24,432	417	2%
1000	DTL	ELM	CLB9100100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DTL	ELM	CLB9100100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DTL	ELM	CLB9100100	52900	Other Employee Benefits	395	412	17	4%
1000	DTL	ELM	CLB9100100	55320	Communication Web based Subscr	2,500	2,500	-	0%
1000	DTL	ELM	CLB9100100	55800	Travel - Employees	5,000	40,000	35,000	700%
1000	DTL	ELM	CLB9100100	55950	Other Purchased Services	500	500	-	0%
1000	DTL	ELM	CLB9100100	56100	Supplies	5,000	8,000	3,000	60%
1000	DTL	ELM	CLB9100100	56110	Supplies-Technology	100	-	(100)	-100%
1000	DTL	ELM	CLB9100100	56150	Expendable Equipment	1,200	3,000	1,800	150%
1000	DTL	ELM	CLB9100100	56160	Expendable Computer Equipment	200	1,000	800	400%
1000	DTL	ELM	CLB9100100	56420	Books And Periodicals	8,000	8,000	-	0%
1000	DTL	ELM	CLB9100100	58100	Dues and Fees	30,000	15,000	(15,000)	-50%
1000	DTL	SEC	COH1041100	51100	Teachers	2,731,653	2,802,676	71,023	3%
1000	DTL	SEC	COH1041100	51180	Art,Music,Pe	999,192	1,127,424	128,232	13%
1000	DTL	SEC	COH1041100	51400	Aides And Paraprofessionals	41,280	46,254	4,974	12%
1000	DTL	SEC	COH1041100	51730	Secondary Counselor	224,151	272,266	48,115	21%
1000	DTL	SEC	COH1041100	52100	State Health Insurance	907,320	1,004,820	97,500	11%
1000	DTL	SEC	COH1041100	52200	Fica & Medicare	305,715	325,019	19,304	6%
1000	DTL	SEC	COH1041100	52300	Teachers Retirement System	798,456	882,863	84,407	11%
1000	DTL	SEC	COH1041100	52500	Unemployment Compensation	6,400	3,300	(3,100)	-48%
1000	DTL	SEC	COH1041100	52600	Workers' Compensation	32,000	36,300	4,300	13%
1000	DTL	SEC	COH1041100	52900	Other Employee Benefits	13,148	14,870	1,722	13%
1000	DTL	SEC	COH1041100	56100	Supplies	29,856	-	(29,856)	-100%
1000	DTL	SEC	COH1041100	58810	School Wide Consolidation	-	31,082	31,082	N/A
1000	DSS	SPD	COH2041100	51100	Teachers	151,372	156,372	5,000	3%
1000	DSS	SPD	COH2041100	52100	State Health Insurance	19,115	21,120	2,005	10%
1000	DSS	SPD	COH2041100	52200	Fica & Medicare	11,580	11,962	382	3%
1000	DSS	SPD	COH2041100	52300	Teachers Retirement System	28,985	32,494	3,509	12%
1000	DSS	SPD	COH2041100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	COH2041100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	COH2041100	52900	Other Employee Benefits	500	547	47	9%
1000	DTL	CAR	COH3011100	56150	Expendable Equipment	1,000	1,000	-	0%
1000	DTL	CAR	COH3011100	56110	Supplies-Technology	-	2,000	2,000	N/A
1000	DTL	CAR	COH3011100	56160	Expendable Computer Equipment	-	2,500	2,500	N/A
1000	DTL	CAR	COH3011100	56100	Supplies	-	3,000	3,000	N/A
1000	DTL	SEC	COH8881100	58810	School Wide Consolidation	-	45,742	45,742	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	COH9100100	55320	Communication Web based Subscr	1,000	500	(500)	-50%
1000	DTL	SEC	COH9100100	55800	Travel - Employees	3,000	7,000	4,000	133%
1000	DTL	SEC	COH9100100	55950	Other Purchased Services	3,000	1,500	(1,500)	-50%
1000	DTL	SEC	COH9100100	56100	Supplies	4,000	5,000	1,000	25%
1000	DTL	SEC	COH9100100	56150	Expendable Equipment	1,000	25,000	24,000	2400%
1000	DTL	SEC	COH9100100	56420	Books And Periodicals	2,000	500	(1,500)	-75%
1000	DTL	SEC	COH9100100	58100	Dues and Fees	2,000	2,000	-	0%
1000	DTL	SEC	COH9100100	56110	Supplies-Technology	-	3,000	3,000	N/A
1000	DTL	SEC	CVH1041100	51100	Teachers	1,378,545	1,479,506	100,961	7%
1000	DTL	SEC	CVH1041100	51180	Art,Music,Pe	600,509	622,930	22,421	4%
1000	DTL	SEC	CVH1041100	51400	Aides And Paraprofessionals	22,826	23,813	987	4%
1000	DTL	SEC	CVH1041100	51730	Secondary Counselor	234,749	244,172	9,423	4%
1000	DTL	SEC	CVH1041100	52100	State Health Insurance	585,000	582,420	(2,580)	0%
1000	DTL	SEC	CVH1041100	52200	Fica & Medicare	171,102	181,337	10,235	6%
1000	DTL	SEC	CVH1041100	52300	Teachers Retirement System	446,878	492,573	45,695	10%
1000	DTL	SEC	CVH1041100	52500	Unemployment Compensation	4,000	1,900	(2,100)	-53%
1000	DTL	SEC	CVH1041100	52600	Workers' Compensation	20,000	20,900	900	5%
1000	DTL	SEC	CVH1041100	52900	Other Employee Benefits	7,359	8,296	937	13%
1000	DSS	SPD	CVH2021100	51100	Teachers	212,947	76,686	(136,261)	-64%
1000	DSS	SPD	CVH2021100	52100	State Health Insurance	38,255	21,120	(17,135)	-45%
1000	DSS	SPD	CVH2021100	52200	Fica & Medicare	16,290	5,866	(10,424)	-64%
1000	DSS	SPD	CVH2021100	52300	Teachers Retirement System	40,569	15,935	(24,634)	-61%
1000	DSS	SPD	CVH2021100	52500	Unemployment Compensation	300	50	(250)	-83%
1000	DSS	SPD	CVH2021100	52600	Workers' Compensation	1,500	550	(950)	-63%
1000	DSS	SPD	CVH2021100	52900	Other Employee Benefits	703	268	(435)	-62%
1000	DSS	SPD	CVH2031100	51100	Teachers	74,186	-	(74,186)	-100%
1000	DSS	SPD	CVH2031100	52100	State Health Insurance	88	-	(88)	-100%
1000	DSS	SPD	CVH2031100	52200	Fica & Medicare	5,675	-	(5,675)	-100%
1000	DSS	SPD	CVH2031100	52300	Teachers Retirement System	14,463	-	(14,463)	-100%
1000	DSS	SPD	CVH2031100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	CVH2031100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	CVH2031100	52900	Other Employee Benefits	245	-	(245)	-100%
1000	DSS	SPD	CVH2041100	51100	Teachers	608,810	737,007	128,197	21%
1000	DSS	SPD	CVH2041100	52100	State Health Insurance	152,772	147,840	(4,932)	-3%
1000	DSS	SPD	CVH2041100	52200	Fica & Medicare	46,574	56,381	9,807	21%
1000	DSS	SPD	CVH2041100	52300	Teachers Retirement System	116,785	153,150	36,365	31%
1000	DSS	SPD	CVH2041100	52500	Unemployment Compensation	1,100	650	(450)	-41%
1000	DSS	SPD	CVH2041100	52600	Workers' Compensation	5,500	7,150	1,650	30%
1000	DSS	SPD	CVH2041100	52900	Other Employee Benefits	2,010	2,580	570	28%
1000	DSS	SPD	CVH2051100	51100	Teachers	51,397	124,727	73,330	143%
1000	DSS	SPD	CVH2051100	52100	State Health Insurance	19,126	42,240	23,114	121%
1000	DSS	SPD	CVH2051100	52200	Fica & Medicare	3,932	9,542	5,610	143%
1000	DSS	SPD	CVH2051100	52300	Teachers Retirement System	9,010	25,918	16,908	188%
1000	DSS	SPD	CVH2051100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	CVH2051100	52600	Workers' Compensation	500	1,100	600	120%
1000	DSS	SPD	CVH2051100	52900	Other Employee Benefits	171	437	266	156%
1000	DSS	SPD	CVH2061100	51400	Aides And Paraprofessionals	84,494	-	(84,494)	-100%
1000	DSS	SPD	CVH2061100	52100	State Health Insurance	12,840	-	(12,840)	-100%
1000	DSS	SPD	CVH2061100	52200	Fica & Medicare	6,464	-	(6,464)	-100%
1000	DSS	SPD	CVH2061100	52300	Teachers Retirement System	12,727	-	(12,727)	-100%
1000	DSS	SPD	CVH2061100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DSS	SPD	CVH2061100	52600	Workers' Compensation	2,000	-	(2,000)	-100%
1000	DSS	SPD	CVH2061100	52900	Other Employee Benefits	278	-	(278)	-100%
1000	DTL	CAR	CVH3011100	51100	Teachers	432,233	462,571	30,338	7%
1000	DTL	CAR	CVH3011100	52100	State Health Insurance	132,720	164,490	31,770	24%
1000	DTL	CAR	CVH3011100	52200	Fica & Medicare	33,066	35,387	2,321	7%
1000	DTL	CAR	CVH3011100	52300	Teachers Retirement System	86,360	96,122	9,762	11%
1000	DTL	CAR	CVH3011100	52500	Unemployment Compensation	900	450	(450)	-50%
1000	DTL	CAR	CVH3011100	52600	Workers' Compensation	4,500	4,950	450	10%
1000	DTL	CAR	CVH3011100	52900	Other Employee Benefits	1,422	1,619	197	14%
1000	DTL	CAR	CVH3011100	55320	Communication Web based Subscr	23,944	14,000	(9,944)	-42%
1000	DTL	CAR	CVH3011100	55950	Other Purchased Services	1,000	100	(900)	-90%
1000	DTL	CAR	CVH3011100	56100	Supplies	21,000	22,750	1,750	8%
1000	DTL	CAR	CVH3011100	56110	Supplies-Technology	5,700	7,550	1,850	32%
1000	DTL	CAR	CVH3011100	56150	Expendable Equipment	7,500	8,000	500	7%
1000	DTL	CAR	CVH3011100	56160	Expendable Computer Equipment	5,000	3,200	(1,800)	-36%
1000	DTL	CAR	CVH3011100	56420	Books And Periodicals	1,700	800	(900)	-53%
1000	DTL	TLI	CVH8881100	56100	Supplies	17,986	-	(17,986)	-100%
1000	DTL	TLI	CVH8881100	58810	School Wide Consolidation	-	55,561	55,561	N/A
1000	DTL	SEC	CVH9100100	55950	Other Purchased Services	500	500	-	0%
1000	DTL	SEC	CVH9100100	56100	Supplies	5,000	2,000	(3,000)	-60%
1000	DTL	SEC	CVH9100100	56110	Supplies-Technology	600	500	(100)	-17%
1000	DTL	SEC	CVH9100100	56150	Expendable Equipment	200	500	300	150%
1000	DTL	MID	DCM1081100	51100	Teachers	913,576	1,015,202	101,626	11%
1000	DTL	MID	DCM1081100	51180	Art,Music,Pe	248,396	299,203	50,807	20%
1000	DTL	MID	DCM1081100	51400	Aides And Paraprofessionals	21,198	22,106	908	4%
1000	DTL	MID	DCM1081100	51730	Secondary Counselor	66,407	70,830	4,423	7%
1000	DTL	MID	DCM1081100	52100	State Health Insurance	331,800	369,600	37,800	11%
1000	DTL	MID	DCM1081100	52200	Fica & Medicare	95,593	107,662	12,069	13%
1000	DTL	MID	DCM1081100	52300	Teachers Retirement System	249,666	292,445	42,779	17%
1000	DTL	MID	DCM1081100	52500	Unemployment Compensation	2,500	1,300	(1,200)	-48%
1000	DTL	MID	DCM1081100	52600	Workers' Compensation	12,500	14,300	1,800	14%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	DCM1081100	52900	Other Employee Benefits	4,111	4,926	815	20%
1000	DSS	SPD	DCM2021100	51100	Teachers	47,705	104,026	56,321	118%
1000	DSS	SPD	DCM2021100	52100	State Health Insurance	19,069	42,240	23,171	122%
1000	DSS	SPD	DCM2021100	52200	Fica & Medicare	3,649	7,958	4,309	118%
1000	DSS	SPD	DCM2021100	52300	Teachers Retirement System	9,172	21,617	12,445	136%
1000	DSS	SPD	DCM2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DCM2021100	52600	Workers' Compensation	500	1,100	600	120%
1000	DSS	SPD	DCM2021100	52900	Other Employee Benefits	157	364	207	132%
1000	DSS	SPD	DCM2041100	51100	Teachers	455,406	583,334	127,928	28%
1000	DSS	SPD	DCM2041100	52100	State Health Insurance	114,587	126,720	12,133	11%
1000	DSS	SPD	DCM2041100	52200	Fica & Medicare	34,839	44,625	9,786	28%
1000	DSS	SPD	DCM2041100	52300	Teachers Retirement System	86,764	121,217	34,453	40%
1000	DSS	SPD	DCM2041100	52500	Unemployment Compensation	800	500	(300)	-38%
1000	DSS	SPD	DCM2041100	52600	Workers' Compensation	4,000	5,500	1,500	38%
1000	DSS	SPD	DCM2041100	52900	Other Employee Benefits	1,504	2,042	538	36%
1000	DSS	SPD	DCM2051100	51100	Teachers	306,072	117,407	(188,665)	-62%
1000	DSS	SPD	DCM2051100	52100	State Health Insurance	95,326	42,240	(53,086)	-56%
1000	DSS	SPD	DCM2051100	52200	Fica & Medicare	23,415	8,982	(14,433)	-62%
1000	DSS	SPD	DCM2051100	52300	Teachers Retirement System	59,355	24,397	(34,958)	-59%
1000	DSS	SPD	DCM2051100	52500	Unemployment Compensation	500	100	(400)	-80%
1000	DSS	SPD	DCM2051100	52600	Workers' Compensation	2,500	1,100	(1,400)	-56%
1000	DSS	SPD	DCM2051100	52900	Other Employee Benefits	1,010	411	(599)	-59%
1000	DSS	SPD	DCM2061100	51400	Aides And Paraprofessionals	136,470	248,113	111,643	82%
1000	DSS	SPD	DCM2061100	52100	State Health Insurance	51,360	99,900	48,540	95%
1000	DSS	SPD	DCM2061100	52200	Fica & Medicare	10,440	18,981	8,541	82%
1000	DSS	SPD	DCM2061100	52300	Teachers Retirement System	27,267	51,558	24,291	89%
1000	DSS	SPD	DCM2061100	52500	Unemployment Compensation	600	450	(150)	-25%
1000	DSS	SPD	DCM2061100	52600	Workers' Compensation	3,000	4,950	1,950	65%
1000	DSS	SPD	DCM2061100	52900	Other Employee Benefits	449	868	419	93%
1000	DTL	TLI	DCM8881100	58810	School Wide Consolidation	7,560	29,044	21,484	284%
1000	DTL	ELM	DHE1011100	51100	Teachers	260,582	247,495	(13,087)	-5%
1000	DTL	ELM	DHE1011100	51400	Aides And Paraprofessionals	73,681	87,845	14,164	19%
1000	DTL	ELM	DHE1011100	52100	State Health Insurance	75,840	80,010	4,170	5%
1000	DTL	ELM	DHE1011100	52200	Fica & Medicare	25,571	25,653	82	0%
1000	DTL	ELM	DHE1011100	52300	Teachers Retirement System	66,786	69,684	2,898	4%
1000	DTL	ELM	DHE1011100	52500	Unemployment Compensation	800	400	(400)	-50%
1000	DTL	ELM	DHE1011100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	DHE1011100	52900	Other Employee Benefits	1,100	1,174	74	7%
1000	DTL	ELM	DHE1011100	56100	Supplies	2,249	-	(2,249)	-100%
1000	DTL	ELM	DHE1021100	51100	Teachers	700,253	805,808	105,555	15%
1000	DTL	ELM	DHE1021100	51400	Aides And Paraprofessionals	72,316	86,216	13,900	19%
1000	DTL	ELM	DHE1021100	52100	State Health Insurance	183,480	185,610	2,130	1%
1000	DTL	ELM	DHE1021100	52200	Fica & Medicare	59,102	68,240	9,138	15%
1000	DTL	ELM	DHE1021100	52300	Teachers Retirement System	147,157	185,363	38,206	26%
1000	DTL	ELM	DHE1021100	52500	Unemployment Compensation	1,500	800	(700)	-47%
1000	DTL	ELM	DHE1021100	52600	Workers' Compensation	7,500	8,800	1,300	17%
1000	DTL	ELM	DHE1021100	52900	Other Employee Benefits	2,542	3,122	580	23%
1000	DTL	ELM	DHE1021100	56100	Supplies	5,276	-	(5,276)	-100%
1000	DTL	ELM	DHE1051100	51100	Teachers	382,223	769,256	387,033	101%
1000	DTL	ELM	DHE1051100	51180	Art,Music,Pe	159,117	169,442	10,325	6%
1000	DTL	ELM	DHE1051100	51720	Elementary Counselor	61,427	74,293	12,866	21%
1000	DTL	ELM	DHE1051100	52100	State Health Insurance	132,720	168,960	36,240	27%
1000	DTL	ELM	DHE1051100	52200	Fica & Medicare	46,112	77,494	31,382	68%
1000	DTL	ELM	DHE1051100	52300	Teachers Retirement System	120,433	210,500	90,067	75%
1000	DTL	ELM	DHE1051100	52500	Unemployment Compensation	1,000	750	(250)	-25%
1000	DTL	ELM	DHE1051100	52600	Workers' Compensation	5,000	8,250	3,250	65%
1000	DTL	ELM	DHE1051100	52900	Other Employee Benefits	1,983	3,545	1,562	79%
1000	DTL	ELM	DHE1051100	56100	Supplies	3,402	-	(3,402)	-100%
1000	DSS	SPD	DHE2041100	51100	Teachers	394,976	588,913	193,937	49%
1000	DSS	SPD	DHE2041100	52100	State Health Insurance	114,329	126,720	12,391	11%
1000	DSS	SPD	DHE2041100	52200	Fica & Medicare	30,216	49,049	18,833	62%
1000	DSS	SPD	DHE2041100	52300	Teachers Retirement System	77,118	133,234	56,116	73%
1000	DSS	SPD	DHE2041100	52500	Unemployment Compensation	700	550	(150)	-21%
1000	DSS	SPD	DHE2041100	52600	Workers' Compensation	3,500	6,050	2,550	73%
1000	DSS	SPD	DHE2041100	52900	Other Employee Benefits	1,302	2,244	942	72%
1000	DSS	SPD	DHE2041100	51400	Aides And Paraprofessionals	-	52,251.90	52,252	N/A
1000	DSS	SPD	DHE2061100	51400	Aides And Paraprofessionals	44,077	25,524	(18,553)	-42%
1000	DSS	SPD	DHE2061100	52100	State Health Insurance	12,840	16,650	3,810	30%
1000	DSS	SPD	DHE2061100	52200	Fica & Medicare	3,372	1,953	(1,419)	-42%
1000	DSS	SPD	DHE2061100	52300	Teachers Retirement System	8,806	5,304	(3,502)	-40%
1000	DSS	SPD	DHE2061100	52500	Unemployment Compensation	200	50	(150)	-75%
1000	DSS	SPD	DHE2061100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DSS	SPD	DHE2061100	52900	Other Employee Benefits	145	89	(56)	-39%
1000	DTL	ELM	DHE8881100	58810	School Wide Consolidation	-	26,562	26,562	N/A
1000	DTL	ELM	DMN1011100	51100	Teachers	157,714	169,786	12,072	8%
1000	DTL	ELM	DMN1011100	51400	Aides And Paraprofessionals	57,668	69,630	11,962	21%
1000	DTL	ELM	DMN1011100	52100	State Health Insurance	44,640	96,660	52,020	117%
1000	DTL	ELM	DMN1011100	52200	Fica & Medicare	16,477	18,315	1,838	11%
1000	DTL	ELM	DMN1011100	52300	Teachers Retirement System	43,033	49,751	6,718	16%
1000	DTL	ELM	DMN1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	DMN1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	DMN1011100	52900	Other Employee Benefits	709	838	129	18%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DMN1021100	51100	Teachers	525,836	565,763	39,927	8%
1000	DTL	ELM	DMN1021100	51400	Aides And Paraprofessionals	38,103	45,999	7,896	21%
1000	DTL	ELM	DMN1021100	52100	State Health Insurance	126,600	164,490	37,890	30%
1000	DTL	ELM	DMN1021100	52200	Fica & Medicare	43,141	46,800	3,659	8%
1000	DTL	ELM	DMN1021100	52300	Teachers Retirement System	112,675	127,124	14,449	13%
1000	DTL	ELM	DMN1021100	52500	Unemployment Compensation	1,100	550	(550)	-50%
1000	DTL	ELM	DMN1021100	52600	Workers' Compensation	5,500	6,050	550	10%
1000	DTL	ELM	DMN1021100	52900	Other Employee Benefits	1,855	2,141	286	15%
1000	DTL	ELM	DMN1051100	51100	Teachers	348,095	352,471	4,376	1%
1000	DTL	ELM	DMN1051100	51180	Art,Music,Pe	76,165	158,683	82,518	108%
1000	DTL	ELM	DMN1051100	51720	Elementary Counselor	68,189	72,466	4,277	6%
1000	DTL	ELM	DMN1051100	52100	State Health Insurance	104,280	126,720	22,440	22%
1000	DTL	ELM	DMN1051100	52200	Fica & Medicare	37,672	44,647	6,975	19%
1000	DTL	ELM	DMN1051100	52300	Teachers Retirement System	98,391	121,276	22,885	23%
1000	DTL	ELM	DMN1051100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	DMN1051100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	DMN1051100	52900	Other Employee Benefits	1,620	2,043	423	26%
1000	DSS	SPD	DMN2023100	51100	Teachers	47,705	-	(47,705)	-100%
1000	DSS	SPD	DMN2023100	52100	State Health Insurance	19,078	-	(19,078)	-100%
1000	DSS	SPD	DMN2023100	52200	Fica & Medicare	3,649	-	(3,649)	-100%
1000	DSS	SPD	DMN2023100	52300	Teachers Retirement System	9,172	-	(9,172)	-100%
1000	DSS	SPD	DMN2023100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	DMN2023100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	DMN2023100	52900	Other Employee Benefits	157	-	(157)	-100%
1000	DSS	SPD	DMN2031100	51100	Teachers	68,407	70,907	2,500	4%
1000	DSS	SPD	DMN2031100	52100	State Health Insurance	19,077	21,120	2,043	11%
1000	DSS	SPD	DMN2031100	52200	Fica & Medicare	5,233	5,424	191	4%
1000	DSS	SPD	DMN2031100	52300	Teachers Retirement System	13,308	14,734	1,426	11%
1000	DSS	SPD	DMN2031100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	DMN2031100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	DMN2031100	52900	Other Employee Benefits	226	248	22	10%
1000	DSS	SPD	DMN2041100	51100	Teachers	-	124,480	124,480	N/A
1000	DSS	SPD	DMN2041100	52200	Fica & Medicare	-	9,523	9,523	N/A
1000	DSS	SPD	DMN2041100	52300	Teachers Retirement System	-	25,867	25,867	N/A
1000	DSS	SPD	DMN2041100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	DMN2041100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DSS	SPD	DMN2041100	52900	Other Employee Benefits	-	436	436	N/A
1000	DSS	SPD	DMN2041100	52100	State Health Insurance	-	42,240.00	42,240	N/A
1000	DSS	SPD	DMN2061100	51400	Aides And Paraprofessionals	20,123	24,277	4,154	21%
1000	DSS	SPD	DMN2061100	52100	State Health Insurance	12,840	16,650	3,810	30%
1000	DSS	SPD	DMN2061100	52200	Fica & Medicare	1,539	1,857	318	21%
1000	DSS	SPD	DMN2061100	52300	Teachers Retirement System	4,021	5,045	1,024	25%
1000	DSS	SPD	DMN2061100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	DMN2061100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	DMN2061100	52900	Other Employee Benefits	66	85	19	29%
1000	DTL	TLI	DMN8881100	58810	School Wide Consolidation	8,678	22,437	13,759	159%
1000	DTL	ELM	DMN9100100	51100	Teachers	80,255	82,755	2,500	3%
1000	DTL	ELM	DMN9100100	52100	State Health Insurance	18,960	21,120	2,160	11%
1000	DTL	ELM	DMN9100100	52200	Fica & Medicare	6,140	6,331	191	3%
1000	DTL	ELM	DMN9100100	52300	Teachers Retirement System	16,035	17,196	1,161	7%
1000	DTL	ELM	DMN9100100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DTL	ELM	DMN9100100	52600	Workers' Compensation	500	550	50	10%
1000	DTL	ELM	DMN9100100	52900	Other Employee Benefits	264	290	26	10%
1000	DTL	ELM	DMN9100100	53000	Purch Professional & Technical	-	775	775	N/A
1000	DTL	ELM	DMN9100100	55320	Communication Web based Subscr	500	200	(300)	-60%
1000	DTL	ELM	DMN9100100	55950	Other Purchased Services	500	800	300	60%
1000	DTL	ELM	DMN9100100	56100	Supplies	3,000	500	(2,500)	-83%
1000	DTL	ELM	DMN9100100	56110	Supplies-Technology	200	4,000	3,800	1900%
1000	DTL	ELM	DMN9100100	58100	Dues and Fees	2,000	2,000	-	0%
1000	DTL	ELM	DMN9100100	56420	Books And Periodicals	-	2,000	2,000	N/A
1000	DTL	ELM	DTN1011100	51100	Teachers	172,431	205,646	33,215	19%
1000	DTL	ELM	DTN1011100	51400	Aides And Paraprofessionals	54,527	69,792	15,265	28%
1000	DTL	ELM	DTN1011100	52100	State Health Insurance	31,800	80,010	48,210	152%
1000	DTL	ELM	DTN1011100	52200	Fica & Medicare	17,362	21,071	3,709	21%
1000	DTL	ELM	DTN1011100	52300	Teachers Retirement System	45,346	57,236	11,890	26%
1000	DTL	ELM	DTN1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	DTN1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	DTN1011100	52900	Other Employee Benefits	747	964	217	29%
1000	DTL	ELM	DTN1021100	51100	Teachers	410,662	485,241	74,579	18%
1000	DTL	ELM	DTN1021100	51400	Aides And Paraprofessionals	43,431	51,136	7,705	18%
1000	DTL	ELM	DTN1021100	52100	State Health Insurance	88,680	105,600	16,920	19%
1000	DTL	ELM	DTN1021100	52200	Fica & Medicare	34,738	41,033	6,295	18%
1000	DTL	ELM	DTN1021100	52300	Teachers Retirement System	90,728	111,459	20,731	23%
1000	DTL	ELM	DTN1021100	52500	Unemployment Compensation	900	500	(400)	-44%
1000	DTL	ELM	DTN1021100	52600	Workers' Compensation	4,500	5,500	1,000	22%
1000	DTL	ELM	DTN1021100	52900	Other Employee Benefits	1,494	1,877	383	26%
1000	DTL	ELM	DTN1051100	51100	Teachers	336,221	320,867	(15,354)	-5%
1000	DTL	ELM	DTN1051100	51180	Art,Music,Pe	132,464	72,353	(60,111)	-45%
1000	DTL	ELM	DTN1051100	51720	Elementary Counselor	87,975	90,475	2,500	3%
1000	DTL	ELM	DTN1051100	52100	State Health Insurance	94,800	126,720	31,920	34%
1000	DTL	ELM	DTN1051100	52200	Fica & Medicare	42,584	37,003	(5,581)	-13%
1000	DTL	ELM	DTN1051100	52300	Teachers Retirement System	111,221	100,512	(10,709)	-10%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
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FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DTN1051100	52500	Unemployment Compensation	1,300	450	(850)	-65%
1000	DTL	ELM	DTN1051100	52600	Workers' Compensation	6,500	4,950	(1,550)	-24%
1000	DTL	ELM	DTN1051100	52900	Other Employee Benefits	1,831	1,693	(138)	-8%
1000	DSS	SPD	DTN2041100	51100	Teachers	339,621	432,623	93,002	27%
1000	DSS	SPD	DTN2041100	51400	Aides And Paraprofessionals	20,886	-	(20,886)	-100%
1000	DSS	SPD	DTN2041100	52100	State Health Insurance	108,128	101,130	(6,998)	-6%
1000	DSS	SPD	DTN2041100	52200	Fica & Medicare	27,579	33,096	5,517	20%
1000	DSS	SPD	DTN2041100	52300	Teachers Retirement System	70,051	89,899	19,848	28%
1000	DSS	SPD	DTN2041100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DSS	SPD	DTN2041100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DSS	SPD	DTN2041100	52900	Other Employee Benefits	1,189	1,514	325	27%
1000	DSS	SPD	DTN2051100	51100	Teachers	193,872	55,646	(138,226)	-71%
1000	DSS	SPD	DTN2051100	52100	State Health Insurance	38,293	-	(38,293)	-100%
1000	DSS	SPD	DTN2051100	52200	Fica & Medicare	14,831	4,257	(10,574)	-71%
1000	DSS	SPD	DTN2051100	52300	Teachers Retirement System	37,387	11,563	(25,824)	-69%
1000	DSS	SPD	DTN2051100	52500	Unemployment Compensation	300	50	(250)	-83%
1000	DSS	SPD	DTN2051100	52600	Workers' Compensation	1,500	550	(950)	-63%
1000	DSS	SPD	DTN2051100	52900	Other Employee Benefits	640	195	(445)	-70%
1000	DSS	SPD	DTN2061100	51400	Aides And Paraprofessionals	134,754	188,811	54,057	40%
1000	DSS	SPD	DTN2061100	52100	State Health Insurance	38,520	49,950	11,430	30%
1000	DSS	SPD	DTN2061100	52200	Fica & Medicare	10,309	14,444	4,135	40%
1000	DSS	SPD	DTN2061100	52300	Teachers Retirement System	26,924	39,235	12,311	46%
1000	DSS	SPD	DTN2061100	52500	Unemployment Compensation	600	350	(250)	-42%
1000	DSS	SPD	DTN2061100	52600	Workers' Compensation	3,000	3,850	850	28%
1000	DSS	SPD	DTN2061100	52900	Other Employee Benefits	443	661	218	49%
1000	DTL	TLI	DTN8881100	58810	School Wide Consolidation	6,659	17,714	11,055	166%
1000	DTL	ELM	DTN9100100	53000	Purch Professional & Technical	5,000	1,000	(4,000)	-80%
1000	DTL	ELM	DTN9100100	55320	Communication Web based Subscr	1,000	1,000	-	0%
1000	DTL	ELM	DTN9100100	55800	Travel - Employees	1,500	8,000	6,500	433%
1000	DTL	ELM	DTN9100100	55950	Other Purchased Services	500	500	-	0%
1000	DTL	ELM	DTN9100100	56100	Supplies	4,000	4,000	-	0%
1000	DTL	ELM	DTN9100100	56110	Supplies-Technology	500	500	-	0%
1000	DTL	ELM	DTN9100100	56120	Computer Software	1,000	500	(500)	-50%
1000	DTL	ELM	DTN9100100	56150	Expendable Equipment	3,000	5,000	2,000	67%
1000	DTL	ELM	DTN9100100	56160	Expendable Computer Equipment	200	-	(200)	-100%
1000	DTL	ELM	DTN9100100	56420	Books And Periodicals	2,000	2,000	-	0%
1000	DTL	ELM	DTN9100100	58100	Dues and Fees	1,000	1,500	500	50%
1000	DTL	ELM	DTN9100100	51100	Teachers	-	82,755.00	82,755	N/A
1000	DTL	ELM	DTN9100100	52100	State Health Insurance	-	21,120.00	21,120	N/A
1000	DTL	ELM	DTN9100100	52300	Teachers Retirement System	-	17,196.49	17,196	N/A
1000	DTL	ELM	DTN9100100	52200	Fica & Medicare	-	6,330.76	6,331	N/A
1000	DTL	ELM	DTN9100100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DTL	ELM	DTN9100100	52900	Other Employee Benefits	-	289.64	290	N/A
1000	DTL	ELM	DTN9100100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DTL	ELM	DUB1011100	51100	Teachers	159,948	188,209	28,261	18%
1000	DTL	ELM	DUB1011100	51400	Aides And Paraprofessionals	59,165	66,973	7,808	13%
1000	DTL	ELM	DUB1011100	52100	State Health Insurance	95,400	113,310	17,910	19%
1000	DTL	ELM	DUB1011100	52200	Fica & Medicare	16,762	19,521	2,759	16%
1000	DTL	ELM	DUB1011100	52300	Teachers Retirement System	43,779	53,027	9,248	21%
1000	DTL	ELM	DUB1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	DUB1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	DUB1011100	52900	Other Employee Benefits	721	893	172	24%
1000	DTL	ELM	DUB1011100	56100	Supplies	1,413	-	(1,413)	-100%
1000	DTL	ELM	DUB1011100	58810	School Wide Consolidation	-	1,727	1,727	N/A
1000	DTL	ELM	DUB1021100	51100	Teachers	569,747	478,756	(90,991)	-16%
1000	DTL	ELM	DUB1021100	51400	Aides And Paraprofessionals	57,536	69,483	11,947	21%
1000	DTL	ELM	DUB1021100	52100	State Health Insurance	177,360	181,140	3,780	2%
1000	DTL	ELM	DUB1021100	52200	Fica & Medicare	47,987	41,940	(6,047)	-13%
1000	DTL	ELM	DUB1021100	52300	Teachers Retirement System	125,331	113,924	(11,407)	-9%
1000	DTL	ELM	DUB1021100	52500	Unemployment Compensation	1,200	600	(600)	-50%
1000	DTL	ELM	DUB1021100	52600	Workers' Compensation	6,000	6,600	600	10%
1000	DTL	ELM	DUB1021100	52900	Other Employee Benefits	2,064	1,919	(145)	-7%
1000	DTL	ELM	DUB1021100	56100	Supplies	4,988	-	(4,988)	-100%
1000	DTL	ELM	DUB1021100	58810	School Wide Consolidation	-	4,756	4,756	N/A
1000	DTL	ELM	DUB1051100	51100	Teachers	491,980	393,840	(98,140)	-20%
1000	DTL	ELM	DUB1051100	51180	Art,Music,Pe	215,895	213,272	(2,623)	-1%
1000	DTL	ELM	DUB1051100	51720	Elementary Counselor	75,943	78,443	2,500	3%
1000	DTL	ELM	DUB1051100	52100	State Health Insurance	237,000	200,640	(36,360)	-15%
1000	DTL	ELM	DUB1051100	52200	Fica & Medicare	59,962	52,445	(7,517)	-13%
1000	DTL	ELM	DUB1051100	52300	Teachers Retirement System	156,607	142,458	(14,149)	-9%
1000	DTL	ELM	DUB1051100	52500	Unemployment Compensation	1,300	550	(750)	-58%
1000	DTL	ELM	DUB1051100	52600	Workers' Compensation	6,500	6,050	(450)	-7%
1000	DTL	ELM	DUB1051100	52900	Other Employee Benefits	2,579	2,399	(180)	-7%
1000	DTL	ELM	DUB1051100	56100	Supplies	4,209	-	(4,209)	-100%
1000	DTL	ELM	DUB1051100	58810	School Wide Consolidation	-	4,271	4,271	N/A
1000	DSS	SPD	DUB2041100	51100	Teachers	211,968	194,745	(17,223)	-8%
1000	DSS	SPD	DUB2041100	52100	State Health Insurance	57,265	42,240	(15,025)	-26%
1000	DSS	SPD	DUB2041100	52200	Fica & Medicare	16,216	14,898	(1,318)	-8%
1000	DSS	SPD	DUB2041100	52300	Teachers Retirement System	41,272	40,468	(804)	-2%
1000	DSS	SPD	DUB2041100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DSS	SPD	DUB2041100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DSS	SPD	DUB2041100	52900	Other Employee Benefits	699	682	(17)	-2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	DUB2051100	51100	Teachers	120,583	46,500	(74,083)	-61%
1000	DSS	SPD	DUB2051100	52100	State Health Insurance	38,180	21,120	(17,060)	-45%
1000	DSS	SPD	DUB2051100	52200	Fica & Medicare	9,225	3,557	(5,668)	-61%
1000	DSS	SPD	DUB2051100	52300	Teachers Retirement System	23,373	9,663	(13,710)	-59%
1000	DSS	SPD	DUB2051100	52500	Unemployment Compensation	200	50	(150)	-75%
1000	DSS	SPD	DUB2051100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DSS	SPD	DUB2051100	52900	Other Employee Benefits	398	163	(235)	-59%
1000	DSS	SPD	DUB2061100	51400	Aides And Paraprofessionals	42,667	47,687	5,020	12%
1000	DSS	SPD	DUB2061100	52100	State Health Insurance	-	16,650	16,650	N/A
1000	DSS	SPD	DUB2061100	52200	Fica & Medicare	3,264	3,648	384	12%
1000	DSS	SPD	DUB2061100	52300	Teachers Retirement System	8,525	9,909	1,384	16%
1000	DSS	SPD	DUB2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	DUB2061100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	DUB2061100	52900	Other Employee Benefits	140	167	27	19%
1000	DTL	ELM	DUB8881100	58810	School Wide Consolidation	-	15,868	15,868	N/A
1000	DTL	ELM	DVS1011100	51100	Teachers	194,398	182,431	(11,967)	-6%
1000	DTL	ELM	DVS1011100	51400	Aides And Paraprofessionals	54,512	87,476	32,964	60%
1000	DTL	ELM	DVS1011100	52100	State Health Insurance	50,760	42,240	(8,520)	-17%
1000	DTL	ELM	DVS1011100	52200	Fica & Medicare	19,042	20,648	1,606	8%
1000	DTL	ELM	DVS1011100	52300	Teachers Retirement System	49,732	56,087	6,355	13%
1000	DTL	ELM	DVS1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	DVS1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	DVS1011100	52900	Other Employee Benefits	819	945	126	15%
1000	DTL	ELM	DVS1021100	51100	Teachers	525,012	710,309	185,297	35%
1000	DTL	ELM	DVS1021100	51400	Aides And Paraprofessionals	66,753	43,783	(22,970)	-34%
1000	DTL	ELM	DVS1021100	52100	State Health Insurance	126,600	181,140	54,540	43%
1000	DTL	ELM	DVS1021100	52200	Fica & Medicare	45,270	57,688	12,418	27%
1000	DTL	ELM	DVS1021100	52300	Teachers Retirement System	103,812	156,700	52,888	51%
1000	DTL	ELM	DVS1021100	52500	Unemployment Compensation	1,200	650	(550)	-46%
1000	DTL	ELM	DVS1021100	52600	Workers' Compensation	6,000	7,150	1,150	19%
1000	DTL	ELM	DVS1021100	52900	Other Employee Benefits	1,947	2,639	692	36%
1000	DTL	ELM	DVS1051100	51100	Teachers	350,975	473,559	122,584	35%
1000	DTL	ELM	DVS1051100	51180	Art,Music,Pe	93,131	140,157	47,026	50%
1000	DTL	ELM	DVS1051100	51720	Elementary Counselor	80,255	72,564	(7,691)	-10%
1000	DTL	ELM	DVS1051100	52100	State Health Insurance	161,160	145,605	(15,555)	-10%
1000	DTL	ELM	DVS1051100	52200	Fica & Medicare	40,114	52,500	12,386	31%
1000	DTL	ELM	DVS1051100	52300	Teachers Retirement System	104,767	142,609	37,842	36%
1000	DTL	ELM	DVS1051100	52500	Unemployment Compensation	1,000	650	(350)	-35%
1000	DTL	ELM	DVS1051100	52600	Workers' Compensation	5,000	7,150	2,150	43%
1000	DTL	ELM	DVS1051100	52900	Other Employee Benefits	1,725	2,402	677	39%
1000	DSS	SPD	DVS2021100	51100	Teachers	134,130	198,900	64,770	48%
1000	DSS	SPD	DVS2021100	52100	State Health Insurance	38,186	21,120	(17,066)	-45%
1000	DSS	SPD	DVS2021100	52200	Fica & Medicare	10,261	15,216	4,955	48%
1000	DSS	SPD	DVS2021100	52300	Teachers Retirement System	26,080	41,331	15,251	58%
1000	DSS	SPD	DVS2021100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DSS	SPD	DVS2021100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DSS	SPD	DVS2021100	52900	Other Employee Benefits	442	696	254	57%
1000	DSS	SPD	DVS2041100	51100	Teachers	56,540	116,482	59,942	106%
1000	DSS	SPD	DVS2041100	52100	State Health Insurance	19,093	42,240	23,147	121%
1000	DSS	SPD	DVS2041100	52200	Fica & Medicare	4,325	8,911	4,586	106%
1000	DSS	SPD	DVS2041100	52300	Teachers Retirement System	10,937	24,205	13,268	121%
1000	DSS	SPD	DVS2041100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	DVS2041100	52600	Workers' Compensation	500	1,100	600	120%
1000	DSS	SPD	DVS2041100	52900	Other Employee Benefits	187	408	221	118%
1000	DSS	SPD	DVS2061100	51400	Aides And Paraprofessionals	20,886	25,201	4,315	21%
1000	DSS	SPD	DVS2061100	52100	State Health Insurance	12,840	16,650	3,810	30%
1000	DSS	SPD	DVS2061100	52200	Fica & Medicare	1,598	1,928	330	21%
1000	DSS	SPD	DVS2061100	52300	Teachers Retirement System	4,173	5,237	1,064	25%
1000	DSS	SPD	DVS2061100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	DVS2061100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	DVS2061100	52900	Other Employee Benefits	69	88	19	28%
1000	DTL	TLI	DVS8881100	58810	School Wide Consolidation	-	19,919	19,919	N/A
1000	DTL	ELM	DWS1011100	51100	Teachers	84,000	-	(84,000)	-100%
1000	DTL	ELM	DWS1011100	51400	Aides And Paraprofessionals	36,943	-	(36,943)	-100%
1000	DTL	ELM	DWS1011100	52200	Fica & Medicare	9,252	-	(9,252)	-100%
1000	DTL	ELM	DWS1011100	52300	Teachers Retirement System	24,164	-	(24,164)	-100%
1000	DTL	ELM	DWS1011100	52500	Unemployment Compensation	400	-	(400)	-100%
1000	DTL	ELM	DWS1011100	52600	Workers' Compensation	2,000	-	(2,000)	-100%
1000	DTL	ELM	DWS1011100	52900	Other Employee Benefits	398	-	(398)	-100%
1000	DTL	ELM	DWS1011100	56100	Supplies	1,355	-	(1,355)	-100%
1000	DTL	ELM	DWS1021100	51100	Teachers	379,900	-	(379,900)	-100%
1000	DTL	ELM	DWS1021100	51400	Aides And Paraprofessionals	58,035	-	(58,035)	-100%
1000	DTL	ELM	DWS1021100	52100	State Health Insurance	107,640	-	(107,640)	-100%
1000	DTL	ELM	DWS1021100	52200	Fica & Medicare	33,502	-	(33,502)	-100%
1000	DTL	ELM	DWS1021100	52300	Teachers Retirement System	87,499	-	(87,499)	-100%
1000	DTL	ELM	DWS1021100	52500	Unemployment Compensation	900	-	(900)	-100%
1000	DTL	ELM	DWS1021100	52600	Workers' Compensation	4,500	-	(4,500)	-100%
1000	DTL	ELM	DWS1021100	52900	Other Employee Benefits	1,441	-	(1,441)	-100%
1000	DTL	ELM	DWS1021100	56100	Supplies	3,402	-	(3,402)	-100%
1000	DTL	ELM	DWS1051100	51100	Teachers	183,408	-	(183,408)	-100%
1000	DTL	ELM	DWS1051100	51180	Art,Music,Pe	54,351	-	(54,351)	-100%
1000	DTL	ELM	DWS1051100	51720	Elementary Counselor	62,997	-	(62,997)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	DWS1051100	52100	State Health Insurance	28,440	-	(28,440)	-100%
1000	DTL	ELM	DWS1051100	52200	Fica & Medicare	23,008	-	(23,008)	-100%
1000	DTL	ELM	DWS1051100	52300	Teachers Retirement System	60,091	-	(60,091)	-100%
1000	DTL	ELM	DWS1051100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DTL	ELM	DWS1051100	52600	Workers' Compensation	3,500	-	(3,500)	-100%
1000	DTL	ELM	DWS1051100	52900	Other Employee Benefits	989	-	(989)	-100%
1000	DTL	ELM	DWS1051100	56100	Supplies	2,249	-	(2,249)	-100%
1000	DSS	SPD	DWS2041100	51100	Teachers	383,858	-	(383,858)	-100%
1000	DSS	SPD	DWS2041100	52100	State Health Insurance	95,625	-	(95,625)	-100%
1000	DSS	SPD	DWS2041100	52200	Fica & Medicare	29,365	-	(29,365)	-100%
1000	DSS	SPD	DWS2041100	52300	Teachers Retirement System	73,998	-	(73,998)	-100%
1000	DSS	SPD	DWS2041100	52500	Unemployment Compensation	600	-	(600)	-100%
1000	DSS	SPD	DWS2041100	52600	Workers' Compensation	3,000	-	(3,000)	-100%
1000	DSS	SPD	DWS2041100	52900	Other Employee Benefits	1,267	-	(1,267)	-100%
1000	DSS	SPD	DWS2061100	51400	Aides And Paraprofessionals	66,533	-	(66,533)	-100%
1000	DSS	SPD	DWS2061100	52100	State Health Insurance	25,680	-	(25,680)	-100%
1000	DSS	SPD	DWS2061100	52200	Fica & Medicare	5,090	-	(5,090)	-100%
1000	DSS	SPD	DWS2061100	52300	Teachers Retirement System	13,293	-	(13,293)	-100%
1000	DSS	SPD	DWS2061100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DSS	SPD	DWS2061100	52600	Workers' Compensation	1,500	-	(1,500)	-100%
1000	DSS	SPD	DWS2061100	52900	Other Employee Benefits	219	-	(219)	-100%
1000	DTL	MID	ECM1081100	51100	Teachers	1,106,698	1,231,079	124,381	11%
1000	DTL	MID	ECM1081100	51180	Art,Music,Pe	237,744	234,868	(2,876)	-1%
1000	DTL	MID	ECM1081100	51400	Aides And Paraprofessionals	22,278	21,840	(438)	-2%
1000	DTL	MID	ECM1081100	51730	Secondary Counselor	74,170	76,670	2,500	3%
1000	DTL	MID	ECM1081100	52100	State Health Insurance	293,880	375,690	81,810	28%
1000	DTL	MID	ECM1081100	52200	Fica & Medicare	110,228	119,681	9,453	9%
1000	DTL	MID	ECM1081100	52300	Teachers Retirement System	277,857	325,094	47,237	17%
1000	DTL	MID	ECM1081100	52500	Unemployment Compensation	3,100	1,500	(1,600)	-52%
1000	DTL	MID	ECM1081100	52600	Workers' Compensation	15,500	16,500	1,000	6%
1000	DTL	MID	ECM1081100	52900	Other Employee Benefits	4,741	5,476	735	16%
1000	DSS	SPD	ECM2021100	51100	Teachers	44,000	52,013	8,013	18%
1000	DSS	SPD	ECM2021100	52100	State Health Insurance	19,106	21,120	2,014	11%
1000	DSS	SPD	ECM2021100	52200	Fica & Medicare	3,366	3,979	613	18%
1000	DSS	SPD	ECM2021100	52300	Teachers Retirement System	8,432	10,808	2,376	28%
1000	DSS	SPD	ECM2021100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	ECM2021100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	ECM2021100	52900	Other Employee Benefits	145	182	37	26%
1000	DSS	SPD	ECM2041100	51100	Teachers	411,782	355,637	(56,145)	-14%
1000	DSS	SPD	ECM2041100	52100	State Health Insurance	95,953	84,480	(11,473)	-12%
1000	DSS	SPD	ECM2041100	52200	Fica & Medicare	31,501	27,206	(4,295)	-14%
1000	DSS	SPD	ECM2041100	52300	Teachers Retirement System	79,397	73,901	(5,496)	-7%
1000	DSS	SPD	ECM2041100	52500	Unemployment Compensation	800	350	(450)	-56%
1000	DSS	SPD	ECM2041100	52600	Workers' Compensation	4,000	3,850	(150)	-4%
1000	DSS	SPD	ECM2041100	52900	Other Employee Benefits	1,359	1,245	(114)	-8%
1000	DSS	SPD	ECM2061100	51400	Aides And Paraprofessionals	41,072	24,798	(16,274)	-40%
1000	DSS	SPD	ECM2061100	52200	Fica & Medicare	3,142	1,897	(1,245)	-40%
1000	DSS	SPD	ECM2061100	52300	Teachers Retirement System	8,206	5,153	(3,053)	-37%
1000	DSS	SPD	ECM2061100	52500	Unemployment Compensation	200	50	(150)	-75%
1000	DSS	SPD	ECM2061100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DSS	SPD	ECM2061100	52900	Other Employee Benefits	135	87	(48)	-36%
1000	DTL	TLI	ECM8881100	58810	School Wide Consolidation	9,114	27,821	18,707	205%
1000	DTL	MID	ECM9100100	55950	Other Purchased Services	500	500	-	0%
1000	DTL	MID	ECM9100100	56100	Supplies	3,000	2,000	(1,000)	-33%
1000	DTL	MID	ECM9100100	58100	Dues and Fees	-	500	500	N/A
1000	DTL	MID	ECM9100100	55800	Travel - Employees	-	8,000	8,000	N/A
1000	DTL	MID	EDY1081100	51100	Teachers	823,868	872,443	48,575	6%
1000	DTL	MID	EDY1081100	51180	Art,Music,Pe	302,095	317,805	15,710	5%
1000	DTL	MID	EDY1081100	51400	Aides And Paraprofessionals	39,222	22,388	(16,834)	-43%
1000	DTL	MID	EDY1081100	51730	Secondary Counselor	69,966	74,776	4,810	7%
1000	DTL	MID	EDY1081100	52100	State Health Insurance	243,420	311,715	68,295	28%
1000	DTL	MID	EDY1081100	52200	Fica & Medicare	94,489	98,487	3,998	4%
1000	DTL	MID	EDY1081100	52300	Teachers Retirement System	246,783	267,524	20,741	8%
1000	DTL	MID	EDY1081100	52500	Unemployment Compensation	2,600	1,200	(1,400)	-54%
1000	DTL	MID	EDY1081100	52600	Workers' Compensation	13,000	13,200	200	2%
1000	DTL	MID	EDY1081100	52900	Other Employee Benefits	4,064	4,506	442	11%
1000	DTL	ESL	EDY1351100	51100	Teachers	123,600	157,441	33,841	27%
1000	DTL	ESL	EDY1351100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	ESL	EDY1351100	52200	Fica & Medicare	9,455	12,044	2,589	27%
1000	DTL	ESL	EDY1351100	52300	Teachers Retirement System	24,695	32,716	8,021	32%
1000	DTL	ESL	EDY1351100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DTL	ESL	EDY1351100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DTL	ESL	EDY1351100	52900	Other Employee Benefits	407	551	144	35%
1000	DSS	SPD	EDY2041100	51100	Teachers	475,601	419,812	(55,789)	-12%
1000	DSS	SPD	EDY2041100	52100	State Health Insurance	77,660	105,600	28,540	37%
1000	DSS	SPD	EDY2041100	52200	Fica & Medicare	36,383	32,116	(4,267)	-12%
1000	DSS	SPD	EDY2041100	52300	Teachers Retirement System	71,015	87,237	16,222	23%
1000	DSS	SPD	EDY2041100	52500	Unemployment Compensation	800	350	(450)	-56%
1000	DSS	SPD	EDY2041100	52600	Workers' Compensation	4,000	3,850	(150)	-4%
1000	DSS	SPD	EDY2041100	52900	Other Employee Benefits	1,569	1,469	(100)	-6%
1000	DSS	SPD	EDY2061100	51400	Aides And Paraprofessionals	45,409	48,958	3,549	8%
1000	DSS	SPD	EDY2061100	52100	State Health Insurance	25,680	16,650	(9,030)	-35%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	EDY2061100	52200	Fica & Medicare	3,474	3,745	271	8%
1000	DSS	SPD	EDY2061100	52300	Teachers Retirement System	9,073	10,174	1,101	12%
1000	DSS	SPD	EDY2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	EDY2061100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	EDY2061100	52900	Other Employee Benefits	149	171	22	15%
1000	DTL	TLI	EDY8881100	58810	School Wide Consolidation	8,101	29,510	21,409	264%
1000	DTL	ELM	ELM1011100	55950	Other Purchased Services	2,000	2,000	-	0%
1000	DTL	ELM	ELM1011100	56400	Digital Textbooks	52,400	52,000	(400)	-1%
1000	DTL	ELM	ELM1011100	56410	Textbooks	20,000	133,000	113,000	565%
1000	DTL	ELM	ELM1011100	56100	Supplies	-	27,000	27,000	N/A
1000	DTL	ELM	ELM1021100	51101	Academic Supplement	175,000	350,000	175,000	100%
1000	DTL	ELM	ELM1021100	51990	Oth Salaries And Compensation	170,000	170,000	-	0%
1000	DTL	ELM	ELM1021100	52200	Fica & Medicare	26,393	39,780	13,387	51%
1000	DTL	ELM	ELM1021100	52300	Teachers Retirement System	34,965	108,056	73,091	209%
1000	DTL	ELM	ELM1021100	56400	Digital Textbooks	72,800	74,000	1,200	2%
1000	DTL	ELM	ELM1021100	56410	Textbooks	403,000	136,200	(266,800)	-66%
1000	DTL	ELM	ELM1021100	52900	Other Employee Benefits	-	1,820.00	1,820	N/A
1000	DTL	ELM	ELM1051100	55320	Communication Web based Subscr	600	1,000	400	67%
1000	DTL	ELM	ELM1051100	56100	Supplies	1,000	3,000	2,000	200%
1000	DTL	ELM	ELM1051100	56150	Expendable Equipment	350	350	-	0%
1000	DTL	ELM	ELM1051100	56400	Digital Textbooks	51,000	35,000	(16,000)	-31%
1000	DTL	ELM	ELM1051100	56410	Textbooks	42,000	55,000	13,000	31%
1000	DTL	ELM	ELM1100100	51100	Teachers	520,000	60,000	(460,000)	-88%
1000	DTL	ELM	ELM1100100	52200	Fica & Medicare	39,780	4,590	(35,190)	-88%
1000	DTL	ELM	ELM1100100	52300	Teachers Retirement System	103,896	12,468	(91,428)	-88%
1000	DTL	ELM	ERA1011100	51100	Teachers	329,547	342,047	12,500	4%
1000	DTL	ELM	ERA1011100	51400	Aides And Paraprofessionals	95,007	113,046	18,039	19%
1000	DTL	ELM	ERA1011100	52100	State Health Insurance	82,560	134,430	51,870	63%
1000	DTL	ELM	ERA1011100	52200	Fica & Medicare	32,478	34,815	2,337	7%
1000	DTL	ELM	ERA1011100	52300	Teachers Retirement System	84,826	94,568	9,742	11%
1000	DTL	ELM	ERA1011100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	ERA1011100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	ERA1011100	52900	Other Employee Benefits	1,397	1,593	196	14%
1000	DTL	ELM	ERA1011100	56100	Supplies	2,508	-	(2,508)	-100%
1000	DTL	ELM	ERA1011100	58810	School Wide Consolidation	-	3,151	3,151	N/A
1000	DTL	ELM	ERA1021100	51100	Teachers	934,308	923,294	(11,014)	-1%
1000	DTL	ELM	ERA1021100	51400	Aides And Paraprofessionals	76,367	69,865	(6,502)	-9%
1000	DTL	ELM	ERA1021100	52100	State Health Insurance	222,000	261,150	39,150	18%
1000	DTL	ELM	ERA1021100	52200	Fica & Medicare	77,317	75,977	(1,340)	-2%
1000	DTL	ELM	ERA1021100	52300	Teachers Retirement System	201,933	206,378	4,445	2%
1000	DTL	ELM	ERA1021100	52500	Unemployment Compensation	1,900	850	(1,050)	-55%
1000	DTL	ELM	ERA1021100	52600	Workers' Compensation	9,500	9,350	(150)	-2%
1000	DTL	ELM	ERA1021100	52900	Other Employee Benefits	3,325	3,476	151	5%
1000	DTL	ELM	ERA1021100	56100	Supplies	7,208	-	(7,208)	-100%
1000	DTL	ELM	ERA1021100	58810	School Wide Consolidation	-	7,271	7,271	N/A
1000	DTL	ELM	ERA1051100	51100	Teachers	481,541	474,278	(7,263)	-2%
1000	DTL	ELM	ERA1051100	51180	Art,Music,Pe	188,596	198,126	9,530	5%
1000	DTL	ELM	ERA1051100	51720	Elementary Counselor	51,146	55,727	4,581	9%
1000	DTL	ELM	ERA1051100	52100	State Health Insurance	208,560	211,200	2,640	1%
1000	DTL	ELM	ERA1051100	52200	Fica & Medicare	55,178	55,702	524	1%
1000	DTL	ELM	ERA1051100	52300	Teachers Retirement System	144,112	151,306	7,194	5%
1000	DTL	ELM	ERA1051100	52500	Unemployment Compensation	1,200	600	(600)	-50%
1000	DTL	ELM	ERA1051100	52600	Workers' Compensation	6,000	6,600	600	10%
1000	DTL	ELM	ERA1051100	52900	Other Employee Benefits	2,373	2,548	175	7%
1000	DTL	ELM	ERA1051100	56100	Supplies	4,642	-	(4,642)	-100%
1000	DTL	ELM	ERA1051100	58810	School Wide Consolidation	-	4,968	4,968	N/A
1000	DTL	ESL	ERA1351100	51100	Teachers	66,407	70,830	4,423	7%
1000	DTL	ESL	ERA1351100	52100	State Health Insurance	18,960	21,120	2,160	11%
1000	DTL	ESL	ERA1351100	52200	Fica & Medicare	5,080	5,418	338	7%
1000	DTL	ESL	ERA1351100	52300	Teachers Retirement System	13,268	14,718	1,450	11%
1000	DTL	ESL	ERA1351100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DTL	ESL	ERA1351100	52600	Workers' Compensation	500	550	50	10%
1000	DTL	ESL	ERA1351100	52900	Other Employee Benefits	218	248	30	14%
1000	DSS	SPD	ERA2021100	51100	Teachers	225,404	102,218	(123,186)	-55%
1000	DSS	SPD	ERA2021100	52100	State Health Insurance	57,544	42,240	(15,304)	-27%
1000	DSS	SPD	ERA2021100	52200	Fica & Medicare	17,243	7,820	(9,423)	-55%
1000	DSS	SPD	ERA2021100	52300	Teachers Retirement System	43,597	21,241	(22,356)	-51%
1000	DSS	SPD	ERA2021100	52500	Unemployment Compensation	400	100	(300)	-75%
1000	DSS	SPD	ERA2021100	52600	Workers' Compensation	2,000	1,100	(900)	-45%
1000	DSS	SPD	ERA2021100	52900	Other Employee Benefits	744	358	(386)	-52%
1000	DSS	SPD	ERA2041100	51100	Teachers	283,459	480,213	196,754	69%
1000	DSS	SPD	ERA2041100	52100	State Health Insurance	95,609	147,840	52,231	55%
1000	DSS	SPD	ERA2041100	52200	Fica & Medicare	21,685	36,736	15,051	69%
1000	DSS	SPD	ERA2041100	52300	Teachers Retirement System	54,567	99,788	45,221	83%
1000	DSS	SPD	ERA2041100	52500	Unemployment Compensation	500	400	(100)	-20%
1000	DSS	SPD	ERA2041100	52600	Workers' Compensation	2,500	4,400	1,900	76%
1000	DSS	SPD	ERA2041100	52900	Other Employee Benefits	936	1,681	745	80%
1000	DSS	SPD	ERA2051100	51100	Teachers	168,740	127,769	(40,971)	-24%
1000	DSS	SPD	ERA2051100	52100	State Health Insurance	38,400	42,240	3,840	10%
1000	DSS	SPD	ERA2051100	52200	Fica & Medicare	12,909	9,774	(3,135)	-24%
1000	DSS	SPD	ERA2051100	52300	Teachers Retirement System	32,096	26,550	(5,546)	-17%
1000	DSS	SPD	ERA2051100	52500	Unemployment Compensation	300	100	(200)	-67%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	ERA2051100	52600	Workers' Compensation	1,500	1,100	(400)	-27%
1000	DSS	SPD	ERA2051100	52900	Other Employee Benefits	557	447	(110)	-20%
1000	DSS	SPD	ERA2061100	51400	Aides And Paraprofessionals	23,308	51,166	27,858	120%
1000	DSS	SPD	ERA2061100	52100	State Health Insurance	12,840	33,300	20,460	159%
1000	DSS	SPD	ERA2061100	52200	Fica & Medicare	1,783	3,914	2,131	120%
1000	DSS	SPD	ERA2061100	52300	Teachers Retirement System	4,657	10,632	5,975	128%
1000	DSS	SPD	ERA2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	ERA2061100	52600	Workers' Compensation	500	1,100	600	120%
1000	DSS	SPD	ERA2061100	52900	Other Employee Benefits	77	179	102	132%
1000	DTL	ELM	ERA8881100	58810	School Wide Consolidation	-	24,045	24,045	N/A
1000	DTL	ELM	FOR1011100	51100	Teachers	208,846	117,064	(91,782)	-44%
1000	DTL	ELM	FOR1011100	51400	Aides And Paraprofessionals	55,217	47,188	(8,029)	-15%
1000	DTL	ELM	FOR1011100	52100	State Health Insurance	63,600	54,420	(9,180)	-14%
1000	DTL	ELM	FOR1011100	52200	Fica & Medicare	20,201	12,565	(7,636)	-38%
1000	DTL	ELM	FOR1011100	52300	Teachers Retirement System	52,760	34,132	(18,628)	-35%
1000	DTL	ELM	FOR1011100	52500	Unemployment Compensation	600	200	(400)	-67%
1000	DTL	ELM	FOR1011100	52600	Workers' Compensation	3,000	2,200	(800)	-27%
1000	DTL	ELM	FOR1011100	52900	Other Employee Benefits	869	575	(294)	-34%
1000	DTL	ELM	FOR1021100	51100	Teachers	444,380	419,392	(24,988)	-6%
1000	DTL	ELM	FOR1021100	51400	Aides And Paraprofessionals	56,963	65,256	8,293	15%
1000	DTL	ELM	FOR1021100	52100	State Health Insurance	126,600	122,250	(4,350)	-3%
1000	DTL	ELM	FOR1021100	52200	Fica & Medicare	38,353	37,076	(1,277)	-3%
1000	DTL	ELM	FOR1021100	52300	Teachers Retirement System	100,168	100,710	542	1%
1000	DTL	ELM	FOR1021100	52500	Unemployment Compensation	1,100	500	(600)	-55%
1000	DTL	ELM	FOR1021100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	FOR1021100	52900	Other Employee Benefits	1,649	1,696	47	3%
1000	DTL	ELM	FOR1051100	51100	Teachers	266,203	401,017	134,814	51%
1000	DTL	ELM	FOR1051100	51180	Art,Music,Pe	100,056	90,570	(9,486)	-9%
1000	DTL	ELM	FOR1051100	51720	Elementary Counselor	75,943	80,403	4,460	6%
1000	DTL	ELM	FOR1051100	52100	State Health Insurance	104,280	105,600	1,320	1%
1000	DTL	ELM	FOR1051100	52200	Fica & Medicare	33,828	43,757	9,929	29%
1000	DTL	ELM	FOR1051100	52300	Teachers Retirement System	88,352	118,859	30,507	35%
1000	DTL	ELM	FOR1051100	52500	Unemployment Compensation	900	500	(400)	-44%
1000	DTL	ELM	FOR1051100	52600	Workers' Compensation	4,500	5,500	1,000	22%
1000	DTL	ELM	FOR1051100	52900	Other Employee Benefits	1,455	2,002	547	38%
1000	DSS	SPD	FOR2021100	51100	Teachers	74,186	-	(74,186)	-100%
1000	DSS	SPD	FOR2021100	52100	State Health Insurance	170	-	(170)	-100%
1000	DSS	SPD	FOR2021100	52200	Fica & Medicare	5,675	-	(5,675)	-100%
1000	DSS	SPD	FOR2021100	52300	Teachers Retirement System	14,463	-	(14,463)	-100%
1000	DSS	SPD	FOR2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	FOR2021100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	FOR2021100	52900	Other Employee Benefits	245	-	(245)	-100%
1000	DSS	SPD	FOR2041100	51100	Teachers	141,052	247,169	106,117	75%
1000	DSS	SPD	FOR2041100	52100	State Health Insurance	38,436	42,240	3,804	10%
1000	DSS	SPD	FOR2041100	52200	Fica & Medicare	10,790	18,908	8,118	75%
1000	DSS	SPD	FOR2041100	52300	Teachers Retirement System	27,103	35,426	8,323	31%
1000	DSS	SPD	FOR2041100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	FOR2041100	52600	Workers' Compensation	1,500	2,200	700	47%
1000	DSS	SPD	FOR2041100	52900	Other Employee Benefits	466	865	399	86%
1000	DSS	SPD	FOR2061100	51400	Aides And Paraprofessionals	-	28,900.00	28,900	N/A
1000	DSS	SPD	FOR2061100	52300	Teachers Retirement System	-	6,005.42	6,005	N/A
1000	DSS	SPD	FOR2061100	52200	Fica & Medicare	-	2,210.85	2,211	N/A
1000	DSS	SPD	FOR2061100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	FOR2061100	52900	Other Employee Benefits	-	101.15	101	N/A
1000	DSS	SPD	FOR2061100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DTL	TLI	FOR8881100	58810	School Wide Consolidation	8,159	20,253	12,094	148%
1000	DTL	ELM	FOX1011100	51100	Teachers	156,186	167,391	11,205	7%
1000	DTL	ELM	FOX1011100	51400	Aides And Paraprofessionals	57,081	70,129	13,048	23%
1000	DTL	ELM	FOX1011100	52100	State Health Insurance	37,920	58,890	20,970	55%
1000	DTL	ELM	FOX1011100	52200	Fica & Medicare	16,315	18,170	1,855	11%
1000	DTL	ELM	FOX1011100	52300	Teachers Retirement System	38,966	49,357	10,391	27%
1000	DTL	ELM	FOX1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	FOX1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	FOX1011100	52900	Other Employee Benefits	702	831	129	18%
1000	DTL	ELM	FOX1011100	56100	Supplies	1,442	-	(1,442)	-100%
1000	DTL	ELM	FOX1021100	51100	Teachers	428,667	521,064	92,397	22%
1000	DTL	ELM	FOX1021100	51400	Aides And Paraprofessionals	76,617	64,992	(11,625)	-15%
1000	DTL	ELM	FOX1021100	52100	State Health Insurance	101,520	80,010	(21,510)	-21%
1000	DTL	ELM	FOX1021100	52200	Fica & Medicare	38,654	44,833	6,179	16%
1000	DTL	ELM	FOX1021100	52300	Teachers Retirement System	100,956	121,782	20,826	21%
1000	DTL	ELM	FOX1021100	52500	Unemployment Compensation	1,200	600	(600)	-50%
1000	DTL	ELM	FOX1021100	52600	Workers' Compensation	6,000	6,600	600	10%
1000	DTL	ELM	FOX1021100	52900	Other Employee Benefits	1,662	2,051	389	23%
1000	DTL	ELM	FOX1021100	56100	Supplies	3,863	-	(3,863)	-100%
1000	DTL	ELM	FOX1051100	51100	Teachers	216,037	225,572	9,535	4%
1000	DTL	ELM	FOX1051100	51180	Art,Music,Pe	76,165	102,700	26,535	35%
1000	DTL	ELM	FOX1051100	51720	Elementary Counselor	72,186	74,686	2,500	3%
1000	DTL	ELM	FOX1051100	52100	State Health Insurance	123,240	116,160	(7,080)	-6%
1000	DTL	ELM	FOX1051100	52200	Fica & Medicare	27,876	30,826	2,950	11%
1000	DTL	ELM	FOX1051100	52300	Teachers Retirement System	72,805	83,735	10,930	15%
1000	DTL	ELM	FOX1051100	52500	Unemployment Compensation	800	400	(400)	-50%
1000	DTL	ELM	FOX1051100	52600	Workers' Compensation	4,000	4,400	400	10%

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1000	DTL	ELM	FOX1051100	52900	Other Employee Benefits	1,199	1,410	211	18%
1000	DTL	ELM	FOX1051100	56100	Supplies	2,105	-	(2,105)	-100%
1000	DTL	ESL	FOX1351100	51100	Teachers	-	101,273.37	101,273	N/A
1000	DTL	ESL	FOX1351100	52300	Teachers Retirement System	-	21,044.61	21,045	N/A
1000	DTL	ESL	FOX1351100	52200	Fica & Medicare	-	7,747.41	7,747	N/A
1000	DTL	ESL	FOX1351100	52600	Workers' Compensation	-	1,100.00	1,100	N/A
1000	DTL	ESL	FOX1351100	52900	Other Employee Benefits	-	354.46	354	N/A
1000	DTL	ESL	FOX1351100	52500	Unemployment Compensation	-	100.00	100	N/A
1000	DSS	SPD	FOX2021100	51100	Teachers	58,336	70,907	12,571	22%
1000	DSS	SPD	FOX2021100	52100	State Health Insurance	19,137	21,120	1,983	10%
1000	DSS	SPD	FOX2021100	52200	Fica & Medicare	4,463	5,424	961	22%
1000	DSS	SPD	FOX2021100	52300	Teachers Retirement System	11,296	14,734	3,438	30%
1000	DSS	SPD	FOX2021100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	FOX2021100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	FOX2021100	52900	Other Employee Benefits	192	248	56	29%
1000	DSS	SPD	FOX2041100	51100	Teachers	251,304	230,020	(21,284)	-8%
1000	DSS	SPD	FOX2041100	52100	State Health Insurance	57,585	63,360	5,775	10%
1000	DSS	SPD	FOX2041100	52200	Fica & Medicare	19,225	17,597	(1,628)	-8%
1000	DSS	SPD	FOX2041100	52300	Teachers Retirement System	48,772	47,798	(974)	-2%
1000	DSS	SPD	FOX2041100	52500	Unemployment Compensation	400	200	(200)	-50%
1000	DSS	SPD	FOX2041100	52600	Workers' Compensation	2,000	2,200	200	10%
1000	DSS	SPD	FOX2041100	52900	Other Employee Benefits	829	805	(24)	-3%
1000	DSS	SPD	FOX2061100	51400	Aides And Paraprofessionals	-	29,633.87	29,634	N/A
1000	DSS	SPD	FOX2061100	52100	State Health Insurance	-	16,650.00	16,650	N/A
1000	DSS	SPD	FOX2061100	52300	Teachers Retirement System	-	6,157.92	6,158	N/A
1000	DSS	SPD	FOX2061100	52200	Fica & Medicare	-	2,266.99	2,267	N/A
1000	DSS	SPD	FOX2061100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	FOX2061100	52900	Other Employee Benefits	-	103.72	104	N/A
1000	DSS	SPD	FOX2061100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DTL	ELM	FOX8881100	58810	School Wide Consolidation	-	20,111	20,111	N/A
1000	DTL	MID	FRT1081100	51100	Teachers	1,157,134	1,054,275	(102,859)	-9%
1000	DTL	MID	FRT1081100	51180	Art,Music,Pe	327,206	351,654	24,448	7%
1000	DTL	MID	FRT1081100	51400	Aides And Paraprofessionals	21,198	23,218	2,020	10%
1000	DTL	MID	FRT1081100	51730	Secondary Counselor	82,944	139,090	56,146	68%
1000	DTL	MID	FRT1081100	52100	State Health Insurance	344,640	437,820	93,180	27%
1000	DTL	MID	FRT1081100	52200	Fica & Medicare	121,519	119,970	(1,549)	-1%
1000	DTL	MID	FRT1081100	52300	Teachers Retirement System	317,379	308,683	(8,696)	-3%
1000	DTL	MID	FRT1081100	52500	Unemployment Compensation	3,000	1,450	(1,550)	-52%
1000	DTL	MID	FRT1081100	52600	Workers' Compensation	15,000	15,950	950	6%
1000	DTL	MID	FRT1081100	52900	Other Employee Benefits	5,226	5,489	263	5%
1000	DSS	SPD	FRT2021100	51100	Teachers	-	60,504.00	60,504	N/A
1000	DSS	SPD	FRT2021100	52100	State Health Insurance	-	21,120.00	21,120	N/A
1000	DSS	SPD	FRT2021100	52300	Teachers Retirement System	-	12,572.73	12,573	N/A
1000	DSS	SPD	FRT2021100	52200	Fica & Medicare	-	4,628.56	4,629	N/A
1000	DSS	SPD	FRT2021100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	FRT2021100	52900	Other Employee Benefits	-	211.76	212	N/A
1000	DSS	SPD	FRT2021100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DSS	SPD	FRT2041100	51100	Teachers	563,204	529,391	(33,813)	-6%
1000	DSS	SPD	FRT2041100	52100	State Health Insurance	153,515	84,480	(69,035)	-45%
1000	DSS	SPD	FRT2041100	52200	Fica & Medicare	43,085	40,498	(2,587)	-6%
1000	DSS	SPD	FRT2041100	52300	Teachers Retirement System	104,823	110,007	5,184	5%
1000	DSS	SPD	FRT2041100	52500	Unemployment Compensation	1,000	400	(600)	-60%
1000	DSS	SPD	FRT2041100	52600	Workers' Compensation	5,000	4,400	(600)	-12%
1000	DSS	SPD	FRT2041100	52900	Other Employee Benefits	1,859	1,853	(6)	0%
1000	DSS	SPD	FRT2061100	51400	Aides And Paraprofessionals	64,565	55,343	(9,222)	-14%
1000	DSS	SPD	FRT2061100	52200	Fica & Medicare	4,939	4,234	(705)	-14%
1000	DSS	SPD	FRT2061100	52300	Teachers Retirement System	12,900	11,500	(1,400)	-11%
1000	DSS	SPD	FRT2061100	52500	Unemployment Compensation	300	100	(200)	-67%
1000	DSS	SPD	FRT2061100	52600	Workers' Compensation	1,500	1,100	(400)	-27%
1000	DSS	SPD	FRT2061100	52900	Other Employee Benefits	212	194	(18)	-8%
1000	DTL	TLI	FRT8881100	58810	School Wide Consolidation	10,221	31,669	21,448	210%
1000	DTL	MID	FRT9100100	55950	Other Purchased Services	750	500	(250)	-33%
1000	DTL	MID	FRT9100100	56100	Supplies	2,000	4,000	2,000	100%
1000	DTL	ELM	GEN1011100	51100	Teachers	279,149	289,149	10,000	4%
1000	DTL	ELM	GEN1011100	51400	Aides And Paraprofessionals	77,262	88,124	10,862	14%
1000	DTL	ELM	GEN1011100	52100	State Health Insurance	63,600	58,890	(4,710)	-7%
1000	DTL	ELM	GEN1011100	52200	Fica & Medicare	27,265	28,861	1,596	6%
1000	DTL	ELM	GEN1011100	52300	Teachers Retirement System	71,211	78,397	7,186	10%
1000	DTL	ELM	GEN1011100	52500	Unemployment Compensation	800	400	(400)	-50%
1000	DTL	ELM	GEN1011100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	GEN1011100	52900	Other Employee Benefits	1,173	1,320	147	13%
1000	DTL	ELM	GEN1021100	51100	Teachers	751,363	688,650	(62,713)	-8%
1000	DTL	ELM	GEN1021100	51400	Aides And Paraprofessionals	55,422	44,884	(10,538)	-19%
1000	DTL	ELM	GEN1021100	52100	State Health Insurance	202,440	185,610	(16,830)	-8%
1000	DTL	ELM	GEN1021100	52200	Fica & Medicare	61,719	56,115	(5,604)	-9%
1000	DTL	ELM	GEN1021100	52300	Teachers Retirement System	161,196	152,428	(8,768)	-5%
1000	DTL	ELM	GEN1021100	52500	Unemployment Compensation	1,500	600	(900)	-60%
1000	DTL	ELM	GEN1021100	52600	Workers' Compensation	7,500	6,600	(900)	-12%
1000	DTL	ELM	GEN1021100	52900	Other Employee Benefits	2,654	2,567	(87)	-3%
1000	DTL	ELM	GEN1051100	51100	Teachers	382,795	413,619	30,824	8%
1000	DTL	ELM	GEN1051100	51180	Art,Music,Pe	142,330	149,830	7,500	5%
1000	DTL	ELM	GEN1051100	51720	Elementary Counselor	51,146	53,646	2,500	5%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	GEN1051100	52100	State Health Insurance	132,720	211,200	78,480	59%
1000	DTL	ELM	GEN1051100	52200	Fica & Medicare	44,085	47,208	3,123	7%
1000	DTL	ELM	GEN1051100	52300	Teachers Retirement System	115,139	128,232	13,093	11%
1000	DTL	ELM	GEN1051100	52500	Unemployment Compensation	1,100	550	(550)	-50%
1000	DTL	ELM	GEN1051100	52600	Workers' Compensation	5,500	6,050	550	10%
1000	DTL	ELM	GEN1051100	52900	Other Employee Benefits	1,896	2,160	264	14%
1000	DSS	SPD	GEN2021100	51100	Teachers	569,766	275,414	(294,352)	-52%
1000	DSS	SPD	GEN2021100	52100	State Health Insurance	115,523	80,010	(35,513)	-31%
1000	DSS	SPD	GEN2021100	52200	Fica & Medicare	43,587	21,069	(22,518)	-52%
1000	DSS	SPD	GEN2021100	52300	Teachers Retirement System	110,603	57,231	(53,372)	-48%
1000	DSS	SPD	GEN2021100	52500	Unemployment Compensation	1,000	250	(750)	-75%
1000	DSS	SPD	GEN2021100	52600	Workers' Compensation	5,000	2,750	(2,250)	-45%
1000	DSS	SPD	GEN2021100	52900	Other Employee Benefits	1,879	964	(915)	-49%
1000	DSS	SPD	GEN2041100	51100	Teachers	267,267	594,020	326,753	122%
1000	DSS	SPD	GEN2041100	52100	State Health Insurance	87,267	105,600	18,333	21%
1000	DSS	SPD	GEN2041100	52200	Fica & Medicare	20,446	45,443	24,997	122%
1000	DSS	SPD	GEN2041100	52300	Teachers Retirement System	49,624	123,437	73,813	149%
1000	DSS	SPD	GEN2041100	52500	Unemployment Compensation	500	450	(50)	-10%
1000	DSS	SPD	GEN2041100	52600	Workers' Compensation	2,500	4,950	2,450	98%
1000	DSS	SPD	GEN2041100	52900	Other Employee Benefits	885	2,079	1,194	135%
1000	DSS	SPD	GEN2051100	51100	Teachers	82,255	-	(82,255)	-100%
1000	DSS	SPD	GEN2051100	52100	State Health Insurance	19,152	-	(19,152)	-100%
1000	DSS	SPD	GEN2051100	52200	Fica & Medicare	6,293	-	(6,293)	-100%
1000	DSS	SPD	GEN2051100	52300	Teachers Retirement System	16,075	-	(16,075)	-100%
1000	DSS	SPD	GEN2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	GEN2051100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	GEN2051100	52900	Other Employee Benefits	271	-	(271)	-100%
1000	DSS	SPD	GEN2061100	51400	Aides And Paraprofessionals	46,029	105,414	59,385	129%
1000	DSS	SPD	GEN2061100	52100	State Health Insurance	12,840	33,300	20,460	159%
1000	DSS	SPD	GEN2061100	52200	Fica & Medicare	3,521	8,064	4,543	129%
1000	DSS	SPD	GEN2061100	52300	Teachers Retirement System	9,197	21,905	12,708	138%
1000	DSS	SPD	GEN2061100	52500	Unemployment Compensation	200	200	-	0%
1000	DSS	SPD	GEN2061100	52600	Workers' Compensation	1,000	2,200	1,200	120%
1000	DSS	SPD	GEN2061100	52900	Other Employee Benefits	151	369	218	144%
1000	DTL	TLI	GEN8881100	58810	School Wide Consolidation	11,474	30,000	18,526	161%
1000	DTL	ELM	GRG1011100	51100	Teachers	203,201	210,701	7,500	4%
1000	DTL	ELM	GRG1011100	51400	Aides And Paraprofessionals	54,072	64,464	10,392	19%
1000	DTL	ELM	GRG1011100	52100	State Health Insurance	82,560	63,360	(19,200)	-23%
1000	DTL	ELM	GRG1011100	52200	Fica & Medicare	19,681	21,050	1,369	7%
1000	DTL	ELM	GRG1011100	52300	Teachers Retirement System	51,403	57,179	5,776	11%
1000	DTL	ELM	GRG1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	GRG1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	GRG1011100	52900	Other Employee Benefits	846	963	117	14%
1000	DTL	ELM	GRG1021100	51100	Teachers	504,448	537,594	33,146	7%
1000	DTL	ELM	GRG1021100	51400	Aides And Paraprofessionals	54,747	65,829	11,082	20%
1000	DTL	ELM	GRG1021100	52100	State Health Insurance	145,560	181,140	35,580	24%
1000	DTL	ELM	GRG1021100	52200	Fica & Medicare	42,778	46,162	3,384	8%
1000	DTL	ELM	GRG1021100	52300	Teachers Retirement System	111,727	125,391	13,664	12%
1000	DTL	ELM	GRG1021100	52500	Unemployment Compensation	1,200	600	(600)	-50%
1000	DTL	ELM	GRG1021100	52600	Workers' Compensation	6,000	6,600	600	10%
1000	DTL	ELM	GRG1021100	52900	Other Employee Benefits	1,840	2,112	272	15%
1000	DTL	ELM	GRG1051100	51100	Teachers	420,528	438,572	18,044	4%
1000	DTL	ELM	GRG1051100	51180	Art,Music,Pe	156,572	161,508	4,936	3%
1000	DTL	ELM	GRG1051100	51720	Elementary Counselor	51,146	59,071	7,925	15%
1000	DTL	ELM	GRG1051100	52100	State Health Insurance	113,760	105,600	(8,160)	-7%
1000	DTL	ELM	GRG1051100	52200	Fica & Medicare	48,061	50,425	2,364	5%
1000	DTL	ELM	GRG1051100	52300	Teachers Retirement System	125,524	136,972	11,448	9%
1000	DTL	ELM	GRG1051100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	GRG1051100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	GRG1051100	52900	Other Employee Benefits	2,067	2,307	240	12%
1000	DSS	SPD	GRG2021100	51100	Teachers	58,639	115,454	56,815	97%
1000	DSS	SPD	GRG2021100	52100	State Health Insurance	19,375	21,120	1,745	9%
1000	DSS	SPD	GRG2021100	52200	Fica & Medicare	4,486	8,832	4,346	97%
1000	DSS	SPD	GRG2021100	52300	Teachers Retirement System	10,997	23,991	12,994	118%
1000	DSS	SPD	GRG2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	GRG2021100	52600	Workers' Compensation	500	1,100	600	120%
1000	DSS	SPD	GRG2021100	52900	Other Employee Benefits	194	404	210	108%
1000	DSS	SPD	GRG2041100	51100	Teachers	179,401	145,259	(34,142)	-19%
1000	DSS	SPD	GRG2041100	52100	State Health Insurance	57,500	42,240	(15,260)	-27%
1000	DSS	SPD	GRG2041100	52200	Fica & Medicare	13,724	11,112	(2,612)	-19%
1000	DSS	SPD	GRG2041100	52300	Teachers Retirement System	34,765	30,185	(4,580)	-13%
1000	DSS	SPD	GRG2041100	52500	Unemployment Compensation	300	100	(200)	-67%
1000	DSS	SPD	GRG2041100	52600	Workers' Compensation	1,500	1,100	(400)	-27%
1000	DSS	SPD	GRG2041100	52900	Other Employee Benefits	592	508	(84)	-14%
1000	DSS	SPD	GRG2061100	51400	Aides And Paraprofessionals	39,996	48,274	8,278	21%
1000	DSS	SPD	GRG2061100	52100	State Health Insurance	25,680	33,300	7,620	30%
1000	DSS	SPD	GRG2061100	52200	Fica & Medicare	3,060	3,693	633	21%
1000	DSS	SPD	GRG2061100	52300	Teachers Retirement System	7,991	10,031	2,040	26%
1000	DSS	SPD	GRG2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	GRG2061100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	GRG2061100	52900	Other Employee Benefits	132	169	37	28%
1000	DTL	TLI	GRG8881100	58810	School Wide Consolidation	10,869	25,500	14,631	135%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	HAN1011100	51100	Teachers	195,518	112,767	(82,751)	-42%
1000	DTL	ELM	HAN1011100	51400	Aides And Paraprofessionals	59,253	43,240	(16,013)	-27%
1000	DTL	ELM	HAN1011100	52100	State Health Insurance	69,720	75,540	5,820	8%
1000	DTL	ELM	HAN1011100	52200	Fica & Medicare	19,490	11,935	(7,555)	-39%
1000	DTL	ELM	HAN1011100	52300	Teachers Retirement System	50,903	32,418	(18,485)	-36%
1000	DTL	ELM	HAN1011100	52500	Unemployment Compensation	600	200	(400)	-67%
1000	DTL	ELM	HAN1011100	52600	Workers' Compensation	3,000	2,200	(800)	-27%
1000	DTL	ELM	HAN1011100	52900	Other Employee Benefits	838	546	(292)	-35%
1000	DTL	ELM	HAN1011100	56100	Supplies	1,499	-	(1,499)	-100%
1000	DTL	ELM	HAN1021100	51100	Teachers	552,670	570,451	17,781	3%
1000	DTL	ELM	HAN1021100	51400	Aides And Paraprofessionals	57,037	45,999	(11,038)	-19%
1000	DTL	ELM	HAN1021100	52100	State Health Insurance	158,400	223,380	64,980	41%
1000	DTL	ELM	HAN1021100	52200	Fica & Medicare	46,643	47,158	515	1%
1000	DTL	ELM	HAN1021100	52300	Teachers Retirement System	121,819	128,098	6,279	5%
1000	DTL	ELM	HAN1021100	52500	Unemployment Compensation	1,300	600	(700)	-54%
1000	DTL	ELM	HAN1021100	52600	Workers' Compensation	6,500	6,600	100	2%
1000	DTL	ELM	HAN1021100	52900	Other Employee Benefits	2,006	2,158	152	8%
1000	DTL	ELM	HAN1021100	56100	Supplies	4,411	-	(4,411)	-100%
1000	DTL	ELM	HAN1051100	51100	Teachers	488,253	455,382	(32,871)	-7%
1000	DTL	ELM	HAN1051100	51180	Art,Music,Pe	154,047	216,957	62,910	41%
1000	DTL	ELM	HAN1051100	51720	Elementary Counselor	80,255	82,755	2,500	3%
1000	DTL	ELM	HAN1051100	52100	State Health Insurance	151,680	190,080	38,400	25%
1000	DTL	ELM	HAN1051100	52200	Fica & Medicare	55,275	57,765	2,490	5%
1000	DTL	ELM	HAN1051100	52300	Teachers Retirement System	144,366	156,909	12,543	9%
1000	DTL	ELM	HAN1051100	52500	Unemployment Compensation	1,200	600	(600)	-50%
1000	DTL	ELM	HAN1051100	52600	Workers' Compensation	6,000	6,600	600	10%
1000	DTL	ELM	HAN1051100	52900	Other Employee Benefits	2,377	2,643	266	11%
1000	DTL	ELM	HAN1051100	56100	Supplies	3,431	-	(3,431)	-100%
1000	DSS	SPD	HAN2021100	51100	Teachers	120,190	-	(120,190)	-100%
1000	DSS	SPD	HAN2021100	52100	State Health Insurance	38,353	-	(38,353)	-100%
1000	DSS	SPD	HAN2021100	52200	Fica & Medicare	9,195	-	(9,195)	-100%
1000	DSS	SPD	HAN2021100	52300	Teachers Retirement System	23,295	-	(23,295)	-100%
1000	DSS	SPD	HAN2021100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	HAN2021100	52600	Workers' Compensation	1,000	-	(1,000)	-100%
1000	DSS	SPD	HAN2021100	52900	Other Employee Benefits	396	-	(396)	-100%
1000	DSS	SPD	HAN2031100	51400	Aides And Paraprofessionals	45,764	28,137	(17,627)	-39%
1000	DSS	SPD	HAN2031100	52100	State Health Insurance	12,840	-	(12,840)	-100%
1000	DSS	SPD	HAN2031100	52200	Fica & Medicare	3,501	2,152	(1,349)	-39%
1000	DSS	SPD	HAN2031100	52300	Teachers Retirement System	9,144	5,847	(3,297)	-36%
1000	DSS	SPD	HAN2031100	52500	Unemployment Compensation	200	50	(150)	-75%
1000	DSS	SPD	HAN2031100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DSS	SPD	HAN2031100	52900	Other Employee Benefits	151	98	(53)	-35%
1000	DSS	SPD	HAN2041100	51100	Teachers	344,410	426,479	82,069	24%
1000	DSS	SPD	HAN2041100	51400	Aides And Paraprofessionals	22,457	26,126	3,669	16%
1000	DSS	SPD	HAN2041100	52100	State Health Insurance	127,886	147,840	19,954	16%
1000	DSS	SPD	HAN2041100	52200	Fica & Medicare	28,065	34,624	6,559	23%
1000	DSS	SPD	HAN2041100	52300	Teachers Retirement System	70,063	94,051	23,988	34%
1000	DSS	SPD	HAN2041100	52500	Unemployment Compensation	700	400	(300)	-43%
1000	DSS	SPD	HAN2041100	52600	Workers' Compensation	3,500	4,400	900	26%
1000	DSS	SPD	HAN2041100	52900	Other Employee Benefits	1,212	1,584	372	31%
1000	DSS	SPD	HAN2061100	51100	Teachers	94,705	48,000	(46,705)	-49%
1000	DSS	SPD	HAN2061100	51400	Aides And Paraprofessionals	23,308	53,984	30,676	132%
1000	DSS	SPD	HAN2061100	52100	State Health Insurance	426	37,770	37,344	8766%
1000	DSS	SPD	HAN2061100	52200	Fica & Medicare	9,028	7,802	(1,226)	-14%
1000	DSS	SPD	HAN2061100	52300	Teachers Retirement System	22,320	21,192	(1,128)	-5%
1000	DSS	SPD	HAN2061100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DSS	SPD	HAN2061100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DSS	SPD	HAN2061100	52900	Other Employee Benefits	390	357	(33)	-8%
1000	DTL	ELM	HAN8881100	58810	School Wide Consolidation	-	23,297	23,297	N/A
1000	DTL	ELM	HAN9100100	51180	Art,Music,Pe	48,655	-	(48,655)	-100%
1000	DTL	ELM	HAN9100100	52200	Fica & Medicare	3,722	-	(3,722)	-100%
1000	DTL	ELM	HAN9100100	52300	Teachers Retirement System	9,721	-	(9,721)	-100%
1000	DTL	ELM	HAN9100100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DTL	ELM	HAN9100100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DTL	ELM	HAN9100100	52900	Other Employee Benefits	160	-	(160)	-100%
1000	DTL	ELM	HAN9100100	55950	Other Purchased Services	500	500	-	0%
1000	DTL	ELM	HAN9100100	56100	Supplies	2,000	500	(1,500)	-75%
1000	DTL	ELM	HAN9100100	58100	Dues and Fees	300	800	500	167%
1000	DTL	ELM	HAN9100100	56420	Books And Periodicals	-	200	200	N/A
1000	DTL	ELM	HAN9100100	56150	Expendable Equipment	-	1,500	1,500	N/A
1000	DTL	SEC	HAR1041100	51100	Teachers	2,075,393	2,214,085	138,692	7%
1000	DTL	SEC	HAR1041100	51180	Art,Music,Pe	959,669	919,937	(39,732)	-4%
1000	DTL	SEC	HAR1041100	51400	Aides And Paraprofessionals	44,772	45,151	379	1%
1000	DTL	SEC	HAR1041100	51730	Secondary Counselor	192,235	201,816	9,581	5%
1000	DTL	SEC	HAR1041100	52100	State Health Insurance	758,400	867,540	109,140	14%
1000	DTL	SEC	HAR1041100	52200	Fica & Medicare	250,313	258,646	8,333	3%
1000	DTL	SEC	HAR1041100	52300	Teachers Retirement System	653,759	702,570	48,811	7%
1000	DTL	SEC	HAR1041100	52500	Unemployment Compensation	5,600	2,800	(2,800)	-50%
1000	DTL	SEC	HAR1041100	52600	Workers' Compensation	28,000	30,800	2,800	10%
1000	DTL	SEC	HAR1041100	52900	Other Employee Benefits	10,765	11,833	1,068	10%
1000	DSS	SPD	HAR2021100	51100	Teachers	-	46,500.00	46,500	N/A
1000	DSS	SPD	HAR2021100	52100	State Health Insurance	-	21,120.00	21,120	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	HAR2021100	52300	Teachers Retirement System	-	9,662.70	9,663	N/A
1000	DSS	SPD	HAR2021100	52200	Fica & Medicare	-	3,557.25	3,557	N/A
1000	DSS	SPD	HAR2021100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	HAR2021100	52900	Other Employee Benefits	-	162.75	163	N/A
1000	DSS	SPD	HAR2021100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DSS	SPD	HAR2041100	51100	Teachers	785,066	845,075	60,009	8%
1000	DSS	SPD	HAR2041100	52100	State Health Insurance	173,834	206,730	32,896	19%
1000	DSS	SPD	HAR2041100	52200	Fica & Medicare	60,058	64,648	4,590	8%
1000	DSS	SPD	HAR2041100	52300	Teachers Retirement System	141,880	175,607	33,727	24%
1000	DSS	SPD	HAR2041100	52500	Unemployment Compensation	1,400	700	(700)	-50%
1000	DSS	SPD	HAR2041100	52600	Workers' Compensation	7,000	7,700	700	10%
1000	DSS	SPD	HAR2041100	52900	Other Employee Benefits	2,591	2,958	367	14%
1000	DSS	SPD	HAR2051100	51100	Teachers	127,815	180,736	52,921	41%
1000	DSS	SPD	HAR2051100	52100	State Health Insurance	38,368	63,360	24,992	65%
1000	DSS	SPD	HAR2051100	52200	Fica & Medicare	9,778	13,826	4,048	41%
1000	DSS	SPD	HAR2051100	52300	Teachers Retirement System	24,818	37,557	12,739	51%
1000	DSS	SPD	HAR2051100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DSS	SPD	HAR2051100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DSS	SPD	HAR2051100	52900	Other Employee Benefits	422	633	211	50%
1000	DSS	SPD	HAR2061100	51400	Aides And Paraprofessionals	67,462	28,347	(39,115)	-58%
1000	DSS	SPD	HAR2061100	52100	State Health Insurance	25,680	-	(25,680)	-100%
1000	DSS	SPD	HAR2061100	52200	Fica & Medicare	5,161	2,169	(2,992)	-58%
1000	DSS	SPD	HAR2061100	52300	Teachers Retirement System	13,479	5,890	(7,589)	-56%
1000	DSS	SPD	HAR2061100	52500	Unemployment Compensation	300	50	(250)	-83%
1000	DSS	SPD	HAR2061100	52600	Workers' Compensation	1,500	550	(950)	-63%
1000	DSS	SPD	HAR2061100	52900	Other Employee Benefits	222	99	(123)	-55%
1000	DTL	CAR	HAR3011100	51100	Teachers	516,652	437,507	(79,145)	-15%
1000	DTL	CAR	HAR3011100	52100	State Health Insurance	113,760	126,720	12,960	11%
1000	DTL	CAR	HAR3011100	52200	Fica & Medicare	39,524	33,469	(6,055)	-15%
1000	DTL	CAR	HAR3011100	52300	Teachers Retirement System	103,227	90,914	(12,313)	-12%
1000	DTL	CAR	HAR3011100	52500	Unemployment Compensation	800	350	(450)	-56%
1000	DTL	CAR	HAR3011100	52600	Workers' Compensation	4,000	3,850	(150)	-4%
1000	DTL	CAR	HAR3011100	52900	Other Employee Benefits	1,700	1,531	(169)	-10%
1000	DTL	CAR	HAR3011100	55320	Communication Web based Subscr	10,000	7,250	(2,750)	-28%
1000	DTL	CAR	HAR3011100	55950	Other Purchased Services	1,000	250	(750)	-75%
1000	DTL	CAR	HAR3011100	56100	Supplies	20,300	13,000	(7,300)	-36%
1000	DTL	CAR	HAR3011100	56110	Supplies-Technology	4,350	3,850	(500)	-11%
1000	DTL	CAR	HAR3011100	56150	Expendable Equipment	12,540	1,750	(10,790)	-86%
1000	DTL	CAR	HAR3011100	56420	Books And Periodicals	260	300	40	15%
1000	DTL	CAR	HAR3011100	56160	Expendable Computer Equipment	-	5,500	5,500	N/A
1000	DTL	TLI	HAR8881100	58810	School Wide Consolidation	23,921	67,122	43,201	181%
1000	DTL	SEC	HAR9100100	51100	Teachers	136,799	141,799	5,000	4%
1000	DTL	SEC	HAR9100100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	SEC	HAR9100100	52200	Fica & Medicare	10,465	10,848	383	4%
1000	DTL	SEC	HAR9100100	52300	Teachers Retirement System	27,332	29,466	2,134	8%
1000	DTL	SEC	HAR9100100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DTL	SEC	HAR9100100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DTL	SEC	HAR9100100	52900	Other Employee Benefits	450	496	46	10%
1000	DTL	SEC	HAR9100100	55300	Communication	500	200	(300)	-60%
1000	DTL	SEC	HAR9100100	55320	Communication Web based Subscr	2,000	2,000	-	0%
1000	DTL	SEC	HAR9100100	55800	Travel - Employees	10,000	15,000	5,000	50%
1000	DTL	SEC	HAR9100100	55950	Other Purchased Services	1,000	1,800	800	80%
1000	DTL	SEC	HAR9100100	56100	Supplies	1,000	2,000	1,000	100%
1000	DTL	SEC	HAR9100100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	SEC	HAR9100100	58100	Dues and Fees	60,500	60,000	(500)	-1%
1000	DSS	SSA	HHB9100100	51100	Teachers	212,773	260,945	48,172	23%
1000	DSS	SSA	HHB9100100	52200	Fica & Medicare	16,277	19,962	3,685	23%
1000	DSS	SSA	HHB9100100	52500	Unemployment Compensation	600	350	(250)	-42%
1000	DSS	SSA	HHB9100100	52600	Workers' Compensation	3,000	3,850	850	28%
1000	DSS	SSA	HHB9100100	52900	Other Employee Benefits	700	913	213	30%
1000	DSS	SSA	HHB9100100	53000	Purch Professional & Technical	1,800	3,800	2,000	111%
1000	DSS	SSA	HHB9100100	55800	Travel - Employees	8,000	8,000	-	0%
1000	DSS	SSA	HHB9100100	55950	Other Purchased Services	400	400	-	0%
1000	DSS	SSA	HHB9100100	56100	Supplies	600	600	-	0%
1000	DHR	HRS	HRS1041100	53210	Contracted Services - Teachers	1,100,000	1,600,000	500,000	45%
1000	DHR	HRS	HRS1051100	53210	Contracted Services - Teachers	1,850,000	850,000	(1,000,000)	-54%
1000	DHR	HRS	HRS1081100	53210	Contracted Services - Teachers	1,250,000	1,750,000	500,000	40%
1000	DTL	ELM	JNS1011100	51100	Teachers	185,344	198,479	13,135	7%
1000	DTL	ELM	JNS1011100	51400	Aides And Paraprofessionals	54,967	65,271	10,304	19%
1000	DTL	ELM	JNS1011100	52100	State Health Insurance	44,640	37,770	(6,870)	-15%
1000	DTL	ELM	JNS1011100	52200	Fica & Medicare	18,384	20,177	1,793	10%
1000	DTL	ELM	JNS1011100	52300	Teachers Retirement System	48,014	54,807	6,793	14%
1000	DTL	ELM	JNS1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	JNS1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	JNS1011100	52900	Other Employee Benefits	791	923	132	17%
1000	DTL	ELM	JNS1021100	51100	Teachers	516,543	501,490	(15,053)	-3%
1000	DTL	ELM	JNS1021100	51400	Aides And Paraprofessionals	72,551	43,783	(28,768)	-40%
1000	DTL	ELM	JNS1021100	52100	State Health Insurance	139,440	143,370	3,930	3%
1000	DTL	ELM	JNS1021100	52200	Fica & Medicare	45,066	41,713	(3,353)	-7%
1000	DTL	ELM	JNS1021100	52300	Teachers Retirement System	117,701	113,308	(4,393)	-4%
1000	DTL	ELM	JNS1021100	52500	Unemployment Compensation	1,300	550	(750)	-58%
1000	DTL	ELM	JNS1021100	52600	Workers' Compensation	6,500	6,050	(450)	-7%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	JNS1021100	52900	Other Employee Benefits	1,938	1,908	(30)	-2%
1000	DTL	ELM	JNS1051100	51100	Teachers	232,573	253,202	20,629	9%
1000	DTL	ELM	JNS1051100	51180	Art,Music,Pe	146,901	72,353	(74,548)	-51%
1000	DTL	ELM	JNS1051100	51720	Elementary Counselor	62,997	65,497	2,500	4%
1000	DTL	ELM	JNS1051100	52100	State Health Insurance	75,840	126,720	50,880	67%
1000	DTL	ELM	JNS1051100	52200	Fica & Medicare	33,849	29,915	(3,934)	-12%
1000	DTL	ELM	JNS1051100	52300	Teachers Retirement System	88,406	81,261	(7,145)	-8%
1000	DTL	ELM	JNS1051100	52500	Unemployment Compensation	900	400	(500)	-56%
1000	DTL	ELM	JNS1051100	52600	Workers' Compensation	4,500	4,400	(100)	-2%
1000	DTL	ELM	JNS1051100	52900	Other Employee Benefits	1,456	1,369	(87)	-6%
1000	DTL	ESL	JNS1351100	51100	Teachers	-	101,273.37	101,273	N/A
1000	DTL	ESL	JNS1351100	52300	Teachers Retirement System	-	21,044.61	21,045	N/A
1000	DTL	ESL	JNS1351100	52100	State Health Insurance	-	16,650.00	16,650	N/A
1000	DTL	ESL	JNS1351100	52200	Fica & Medicare	-	7,747.41	7,747	N/A
1000	DTL	ESL	JNS1351100	52600	Workers' Compensation	-	1,100.00	1,100	N/A
1000	DTL	ESL	JNS1351100	52900	Other Employee Benefits	-	354.46	354	N/A
1000	DTL	ESL	JNS1351100	52500	Unemployment Compensation	-	100.00	100	N/A
1000	DSS	SPD	JNS2041100	51100	Teachers	750,663	620,953	(129,710)	-17%
1000	DSS	SPD	JNS2041100	52100	State Health Insurance	211,485	168,960	(42,525)	-20%
1000	DSS	SPD	JNS2041100	52200	Fica & Medicare	57,426	47,503	(9,923)	-17%
1000	DSS	SPD	JNS2041100	52300	Teachers Retirement System	144,048	129,034	(15,014)	-10%
1000	DSS	SPD	JNS2041100	52500	Unemployment Compensation	1,200	500	(700)	-58%
1000	DSS	SPD	JNS2041100	52600	Workers' Compensation	6,000	5,500	(500)	-8%
1000	DSS	SPD	JNS2041100	52900	Other Employee Benefits	2,478	2,173	(305)	-12%
1000	DSS	SPD	JNS2051100	51100	Teachers	110,427	-	(110,427)	-100%
1000	DSS	SPD	JNS2051100	52100	State Health Insurance	19,444	-	(19,444)	-100%
1000	DSS	SPD	JNS2051100	52200	Fica & Medicare	8,448	-	(8,448)	-100%
1000	DSS	SPD	JNS2051100	52300	Teachers Retirement System	20,805	-	(20,805)	-100%
1000	DSS	SPD	JNS2051100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	JNS2051100	52600	Workers' Compensation	1,000	-	(1,000)	-100%
1000	DSS	SPD	JNS2051100	52900	Other Employee Benefits	365	-	(365)	-100%
1000	DSS	SPD	JNS2061100	51400	Aides And Paraprofessionals	225,769	208,509	(17,260)	-8%
1000	DSS	SPD	JNS2061100	52100	State Health Insurance	38,520	87,720	49,200	128%
1000	DSS	SPD	JNS2061100	52200	Fica & Medicare	17,271	19,906	2,635	15%
1000	DSS	SPD	JNS2061100	52300	Teachers Retirement System	45,109	54,072	8,963	20%
1000	DSS	SPD	JNS2061100	52500	Unemployment Compensation	1,000	450	(550)	-55%
1000	DSS	SPD	JNS2061100	52600	Workers' Compensation	5,000	4,950	(50)	-1%
1000	DSS	SPD	JNS2061100	52900	Other Employee Benefits	743	911	168	23%
1000	DSS	SPD	JNS2061100	51100	Teachers	-	51,705.00	51,705	N/A
1000	DTL	TLI	JNS8881100	58810	School Wide Consolidation	7,236	22,691	15,455	214%
1000	DTL	SEC	JOR1041100	51100	Teachers	1,777,395	1,849,504	72,109	4%
1000	DTL	SEC	JOR1041100	51180	Art,Music,Pe	492,488	560,799	68,311	14%
1000	DTL	SEC	JOR1041100	51400	Aides And Paraprofessionals	25,222	23,515	(1,707)	-7%
1000	DTL	SEC	JOR1041100	51730	Secondary Counselor	204,425	214,006	9,581	5%
1000	DTL	SEC	JOR1041100	52100	State Health Insurance	635,160	633,600	(1,560)	0%
1000	DTL	SEC	JOR1041100	52200	Fica & Medicare	191,214	202,559	11,345	6%
1000	DTL	SEC	JOR1041100	52300	Teachers Retirement System	479,901	550,218	70,317	15%
1000	DTL	SEC	JOR1041100	52500	Unemployment Compensation	4,300	2,200	(2,100)	-49%
1000	DTL	SEC	JOR1041100	52600	Workers' Compensation	21,500	24,200	2,700	13%
1000	DTL	SEC	JOR1041100	52900	Other Employee Benefits	8,223	9,267	1,044	13%
1000	DTL	ESL	JOR1351100	51100	Teachers	139,932	224,058	84,126	60%
1000	DTL	ESL	JOR1351100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	ESL	JOR1351100	52200	Fica & Medicare	10,705	17,140	6,435	60%
1000	DTL	ESL	JOR1351100	52300	Teachers Retirement System	27,958	46,559	18,601	67%
1000	DTL	ESL	JOR1351100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DTL	ESL	JOR1351100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DTL	ESL	JOR1351100	52900	Other Employee Benefits	460	784	324	70%
1000	DSS	SPD	JOR2021100	51100	Teachers	58,004	60,504	2,500	4%
1000	DSS	SPD	JOR2021100	52100	State Health Insurance	19,227	21,120	1,893	10%
1000	DSS	SPD	JOR2021100	52200	Fica & Medicare	4,437	4,629	192	4%
1000	DSS	SPD	JOR2021100	52300	Teachers Retirement System	11,230	12,573	1,343	12%
1000	DSS	SPD	JOR2021100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	JOR2021100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	JOR2021100	52900	Other Employee Benefits	191	212	21	11%
1000	DSS	SPD	JOR2031100	51100	Teachers	181,060	181,002	(58)	0%
1000	DSS	SPD	JOR2031100	52100	State Health Insurance	57,692	63,360	5,668	10%
1000	DSS	SPD	JOR2031100	52200	Fica & Medicare	13,851	13,847	(4)	0%
1000	DSS	SPD	JOR2031100	52300	Teachers Retirement System	35,097	37,612	2,515	7%
1000	DSS	SPD	JOR2031100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DSS	SPD	JOR2031100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DSS	SPD	JOR2031100	52900	Other Employee Benefits	597	634	37	6%
1000	DSS	SPD	JOR2041100	51100	Teachers	1,097,995	1,203,186	105,191	10%
1000	DSS	SPD	JOR2041100	52100	State Health Insurance	270,680	295,680	25,000	9%
1000	DSS	SPD	JOR2041100	52200	Fica & Medicare	83,997	92,044	8,047	10%
1000	DSS	SPD	JOR2041100	52300	Teachers Retirement System	209,489	250,022	40,533	19%
1000	DSS	SPD	JOR2041100	52500	Unemployment Compensation	1,900	1,000	(900)	-47%
1000	DSS	SPD	JOR2041100	52600	Workers' Compensation	9,500	11,000	1,500	16%
1000	DSS	SPD	JOR2041100	52900	Other Employee Benefits	3,627	4,211	584	16%
1000	DSS	SPD	JOR2051100	51100	Teachers	68,407	70,907	2,500	4%
1000	DSS	SPD	JOR2051100	52100	State Health Insurance	19,222	21,120	1,898	10%
1000	DSS	SPD	JOR2051100	52200	Fica & Medicare	5,233	5,424	191	4%
1000	DSS	SPD	JOR2051100	52300	Teachers Retirement System	13,308	14,734	1,426	11%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

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1000	DSS	SPD	JOR2051100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	JOR2051100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	JOR2051100	52900	Other Employee Benefits	226	248	22	10%
1000	DSS	SPD	JOR2061100	51400	Aides And Paraprofessionals	135,773	108,624	(27,149)	-20%
1000	DSS	SPD	JOR2061100	52100	State Health Insurance	25,680	33,300	7,620	30%
1000	DSS	SPD	JOR2061100	52200	Fica & Medicare	10,387	8,310	(2,077)	-20%
1000	DSS	SPD	JOR2061100	52300	Teachers Retirement System	27,127	22,572	(4,555)	-17%
1000	DSS	SPD	JOR2061100	52500	Unemployment Compensation	600	200	(400)	-67%
1000	DSS	SPD	JOR2061100	52600	Workers' Compensation	3,000	2,200	(800)	-27%
1000	DSS	SPD	JOR2061100	52900	Other Employee Benefits	447	380	(67)	-15%
1000	DTL	CAR	JOR3011100	51100	Teachers	744,622	847,381	102,759	14%
1000	DTL	CAR	JOR3011100	52100	State Health Insurance	189,600	147,840	(41,760)	-22%
1000	DTL	CAR	JOR3011100	52200	Fica & Medicare	56,964	64,825	7,861	14%
1000	DTL	CAR	JOR3011100	52300	Teachers Retirement System	148,775	163,994	15,219	10%
1000	DTL	CAR	JOR3011100	52500	Unemployment Compensation	1,200	650	(550)	-46%
1000	DTL	CAR	JOR3011100	52600	Workers' Compensation	6,000	7,150	1,150	19%
1000	DTL	CAR	JOR3011100	52900	Other Employee Benefits	2,450	2,966	516	21%
1000	DTL	CAR	JOR3011100	55320	Communication Web based Subscr	36,000	15,000	(21,000)	-58%
1000	DTL	CAR	JOR3011100	56100	Supplies	31,500	28,900	(2,600)	-8%
1000	DTL	CAR	JOR3011100	56110	Supplies-Technology	6,600	5,500	(1,100)	-17%
1000	DTL	CAR	JOR3011100	56150	Expendable Equipment	5,000	5,000	-	0%
1000	DTL	CAR	JOR3011100	56160	Expendable Computer Equipment	3,000	4,000	1,000	33%
1000	DTL	CAR	JOR3011100	56200	Energy	1,000	2,000	1,000	100%
1000	DTL	CAR	JOR3011100	56420	Books And Periodicals	1,000	1,050	50	5%
1000	DTL	TLI	JOR8881100	58810	School Wide Consolidation	16,291	58,721	42,430	260%
1000	DTL	SEC	JOR9100100	53000	Purch Professional & Technical	200	-	(200)	-100%
1000	DTL	SEC	JOR9100100	55950	Other Purchased Services	1,000	1,200	200	20%
1000	DTL	SEC	JOR9100100	56100	Supplies	3,000	1,000	(2,000)	-67%
1000	DTL	SEC	JOR9100100	56150	Expendable Equipment	500	200	(300)	-60%
1000	DTL	SEC	JOR9100100	58100	Dues and Fees	750	1,000	250	33%
1000	DTL	SEC	JOR9100100	55800	Travel - Employees	-	6,000	6,000	N/A
1000	DTL	JTC	JTC1041100	51100	Teachers	2,199,106	1,860,974	(338,132)	-15%
1000	DTL	JTC	JTC1041100	51420	Salary Of Clerical Staff	36,977	41,886	4,909	13%
1000	DTL	JTC	JTC1041100	52100	State Health Insurance	64,200	75,540	11,340	18%
1000	DTL	JTC	JTC1041100	52200	Fica & Medicare	171,060	145,569	(25,491)	-15%
1000	DTL	JTC	JTC1041100	52300	Teachers Retirement System	446,769	395,414	(51,355)	-11%
1000	DTL	JTC	JTC1041100	52500	Unemployment Compensation	2,700	1,200	(1,500)	-56%
1000	DTL	JTC	JTC1041100	52600	Workers' Compensation	13,500	13,200	(300)	-2%
1000	DTL	JTC	JTC1041100	52900	Other Employee Benefits	7,357	6,660	(697)	-9%
1000	DTL	JTC	JTC1041100	55300	Communication	1,104	1,200	96	9%
1000	DTL	JTC	JTC1041100	55800	Travel - Employees	4,800	5,400	600	13%
1000	DTL	JTC	JTC1041100	55950	Other Purchased Services	600	4,000	3,400	567%
1000	DTL	JTC	JTC1041100	56100	Supplies	9,000	9,000	-	0%
1000	DTL	SEC	KEN1041100	51100	Teachers	1,386,031	1,368,763	(17,268)	-1%
1000	DTL	SEC	KEN1041100	51180	Art,Music,Pe	480,022	555,425	75,403	16%
1000	DTL	SEC	KEN1041100	51400	Aides And Paraprofessionals	21,997	22,952	955	4%
1000	DTL	SEC	KEN1041100	51730	Secondary Counselor	232,398	247,584	15,186	7%
1000	DTL	SEC	KEN1041100	52100	State Health Insurance	474,000	567,390	93,390	20%
1000	DTL	SEC	KEN1041100	52200	Fica & Medicare	162,214	167,896	5,682	4%
1000	DTL	SEC	KEN1041100	52300	Teachers Retirement System	423,665	456,064	32,399	8%
1000	DTL	SEC	KEN1041100	52500	Unemployment Compensation	3,900	1,950	(1,950)	-50%
1000	DTL	SEC	KEN1041100	52600	Workers' Compensation	19,500	21,450	1,950	10%
1000	DTL	SEC	KEN1041100	52900	Other Employee Benefits	6,976	7,682	706	10%
1000	DSS	SPD	KEN2021100	51100	Teachers	44,000	46,500	2,500	6%
1000	DSS	SPD	KEN2021100	52100	State Health Insurance	19,248	21,120	1,872	10%
1000	DSS	SPD	KEN2021100	52200	Fica & Medicare	3,366	3,557	191	6%
1000	DSS	SPD	KEN2021100	52300	Teachers Retirement System	8,432	9,663	1,231	15%
1000	DSS	SPD	KEN2021100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	KEN2021100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	KEN2021100	52900	Other Employee Benefits	145	163	18	12%
1000	DSS	SPD	KEN2041100	51100	Teachers	797,362	1,053,588	256,226	32%
1000	DSS	SPD	KEN2041100	52100	State Health Insurance	212,840	255,552	42,712	20%
1000	DSS	SPD	KEN2041100	52200	Fica & Medicare	60,998	80,599	19,601	32%
1000	DSS	SPD	KEN2041100	52300	Teachers Retirement System	153,109	218,936	65,827	43%
1000	DSS	SPD	KEN2041100	52500	Unemployment Compensation	1,400	900	(500)	-36%
1000	DSS	SPD	KEN2041100	52600	Workers' Compensation	7,000	9,900	2,900	41%
1000	DSS	SPD	KEN2041100	52900	Other Employee Benefits	2,632	3,688	1,056	40%
1000	DSS	SPD	KEN2061100	51100	Teachers	61,408	-	(61,408)	-100%
1000	DSS	SPD	KEN2061100	51400	Aides And Paraprofessionals	69,085	110,717	41,632	60%
1000	DSS	SPD	KEN2061100	52100	State Health Insurance	58,069	49,950	(8,119)	-14%
1000	DSS	SPD	KEN2061100	52200	Fica & Medicare	9,983	8,470	(1,513)	-15%
1000	DSS	SPD	KEN2061100	52300	Teachers Retirement System	25,353	23,007	(2,346)	-9%
1000	DSS	SPD	KEN2061100	52500	Unemployment Compensation	400	200	(200)	-50%
1000	DSS	SPD	KEN2061100	52600	Workers' Compensation	2,000	2,200	200	10%
1000	DSS	SPD	KEN2061100	52900	Other Employee Benefits	430	388	(42)	-10%
1000	DTL	CAR	KEN3011100	51100	Teachers	451,993	422,968	(29,025)	-6%
1000	DTL	CAR	KEN3011100	52100	State Health Insurance	151,680	143,370	(8,310)	-5%
1000	DTL	CAR	KEN3011100	52200	Fica & Medicare	34,577	32,357	(2,220)	-6%
1000	DTL	CAR	KEN3011100	52300	Teachers Retirement System	90,308	87,893	(2,415)	-3%
1000	DTL	CAR	KEN3011100	52500	Unemployment Compensation	800	350	(450)	-56%
1000	DTL	CAR	KEN3011100	52600	Workers' Compensation	4,000	3,850	(150)	-4%
1000	DTL	CAR	KEN3011100	52900	Other Employee Benefits	1,487	1,480	(7)	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	CAR	KEN3011100	55320	Communication Web based Subscr	8,000	6,000	(2,000)	-25%
1000	DTL	CAR	KEN3011100	56100	Supplies	13,120	10,500	(2,620)	-20%
1000	DTL	CAR	KEN3011100	56110	Supplies-Technology	9,750	5,100	(4,650)	-48%
1000	DTL	CAR	KEN3011100	56150	Expendable Equipment	5,510	18,200	12,690	230%
1000	DTL	CAR	KEN3011100	56160	Expendable Computer Equipment	2,000	8,000	6,000	300%
1000	DTL	TLI	KEN8881100	58810	School Wide Consolidation	15,836	53,519	37,683	238%
1000	DTL	SEC	KEN9100100	55950	Other Purchased Services	4,000	4,000	-	0%
1000	DTL	SEC	KEN9100100	56100	Supplies	9,000	5,000	(4,000)	-44%
1000	DTL	SEC	KEN9100100	56110	Supplies-Technology	1,000	500	(500)	-50%
1000	DTL	SEC	KEN9100100	56150	Expendable Equipment	500	500	-	0%
1000	DTL	SEC	KEN9100100	58100	Dues and Fees	500	500	-	0%
1000	DTL	ELM	KEY1011100	51100	Teachers	104,991	157,455	52,464	50%
1000	DTL	ELM	KEY1011100	51400	Aides And Paraprofessionals	39,732	68,852	29,120	73%
1000	DTL	ELM	KEY1011100	52100	State Health Insurance	37,920	80,010	42,090	111%
1000	DTL	ELM	KEY1011100	52200	Fica & Medicare	11,071	17,312	6,241	56%
1000	DTL	ELM	KEY1011100	52300	Teachers Retirement System	28,916	42,561	13,645	47%
1000	DTL	ELM	KEY1011100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DTL	ELM	KEY1011100	52600	Workers' Compensation	2,000	3,300	1,300	65%
1000	DTL	ELM	KEY1011100	52900	Other Employee Benefits	476	792	316	66%
1000	DTL	ELM	KEY1011100	56100	Supplies	1,124	-	(1,124)	-100%
1000	DTL	ELM	KEY1021100	51100	Teachers	405,188	459,621	54,433	13%
1000	DTL	ELM	KEY1021100	51400	Aides And Paraprofessionals	36,268	47,702	11,434	32%
1000	DTL	ELM	KEY1021100	52100	State Health Insurance	69,720	101,130	31,410	45%
1000	DTL	ELM	KEY1021100	52200	Fica & Medicare	33,771	38,810	5,039	15%
1000	DTL	ELM	KEY1021100	52300	Teachers Retirement System	88,203	105,422	17,219	20%
1000	DTL	ELM	KEY1021100	52500	Unemployment Compensation	900	550	(350)	-39%
1000	DTL	ELM	KEY1021100	52600	Workers' Compensation	4,500	6,050	1,550	34%
1000	DTL	ELM	KEY1021100	52900	Other Employee Benefits	1,817	1,776	(41)	-2%
1000	DTL	ELM	KEY1021100	56100	Supplies	3,748	-	(3,748)	-100%
1000	DTL	ELM	KEY1051100	51100	Teachers	259,541	222,845	(36,696)	-14%
1000	DTL	ELM	KEY1051100	51180	Art,Music,Pe	76,438	87,391	10,953	14%
1000	DTL	ELM	KEY1051100	51720	Elementary Counselor	87,975	53,646	(34,329)	-39%
1000	DTL	ELM	KEY1051100	52100	State Health Insurance	75,840	63,360	(12,480)	-16%
1000	DTL	ELM	KEY1051100	52200	Fica & Medicare	32,432	27,837	(4,595)	-14%
1000	DTL	ELM	KEY1051100	52300	Teachers Retirement System	84,706	75,615	(9,091)	-11%
1000	DTL	ELM	KEY1051100	52500	Unemployment Compensation	900	400	(500)	-56%
1000	DTL	ELM	KEY1051100	52600	Workers' Compensation	4,500	4,400	(100)	-2%
1000	DTL	ELM	KEY1051100	52900	Other Employee Benefits	2,761	1,274	(1,487)	-54%
1000	DTL	ELM	KEY1051100	56100	Supplies	2,278	-	(2,278)	-100%
1000	DTL	ESL	KEY1351100	51100	Teachers	34,165	78,443	44,278	130%
1000	DTL	ESL	KEY1351100	52100	State Health Insurance	9,480	21,120	11,640	123%
1000	DTL	ESL	KEY1351100	52200	Fica & Medicare	2,614	6,001	3,387	130%
1000	DTL	ESL	KEY1351100	52300	Teachers Retirement System	6,826	16,300	9,474	139%
1000	DTL	ESL	KEY1351100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DTL	ESL	KEY1351100	52600	Workers' Compensation	500	550	50	10%
1000	DTL	ESL	KEY1351100	52900	Other Employee Benefits	112	275	163	146%
1000	DSS	SPD	KEY2021100	51100	Teachers	246,765	-	(246,765)	-100%
1000	DSS	SPD	KEY2021100	52100	State Health Insurance	888	-	(888)	-100%
1000	DSS	SPD	KEY2021100	52200	Fica & Medicare	18,878	-	(18,878)	-100%
1000	DSS	SPD	KEY2021100	52300	Teachers Retirement System	48,225	-	(48,225)	-100%
1000	DSS	SPD	KEY2021100	52500	Unemployment Compensation	300	-	(300)	-100%
1000	DSS	SPD	KEY2021100	52600	Workers' Compensation	1,500	-	(1,500)	-100%
1000	DSS	SPD	KEY2021100	52900	Other Employee Benefits	813	-	(813)	-100%
1000	DSS	SPD	KEY2041100	51100	Teachers	128,604	313,155	184,551	144%
1000	DSS	SPD	KEY2041100	52100	State Health Insurance	38,515	42,240	3,725	10%
1000	DSS	SPD	KEY2041100	52200	Fica & Medicare	9,838	23,956	14,118	144%
1000	DSS	SPD	KEY2041100	52300	Teachers Retirement System	24,976	47,462	22,486	90%
1000	DSS	SPD	KEY2041100	52500	Unemployment Compensation	200	250	50	25%
1000	DSS	SPD	KEY2041100	52600	Workers' Compensation	1,000	2,750	1,750	175%
1000	DSS	SPD	KEY2041100	52900	Other Employee Benefits	424	1,096	672	158%
1000	DSS	SPD	KEY2061100	51400	Aides And Paraprofessionals	-	24,276.59	24,277	N/A
1000	DSS	SPD	KEY2061100	52100	State Health Insurance	-	16,650.00	16,650	N/A
1000	DSS	SPD	KEY2061100	52300	Teachers Retirement System	-	5,044.67	5,045	N/A
1000	DSS	SPD	KEY2061100	52200	Fica & Medicare	-	1,857.16	1,857	N/A
1000	DSS	SPD	KEY2061100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	KEY2061100	52900	Other Employee Benefits	-	84.97	85	N/A
1000	DSS	SPD	KEY2061100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DTL	ELM	KEY8881100	58810	School Wide Consolidation	-	18,615	18,615	N/A
1000	DTL	ELM	LJA1011100	51100	Teachers	158,919	164,261	5,342	3%
1000	DTL	ELM	LJA1011100	51400	Aides And Paraprofessionals	59,048	70,980	11,932	20%
1000	DTL	ELM	LJA1011100	52100	State Health Insurance	82,560	96,660	14,100	17%
1000	DTL	ELM	LJA1011100	52200	Fica & Medicare	16,674	17,996	1,322	8%
1000	DTL	ELM	LJA1011100	52300	Teachers Retirement System	43,550	48,883	5,333	12%
1000	DTL	ELM	LJA1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	LJA1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	LJA1011100	52900	Other Employee Benefits	717	823	106	15%
1000	DTL	ELM	LJA1021100	51100	Teachers	446,292	501,484	55,192	12%
1000	DTL	ELM	LJA1021100	51400	Aides And Paraprofessionals	36,048	42,976	6,928	19%
1000	DTL	ELM	LJA1021100	52100	State Health Insurance	94,800	105,600	10,800	11%
1000	DTL	ELM	LJA1021100	52200	Fica & Medicare	36,899	41,651	4,752	13%
1000	DTL	ELM	LJA1021100	52300	Teachers Retirement System	96,372	113,139	16,767	17%
1000	DTL	ELM	LJA1021100	52500	Unemployment Compensation	1,100	550	(550)	-50%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	LJA1021100	52600	Workers' Compensation	5,500	6,050	550	10%
1000	DTL	ELM	LJA1021100	52900	Other Employee Benefits	1,587	1,906	319	20%
1000	DTL	ELM	LJA1051100	51100	Teachers	358,624	386,088	27,464	8%
1000	DTL	ELM	LJA1051100	51180	Art,Music,Pe	93,131	67,070	(26,061)	-28%
1000	DTL	ELM	LJA1051100	51720	Elementary Counselor	51,146	53,646	2,500	5%
1000	DTL	ELM	LJA1051100	52100	State Health Insurance	142,200	135,045	(7,155)	-5%
1000	DTL	ELM	LJA1051100	52200	Fica & Medicare	38,472	38,770	298	1%
1000	DTL	ELM	LJA1051100	52300	Teachers Retirement System	100,480	105,314	4,834	5%
1000	DTL	ELM	LJA1051100	52500	Unemployment Compensation	1,000	450	(550)	-55%
1000	DTL	ELM	LJA1051100	52600	Workers' Compensation	5,000	4,950	(50)	-1%
1000	DTL	ELM	LJA1051100	52900	Other Employee Benefits	1,655	1,774	119	7%
1000	DSS	SPD	LJA2021100	51100	Teachers	349,890	132,332	(217,558)	-62%
1000	DSS	SPD	LJA2021100	52100	State Health Insurance	20,457	21,120	663	3%
1000	DSS	SPD	LJA2021100	52200	Fica & Medicare	26,767	10,123	(16,644)	-62%
1000	DSS	SPD	LJA2021100	52300	Teachers Retirement System	68,110	27,499	(40,611)	-60%
1000	DSS	SPD	LJA2021100	52500	Unemployment Compensation	500	100	(400)	-80%
1000	DSS	SPD	LJA2021100	52600	Workers' Compensation	2,500	1,100	(1,400)	-56%
1000	DSS	SPD	LJA2021100	52900	Other Employee Benefits	1,154	463	(691)	-60%
1000	DSS	SPD	LJA2041100	51100	Teachers	2,000	123,186	121,186	6059%
1000	DSS	SPD	LJA2041100	52100	State Health Insurance	300	21,120	20,820	6940%
1000	DSS	SPD	LJA2041100	52200	Fica & Medicare	153	9,424	9,271	6059%
1000	DSS	SPD	LJA2041100	52300	Teachers Retirement System	40	25,598	25,558	63895%
1000	DSS	SPD	LJA2041100	52500	Unemployment Compensation	-	100	100	N/A
1000	DSS	SPD	LJA2041100	52600	Workers' Compensation	-	1,100	1,100	N/A
1000	DSS	SPD	LJA2041100	52900	Other Employee Benefits	7	431	424	6057%
1000	DSS	SPD	LJA2061100	51400	Aides And Paraprofessionals	-	24,893.04	24,893	N/A
1000	DSS	SPD	LJA2061100	52300	Teachers Retirement System	-	5,172.77	5,173	N/A
1000	DSS	SPD	LJA2061100	52200	Fica & Medicare	-	1,904.32	1,904	N/A
1000	DSS	SPD	LJA2061100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	LJA2061100	52900	Other Employee Benefits	-	87.13	87	N/A
1000	DSS	SPD	LJA2061100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DTL	TLI	LJA8881100	58810	School Wide Consolidation	9,427	14,249	4,822	51%
1000	DTL	ELM	LJA8881105	58810	School Wide Consolidation	-	9,846	9,846	N/A
1000	DIS	LVA	LVA1041100	51100	Teachers	139,700	141,471	1,771	1%
1000	DIS	LVA	LVA1041100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DIS	LVA	LVA1041100	52200	Fica & Medicare	10,687	10,823	136	1%
1000	DIS	LVA	LVA1041100	52300	Teachers Retirement System	27,912	29,398	1,486	5%
1000	DIS	LVA	LVA1041100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DIS	LVA	LVA1041100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DIS	LVA	LVA1041100	52900	Other Employee Benefits	460	495	35	8%
1000	DIS	LVA	LVA1041100	53210	Contracted Services - Teachers	460,000	748,000	288,000	63%
1000	DIS	LVA	LVA1041100	55320	Communication Web based Subscr	33,050	30,200	(2,850)	-9%
1000	DIS	LVA	LVA1041100	56100	Supplies	2,000	4,500	2,500	125%
1000	DIS	LVA	LVA1041100	56110	Supplies-Technology	7,500	1,500	(6,000)	-80%
1000	DIS	LVA	LVA1041100	56150	Expendable Equipment	2,000	2,000	-	0%
1000	DIS	LVA	LVA1041100	56160	Expendable Computer Equipment	1,500	1,500	-	0%
1000	DIS	LVA	LVA1041100	56400	Digital Textbooks	3,500	-	(3,500)	-100%
1000	DIS	LVA	LVA1041100	56421	Audio Visual Materials	10,000	2,500	(7,500)	-75%
1000	DIS	LVA	LVA1041100	58100	Dues and Fees	1,000	-	(1,000)	-100%
1000	DIS	LVA	LVA2041100	51100	Teachers	-	36,830.69	36,831	N/A
1000	DIS	LVA	LVA2041100	52200	Fica & Medicare	-	2,817.55	2,818	N/A
1000	DIS	LVA	LVA2041100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DIS	LVA	LVA2041100	52900	Other Employee Benefits	-	128.91	129	N/A
1000	DIS	LVA	LVA2041100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DIS	LVA	LVA9100100	51910	Oth Administrative Personnel	70,216	68,972	(1,244)	-2%
1000	DIS	LVA	LVA9100100	52100	State Health Insurance	18,960	21,120	2,160	11%
1000	DIS	LVA	LVA9100100	52200	Fica & Medicare	5,371	5,276	(95)	-2%
1000	DIS	LVA	LVA9100100	52300	Teachers Retirement System	14,029	14,332	303	2%
1000	DIS	LVA	LVA9100100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DIS	LVA	LVA9100100	52600	Workers' Compensation	500	550	50	10%
1000	DIS	LVA	LVA9100100	52900	Other Employee Benefits	231	241	10	4%
1000	DTL	ELM	MAC1011100	51100	Teachers	274,729	286,236	11,507	4%
1000	DTL	ELM	MAC1011100	51400	Aides And Paraprofessionals	74,195	88,770	14,575	20%
1000	DTL	ELM	MAC1011100	52100	State Health Insurance	69,720	101,130	31,410	45%
1000	DTL	ELM	MAC1011100	52200	Fica & Medicare	26,693	28,688	1,995	7%
1000	DTL	ELM	MAC1011100	52300	Teachers Retirement System	69,715	77,926	8,211	12%
1000	DTL	ELM	MAC1011100	52500	Unemployment Compensation	800	400	(400)	-50%
1000	DTL	ELM	MAC1011100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	MAC1011100	52900	Other Employee Benefits	1,148	1,313	165	14%
1000	DTL	ELM	MAC1011100	56100	Supplies	2,681	-	(2,681)	-100%
1000	DTL	ELM	MAC1011100	58810	School Wide Consolidation	-	2,726	2,726	N/A
1000	DTL	ELM	MAC1021100	51100	Teachers	762,599	708,497	(54,102)	-7%
1000	DTL	ELM	MAC1021100	51400	Aides And Paraprofessionals	36,268	45,486	9,218	25%
1000	DTL	ELM	MAC1021100	52100	State Health Insurance	158,400	227,850	69,450	44%
1000	DTL	ELM	MAC1021100	52200	Fica & Medicare	61,113	57,680	(3,433)	-6%
1000	DTL	ELM	MAC1021100	52300	Teachers Retirement System	159,614	156,678	(2,936)	-2%
1000	DTL	ELM	MAC1021100	52500	Unemployment Compensation	1,400	700	(700)	-50%
1000	DTL	ELM	MAC1021100	52600	Workers' Compensation	7,000	7,700	700	10%
1000	DTL	ELM	MAC1021100	52900	Other Employee Benefits	2,628	2,639	11	0%
1000	DTL	ELM	MAC1021100	56100	Supplies	7,323	-	(7,323)	-100%
1000	DTL	ELM	MAC1021100	58810	School Wide Consolidation	-	7,998	7,998	N/A
1000	DTL	ELM	MAC1051100	51100	Teachers	480,110	462,923	(17,187)	-4%

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1000	DTL	ELM	MAC1051100	51180	Art,Music,Pe	190,077	174,046	(16,031)	-8%
1000	DTL	ELM	MAC1051100	51720	Elementary Counselor	70,064	53,646	(16,418)	-23%
1000	DTL	ELM	MAC1051100	52100	State Health Insurance	170,640	190,080	19,440	11%
1000	DTL	ELM	MAC1051100	52200	Fica & Medicare	56,629	52,832	(3,797)	-7%
1000	DTL	ELM	MAC1051100	52300	Teachers Retirement System	147,902	143,510	(4,392)	-3%
1000	DTL	ELM	MAC1051100	52500	Unemployment Compensation	1,200	600	(600)	-50%
1000	DTL	ELM	MAC1051100	52600	Workers' Compensation	6,000	6,600	600	10%
1000	DTL	ELM	MAC1051100	52900	Other Employee Benefits	2,435	2,417	(18)	-1%
1000	DTL	ELM	MAC1051100	56100	Supplies	5,045	-	(5,045)	-100%
1000	DTL	ELM	MAC1051100	58810	School Wide Consolidation	-	4,302	4,302	N/A
1000	DTL	ESL	MAC1351100	51100	Teachers	151,886	74,686	(77,200)	-51%
1000	DTL	ESL	MAC1351100	52200	Fica & Medicare	11,619	5,713	(5,906)	-51%
1000	DTL	ESL	MAC1351100	52300	Teachers Retirement System	30,347	15,520	(14,827)	-49%
1000	DTL	ESL	MAC1351100	52500	Unemployment Compensation	200	50	(150)	-75%
1000	DTL	ESL	MAC1351100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DTL	ESL	MAC1351100	52900	Other Employee Benefits	500	261	(239)	-48%
1000	DTL	ESL	MAC1351100	52100	State Health Insurance	-	21,120.00	21,120	N/A
1000	DSS	SPD	MAC2041100	51100	Teachers	154,551	233,639	79,088	51%
1000	DSS	SPD	MAC2041100	52100	State Health Insurance	38,833	63,360	24,527	63%
1000	DSS	SPD	MAC2041100	52200	Fica & Medicare	11,823	17,873	6,050	51%
1000	DSS	SPD	MAC2041100	52300	Teachers Retirement System	29,800	48,550	18,750	63%
1000	DSS	SPD	MAC2041100	52500	Unemployment Compensation	300	200	(100)	-33%
1000	DSS	SPD	MAC2041100	52600	Workers' Compensation	1,500	2,200	700	47%
1000	DSS	SPD	MAC2041100	52900	Other Employee Benefits	510	818	308	60%
1000	DSS	SPD	MAC2051100	51100	Teachers	110,342	53,155	(57,187)	-52%
1000	DSS	SPD	MAC2051100	52100	State Health Insurance	19,567	21,120	1,553	8%
1000	DSS	SPD	MAC2051100	52200	Fica & Medicare	8,441	4,066	(4,375)	-52%
1000	DSS	SPD	MAC2051100	52300	Teachers Retirement System	21,327	11,046	(10,281)	-48%
1000	DSS	SPD	MAC2051100	52500	Unemployment Compensation	200	50	(150)	-75%
1000	DSS	SPD	MAC2051100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DSS	SPD	MAC2051100	52900	Other Employee Benefits	364	186	(178)	-49%
1000	DSS	SPD	MAC2061100	51400	Aides And Paraprofessionals	-	47,966.07	47,966	N/A
1000	DSS	SPD	MAC2061100	52100	State Health Insurance	-	33,300.00	33,300	N/A
1000	DSS	SPD	MAC2061100	52300	Teachers Retirement System	-	9,967.35	9,967	N/A
1000	DSS	SPD	MAC2061100	52200	Fica & Medicare	-	3,669.40	3,669	N/A
1000	DSS	SPD	MAC2061100	52600	Workers' Compensation	-	1,100.00	1,100	N/A
1000	DSS	SPD	MAC2061100	52900	Other Employee Benefits	-	167.88	168	N/A
1000	DSS	SPD	MAC2061100	52500	Unemployment Compensation	-	100.00	100	N/A
1000	DTL	ELM	MAC8881100	58810	School Wide Consolidation	-	22,304	22,304	N/A
1000	DTL	ELM	MBA1011100	51100	Teachers	-	274,040.00	274,040	N/A
1000	DTL	ELM	MBA1011100	51400	Aides And Paraprofessionals	-	109,626.25	109,626	N/A
1000	DTL	ELM	MBA1011100	52300	Teachers Retirement System	-	79,725.85	79,726	N/A
1000	DTL	ELM	MBA1011100	52100	State Health Insurance	-	63,360.00	63,360	N/A
1000	DTL	ELM	MBA1011100	52200	Fica & Medicare	-	29,350.47	29,350	N/A
1000	DTL	ELM	MBA1011100	52600	Workers' Compensation	-	5,500.00	5,500	N/A
1000	DTL	ELM	MBA1011100	52900	Other Employee Benefits	-	1,342.83	1,343	N/A
1000	DTL	ELM	MBA1011100	52500	Unemployment Compensation	-	500.00	500	N/A
1000	DTL	ELM	MBA1021100	51100	Teachers	-	908,517.00	908,517	N/A
1000	DTL	ELM	MBA1021100	52100	State Health Insurance	-	328,980.00	328,980	N/A
1000	DTL	ELM	MBA1021100	52300	Teachers Retirement System	-	211,283.47	211,283	N/A
1000	DTL	ELM	MBA1021100	51400	Aides And Paraprofessionals	-	108,246.56	108,247	N/A
1000	DTL	ELM	MBA1021100	52200	Fica & Medicare	-	77,782.41	77,782	N/A
1000	DTL	ELM	MBA1021100	52600	Workers' Compensation	-	11,000.00	11,000	N/A
1000	DTL	ELM	MBA1021100	52900	Other Employee Benefits	-	3,558.67	3,559	N/A
1000	DTL	ELM	MBA1021100	52500	Unemployment Compensation	-	1,000.00	1,000	N/A
1000	DTL	ELM	MBA1051100	51100	Teachers	-	532,863.00	532,863	N/A
1000	DTL	ELM	MBA1051100	51180	Art,Music,Pe	-	162,264.00	162,264	N/A
1000	DTL	ELM	MBA1051100	52300	Teachers Retirement System	-	139,592.77	139,593	N/A
1000	DTL	ELM	MBA1051100	52100	State Health Insurance	-	105,600.00	105,600	N/A
1000	DTL	ELM	MBA1051100	51720	Elementary Counselor	-	67,113.00	67,113	N/A
1000	DTL	ELM	MBA1051100	52200	Fica & Medicare	-	58,311.36	58,311	N/A
1000	DTL	ELM	MBA1051100	52600	Workers' Compensation	-	7,700.00	7,700	N/A
1000	DTL	ELM	MBA1051100	52900	Other Employee Benefits	-	2,667.84	2,668	N/A
1000	DTL	ELM	MBA1051100	52500	Unemployment Compensation	-	700.00	700	N/A
1000	DSS	SPD	MBA2041100	51100	Teachers	-	561,604.00	561,604	N/A
1000	DSS	SPD	MBA2041100	52100	State Health Insurance	-	126,720.00	126,720	N/A
1000	DSS	SPD	MBA2041100	52300	Teachers Retirement System	-	116,701.31	116,701	N/A
1000	DSS	SPD	MBA2041100	52200	Fica & Medicare	-	42,962.71	42,963	N/A
1000	DSS	SPD	MBA2041100	52600	Workers' Compensation	-	4,950.00	4,950	N/A
1000	DSS	SPD	MBA2041100	52900	Other Employee Benefits	-	1,965.61	1,966	N/A
1000	DSS	SPD	MBA2041100	52500	Unemployment Compensation	-	450.00	450	N/A
1000	DSS	SPD	MBA2061100	51400	Aides And Paraprofessionals	-	103,667.18	103,667	N/A
1000	DSS	SPD	MBA2061100	52100	State Health Insurance	-	49,950.00	49,950	N/A
1000	DSS	SPD	MBA2061100	52300	Teachers Retirement System	-	21,542.04	21,542	N/A
1000	DSS	SPD	MBA2061100	52200	Fica & Medicare	-	7,930.54	7,931	N/A
1000	DSS	SPD	MBA2061100	52600	Workers' Compensation	-	2,200.00	2,200	N/A
1000	DSS	SPD	MBA2061100	52900	Other Employee Benefits	-	362.84	363	N/A
1000	DSS	SPD	MBA2061100	52500	Unemployment Compensation	-	200.00	200	N/A
1000	DTL	ELM	MBA8881100	58810	School Wide Consolidation	-	46,814	46,814	N/A
1000	DTL	MID	MDL1081100	51100	Teachers	1,017,137	1,046,890	29,753	3%
1000	DTL	MID	MDL1081100	51180	Art,Music,Pe	394,070	417,519	23,449	6%
1000	DTL	MID	MDL1081100	51400	Aides And Paraprofessionals	21,198	22,106	908	4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	MID	MDL1081100	51730	Secondary Counselor	61,427	65,497	4,070	7%
1000	DTL	MID	MDL1081100	52100	State Health Insurance	354,120	449,610	95,490	27%
1000	DTL	MID	MDL1081100	52200	Fica & Medicare	114,278	118,729	4,451	4%
1000	DTL	MID	MDL1081100	52300	Teachers Retirement System	298,468	322,508	24,040	8%
1000	DTL	MID	MDL1081100	52500	Unemployment Compensation	2,700	1,300	(1,400)	-52%
1000	DTL	MID	MDL1081100	52600	Workers' Compensation	13,500	14,300	800	6%
1000	DTL	MID	MDL1081100	52900	Other Employee Benefits	4,915	5,432	517	11%
1000	DSS	SPD	MDL2041100	51100	Teachers	629,035	582,563	(46,472)	-7%
1000	DSS	SPD	MDL2041100	52100	State Health Insurance	193,034	185,610	(7,424)	-4%
1000	DSS	SPD	MDL2041100	52200	Fica & Medicare	48,121	44,566	(3,555)	-7%
1000	DSS	SPD	MDL2041100	52300	Teachers Retirement System	120,916	121,057	141	0%
1000	DSS	SPD	MDL2041100	52500	Unemployment Compensation	1,100	500	(600)	-55%
1000	DSS	SPD	MDL2041100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DSS	SPD	MDL2041100	52900	Other Employee Benefits	2,076	2,039	(37)	-2%
1000	DTL	TLI	MDL8881100	56100	Supplies	8,125	-	(8,125)	-100%
1000	DTL	TLI	MDL8881100	58810	School Wide Consolidation	-	30,573	30,573	N/A
1000	DTL	MID	MID1081100	51101	Academic Supplement	90,000	175,000	85,000	94%
1000	DTL	MID	MID1081100	51103	Athletic Supplement	450,000	450,000	-	0%
1000	DTL	MID	MID1081100	51990	Oth Salaries And Compensation	160,000	160,000	-	0%
1000	DTL	MID	MID1081100	52200	Fica & Medicare	53,550	60,053	6,503	12%
1000	DTL	MID	MID1081100	52300	Teachers Retirement System	107,982	163,123	55,141	51%
1000	DTL	MID	MID1081100	55320	Communication Web based Subscr	50,000	51,000	1,000	2%
1000	DTL	MID	MID1081100	55800	Travel - Employees	5,000	2,000	(3,000)	-60%
1000	DTL	MID	MID1081100	56100	Supplies	48,000	7,550	(40,450)	-84%
1000	DTL	MID	MID1081100	56410	Textbooks	70,000	270,000	200,000	286%
1000	DTL	MID	MID1081100	58100	Dues and Fees	1,500	3,000	1,500	100%
1000	DTL	MID	MID1081100	55950	Other Purchased Services	-	7,500	7,500	N/A
1000	DTL	MID	MID1081100	56400	Digital Textbooks	-	750,000	750,000	N/A
1000	DTL	MID	MID1081100	52900	Other Employee Benefits	-	2,747.50	2,748	N/A
1000	DTL	MID	MID1100100	51100	Teachers	220,000	25,000	(195,000)	-89%
1000	DTL	MID	MID1100100	52200	Fica & Medicare	16,830	1,913	(14,917)	-89%
1000	DTL	MID	MID1100100	52300	Teachers Retirement System	43,956	5,195	(38,761)	-88%
1000	DTL	ELM	MLK1011100	51100	Teachers	149,665	172,683	23,018	15%
1000	DTL	ELM	MLK1011100	51400	Aides And Paraprofessionals	59,576	70,746	11,170	19%
1000	DTL	ELM	MLK1011100	52100	State Health Insurance	76,440	58,890	(17,550)	-23%
1000	DTL	ELM	MLK1011100	52200	Fica & Medicare	16,007	18,622	2,615	16%
1000	DTL	ELM	MLK1011100	52300	Teachers Retirement System	41,806	50,584	8,778	21%
1000	DTL	ELM	MLK1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	MLK1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	MLK1011100	52900	Other Employee Benefits	688	852	164	24%
1000	DTL	ELM	MLK1011100	56100	Supplies	1,874	-	(1,874)	-100%
1000	DTL	ELM	MLK1021100	51100	Teachers	726,278	432,317	(293,961)	-40%
1000	DTL	ELM	MLK1021100	51400	Aides And Paraprofessionals	40,275	26,552	(13,723)	-34%
1000	DTL	ELM	MLK1021100	52100	State Health Insurance	164,520	117,780	(46,740)	-28%
1000	DTL	ELM	MLK1021100	52200	Fica & Medicare	58,641	35,103	(23,538)	-40%
1000	DTL	ELM	MLK1021100	52300	Teachers Retirement System	153,157	95,353	(57,804)	-38%
1000	DTL	ELM	MLK1021100	52500	Unemployment Compensation	1,400	400	(1,000)	-71%
1000	DTL	ELM	MLK1021100	52600	Workers' Compensation	7,000	4,400	(2,600)	-37%
1000	DTL	ELM	MLK1021100	52900	Other Employee Benefits	2,522	1,606	(916)	-36%
1000	DTL	ELM	MLK1021100	56100	Supplies	6,371	-	(6,371)	-100%
1000	DTL	ELM	MLK1051100	51100	Teachers	424,079	498,385	74,306	18%
1000	DTL	ELM	MLK1051100	51180	Art,Music,Pe	141,873	180,531	38,658	27%
1000	DTL	ELM	MLK1051100	51720	Elementary Counselor	57,740	62,402	4,662	8%
1000	DTL	ELM	MLK1051100	52100	State Health Insurance	132,720	185,610	52,890	40%
1000	DTL	ELM	MLK1051100	52200	Fica & Medicare	47,712	56,711	8,999	19%
1000	DTL	ELM	MLK1051100	52300	Teachers Retirement System	124,614	154,046	29,432	24%
1000	DTL	ELM	MLK1051100	52500	Unemployment Compensation	1,100	600	(500)	-45%
1000	DTL	ELM	MLK1051100	52600	Workers' Compensation	5,500	6,600	1,100	20%
1000	DTL	ELM	MLK1051100	52900	Other Employee Benefits	2,052	2,595	543	26%
1000	DTL	ELM	MLK1051100	56100	Supplies	4,123	-	(4,123)	-100%
1000	DTL	ESL	MLK1351100	51100	Teachers	216,558	214,869	(1,689)	-1%
1000	DTL	ESL	MLK1351100	52100	State Health Insurance	56,880	42,240	(14,640)	-26%
1000	DTL	ESL	MLK1351100	52200	Fica & Medicare	16,567	16,437	(130)	-1%
1000	DTL	ESL	MLK1351100	52300	Teachers Retirement System	43,268	44,650	1,382	3%
1000	DTL	ESL	MLK1351100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DTL	ESL	MLK1351100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DTL	ESL	MLK1351100	52900	Other Employee Benefits	712	752	40	6%
1000	DSS	SPD	MLK2041100	51100	Teachers	275,295	282,486	7,191	3%
1000	DSS	SPD	MLK2041100	52100	State Health Insurance	96,405	84,480	(11,925)	-12%
1000	DSS	SPD	MLK2041100	52200	Fica & Medicare	21,060	21,610	550	3%
1000	DSS	SPD	MLK2041100	52300	Teachers Retirement System	53,206	58,701	5,495	10%
1000	DSS	SPD	MLK2041100	52500	Unemployment Compensation	500	250	(250)	-50%
1000	DSS	SPD	MLK2041100	52600	Workers' Compensation	2,500	2,750	250	10%
1000	DSS	SPD	MLK2041100	52900	Other Employee Benefits	908	989	81	9%
1000	DSS	SPD	MLK2061100	51400	Aides And Paraprofessionals	-	23,689.49	23,689	N/A
1000	DSS	SPD	MLK2061100	52100	State Health Insurance	-	16,650.00	16,650	N/A
1000	DSS	SPD	MLK2061100	52300	Teachers Retirement System	-	4,922.67	4,923	N/A
1000	DSS	SPD	MLK2061100	52200	Fica & Medicare	-	1,812.25	1,812	N/A
1000	DSS	SPD	MLK2061100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	MLK2061100	52900	Other Employee Benefits	-	82.91	83	N/A
1000	DSS	SPD	MLK2061100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DTL	ELM	MLK8881100	58810	School Wide Consolidation	-	32,406	32,406	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	MTH1011100	51100	Teachers	308,118	304,624	(3,494)	-1%
1000	DTL	ELM	MTH1011100	51400	Aides And Paraprofessionals	97,253	109,905	12,652	13%
1000	DTL	ELM	MTH1011100	52100	State Health Insurance	133,320	138,900	5,580	4%
1000	DTL	ELM	MTH1011100	52200	Fica & Medicare	31,011	31,711	700	2%
1000	DTL	ELM	MTH1011100	52300	Teachers Retirement System	77,301	86,139	8,838	11%
1000	DTL	ELM	MTH1011100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	MTH1011100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	MTH1011100	52900	Other Employee Benefits	1,334	1,451	117	9%
1000	DTL	ELM	MTH1011100	56100	Supplies	2,998	2,696	(302)	-10%
1000	DTL	ELM	MTH1021100	51100	Teachers	936,853	979,676	42,823	5%
1000	DTL	ELM	MTH1021100	51400	Aides And Paraprofessionals	56,582	45,177	(11,405)	-20%
1000	DTL	ELM	MTH1021100	52100	State Health Insurance	240,360	248,970	8,610	4%
1000	DTL	ELM	MTH1021100	52200	Fica & Medicare	75,998	78,401	2,403	3%
1000	DTL	ELM	MTH1021100	52300	Teachers Retirement System	198,488	212,965	14,477	7%
1000	DTL	ELM	MTH1021100	52500	Unemployment Compensation	1,800	850	(950)	-53%
1000	DTL	ELM	MTH1021100	52600	Workers' Compensation	9,000	9,350	350	4%
1000	DTL	ELM	MTH1021100	52900	Other Employee Benefits	3,268	3,587	319	10%
1000	DTL	ELM	MTH1021100	56100	Supplies	8,793	8,513	(280)	-3%
1000	DTL	ELM	MTH1051100	51100	Teachers	660,622	692,013	31,391	5%
1000	DTL	ELM	MTH1051100	51180	Art,Music,Pe	155,136	149,592	(5,544)	-4%
1000	DTL	ELM	MTH1051100	51720	Elementary Counselor	51,146	55,727	4,581	9%
1000	DTL	ELM	MTH1051100	52100	State Health Insurance	170,640	168,960	(1,680)	-1%
1000	DTL	ELM	MTH1051100	52200	Fica & Medicare	66,318	68,646	2,328	4%
1000	DTL	ELM	MTH1051100	52300	Teachers Retirement System	173,207	186,466	13,259	8%
1000	DTL	ELM	MTH1051100	52500	Unemployment Compensation	1,400	700	(700)	-50%
1000	DTL	ELM	MTH1051100	52600	Workers' Compensation	7,000	7,700	700	10%
1000	DTL	ELM	MTH1051100	52900	Other Employee Benefits	2,852	3,141	289	10%
1000	DTL	ELM	MTH1051100	56100	Supplies	5,824	5,362	(462)	-8%
1000	DSS	SPD	MTH2021100	51100	Teachers	121,553	189,597	68,044	56%
1000	DSS	SPD	MTH2021100	52100	State Health Insurance	38,572	63,360	24,788	64%
1000	DSS	SPD	MTH2021100	52200	Fica & Medicare	9,299	14,504	5,205	56%
1000	DSS	SPD	MTH2021100	52300	Teachers Retirement System	23,567	39,398	15,831	67%
1000	DSS	SPD	MTH2021100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DSS	SPD	MTH2021100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DSS	SPD	MTH2021100	52900	Other Employee Benefits	401	664	263	66%
1000	DSS	SPD	MTH2041100	51100	Teachers	156,708	192,237	35,529	23%
1000	DSS	SPD	MTH2041100	52100	State Health Insurance	57,858	42,240	(15,618)	-27%
1000	DSS	SPD	MTH2041100	52200	Fica & Medicare	11,988	14,706	2,718	23%
1000	DSS	SPD	MTH2041100	52300	Teachers Retirement System	30,231	39,947	9,716	32%
1000	DSS	SPD	MTH2041100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DSS	SPD	MTH2041100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DSS	SPD	MTH2041100	52900	Other Employee Benefits	517	673	156	30%
1000	DSS	SPD	MTH2061100	51400	Aides And Paraprofessionals	-	49,536.56	49,537	N/A
1000	DSS	SPD	MTH2061100	52100	State Health Insurance	-	16,650.00	16,650	N/A
1000	DSS	SPD	MTH2061100	52300	Teachers Retirement System	-	10,293.70	10,294	N/A
1000	DSS	SPD	MTH2061100	52200	Fica & Medicare	-	3,789.55	3,790	N/A
1000	DSS	SPD	MTH2061100	52600	Workers' Compensation	-	1,100.00	1,100	N/A
1000	DSS	SPD	MTH2061100	52900	Other Employee Benefits	-	173.38	173	N/A
1000	DSS	SPD	MTH2061100	52500	Unemployment Compensation	-	100.00	100	N/A
1000	DTL	ELM	NCE1011100	51100	Teachers	288,413	317,994	29,581	10%
1000	DTL	ELM	NCE1011100	51400	Aides And Paraprofessionals	93,848	107,439	13,591	14%
1000	DTL	ELM	NCE1011100	52100	State Health Insurance	95,400	105,600	10,200	11%
1000	DTL	ELM	NCE1011100	52200	Fica & Medicare	29,243	32,546	3,303	11%
1000	DTL	ELM	NCE1011100	52300	Teachers Retirement System	76,376	88,405	12,029	16%
1000	DTL	ELM	NCE1011100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	NCE1011100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	NCE1011100	52900	Other Employee Benefits	1,258	1,489	231	18%
1000	DTL	ELM	NCE1011100	56100	Supplies	3,027	3,514	487	16%
1000	DTL	ELM	NCE1021100	51100	Teachers	900,719	927,790	27,071	3%
1000	DTL	ELM	NCE1021100	51400	Aides And Paraprofessionals	36,048	43,519	7,471	21%
1000	DTL	ELM	NCE1021100	52100	State Health Insurance	227,520	244,500	16,980	7%
1000	DTL	ELM	NCE1021100	52200	Fica & Medicare	71,663	74,305	2,642	4%
1000	DTL	ELM	NCE1021100	52300	Teachers Retirement System	187,166	201,838	14,672	8%
1000	DTL	ELM	NCE1021100	52500	Unemployment Compensation	1,700	850	(850)	-50%
1000	DTL	ELM	NCE1021100	52600	Workers' Compensation	8,500	9,350	850	10%
1000	DTL	ELM	NCE1021100	52900	Other Employee Benefits	3,082	3,400	318	10%
1000	DTL	ELM	NCE1021100	56100	Supplies	8,591	8,937	346	4%
1000	DTL	ELM	NCE1051100	51100	Teachers	635,903	632,224	(3,679)	-1%
1000	DTL	ELM	NCE1051100	51180	Art,Music,Pe	183,146	208,584	25,438	14%
1000	DTL	ELM	NCE1051100	51720	Elementary Counselor	64,613	67,113	2,500	4%
1000	DTL	ELM	NCE1051100	52100	State Health Insurance	170,640	211,200	40,560	24%
1000	DTL	ELM	NCE1051100	52200	Fica & Medicare	67,600	69,456	1,856	3%
1000	DTL	ELM	NCE1051100	52300	Teachers Retirement System	176,556	188,666	12,110	7%
1000	DTL	ELM	NCE1051100	52500	Unemployment Compensation	1,400	700	(700)	-50%
1000	DTL	ELM	NCE1051100	52600	Workers' Compensation	7,000	7,700	700	10%
1000	DTL	ELM	NCE1051100	52900	Other Employee Benefits	2,907	3,178	271	9%
1000	DTL	ELM	NCE1051100	56100	Supplies	5,910	5,847	(63)	-1%
1000	DTL	ESL	NCE1351100	51100	Teachers	102,495	107,495	5,000	5%
1000	DTL	ESL	NCE1351100	52100	State Health Insurance	18,960	31,680	12,720	67%
1000	DTL	ESL	NCE1351100	52200	Fica & Medicare	7,841	8,223	382	5%
1000	DTL	ESL	NCE1351100	52300	Teachers Retirement System	20,479	22,337	1,858	9%
1000	DTL	ESL	NCE1351100	52500	Unemployment Compensation	200	100	(100)	-50%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ESL	NCE1351100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DTL	ESL	NCE1351100	52900	Other Employee Benefits	337	376	39	12%
1000	DSS	SPD	NCE2041100	51100	Teachers	1,173,071	943,560	(229,511)	-20%
1000	DSS	SPD	NCE2041100	52100	State Health Insurance	269,114	190,080	(79,034)	-29%
1000	DSS	SPD	NCE2041100	52200	Fica & Medicare	89,740	72,182	(17,558)	-20%
1000	DSS	SPD	NCE2041100	52300	Teachers Retirement System	213,579	178,460	(35,119)	-16%
1000	DSS	SPD	NCE2041100	52500	Unemployment Compensation	1,700	850	(850)	-50%
1000	DSS	SPD	NCE2041100	52600	Workers' Compensation	8,500	9,350	850	10%
1000	DSS	SPD	NCE2041100	52900	Other Employee Benefits	3,866	3,302	(564)	-15%
1000	DSS	SPD	NCE2061100	51400	Aides And Paraprofessionals	23,014	100,629	77,615	337%
1000	DSS	SPD	NCE2061100	52200	Fica & Medicare	1,761	7,698	5,937	337%
1000	DSS	SPD	NCE2061100	52300	Teachers Retirement System	-	20,911	20,911	N/A
1000	DSS	SPD	NCE2061100	52500	Unemployment Compensation	100	200	100	100%
1000	DSS	SPD	NCE2061100	52600	Workers' Compensation	500	2,200	1,700	340%
1000	DSS	SPD	NCE2061100	52900	Other Employee Benefits	76	352	276	363%
1000	DSS	SPD	NCE2061100	52100	State Health Insurance	-	49,950.00	49,950	N/A
1000	DTL	SEC	NOR1041100	51100	Teachers	2,703,816	2,777,721	73,905	3%
1000	DTL	SEC	NOR1041100	51180	Art,Music,Pe	925,367	1,014,208	88,841	10%
1000	DTL	SEC	NOR1041100	51400	Aides And Paraprofessionals	44,961	50,239	5,278	12%
1000	DTL	SEC	NOR1041100	51730	Secondary Counselor	289,240	273,267	(15,973)	-6%
1000	DTL	SEC	NOR1041100	52100	State Health Insurance	872,160	1,045,440	173,280	20%
1000	DTL	SEC	NOR1041100	52200	Fica & Medicare	303,199	314,831	11,632	4%
1000	DTL	SEC	NOR1041100	52300	Teachers Retirement System	791,884	855,187	63,303	8%
1000	DTL	SEC	NOR1041100	52500	Unemployment Compensation	6,500	3,250	(3,250)	-50%
1000	DTL	SEC	NOR1041100	52600	Workers' Compensation	32,500	35,750	3,250	10%
1000	DTL	SEC	NOR1041100	52900	Other Employee Benefits	13,040	14,404	1,364	10%
1000	DTL	SEC	NOR1041100	56100	Supplies	28,160	29,873	1,713	6%
1000	DSS	SPD	NOR2021100	51100	Teachers	55,227	59,040	3,813	7%
1000	DSS	SPD	NOR2021100	52100	State Health Insurance	19,317	21,120	1,803	9%
1000	DSS	SPD	NOR2021100	52200	Fica & Medicare	4,225	4,517	292	7%
1000	DSS	SPD	NOR2021100	52300	Teachers Retirement System	10,675	12,269	1,594	15%
1000	DSS	SPD	NOR2021100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	NOR2021100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	NOR2021100	52900	Other Employee Benefits	182	207	25	14%
1000	DSS	SPD	NOR2031100	51400	Aides And Paraprofessionals	22,113	26,709	4,596	21%
1000	DSS	SPD	NOR2031100	52200	Fica & Medicare	1,692	2,043	351	21%
1000	DSS	SPD	NOR2031100	52300	Teachers Retirement System	4,418	5,550	1,132	26%
1000	DSS	SPD	NOR2031100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	NOR2031100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	NOR2031100	52900	Other Employee Benefits	73	93	20	27%
1000	DSS	SPD	NOR2041100	51100	Teachers	901,850	1,083,399	181,549	20%
1000	DSS	SPD	NOR2041100	52100	State Health Insurance	213,476	274,560	61,084	29%
1000	DSS	SPD	NOR2041100	52200	Fica & Medicare	68,992	82,880	13,888	20%
1000	DSS	SPD	NOR2041100	52300	Teachers Retirement System	161,113	225,130	64,017	40%
1000	DSS	SPD	NOR2041100	52500	Unemployment Compensation	1,500	800	(700)	-47%
1000	DSS	SPD	NOR2041100	52600	Workers' Compensation	7,500	8,800	1,300	17%
1000	DSS	SPD	NOR2041100	52900	Other Employee Benefits	2,975	3,792	817	27%
1000	DSS	SPD	NOR2051100	51100	Teachers	258,233	248,641	(9,592)	-4%
1000	DSS	SPD	NOR2051100	52100	State Health Insurance	77,578	21,120	(56,458)	-73%
1000	DSS	SPD	NOR2051100	52200	Fica & Medicare	19,755	19,021	(734)	-4%
1000	DSS	SPD	NOR2051100	52300	Teachers Retirement System	48,988	51,668	2,680	5%
1000	DSS	SPD	NOR2051100	52500	Unemployment Compensation	400	150	(250)	-63%
1000	DSS	SPD	NOR2051100	52600	Workers' Compensation	2,000	1,650	(350)	-18%
1000	DSS	SPD	NOR2051100	52900	Other Employee Benefits	853	870	17	2%
1000	DSS	SPD	NOR2061100	51400	Aides And Paraprofessionals	234,402	335,595	101,193	43%
1000	DSS	SPD	NOR2061100	52100	State Health Insurance	102,720	116,550	13,830	13%
1000	DSS	SPD	NOR2061100	52200	Fica & Medicare	17,932	25,673	7,741	43%
1000	DSS	SPD	NOR2061100	52300	Teachers Retirement System	41,961	69,737	27,776	66%
1000	DSS	SPD	NOR2061100	52500	Unemployment Compensation	1,000	600	(400)	-40%
1000	DSS	SPD	NOR2061100	52600	Workers' Compensation	5,000	6,600	1,600	32%
1000	DSS	SPD	NOR2061100	52900	Other Employee Benefits	771	1,175	404	52%
1000	DTL	CAR	NOR3011100	51100	Teachers	586,341	668,607	82,266	14%
1000	DTL	CAR	NOR3011100	52100	State Health Insurance	113,760	101,130	(12,630)	-11%
1000	DTL	CAR	NOR3011100	52200	Fica & Medicare	44,855	51,148	6,293	14%
1000	DTL	CAR	NOR3011100	52300	Teachers Retirement System	117,151	123,417	6,266	5%
1000	DTL	CAR	NOR3011100	52500	Unemployment Compensation	900	500	(400)	-44%
1000	DTL	CAR	NOR3011100	52600	Workers' Compensation	4,500	5,500	1,000	22%
1000	DTL	CAR	NOR3011100	52900	Other Employee Benefits	1,929	2,340	411	21%
1000	DTL	CAR	NOR3011100	55320	Communication Web based Subscr	16,150	15,000	(1,150)	-7%
1000	DTL	CAR	NOR3011100	56100	Supplies	27,200	20,000	(7,200)	-26%
1000	DTL	CAR	NOR3011100	56110	Supplies-Technology	1,500	1,775	275	18%
1000	DTL	CAR	NOR3011100	56150	Expendable Equipment	8,600	17,075	8,475	99%
1000	DTL	CAR	NOR3011100	56160	Expendable Computer Equipment	5,300	-	(5,300)	-100%
1000	DTL	CAR	NOR3011100	56420	Books And Periodicals	600	1,100	500	83%
1000	DTL	SEC	NOR9100100	51100	Teachers	28,002	31,204	3,202	11%
1000	DTL	SEC	NOR9100100	52200	Fica & Medicare	2,142	2,387	245	11%
1000	DTL	SEC	NOR9100100	52300	Teachers Retirement System	5,595	6,484	889	16%
1000	DTL	SEC	NOR9100100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DTL	SEC	NOR9100100	52600	Workers' Compensation	500	550	50	10%
1000	DTL	SEC	NOR9100100	52900	Other Employee Benefits	92	109	17	18%
1000	DTL	SEC	NOR9100100	55300	Communication	100	100	-	0%
1000	DTL	SEC	NOR9100100	55800	Travel - Employees	4,000	8,000	4,000	100%

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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	SEC	NOR9100100	55950	Other Purchased Services	750	750	-	0%
1000	DTL	SEC	NOR9100100	56100	Supplies	10,000	18,000	8,000	80%
1000	DTL	SEC	NOR9100100	56120	Computer Software	200	3,500	3,300	1650%
1000	DTL	SEC	NOR9100100	56150	Expendable Equipment	1,000	23,000	22,000	2200%
1000	DTL	SEC	NOR9100100	58100	Dues and Fees	3,200	1,000	(2,200)	-69%
1000	DTL	PRK	PRK1540101	51100	Teachers	350,000	25,000	(325,000)	-93%
1000	DTL	PRK	PRK1540101	52200	Fica & Medicare	26,775	1,913	(24,862)	-93%
1000	DTL	PRK	PRK1540101	52300	Teachers Retirement System	69,930	5,195	(64,735)	-93%
1000	DTL	PRK	PRK1540101	52900	Other Employee Benefits	-	87.50	88	N/A
1000	DTL	MID	RCH1081100	51100	Teachers	1,831,568	1,859,517	27,949	2%
1000	DTL	MID	RCH1081100	51180	Art,Music,Pe	597,062	625,158	28,096	5%
1000	DTL	MID	RCH1081100	51400	Aides And Paraprofessionals	22,545	21,840	(705)	-3%
1000	DTL	MID	RCH1081100	51730	Secondary Counselor	155,689	162,607	6,918	4%
1000	DTL	MID	RCH1081100	52100	State Health Insurance	549,840	612,480	62,640	11%
1000	DTL	MID	RCH1081100	52200	Fica & Medicare	199,425	204,188	4,763	2%
1000	DTL	MID	RCH1081100	52300	Teachers Retirement System	520,851	554,644	33,793	6%
1000	DTL	MID	RCH1081100	52500	Unemployment Compensation	4,200	2,100	(2,100)	-50%
1000	DTL	MID	RCH1081100	52600	Workers' Compensation	21,000	23,100	2,100	10%
1000	DTL	MID	RCH1081100	52900	Other Employee Benefits	8,577	9,342	765	9%
1000	DSS	SPD	RCH2021100	51100	Teachers	-	55,646.00	55,646	N/A
1000	DSS	SPD	RCH2021100	52100	State Health Insurance	-	21,120.00	21,120	N/A
1000	DSS	SPD	RCH2021100	52300	Teachers Retirement System	-	11,563.24	11,563	N/A
1000	DSS	SPD	RCH2021100	52200	Fica & Medicare	-	4,256.92	4,257	N/A
1000	DSS	SPD	RCH2021100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	RCH2021100	52900	Other Employee Benefits	-	194.76	195	N/A
1000	DSS	SPD	RCH2021100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DSS	SPD	RCH2041100	51100	Teachers	406,254	399,207	(7,047)	-2%
1000	DSS	SPD	RCH2041100	52100	State Health Insurance	116,684	105,600	(11,084)	-9%
1000	DSS	SPD	RCH2041100	52200	Fica & Medicare	31,078	30,539	(539)	-2%
1000	DSS	SPD	RCH2041100	52300	Teachers Retirement System	78,292	82,955	4,663	6%
1000	DSS	SPD	RCH2041100	52500	Unemployment Compensation	800	350	(450)	-56%
1000	DSS	SPD	RCH2041100	52600	Workers' Compensation	4,000	3,850	(150)	-4%
1000	DSS	SPD	RCH2041100	52900	Other Employee Benefits	1,341	1,397	56	4%
1000	DSS	SPD	RCH2061100	51400	Aides And Paraprofessionals	22,401	27,042	4,641	21%
1000	DSS	SPD	RCH2061100	52200	Fica & Medicare	1,714	2,069	355	21%
1000	DSS	SPD	RCH2061100	52300	Teachers Retirement System	4,476	5,619	1,143	26%
1000	DSS	SPD	RCH2061100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	RCH2061100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	RCH2061100	52900	Other Employee Benefits	74	95	21	28%
1000	DTL	TLI	RCH8881100	56100	Supplies	16,414	-	(16,414)	-100%
1000	DTL	TLI	RCH8881100	58810	School Wide Consolidation	-	51,868	51,868	N/A
1000	DTL	MID	RCH9100100	51100	Teachers	80,255	82,755	2,500	3%
1000	DTL	MID	RCH9100100	52100	State Health Insurance	18,960	21,120	2,160	11%
1000	DTL	MID	RCH9100100	52200	Fica & Medicare	6,140	6,331	191	3%
1000	DTL	MID	RCH9100100	52300	Teachers Retirement System	16,035	17,196	1,161	7%
1000	DTL	MID	RCH9100100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DTL	MID	RCH9100100	52600	Workers' Compensation	500	550	50	10%
1000	DTL	MID	RCH9100100	52900	Other Employee Benefits	264	290	26	10%
1000	DTL	MID	RCH9100100	55800	Travel - Employees	8,000	15,000	7,000	88%
1000	DTL	MID	RCH9100100	55950	Other Purchased Services	500	500	-	0%
1000	DTL	MID	RCH9100100	56100	Supplies	1,000	600	(400)	-40%
1000	DTL	MID	RCH9100100	56420	Books And Periodicals	5,000	900	(4,100)	-82%
1000	DTL	MID	RCH9100100	58100	Dues and Fees	10,250	11,250	1,000	10%
1000	DTL	ELM	RES1011100	51100	Teachers	204,958	215,945	10,987	5%
1000	DTL	ELM	RES1011100	51400	Aides And Paraprofessionals	62,130	69,645	7,515	12%
1000	DTL	ELM	RES1011100	52100	State Health Insurance	82,560	80,010	(2,550)	-3%
1000	DTL	ELM	RES1011100	52200	Fica & Medicare	20,432	21,848	1,416	7%
1000	DTL	ELM	RES1011100	52300	Teachers Retirement System	53,364	59,346	5,982	11%
1000	DTL	ELM	RES1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	RES1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	RES1011100	52900	Other Employee Benefits	879	1,000	121	14%
1000	DTL	ELM	RES1021100	51100	Teachers	608,489	599,115	(9,374)	-2%
1000	DTL	ELM	RES1021100	51400	Aides And Paraprofessionals	37,633	45,442	7,809	21%
1000	DTL	ELM	RES1021100	52100	State Health Insurance	113,760	147,840	34,080	30%
1000	DTL	ELM	RES1021100	52200	Fica & Medicare	49,428	49,309	(119)	0%
1000	DTL	ELM	RES1021100	52300	Teachers Retirement System	129,095	133,939	4,844	4%
1000	DTL	ELM	RES1021100	52500	Unemployment Compensation	1,100	550	(550)	-50%
1000	DTL	ELM	RES1021100	52600	Workers' Compensation	5,500	6,050	550	10%
1000	DTL	ELM	RES1021100	52900	Other Employee Benefits	2,126	2,256	130	6%
1000	DTL	ELM	RES1051100	51100	Teachers	393,864	433,117	39,253	10%
1000	DTL	ELM	RES1051100	51180	Art,Music,Pe	185,132	194,280	9,148	5%
1000	DTL	ELM	RES1051100	51720	Elementary Counselor	87,975	90,475	2,500	3%
1000	DTL	ELM	RES1051100	52100	State Health Insurance	132,720	147,840	15,120	11%
1000	DTL	ELM	RES1051100	52200	Fica & Medicare	51,023	54,917	3,894	8%
1000	DTL	ELM	RES1051100	52300	Teachers Retirement System	133,261	149,174	15,913	12%
1000	DTL	ELM	RES1051100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	RES1051100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	RES1051100	52900	Other Employee Benefits	2,194	2,513	319	15%
1000	DTL	ESL	RES1351100	51100	Teachers	118,545	162,250	43,705	37%
1000	DTL	ESL	RES1351100	52100	State Health Insurance	18,960	31,680	12,720	67%
1000	DTL	ESL	RES1351100	52200	Fica & Medicare	9,069	12,412	3,343	37%
1000	DTL	ESL	RES1351100	52300	Teachers Retirement System	23,685	33,716	10,031	42%

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1000	DTL	ESL	RES1351100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DTL	ESL	RES1351100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DTL	ESL	RES1351100	52900	Other Employee Benefits	390	568	178	46%
1000	DSS	SPD	RES2041100	51100	Teachers	316,755	272,715	(44,040)	-14%
1000	DSS	SPD	RES2041100	52100	State Health Insurance	78,072	84,480	6,408	8%
1000	DSS	SPD	RES2041100	52200	Fica & Medicare	24,232	20,863	(3,369)	-14%
1000	DSS	SPD	RES2041100	52300	Teachers Retirement System	61,130	56,670	(4,460)	-7%
1000	DSS	SPD	RES2041100	52500	Unemployment Compensation	600	250	(350)	-58%
1000	DSS	SPD	RES2041100	52600	Workers' Compensation	3,000	2,750	(250)	-8%
1000	DSS	SPD	RES2041100	52900	Other Employee Benefits	1,045	955	(90)	-9%
1000	DTL	TLI	RES8881100	58810	School Wide Consolidation	10,235	27,331	17,096	167%
1000	DTL	ELM	RES9100100	55800	Travel - Employees	5,000	10,000	5,000	100%
1000	DTL	ELM	RES9100100	55950	Other Purchased Services	500	500	-	0%
1000	DTL	ELM	RES9100100	56100	Supplies	5,000	2,000	(3,000)	-60%
1000	DTL	ELM	RES9100100	58100	Dues and Fees	5,000	10,500	5,500	110%
1000	DTL	ELM	RIG1011100	51100	Teachers	196,610	205,680	9,070	5%
1000	DTL	ELM	RIG1011100	51400	Aides And Paraprofessionals	58,402	69,381	10,979	19%
1000	DTL	ELM	RIG1011100	52100	State Health Insurance	18,960	37,770	18,810	99%
1000	DTL	ELM	RIG1011100	52200	Fica & Medicare	19,508	21,042	1,534	8%
1000	DTL	ELM	RIG1011100	52300	Teachers Retirement System	50,951	57,158	6,207	12%
1000	DTL	ELM	RIG1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	RIG1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	RIG1011100	52900	Other Employee Benefits	1,209	963	(246)	-20%
1000	DTL	ELM	RIG1021100	51100	Teachers	443,825	442,948	(877)	0%
1000	DTL	ELM	RIG1021100	51400	Aides And Paraprofessionals	58,343	23,734	(34,609)	-59%
1000	DTL	ELM	RIG1021100	52100	State Health Insurance	120,480	143,370	22,890	19%
1000	DTL	ELM	RIG1021100	52200	Fica & Medicare	38,416	35,701	(2,715)	-7%
1000	DTL	ELM	RIG1021100	52300	Teachers Retirement System	100,333	96,976	(3,357)	-3%
1000	DTL	ELM	RIG1021100	52500	Unemployment Compensation	1,100	450	(650)	-59%
1000	DTL	ELM	RIG1021100	52600	Workers' Compensation	5,500	4,950	(550)	-10%
1000	DTL	ELM	RIG1021100	52900	Other Employee Benefits	1,652	1,633	(19)	-1%
1000	DTL	ELM	RIG1051100	51100	Teachers	374,569	335,457	(39,112)	-10%
1000	DTL	ELM	RIG1051100	51180	Art,Music,Pe	164,326	173,386	9,060	6%
1000	DTL	ELM	RIG1051100	51720	Elementary Counselor	69,966	74,293	4,327	6%
1000	DTL	ELM	RIG1051100	52100	State Health Insurance	132,720	126,720	(6,000)	-5%
1000	DTL	ELM	RIG1051100	52200	Fica & Medicare	46,578	44,610	(1,968)	-4%
1000	DTL	ELM	RIG1051100	52300	Teachers Retirement System	121,650	121,176	(474)	0%
1000	DTL	ELM	RIG1051100	52500	Unemployment Compensation	900	450	(450)	-50%
1000	DTL	ELM	RIG1051100	52600	Workers' Compensation	4,500	4,950	450	10%
1000	DTL	ELM	RIG1051100	52900	Other Employee Benefits	2,003	2,041	38	2%
1000	DSS	SPD	RIG2021100	51100	Teachers	44,000	46,500	2,500	6%
1000	DSS	SPD	RIG2021100	52100	State Health Insurance	19,340	-	(19,340)	-100%
1000	DSS	SPD	RIG2021100	52200	Fica & Medicare	3,366	3,557	191	6%
1000	DSS	SPD	RIG2021100	52300	Teachers Retirement System	8,432	9,663	1,231	15%
1000	DSS	SPD	RIG2021100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	RIG2021100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	RIG2021100	52900	Other Employee Benefits	145	163	18	12%
1000	DSS	SPD	RIG2041100	51100	Teachers	498,830	370,159	(128,671)	-26%
1000	DSS	SPD	RIG2041100	52100	State Health Insurance	59,517	84,480	24,963	42%
1000	DSS	SPD	RIG2041100	52200	Fica & Medicare	38,160	28,317	(9,843)	-26%
1000	DSS	SPD	RIG2041100	52300	Teachers Retirement System	96,070	76,919	(19,151)	-20%
1000	DSS	SPD	RIG2041100	52500	Unemployment Compensation	700	300	(400)	-57%
1000	DSS	SPD	RIG2041100	52600	Workers' Compensation	3,500	3,300	(200)	-6%
1000	DSS	SPD	RIG2041100	52900	Other Employee Benefits	1,646	1,296	(350)	-21%
1000	DSS	SPD	RIG2051100	51100	Teachers	-	121,059.00	121,059	N/A
1000	DSS	SPD	RIG2051100	52100	State Health Insurance	-	42,240.00	42,240	N/A
1000	DSS	SPD	RIG2051100	52300	Teachers Retirement System	-	25,156.06	25,156	N/A
1000	DSS	SPD	RIG2051100	52200	Fica & Medicare	-	9,261.01	9,261	N/A
1000	DSS	SPD	RIG2051100	52600	Workers' Compensation	-	1,100.00	1,100	N/A
1000	DSS	SPD	RIG2051100	52900	Other Employee Benefits	-	423.71	424	N/A
1000	DSS	SPD	RIG2051100	52500	Unemployment Compensation	-	100.00	100	N/A
1000	DSS	SPD	RIG2061100	51400	Aides And Paraprofessionals	42,565	23,689	(18,876)	-44%
1000	DSS	SPD	RIG2061100	52100	State Health Insurance	12,840	-	(12,840)	-100%
1000	DSS	SPD	RIG2061100	52200	Fica & Medicare	3,256	1,812	(1,444)	-44%
1000	DSS	SPD	RIG2061100	52300	Teachers Retirement System	8,504	4,923	(3,581)	-42%
1000	DSS	SPD	RIG2061100	52500	Unemployment Compensation	200	50	(150)	-75%
1000	DSS	SPD	RIG2061100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DSS	SPD	RIG2061100	52900	Other Employee Benefits	140	83	(57)	-41%
1000	DTL	TLI	RIG8881100	56100	Supplies	8,591	-	(8,591)	-100%
1000	DTL	TLI	RIG8881100	58810	School Wide Consolidation	-	24,459	24,459	N/A
1000	DTL	ELM	RIV1011100	51100	Teachers	185,224	177,083	(8,141)	-4%
1000	DTL	ELM	RIV1011100	51400	Aides And Paraprofessionals	56,817	68,324	11,507	20%
1000	DTL	ELM	RIV1011100	52100	State Health Insurance	82,560	80,010	(2,550)	-3%
1000	DTL	ELM	RIV1011100	52200	Fica & Medicare	18,516	18,774	258	1%
1000	DTL	ELM	RIV1011100	52300	Teachers Retirement System	48,360	50,996	2,636	5%
1000	DTL	ELM	RIV1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	RIV1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	RIV1011100	52900	Other Employee Benefits	796	859	63	8%
1000	DTL	ELM	RIV1021100	51100	Teachers	658,577	691,690	33,113	5%
1000	DTL	ELM	RIV1021100	51400	Aides And Paraprofessionals	40,862	99,557	58,695	144%
1000	DTL	ELM	RIV1021100	52100	State Health Insurance	170,640	164,490	(6,150)	-4%
1000	DTL	ELM	RIV1021100	52200	Fica & Medicare	53,507	60,530	7,023	13%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DTL	ELM	RIV1021100	52300	Teachers Retirement System	139,748	164,421	24,673	18%
1000	DTL	ELM	RIV1021100	52500	Unemployment Compensation	1,200	700	(500)	-42%
1000	DTL	ELM	RIV1021100	52600	Workers' Compensation	6,000	7,700	1,700	28%
1000	DTL	ELM	RIV1021100	52900	Other Employee Benefits	2,301	2,769	468	20%
1000	DTL	ELM	RIV1051100	51100	Teachers	361,796	439,396	77,600	21%
1000	DTL	ELM	RIV1051100	51180	Art,Music,Pe	189,533	199,763	10,230	5%
1000	DTL	ELM	RIV1051100	51720	Elementary Counselor	80,255	82,755	2,500	3%
1000	DTL	ELM	RIV1051100	52100	State Health Insurance	151,680	147,840	(3,840)	-3%
1000	DTL	ELM	RIV1051100	52200	Fica & Medicare	48,316	55,226	6,910	14%
1000	DTL	ELM	RIV1051100	52300	Teachers Retirement System	126,190	150,014	23,824	19%
1000	DTL	ELM	RIV1051100	52500	Unemployment Compensation	900	500	(400)	-44%
1000	DTL	ELM	RIV1051100	52600	Workers' Compensation	4,500	5,500	1,000	22%
1000	DTL	ELM	RIV1051100	52900	Other Employee Benefits	2,078	2,527	449	22%
1000	DTL	ESL	RIV1351100	51100	Teachers	163,584	253,037	89,453	55%
1000	DTL	ESL	RIV1351100	52100	State Health Insurance	56,880	73,920	17,040	30%
1000	DTL	ESL	RIV1351100	52200	Fica & Medicare	12,514	19,357	6,843	55%
1000	DTL	ESL	RIV1351100	52300	Teachers Retirement System	32,684	52,581	19,897	61%
1000	DTL	ESL	RIV1351100	52500	Unemployment Compensation	300	250	(50)	-17%
1000	DTL	ESL	RIV1351100	52600	Workers' Compensation	1,500	2,750	1,250	83%
1000	DTL	ESL	RIV1351100	52900	Other Employee Benefits	538	886	348	65%
1000	DSS	SPD	RIV2021100	51100	Teachers	73,793	76,293	2,500	3%
1000	DSS	SPD	RIV2021100	52100	State Health Insurance	19,342	21,120	1,778	9%
1000	DSS	SPD	RIV2021100	52200	Fica & Medicare	5,645	5,836	191	3%
1000	DSS	SPD	RIV2021100	52300	Teachers Retirement System	14,384	15,854	1,470	10%
1000	DSS	SPD	RIV2021100	52500	Unemployment Compensation	100	50	(50)	-50%
1000	DSS	SPD	RIV2021100	52600	Workers' Compensation	500	550	50	10%
1000	DSS	SPD	RIV2021100	52900	Other Employee Benefits	243	267	24	10%
1000	DSS	SPD	RIV2041100	51100	Teachers	182,081	194,034	11,953	7%
1000	DSS	SPD	RIV2041100	52100	State Health Insurance	58,028	63,360	5,332	9%
1000	DSS	SPD	RIV2041100	52200	Fica & Medicare	13,929	14,844	915	7%
1000	DSS	SPD	RIV2041100	52300	Teachers Retirement System	35,301	40,320	5,019	14%
1000	DSS	SPD	RIV2041100	52500	Unemployment Compensation	300	150	(150)	-50%
1000	DSS	SPD	RIV2041100	52600	Workers' Compensation	1,500	1,650	150	10%
1000	DSS	SPD	RIV2041100	52900	Other Employee Benefits	601	679	78	13%
1000	DSS	SPD	RIV2051100	51100	Teachers	-	76,064.00	76,064	N/A
1000	DSS	SPD	RIV2051100	52300	Teachers Retirement System	-	15,806.10	15,806	N/A
1000	DSS	SPD	RIV2051100	52200	Fica & Medicare	-	5,818.90	5,819	N/A
1000	DSS	SPD	RIV2051100	52600	Workers' Compensation	-	550.00	550	N/A
1000	DSS	SPD	RIV2051100	52900	Other Employee Benefits	-	266.22	266	N/A
1000	DSS	SPD	RIV2051100	52500	Unemployment Compensation	-	50.00	50	N/A
1000	DSS	SPD	RIV2061100	51400	Aides And Paraprofessionals	23,645	84,469	60,824	257%
1000	DSS	SPD	RIV2061100	52200	Fica & Medicare	1,809	6,462	4,653	257%
1000	DSS	SPD	RIV2061100	52300	Teachers Retirement System	4,724	17,553	12,829	272%
1000	DSS	SPD	RIV2061100	52500	Unemployment Compensation	100	150	50	50%
1000	DSS	SPD	RIV2061100	52600	Workers' Compensation	500	1,650	1,150	230%
1000	DSS	SPD	RIV2061100	52900	Other Employee Benefits	78	296	218	279%
1000	DSS	SPD	RIV2061100	52100	State Health Insurance	-	16,650.00	16,650	N/A
1000	DTL	TLI	RIV8881100	58810	School Wide Consolidation	9,456	27,736	18,280	193%
1000	DTL	SEC	RMA1041100	51100	Teachers	873,984	863,590	(10,394)	-1%
1000	DTL	SEC	RMA1041100	51180	Art,Music,Pe	706,743	670,972	(35,771)	-5%
1000	DTL	SEC	RMA1041100	51400	Aides And Paraprofessionals	22,545	22,952	407	2%
1000	DTL	SEC	RMA1041100	51730	Secondary Counselor	168,817	173,817	5,000	3%
1000	DTL	SEC	RMA1041100	52100	State Health Insurance	392,040	392,340	300	0%
1000	DTL	SEC	RMA1041100	52200	Fica & Medicare	135,565	132,447	(3,118)	-2%
1000	DTL	SEC	RMA1041100	52300	Teachers Retirement System	354,063	359,771	5,708	2%
1000	DTL	SEC	RMA1041100	52500	Unemployment Compensation	3,000	1,400	(1,600)	-53%
1000	DTL	SEC	RMA1041100	52600	Workers' Compensation	15,000	15,400	400	3%
1000	DTL	SEC	RMA1041100	52900	Other Employee Benefits	5,830	6,060	230	4%
1000	DTL	SEC	RMA1041100	56100	Supplies	4,391	-	(4,391)	-100%
1000	DTL	SEC	RMA1041100	58810	School Wide Consolidation	-	9,290	9,290	N/A
1000	DTL	MID	RMA1081100	51100	Teachers	271,594	329,684	58,090	21%
1000	DTL	MID	RMA1081100	52100	State Health Insurance	75,840	84,480	8,640	11%
1000	DTL	MID	RMA1081100	52200	Fica & Medicare	20,777	29,829	9,052	44%
1000	DTL	MID	RMA1081100	52300	Teachers Retirement System	54,264	81,026	26,762	49%
1000	DTL	MID	RMA1081100	52500	Unemployment Compensation	400	300	(100)	-25%
1000	DTL	MID	RMA1081100	52600	Workers' Compensation	2,000	3,300	1,300	65%
1000	DTL	MID	RMA1081100	52900	Other Employee Benefits	894	1,365	471	53%
1000	DTL	MID	RMA1081100	56100	Supplies	4,404	-	(4,404)	-100%
1000	DTL	MID	RMA1081100	51180	Art,Music,Pe	-	60,240.00	60,240	N/A
1000	DSS	SPD	RMA2021100	51100	Teachers	60,829	-	(60,829)	-100%
1000	DSS	SPD	RMA2021100	52100	State Health Insurance	19,345	-	(19,345)	-100%
1000	DSS	SPD	RMA2021100	52200	Fica & Medicare	4,653	-	(4,653)	-100%
1000	DSS	SPD	RMA2021100	52300	Teachers Retirement System	11,794	-	(11,794)	-100%
1000	DSS	SPD	RMA2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	RMA2021100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	RMA2021100	52900	Other Employee Benefits	201	-	(201)	-100%
1000	DSS	SPD	RMA2041100	51100	Teachers	121,891	163,306	41,415	34%
1000	DSS	SPD	RMA2041100	52100	State Health Insurance	19,733	21,120	1,387	7%
1000	DSS	SPD	RMA2041100	52200	Fica & Medicare	9,325	12,493	3,168	34%
1000	DSS	SPD	RMA2041100	52300	Teachers Retirement System	23,635	33,935	10,300	44%
1000	DSS	SPD	RMA2041100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DSS	SPD	RMA2041100	52600	Workers' Compensation	1,000	1,650	650	65%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	RMA2041100	52900	Other Employee Benefits	402	572	170	42%
1000	DTL	SEC	RMA8881100	58810	School Wide Consolidation	-	14,047	14,047	N/A
1000	DTL	SEC	RMA9100100	53000	Purch Professional & Technical	1,000	6,000	5,000	500%
1000	DTL	SEC	RMA9100100	55300	Communication	500	500	-	0%
1000	DTL	SEC	RMA9100100	55320	Communication Web based Subscr	1,000	4,300	3,300	330%
1000	DTL	SEC	RMA9100100	55800	Travel - Employees	12,000	15,000	3,000	25%
1000	DTL	SEC	RMA9100100	55950	Other Purchased Services	3,000	1,000	(2,000)	-67%
1000	DTL	SEC	RMA9100100	56100	Supplies	7,000	10,000	3,000	43%
1000	DTL	SEC	RMA9100100	56110	Supplies-Technology	3,500	9,500	6,000	171%
1000	DTL	SEC	RMA9100100	56150	Expendable Equipment	-	1,000	1,000	N/A
1000	DTL	SEC	RMA9100100	58100	Dues and Fees	4,000	500	(3,500)	-88%
1000	DTL	MID	RTH1081100	51100	Teachers	1,159,988	1,176,629	16,641	1%
1000	DTL	MID	RTH1081100	51180	Art,Music,Pe	300,331	312,337	12,006	4%
1000	DTL	MID	RTH1081100	51400	Aides And Paraprofessionals	21,198	22,388	1,190	6%
1000	DTL	MID	RTH1081100	51730	Secondary Counselor	142,262	111,060	(31,202)	-22%
1000	DTL	MID	RTH1081100	52100	State Health Insurance	388,680	353,340	(35,340)	-9%
1000	DTL	MID	RTH1081100	52200	Fica & Medicare	124,219	124,115	(104)	0%
1000	DTL	MID	RTH1081100	52300	Teachers Retirement System	324,431	337,138	12,707	4%
1000	DTL	MID	RTH1081100	52500	Unemployment Compensation	3,100	1,600	(1,500)	-48%
1000	DTL	MID	RTH1081100	52600	Workers' Compensation	15,500	17,600	2,100	14%
1000	DTL	MID	RTH1081100	52900	Other Employee Benefits	5,342	5,678	336	6%
1000	DSS	SPD	RTH2021100	51100	Teachers	108,997	-	(108,997)	-100%
1000	DSS	SPD	RTH2021100	52100	State Health Insurance	19,740	-	(19,740)	-100%
1000	DSS	SPD	RTH2021100	52200	Fica & Medicare	8,338	-	(8,338)	-100%
1000	DSS	SPD	RTH2021100	52300	Teachers Retirement System	21,058	-	(21,058)	-100%
1000	DSS	SPD	RTH2021100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	RTH2021100	52600	Workers' Compensation	1,000	-	(1,000)	-100%
1000	DSS	SPD	RTH2021100	52900	Other Employee Benefits	360	-	(360)	-100%
1000	DSS	SPD	RTH2041100	51100	Teachers	559,413	637,060	77,647	14%
1000	DSS	SPD	RTH2041100	52100	State Health Insurance	155,223	126,720	(28,503)	-18%
1000	DSS	SPD	RTH2041100	52200	Fica & Medicare	42,795	48,735	5,940	14%
1000	DSS	SPD	RTH2041100	52300	Teachers Retirement System	93,841	132,381	38,540	41%
1000	DSS	SPD	RTH2041100	52500	Unemployment Compensation	900	550	(350)	-39%
1000	DSS	SPD	RTH2041100	52600	Workers' Compensation	4,500	6,050	1,550	34%
1000	DSS	SPD	RTH2041100	52900	Other Employee Benefits	1,846	2,230	384	21%
1000	DSS	SPD	RTH2061100	51400	Aides And Paraprofessionals	43,498	-	(43,498)	-100%
1000	DSS	SPD	RTH2061100	52100	State Health Insurance	12,840	-	(12,840)	-100%
1000	DSS	SPD	RTH2061100	52200	Fica & Medicare	3,328	-	(3,328)	-100%
1000	DSS	SPD	RTH2061100	52300	Teachers Retirement System	8,691	-	(8,691)	-100%
1000	DSS	SPD	RTH2061100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	RTH2061100	52600	Workers' Compensation	1,000	-	(1,000)	-100%
1000	DSS	SPD	RTH2061100	52900	Other Employee Benefits	143	-	(143)	-100%
1000	DTL	TLI	RTH8881100	56100	Supplies	9,844	-	(9,844)	-100%
1000	DTL	TLI	RTH8881100	58810	School Wide Consolidation	-	35,411	35,411	N/A
1000	DTL	SEC	SEC1041100	51100	Academic Supplement	110,000	175,000	65,000	59%
1000	DTL	SEC	SEC1041100	51103	Athletic Supplement	1,500,000	1,300,000	(200,000)	-13%
1000	DTL	SEC	SEC1041100	51990	Oth Salaries And Compensation	160,000	160,000	-	0%
1000	DTL	SEC	SEC1041100	52200	Fica & Medicare	135,405	125,078	(10,327)	-8%
1000	DTL	SEC	SEC1041100	52300	Teachers Retirement System	321,678	339,753	18,075	6%
1000	DTL	SEC	SEC1041100	53000	Purch Professional & Technical	10,000	-	(10,000)	-100%
1000	DTL	SEC	SEC1041100	55320	Communication Web based Subscr	1,000	2,000	1,000	100%
1000	DTL	SEC	SEC1041100	55800	Travel - Employees	2,000	2,000	-	0%
1000	DTL	SEC	SEC1041100	56100	Supplies	5,000	2,000	(3,000)	-60%
1000	DTL	SEC	SEC1041100	56400	Digital Textbooks	10,000	1,262,000	1,252,000	12520%
1000	DTL	SEC	SEC1041100	56410	Textbooks	120,000	1,929,016	1,809,016	1508%
1000	DTL	SEC	SEC1041100	58100	Dues and Fees	15,000	16,000	1,000	7%
1000	DTL	SEC	SEC1041100	52900	Other Employee Benefits	-	5,722.50	5,723	N/A
1000	DTL	SEC	SEC1100100	51100	Teachers	190,000	60,000	(130,000)	-68%
1000	DTL	SEC	SEC1100100	52200	Fica & Medicare	14,535	4,590	(9,945)	-68%
1000	DTL	SEC	SEC1100100	52300	Teachers Retirement System	37,962	12,468	(25,494)	-67%
1000	DTL	SEC	SHW1041100	51100	Teachers	1,854,046	1,890,162	36,116	2%
1000	DTL	SEC	SHW1041100	51180	Art,Music,Pe	722,609	820,601	97,992	14%
1000	DTL	SEC	SHW1041100	51400	Aides And Paraprofessionals	40,991	45,151	4,160	10%
1000	DTL	SEC	SHW1041100	51730	Secondary Counselor	213,851	279,045	65,194	30%
1000	DTL	SEC	SHW1041100	52100	State Health Insurance	581,640	787,530	205,890	35%
1000	DTL	SEC	SHW1041100	52200	Fica & Medicare	216,609	232,174	15,565	7%
1000	DTL	SEC	SHW1041100	52300	Teachers Retirement System	565,733	630,665	64,932	11%
1000	DTL	SEC	SHW1041100	52500	Unemployment Compensation	3,500	2,600	(900)	-26%
1000	DTL	SEC	SHW1041100	52600	Workers' Compensation	17,500	28,600	11,100	63%
1000	DTL	SEC	SHW1041100	52900	Other Employee Benefits	6,326	10,622	4,296	68%
1000	DTL	SEC	SHW1041100	56100	Supplies	23,891	-	(23,891)	-100%
1000	DTL	SEC	SHW1041100	58810	School Wide Consolidation	-	24,147	24,147	N/A
1000	DTL	ESL	SHW1351100	51100	Teachers	146,662	153,585	6,923	5%
1000	DTL	ESL	SHW1351100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	ESL	SHW1351100	52200	Fica & Medicare	11,220	11,749	529	5%
1000	DTL	ESL	SHW1351100	52300	Teachers Retirement System	29,303	31,915	2,612	9%
1000	DTL	ESL	SHW1351100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DTL	ESL	SHW1351100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DTL	ESL	SHW1351100	52900	Other Employee Benefits	483	538	55	11%
1000	DSS	SPD	SHW2031100	51100	Teachers	237,966	123,500	(114,466)	-48%
1000	DSS	SPD	SHW2031100	52100	State Health Insurance	19,777	42,240	22,463	114%
1000	DSS	SPD	SHW2031100	52200	Fica & Medicare	18,204	9,448	(8,756)	-48%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	SHW2031100	52300	Teachers Retirement System	46,826	25,663	(21,163)	-45%
1000	DSS	SPD	SHW2031100	52500	Unemployment Compensation	500	100	(400)	-80%
1000	DSS	SPD	SHW2031100	52600	Workers' Compensation	2,500	1,100	(1,400)	-56%
1000	DSS	SPD	SHW2031100	52900	Other Employee Benefits	784	432	(352)	-45%
1000	DSS	SPD	SHW2041100	51100	Teachers	696,086	980,165	284,079	41%
1000	DSS	SPD	SHW2041100	51450	Interpreter	48,673	-	(48,673)	-100%
1000	DSS	SPD	SHW2041100	52100	State Health Insurance	250,956	295,680	44,724	18%
1000	DSS	SPD	SHW2041100	52200	Fica & Medicare	56,974	74,983	18,009	32%
1000	DSS	SPD	SHW2041100	52300	Teachers Retirement System	144,577	203,678	59,101	41%
1000	DSS	SPD	SHW2041100	52500	Unemployment Compensation	1,300	800	(500)	-38%
1000	DSS	SPD	SHW2041100	52600	Workers' Compensation	6,500	8,800	2,300	35%
1000	DSS	SPD	SHW2041100	52900	Other Employee Benefits	2,456	3,431	975	40%
1000	DSS	SPD	SHW2051100	51100	Teachers	128,666	135,070	6,404	5%
1000	DSS	SPD	SHW2051100	52100	State Health Insurance	38,732	42,240	3,508	9%
1000	DSS	SPD	SHW2051100	52200	Fica & Medicare	9,843	10,333	490	5%
1000	DSS	SPD	SHW2051100	52300	Teachers Retirement System	24,988	28,068	3,080	12%
1000	DSS	SPD	SHW2051100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	SHW2051100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	SHW2051100	52900	Other Employee Benefits	424	473	49	12%
1000	DSS	SPD	SHW2061100	51400	Aides And Paraprofessionals	43,165	130,586	87,421	203%
1000	DSS	SPD	SHW2061100	51450	Interpreter	71,793	200,937	129,144	180%
1000	DSS	SPD	SHW2061100	52100	State Health Insurance	44,640	116,550	71,910	161%
1000	DSS	SPD	SHW2061100	52200	Fica & Medicare	8,794	25,361	16,567	188%
1000	DSS	SPD	SHW2061100	52300	Teachers Retirement System	22,969	68,890	45,921	200%
1000	DSS	SPD	SHW2061100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	SHW2061100	52600	Workers' Compensation	1,500	4,400	2,900	193%
1000	DSS	SPD	SHW2061100	52900	Other Employee Benefits	378	1,160	782	207%
1000	DTL	CAR	SHW3011100	51100	Teachers	465,960	518,901	52,941	11%
1000	DTL	CAR	SHW3011100	52100	State Health Insurance	151,680	168,960	17,280	11%
1000	DTL	CAR	SHW3011100	52200	Fica & Medicare	35,646	39,696	4,050	11%
1000	DTL	CAR	SHW3011100	52300	Teachers Retirement System	93,099	107,828	14,729	16%
1000	DTL	CAR	SHW3011100	52500	Unemployment Compensation	900	450	(450)	-50%
1000	DTL	CAR	SHW3011100	52600	Workers' Compensation	4,500	4,950	450	10%
1000	DTL	CAR	SHW3011100	52900	Other Employee Benefits	1,533	1,816	283	18%
1000	DTL	CAR	SHW3011100	55320	Communication Web based Subscr	18,250	14,500	(3,750)	-21%
1000	DTL	CAR	SHW3011100	56100	Supplies	21,000	18,800	(2,200)	-10%
1000	DTL	CAR	SHW3011100	56110	Supplies-Technology	4,700	3,600	(1,100)	-23%
1000	DTL	CAR	SHW3011100	56150	Expendable Equipment	5,000	16,825	11,825	237%
1000	DTL	CAR	SHW3011100	56160	Expendable Computer Equipment	1,000	-	(1,000)	-100%
1000	DTL	CAR	SHW3011100	56420	Books And Periodicals	500	200	(300)	-60%
1000	DTL	SEC	SHW8881100	58810	School Wide Consolidation	-	50,560	50,560	N/A
1000	DTL	SEC	SHW9100100	55320	Communication Web based Subscr	2,500	1,200	(1,300)	-52%
1000	DTL	SEC	SHW9100100	55950	Other Purchased Services	750	750	-	0%
1000	DTL	SEC	SHW9100100	56100	Supplies	3,000	3,000	-	0%
1000	DTL	SEC	SHW9100100	56110	Supplies-Technology	1,000	6,000	5,000	500%
1000	DTL	ELM	SOC1011100	51100	Teachers	154,968	173,680	18,712	12%
1000	DTL	ELM	SOC1011100	51400	Aides And Paraprofessionals	58,798	66,445	7,647	13%
1000	DTL	ELM	SOC1011100	52100	State Health Insurance	50,760	92,190	41,430	82%
1000	DTL	ELM	SOC1011100	52200	Fica & Medicare	16,353	18,370	2,017	12%
1000	DTL	ELM	SOC1011100	52300	Teachers Retirement System	42,710	49,898	7,188	17%
1000	DTL	ELM	SOC1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	SOC1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	SOC1011100	52900	Other Employee Benefits	703	840	137	19%
1000	DTL	ELM	SOC1021100	51100	Teachers	508,336	400,997	(107,339)	-21%
1000	DTL	ELM	SOC1021100	51400	Aides And Paraprofessionals	62,570	48,069	(14,501)	-23%
1000	DTL	ELM	SOC1021100	52100	State Health Insurance	158,400	101,130	(57,270)	-36%
1000	DTL	ELM	SOC1021100	52200	Fica & Medicare	43,674	34,354	(9,320)	-21%
1000	DTL	ELM	SOC1021100	52300	Teachers Retirement System	114,067	93,316	(20,751)	-18%
1000	DTL	ELM	SOC1021100	52500	Unemployment Compensation	1,200	450	(750)	-63%
1000	DTL	ELM	SOC1021100	52600	Workers' Compensation	6,000	4,950	(1,050)	-18%
1000	DTL	ELM	SOC1021100	52900	Other Employee Benefits	1,878	1,572	(306)	-16%
1000	DTL	ELM	SOC1051100	51100	Teachers	267,386	344,104	76,718	29%
1000	DTL	ELM	SOC1051100	51180	Art,Music,Pe	76,438	87,391	10,953	14%
1000	DTL	ELM	SOC1051100	51720	Elementary Counselor	80,255	82,755	2,500	3%
1000	DTL	ELM	SOC1051100	52100	State Health Insurance	113,760	126,720	12,960	11%
1000	DTL	ELM	SOC1051100	52200	Fica & Medicare	32,442	39,340	6,898	21%
1000	DTL	ELM	SOC1051100	52300	Teachers Retirement System	84,731	106,861	22,130	26%
1000	DTL	ELM	SOC1051100	52500	Unemployment Compensation	800	450	(350)	-44%
1000	DTL	ELM	SOC1051100	52600	Workers' Compensation	4,000	4,950	950	24%
1000	DTL	ELM	SOC1051100	52900	Other Employee Benefits	1,395	1,800	405	29%
1000	DTL	ESL	SOC1351100	51100	Teachers	170,695	147,055	(23,640)	-14%
1000	DTL	ESL	SOC1351100	52100	State Health Insurance	47,400	42,240	(5,160)	-11%
1000	DTL	ESL	SOC1351100	52200	Fica & Medicare	13,058	11,250	(1,808)	-14%
1000	DTL	ESL	SOC1351100	52300	Teachers Retirement System	34,105	30,558	(3,547)	-10%
1000	DTL	ESL	SOC1351100	52500	Unemployment Compensation	300	100	(200)	-67%
1000	DTL	ESL	SOC1351100	52600	Workers' Compensation	1,500	1,100	(400)	-27%
1000	DTL	ESL	SOC1351100	52900	Other Employee Benefits	562	515	(47)	-8%
1000	DSS	SPD	SOC2021100	51100	Teachers	94,262	62,240	(32,022)	-34%
1000	DSS	SPD	SOC2021100	52100	State Health Insurance	19,797	-	(19,797)	-100%
1000	DSS	SPD	SOC2021100	52200	Fica & Medicare	7,211	4,761	(2,450)	-34%
1000	DSS	SPD	SOC2021100	52300	Teachers Retirement System	18,114	12,933	(5,181)	-29%
1000	DSS	SPD	SOC2021100	52500	Unemployment Compensation	200	50	(150)	-75%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	SOC2021100	52600	Workers' Compensation	1,000	550	(450)	-45%
1000	DSS	SPD	SOC2021100	52900	Other Employee Benefits	311	218	(93)	-30%
1000	DSS	SPD	SOC2041100	51100	Teachers	153,770	117,018	(36,752)	-24%
1000	DSS	SPD	SOC2041100	52100	State Health Insurance	38,757	42,240	3,483	9%
1000	DSS	SPD	SOC2041100	52200	Fica & Medicare	11,763	8,952	(2,811)	-24%
1000	DSS	SPD	SOC2041100	52300	Teachers Retirement System	30,004	24,316	(5,688)	-19%
1000	DSS	SPD	SOC2041100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	SOC2041100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	SOC2041100	52900	Other Employee Benefits	507	410	(97)	-19%
1000	DSS	SPD	SOC2051100	51100	Teachers	74,186	-	(74,186)	-100%
1000	DSS	SPD	SOC2051100	52100	State Health Insurance	19,375	-	(19,375)	-100%
1000	DSS	SPD	SOC2051100	52200	Fica & Medicare	5,675	-	(5,675)	-100%
1000	DSS	SPD	SOC2051100	52300	Teachers Retirement System	14,463	-	(14,463)	-100%
1000	DSS	SPD	SOC2051100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	SOC2051100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	SOC2051100	52900	Other Employee Benefits	245	-	(245)	-100%
1000	DTL	TLI	SOC8881100	58810	School Wide Consolidation	7,698	19,525	11,827	154%
1000	DTL	SEC	SPC1041100	51100	Teachers	1,654,533	1,628,992	(25,541)	-2%
1000	DTL	SEC	SPC1041100	51180	Art,Music,Pe	565,668	605,615	39,947	7%
1000	DTL	SEC	SPC1041100	51400	Aides And Paraprofessionals	21,464	45,151	23,687	110%
1000	DTL	SEC	SPC1041100	51730	Secondary Counselor	181,450	188,950	7,500	4%
1000	DTL	SEC	SPC1041100	52100	State Health Insurance	610,080	550,529	(59,551)	-10%
1000	DTL	SEC	SPC1041100	52200	Fica & Medicare	185,368	188,856	3,488	2%
1000	DTL	SEC	SPC1041100	52300	Teachers Retirement System	484,138	506,585	22,447	5%
1000	DTL	SEC	SPC1041100	52500	Unemployment Compensation	4,200	2,200	(2,000)	-48%
1000	DTL	SEC	SPC1041100	52600	Workers' Compensation	21,000	24,200	3,200	15%
1000	DTL	SEC	SPC1041100	52900	Other Employee Benefits	7,793	8,640	847	11%
1000	DTL	ESL	SPC1351100	51100	Teachers	109,183	149,691	40,508	37%
1000	DTL	ESL	SPC1351100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	ESL	SPC1351100	52200	Fica & Medicare	8,352	11,451	3,099	37%
1000	DTL	ESL	SPC1351100	52300	Teachers Retirement System	21,815	31,106	9,291	43%
1000	DTL	ESL	SPC1351100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DTL	ESL	SPC1351100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DTL	ESL	SPC1351100	52900	Other Employee Benefits	359	524	165	46%
1000	DSS	SPD	SPC2021100	51100	Teachers	58,004	110,709	52,705	91%
1000	DSS	SPD	SPC2021100	52100	State Health Insurance	19,384	42,240	22,856	118%
1000	DSS	SPD	SPC2021100	52200	Fica & Medicare	4,437	8,469	4,032	91%
1000	DSS	SPD	SPC2021100	52300	Teachers Retirement System	40	23,005	22,965	57413%
1000	DSS	SPD	SPC2021100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	SPC2021100	52600	Workers' Compensation	500	1,100	600	120%
1000	DSS	SPD	SPC2021100	52900	Other Employee Benefits	191	387	196	103%
1000	DSS	SPD	SPC2041100	51100	Teachers	711,843	681,827	(30,016)	-4%
1000	DSS	SPD	SPC2041100	52100	State Health Insurance	194,745	147,840	(46,905)	-24%
1000	DSS	SPD	SPC2041100	52200	Fica & Medicare	54,456	52,160	(2,296)	-4%
1000	DSS	SPD	SPC2041100	52300	Teachers Retirement System	127,152	141,684	14,532	11%
1000	DSS	SPD	SPC2041100	52500	Unemployment Compensation	1,200	550	(650)	-54%
1000	DSS	SPD	SPC2041100	52600	Workers' Compensation	6,000	6,050	50	1%
1000	DSS	SPD	SPC2041100	52900	Other Employee Benefits	2,349	2,386	37	2%
1000	DSS	SPD	SPC2051100	51100	Teachers	63,800	167,515	103,715	163%
1000	DSS	SPD	SPC2051100	52100	State Health Insurance	19,383	42,240	22,857	118%
1000	DSS	SPD	SPC2051100	52200	Fica & Medicare	4,881	12,815	7,934	163%
1000	DSS	SPD	SPC2051100	52300	Teachers Retirement System	12,388	34,810	22,422	181%
1000	DSS	SPD	SPC2051100	52500	Unemployment Compensation	100	150	50	50%
1000	DSS	SPD	SPC2051100	52600	Workers' Compensation	500	1,650	1,150	230%
1000	DSS	SPD	SPC2051100	52900	Other Employee Benefits	210	586	376	179%
1000	DTL	CAR	SPC3011100	51100	Teachers	319,147	265,243	(53,904)	-17%
1000	DTL	CAR	SPC3011100	52100	State Health Insurance	56,880	21,120	(35,760)	-63%
1000	DTL	CAR	SPC3011100	52200	Fica & Medicare	24,415	20,291	(4,124)	-17%
1000	DTL	CAR	SPC3011100	52300	Teachers Retirement System	63,766	55,117	(8,649)	-14%
1000	DTL	CAR	SPC3011100	52500	Unemployment Compensation	600	250	(350)	-58%
1000	DTL	CAR	SPC3011100	52600	Workers' Compensation	3,000	2,750	(250)	-8%
1000	DTL	CAR	SPC3011100	52900	Other Employee Benefits	1,050	928	(122)	-12%
1000	DTL	CAR	SPC3011100	55320	Communication Web based Subscr	20,000	12,300	(7,700)	-39%
1000	DTL	CAR	SPC3011100	55950	Other Purchased Services	1,000	200	(800)	-80%
1000	DTL	CAR	SPC3011100	56100	Supplies	12,000	13,200	1,200	10%
1000	DTL	CAR	SPC3011100	56110	Supplies-Technology	3,600	4,175	575	16%
1000	DTL	CAR	SPC3011100	56150	Expendable Equipment	4,000	6,000	2,000	50%
1000	DTL	CAR	SPC3011100	56160	Expendable Computer Equipment	-	5,000	5,000	N/A
1000	DTL	TLI	SPC8881100	58810	School Wide Consolidation	19,379	64,612	45,233	233%
1000	DTL	SEC	SPC9100100	55950	Other Purchased Services	1,000	1,000	-	0%
1000	DTL	SEC	SPC9100100	56100	Supplies	3,000	6,000	3,000	100%
1000	DTL	SEC	SPC9100100	56420	Books And Periodicals	-	150	150	N/A
1000	DTL	SEC	SPC9100100	55320	Communication Web based Subscr	-	200	200	N/A
1000	DTL	SEC	SPC9100100	56110	Supplies-Technology	-	3,000	3,000	N/A
1000	DTL	SEC	SPC9100100	55800	Travel - Employees	-	5,500	5,500	N/A
1000	DSS	SPD	SPD2021100	56100	Supplies	9,894	13,675	3,781	38%
1000	DSS	SPD	SPD2031100	56100	Supplies	11,413	12,916	1,503	13%
1000	DSS	SPD	SPD2041100	51100	Teachers	1,344,207	1,645,253	301,046	22%
1000	DSS	SPD	SPD2041100	51101	Academic Supplement	25,000	25,000	-	0%
1000	DSS	SPD	SPD2041100	51400	Aides And Paraprofessionals	298,292	301,380	3,088	1%
1000	DSS	SPD	SPD2041100	51450	Interpreter	26,428	74,293	47,865	181%
1000	DSS	SPD	SPD2041100	51640	Phy/Occup/Mobility Therapist	2,213,966	2,361,570	147,604	7%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	SPD2041100	52100	State Health Insurance	626,880	560,505	(66,375)	-11%
1000	DSS	SPD	SPD2041100	52200	Fica & Medicare	298,954	337,173	38,219	13%
1000	DSS	SPD	SPD2041100	52300	Teachers Retirement System	767,281	881,707	114,426	15%
1000	DSS	SPD	SPD2041100	52500	Unemployment Compensation	6,300	3,100	(3,200)	-51%
1000	DSS	SPD	SPD2041100	52600	Workers' Compensation	31,500	34,100	2,600	8%
1000	DSS	SPD	SPD2041100	52900	Other Employee Benefits	24,274	15,426	(8,848)	-36%
1000	DSS	SPD	SPD2041100	53000	Purch Professional & Technical	237,840	1,079,000	841,160	354%
1000	DSS	SPD	SPD2041100	55320	Communication Web based Subscr	11,436	17,946	6,510	57%
1000	DSS	SPD	SPD2041100	55800	Travel - Employees	20,000	20,000	-	0%
1000	DSS	SPD	SPD2041100	56100	Supplies	197,735	61,000	(136,735)	-69%
1000	DSS	SPD	SPD2041100	56110	Supplies-Technology	6,860	-	(6,860)	-100%
1000	DSS	SPD	SPD2041100	56150	Expendable Equipment	1,422	7,651	6,229	438%
1000	DSS	SPD	SPD2041100	58100	Dues and Fees	2,000	9,860	7,860	393%
1000	DSS	SPD	SPD2061100	51100	Teachers	132,522	124,480	(8,042)	-6%
1000	DSS	SPD	SPD2061100	52100	State Health Insurance	19,833	21,120	1,287	6%
1000	DSS	SPD	SPD2061100	52200	Fica & Medicare	10,138	9,523	(615)	-6%
1000	DSS	SPD	SPD2061100	52300	Teachers Retirement System	25,759	25,867	108	0%
1000	DSS	SPD	SPD2061100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	SPD2061100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	SPD2061100	52900	Other Employee Benefits	437	436	(1)	0%
1000	DSS	SPD	SPD2081100	51100	Teachers	88,000	140,799	52,799	60%
1000	DSS	SPD	SPD2081100	52100	State Health Insurance	15	21,120	21,105	140700%
1000	DSS	SPD	SPD2081100	52200	Fica & Medicare	6,732	10,771	4,039	60%
1000	DSS	SPD	SPD2081100	52300	Teachers Retirement System	16,863	29,258	12,395	74%
1000	DSS	SPD	SPD2081100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DSS	SPD	SPD2081100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DSS	SPD	SPD2081100	52900	Other Employee Benefits	291	493	202	69%
1000	DSS	SPD	SPD2081100	53000	Purch Professional & Technical	-	5,436,782	5,436,782	N/A
1000	DTL	GFT	STE2110100	55320	Communication Web based Subscr	4,000	50,000	46,000	1150%
1000	DTL	GFT	STE2110100	56100	Supplies	85,000	42,315	(42,685)	-50%
1000	DTL	GFT	STE2111100	51100	Teachers	980,473	1,109,210	128,737	13%
1000	DTL	GFT	STE2111100	51400	Aides And Paraprofessionals	40,791	47,012	6,221	15%
1000	DTL	GFT	STE2111100	52100	State Health Insurance	221,400	232,320	10,920	5%
1000	DTL	GFT	STE2111100	52200	Fica & Medicare	78,127	88,451	10,324	13%
1000	DTL	GFT	STE2111100	52300	Teachers Retirement System	200,297	235,798	35,501	18%
1000	DTL	GFT	STE2111100	52500	Unemployment Compensation	1,600	850	(750)	-47%
1000	DTL	GFT	STE2111100	52600	Workers' Compensation	8,000	9,350	1,350	17%
1000	DTL	GFT	STE2111100	52900	Other Employee Benefits	3,360	4,047	687	20%
1000	DTL	GFT	STE2111100	55320	Communication Web based Subscr	2,000	2,200	200	10%
1000	DTL	GFT	STE2111100	55800	Travel - Employees	2,500	2,500	-	0%
1000	DTL	GFT	STE2111100	55950	Other Purchased Services	700	700	-	0%
1000	DTL	GFT	STE2111100	56100	Supplies	12,000	13,000	1,000	8%
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	800	1,000	200	25%
1000	DTL	GFT	STE2111100	58100	Dues and Fees	1,100	1,500	400	36%
1000	DTL	ELM	STM1011100	51100	Teachers	190,062	-	(190,062)	-100%
1000	DTL	ELM	STM1011100	51180	Art,Music,Pe	45,705	-	(45,705)	-100%
1000	DTL	ELM	STM1011100	51400	Aides And Paraprofessionals	59,708	-	(59,708)	-100%
1000	DTL	ELM	STM1011100	52100	State Health Insurance	37,920	-	(37,920)	-100%
1000	DTL	ELM	STM1011100	52200	Fica & Medicare	22,604	-	(22,604)	-100%
1000	DTL	ELM	STM1011100	52300	Teachers Retirement System	59,036	-	(59,036)	-100%
1000	DTL	ELM	STM1011100	52500	Unemployment Compensation	700	-	(700)	-100%
1000	DTL	ELM	STM1011100	52600	Workers' Compensation	3,500	-	(3,500)	-100%
1000	DTL	ELM	STM1011100	52900	Other Employee Benefits	972	-	(972)	-100%
1000	DTL	ELM	STM1011100	56100	Supplies	2,047	-	(2,047)	-100%
1000	DTL	ELM	STM1021100	51100	Teachers	472,704	-	(472,704)	-100%
1000	DTL	ELM	STM1021100	51400	Aides And Paraprofessionals	36,958	-	(36,958)	-100%
1000	DTL	ELM	STM1021100	52100	State Health Insurance	56,880	-	(56,880)	-100%
1000	DTL	ELM	STM1021100	52200	Fica & Medicare	38,989	-	(38,989)	-100%
1000	DTL	ELM	STM1021100	52300	Teachers Retirement System	101,830	-	(101,830)	-100%
1000	DTL	ELM	STM1021100	52500	Unemployment Compensation	1,100	-	(1,100)	-100%
1000	DTL	ELM	STM1021100	52600	Workers' Compensation	5,500	-	(5,500)	-100%
1000	DTL	ELM	STM1021100	52900	Other Employee Benefits	1,677	-	(1,677)	-100%
1000	DTL	ELM	STM1021100	56100	Supplies	5,939	-	(5,939)	-100%
1000	DTL	ELM	STM1051100	51100	Teachers	351,650	-	(351,650)	-100%
1000	DTL	ELM	STM1051100	51180	Art,Music,Pe	109,059	-	(109,059)	-100%
1000	DTL	ELM	STM1051100	51720	Elementary Counselor	64,022	-	(64,022)	-100%
1000	DTL	ELM	STM1051100	52100	State Health Insurance	132,720	-	(132,720)	-100%
1000	DTL	ELM	STM1051100	52200	Fica & Medicare	40,142	-	(40,142)	-100%
1000	DTL	ELM	STM1051100	52300	Teachers Retirement System	104,841	-	(104,841)	-100%
1000	DTL	ELM	STM1051100	52500	Unemployment Compensation	900	-	(900)	-100%
1000	DTL	ELM	STM1051100	52600	Workers' Compensation	4,500	-	(4,500)	-100%
1000	DTL	ELM	STM1051100	52900	Other Employee Benefits	1,726	-	(1,726)	-100%
1000	DTL	ELM	STM1051100	56100	Supplies	4,382	-	(4,382)	-100%
1000	DSS	SPD	STM2041100	51100	Teachers	90,397	-	(90,397)	-100%
1000	DSS	SPD	STM2041100	52100	State Health Insurance	38,797	-	(38,797)	-100%
1000	DSS	SPD	STM2041100	52200	Fica & Medicare	6,915	-	(6,915)	-100%
1000	DSS	SPD	STM2041100	52300	Teachers Retirement System	17,342	-	(17,342)	-100%
1000	DSS	SPD	STM2041100	52500	Unemployment Compensation	200	-	(200)	-100%
1000	DSS	SPD	STM2041100	52600	Workers' Compensation	1,000	-	(1,000)	-100%

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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	STM2041100	52900	Other Employee Benefits	298	-	(298)	-100%
1000	DIS	TLS	TLS9100100	51900	Oth Management Personnel	712,122	-	(712,122)	-100%
1000	DIS	TLS	TLS9100100	52100	State Health Insurance	120,480	110,070	(10,410)	-9%
1000	DIS	TLS	TLS9100100	52200	Fica & Medicare	54,477	34,779	(19,698)	-36%
1000	DIS	TLS	TLS9100100	52300	Teachers Retirement System	142,282	94,472	(47,810)	-34%
1000	DIS	TLS	TLS9100100	52500	Unemployment Compensation	800	250	(550)	-69%
1000	DIS	TLS	TLS9100100	52600	Workers' Compensation	4,000	2,750	(1,250)	-31%
1000	DIS	TLS	TLS9100100	52900	Other Employee Benefits	2,343	1,592	(751)	-32%
1000	DIS	TLS	TLS9100100	53000	Purch Professional & Technical	5,000	3,000	(2,000)	-40%
1000	DIS	TLS	TLS9100100	54320	Repair Services - Technology	20,000	30,000	10,000	50%
1000	DIS	TLS	TLS9100100	55320	Communication Web based Subscr	549,952	971,900	421,948	77%
1000	DIS	TLS	TLS9100100	55800	Travel - Employees	7,200	7,200	-	0%
1000	DIS	TLS	TLS9100100	56100	Supplies	2,000	2,000	-	0%
1000	DIS	TLS	TLS9100100	56110	Supplies-Technology	5,500	15,500	10,000	182%
1000	DIS	TLS	TLS9100100	56420	Books And Periodicals	100	100	-	0%
1000	DIS	TLS	TLS9100100	56160	Expendable Computer Equipment	-	15,000	15,000	N/A
1000	DIS	TLS	TLS9100100	51910	Oth Administrative Personnel	-	454,627.58	454,628	N/A
1000	DTL	MID	VET1081100	51100	Teachers	1,372,613	1,353,951	(18,662)	-1%
1000	DTL	MID	VET1081100	51180	Art,Music,Pe	392,278	507,218	114,940	29%
1000	DTL	MID	VET1081100	51400	Aides And Paraprofessionals	22,278	23,218	940	4%
1000	DTL	MID	VET1081100	51730	Secondary Counselor	69,966	72,466	2,500	4%
1000	DTL	MID	VET1081100	52100	State Health Insurance	420,480	481,290	60,810	14%
1000	DTL	MID	VET1081100	52200	Fica & Medicare	142,071	149,699	7,628	5%
1000	DTL	MID	VET1081100	52300	Teachers Retirement System	371,056	387,833	16,777	5%
1000	DTL	MID	VET1081100	52500	Unemployment Compensation	3,200	1,700	(1,500)	-47%
1000	DTL	MID	VET1081100	52600	Workers' Compensation	16,000	18,700	2,700	17%
1000	DTL	MID	VET1081100	52900	Other Employee Benefits	6,110	6,849	739	12%
1000	DTL	MID	VET1081100	56100	Supplies	12,128	16,432	4,304	35%
1000	DTL	ESL	VET1351100	51100	Teachers	123,600	110,354	(13,246)	-11%
1000	DTL	ESL	VET1351100	52100	State Health Insurance	37,920	42,240	4,320	11%
1000	DTL	ESL	VET1351100	52200	Fica & Medicare	9,455	8,442	(1,013)	-11%
1000	DTL	ESL	VET1351100	52300	Teachers Retirement System	24,695	22,932	(1,763)	-7%
1000	DTL	ESL	VET1351100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DTL	ESL	VET1351100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DTL	ESL	VET1351100	52900	Other Employee Benefits	407	386	(21)	-5%
1000	DSS	SPD	VET2041100	51100	Teachers	698,311	760,821	62,510	9%
1000	DSS	SPD	VET2041100	52100	State Health Insurance	119,096	105,600	(13,496)	-11%
1000	DSS	SPD	VET2041100	52200	Fica & Medicare	53,421	58,203	4,782	9%
1000	DSS	SPD	VET2041100	52300	Teachers Retirement System	134,128	158,099	23,971	18%
1000	DSS	SPD	VET2041100	52500	Unemployment Compensation	1,200	650	(550)	-46%
1000	DSS	SPD	VET2041100	52600	Workers' Compensation	6,000	7,150	1,150	19%
1000	DSS	SPD	VET2041100	52900	Other Employee Benefits	2,305	2,663	358	16%
1000	DSS	SPD	VET2061100	51400	Aides And Paraprofessionals	133,164	135,970	2,806	2%
1000	DSS	SPD	VET2061100	52100	State Health Insurance	12,840	16,650	3,810	30%
1000	DSS	SPD	VET2061100	52200	Fica & Medicare	10,187	10,402	215	2%
1000	DSS	SPD	VET2061100	52300	Teachers Retirement System	26,606	28,255	1,649	6%
1000	DSS	SPD	VET2061100	52500	Unemployment Compensation	600	250	(350)	-58%
1000	DSS	SPD	VET2061100	52600	Workers' Compensation	3,000	2,750	(250)	-8%
1000	DSS	SPD	VET2061100	52900	Other Employee Benefits	438	476	38	9%
1000	DTL	ELM	WAD1011100	51100	Teachers	223,347	211,993	(11,354)	-5%
1000	DTL	ELM	WAD1011100	51400	Aides And Paraprofessionals	79,332	94,949	15,617	20%
1000	DTL	ELM	WAD1011100	52100	State Health Insurance	88,680	42,240	(46,440)	-52%
1000	DTL	ELM	WAD1011100	52200	Fica & Medicare	23,155	23,481	326	1%
1000	DTL	ELM	WAD1011100	52300	Teachers Retirement System	60,475	63,782	3,307	5%
1000	DTL	ELM	WAD1011100	52500	Unemployment Compensation	800	400	(400)	-50%
1000	DTL	ELM	WAD1011100	52600	Workers' Compensation	4,000	4,400	400	10%
1000	DTL	ELM	WAD1011100	52900	Other Employee Benefits	996	1,074	78	8%
1000	DTL	ELM	WAD1011100	56100	Supplies	2,393	-	(2,393)	-100%
1000	DTL	ELM	WAD1021100	51100	Teachers	681,075	757,873	76,798	11%
1000	DTL	ELM	WAD1021100	51400	Aides And Paraprofessionals	37,662	23,440	(14,222)	-38%
1000	DTL	ELM	WAD1021100	52100	State Health Insurance	151,680	147,840	(3,840)	-3%
1000	DTL	ELM	WAD1021100	52200	Fica & Medicare	54,983	59,770	4,787	9%
1000	DTL	ELM	WAD1021100	52300	Teachers Retirement System	143,604	162,357	18,753	13%
1000	DTL	ELM	WAD1021100	52500	Unemployment Compensation	1,300	650	(650)	-50%
1000	DTL	ELM	WAD1021100	52600	Workers' Compensation	6,500	7,150	650	10%
1000	DTL	ELM	WAD1021100	52900	Other Employee Benefits	2,365	2,735	370	16%
1000	DTL	ELM	WAD1021100	56100	Supplies	6,948	-	(6,948)	-100%
1000	DTL	ELM	WAD1051100	51100	Teachers	390,207	367,095	(23,112)	-6%
1000	DTL	ELM	WAD1051100	51180	Art,Music,Pe	194,207	175,226	(18,981)	-10%
1000	DTL	ELM	WAD1051100	51720	Elementary Counselor	62,997	46,897	(16,100)	-26%
1000	DTL	ELM	WAD1051100	52100	State Health Insurance	132,720	126,720	(6,000)	-5%
1000	DTL	ELM	WAD1051100	52200	Fica & Medicare	49,527	45,075	(4,452)	-9%
1000	DTL	ELM	WAD1051100	52300	Teachers Retirement System	129,353	122,440	(6,913)	-5%
1000	DTL	ELM	WAD1051100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	WAD1051100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	WAD1051100	52900	Other Employee Benefits	2,130	2,062	(68)	-3%
1000	DTL	ELM	WAD1051100	56100	Supplies	3,460	-	(3,460)	-100%
1000	DSS	SPD	WAD2041100	51100	Teachers	245,969	287,786	41,817	17%
1000	DSS	SPD	WAD2041100	52100	State Health Insurance	77,650	84,480	6,830	9%
1000	DSS	SPD	WAD2041100	52200	Fica & Medicare	18,817	22,016	3,199	17%
1000	DSS	SPD	WAD2041100	52300	Teachers Retirement System	47,706	59,802	12,096	25%
1000	DSS	SPD	WAD2041100	52500	Unemployment Compensation	400	200	(200)	-50%

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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
1000	DSS	SPD	WAD2041100	52600	Workers' Compensation	2,000	2,200	200	10%
1000	DSS	SPD	WAD2041100	52900	Other Employee Benefits	811	1,007	196	24%
1000	DTL	ELM	WAD8881100	58810	School Wide Consolidation	-	30,121	30,121	N/A
1000	DSS	SPD	WDL2021100	51100	Teachers	82,255	114,306	32,051	39%
1000	DSS	SPD	WDL2021100	51400	Aides And Paraprofessionals	44,528	133,100	88,572	199%
1000	DSS	SPD	WDL2021100	52100	State Health Insurance	13,114	58,644	45,530	347%
1000	DSS	SPD	WDL2021100	52200	Fica & Medicare	9,698	18,927	9,229	95%
1000	DSS	SPD	WDL2021100	52300	Teachers Retirement System	8,937	51,411	42,474	475%
1000	DSS	SPD	WDL2021100	52500	Unemployment Compensation	300	400	100	33%
1000	DSS	SPD	WDL2021100	52600	Workers' Compensation	1,500	4,400	2,900	193%
1000	DSS	SPD	WDL2021100	52900	Other Employee Benefits	417	866	449	108%
1000	DSS	SPD	WDL2061100	51100	Teachers	44,000	100,794	56,794	129%
1000	DSS	SPD	WDL2061100	52100	State Health Insurance	19,315	-	(19,315)	-100%
1000	DSS	SPD	WDL2061100	52200	Fica & Medicare	3,366	7,711	4,345	129%
1000	DSS	SPD	WDL2061100	52300	Teachers Retirement System	8,432	20,945	12,513	148%
1000	DSS	SPD	WDL2061100	52500	Unemployment Compensation	100	100	-	0%
1000	DSS	SPD	WDL2061100	52600	Workers' Compensation	500	1,100	600	120%
1000	DSS	SPD	WDL2061100	52900	Other Employee Benefits	145	353	208	143%
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	DTL	ELM	WES1011100	51100	Teachers	197,770	200,503	2,733	1%
1000	DTL	ELM	WES1011100	51400	Aides And Paraprofessionals	60,647	68,852	8,205	14%
1000	DTL	ELM	WES1011100	52100	State Health Insurance	63,600	75,540	11,940	19%
1000	DTL	ELM	WES1011100	52200	Fica & Medicare	19,769	20,606	837	4%
1000	DTL	ELM	WES1011100	52300	Teachers Retirement System	51,632	55,972	4,340	8%
1000	DTL	ELM	WES1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	WES1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	WES1011100	52900	Other Employee Benefits	850	943	93	11%
1000	DTL	ELM	WES1011100	56100	Supplies	2,105	-	(2,105)	-100%
1000	DTL	ELM	WES1021100	51100	Teachers	464,037	496,086	32,049	7%
1000	DTL	ELM	WES1021100	51400	Aides And Paraprofessionals	37,398	22,589	(14,809)	-40%
1000	DTL	ELM	WES1021100	52100	State Health Insurance	126,600	143,370	16,770	13%
1000	DTL	ELM	WES1021100	52200	Fica & Medicare	38,360	39,679	1,319	3%
1000	DTL	ELM	WES1021100	52300	Teachers Retirement System	100,187	107,781	7,594	8%
1000	DTL	ELM	WES1021100	52500	Unemployment Compensation	1,100	500	(600)	-55%
1000	DTL	ELM	WES1021100	52600	Workers' Compensation	5,500	5,500	-	0%
1000	DTL	ELM	WES1021100	52900	Other Employee Benefits	1,650	1,815	165	10%
1000	DTL	ELM	WES1021100	56100	Supplies	4,699	-	(4,699)	-100%
1000	DTL	ELM	WES1051100	51100	Teachers	395,316	399,593	4,277	1%
1000	DTL	ELM	WES1051100	51180	Art,Music,Pe	180,330	191,212	10,882	6%
1000	DTL	ELM	WES1051100	51720	Elementary Counselor	71,793	63,927	(7,866)	-11%
1000	DTL	ELM	WES1051100	52100	State Health Insurance	170,640	126,720	(43,920)	-26%
1000	DTL	ELM	WES1051100	52200	Fica & Medicare	49,529	50,087	558	1%
1000	DTL	ELM	WES1051100	52300	Teachers Retirement System	129,358	136,053	6,695	5%
1000	DTL	ELM	WES1051100	52500	Unemployment Compensation	1,000	500	(500)	-50%
1000	DTL	ELM	WES1051100	52600	Workers' Compensation	5,000	5,500	500	10%
1000	DTL	ELM	WES1051100	52900	Other Employee Benefits	2,130	2,292	162	8%
1000	DTL	ELM	WES1051100	56100	Supplies	2,969	-	(2,969)	-100%
1000	DSS	SPD	WES2021100	51100	Teachers	44,000	-	(44,000)	-100%
1000	DSS	SPD	WES2021100	52100	State Health Insurance	457	-	(457)	-100%
1000	DSS	SPD	WES2021100	52200	Fica & Medicare	3,366	-	(3,366)	-100%
1000	DSS	SPD	WES2021100	52300	Teachers Retirement System	8,432	-	(8,432)	-100%
1000	DSS	SPD	WES2021100	52500	Unemployment Compensation	100	-	(100)	-100%
1000	DSS	SPD	WES2021100	52600	Workers' Compensation	500	-	(500)	-100%
1000	DSS	SPD	WES2021100	52900	Other Employee Benefits	145	-	(145)	-100%
1000	DSS	SPD	WES2041100	51100	Teachers	119,967	178,538	58,571	49%
1000	DSS	SPD	WES2041100	52100	State Health Insurance	38,831	58,890	20,059	52%
1000	DSS	SPD	WES2041100	52200	Fica & Medicare	9,177	13,658	4,481	49%
1000	DSS	SPD	WES2041100	52300	Teachers Retirement System	23,250	37,100	13,850	60%
1000	DSS	SPD	WES2041100	52500	Unemployment Compensation	200	150	(50)	-25%
1000	DSS	SPD	WES2041100	52600	Workers' Compensation	1,000	1,650	650	65%
1000	DSS	SPD	WES2041100	52900	Other Employee Benefits	396	625	229	58%
1000	DTL	ELM	WES8881100	58810	School Wide Consolidation	-	23,993	23,993	N/A
1000	DTL	ELM	WYN1011100	51100	Teachers	140,065	198,866	58,801	42%
1000	DTL	ELM	WYN1011100	51400	Aides And Paraprofessionals	60,398	72,316	11,918	20%
1000	DTL	ELM	WYN1011100	52100	State Health Insurance	18,960	21,120	2,160	11%
1000	DTL	ELM	WYN1011100	52200	Fica & Medicare	15,335	20,745	5,410	35%
1000	DTL	ELM	WYN1011100	52300	Teachers Retirement System	40,052	56,352	16,300	41%
1000	DTL	ELM	WYN1011100	52500	Unemployment Compensation	600	300	(300)	-50%
1000	DTL	ELM	WYN1011100	52600	Workers' Compensation	3,000	3,300	300	10%
1000	DTL	ELM	WYN1011100	52900	Other Employee Benefits	660	949	289	44%
1000	DTL	ELM	WYN1021100	51100	Teachers	596,974	555,502	(41,472)	-7%
1000	DTL	ELM	WYN1021100	51400	Aides And Paraprofessionals	36,048	43,240	7,192	20%
1000	DTL	ELM	WYN1021100	52100	State Health Insurance	170,640	168,960	(1,680)	-1%
1000	DTL	ELM	WYN1021100	52200	Fica & Medicare	48,426	45,804	(2,622)	-5%
1000	DTL	ELM	WYN1021100	52300	Teachers Retirement System	126,478	124,419	(2,059)	-2%
1000	DTL	ELM	WYN1021100	52500	Unemployment Compensation	1,100	550	(550)	-50%
1000	DTL	ELM	WYN1021100	52600	Workers' Compensation	5,500	6,050	550	10%
1000	DTL	ELM	WYN1021100	52900	Other Employee Benefits	2,083	2,096	13	1%
1000	DTL	ELM	WYN1051100	51100	Teachers	382,480	376,126	(6,354)	-2%
1000	DTL	ELM	WYN1051100	51180	Art,Music,Pe	250,506	274,989	24,483	10%
1000	DTL	ELM	WYN1051100	51720	Elementary Counselor	70,064	74,686	4,622	7%

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1000	DTL	ELM	WYN1051100	52100	State Health Insurance	180,120	200,640	20,520	11%
1000	DTL	ELM	WYN1051100	52200	Fica & Medicare	53,783	55,524	1,741	3%
1000	DTL	ELM	WYN1051100	52300	Teachers Retirement System	140,469	150,821	10,352	7%
1000	DTL	ELM	WYN1051100	52500	Unemployment Compensation	1,200	600	(600)	-50%
1000	DTL	ELM	WYN1051100	52600	Workers' Compensation	6,000	6,600	600	10%
1000	DTL	ELM	WYN1051100	52900	Other Employee Benefits	2,313	2,540	227	10%
1000	DSS	SPD	WYN2041100	51100	Teachers	284,064	277,073	(6,991)	-2%
1000	DSS	SPD	WYN2041100	52100	State Health Insurance	77,678	84,480	6,802	9%
1000	DSS	SPD	WYN2041100	52200	Fica & Medicare	21,731	21,196	(535)	-2%
1000	DSS	SPD	WYN2041100	52300	Teachers Retirement System	55,317	57,576	2,259	4%
1000	DSS	SPD	WYN2041100	52500	Unemployment Compensation	400	200	(200)	-50%
1000	DSS	SPD	WYN2041100	52600	Workers' Compensation	2,000	2,200	200	10%
1000	DSS	SPD	WYN2041100	52900	Other Employee Benefits	937	970	33	4%
1000	DTL	TLI	WYN8881100	58810	School Wide Consolidation	8,994	24,317	15,323	170%
1000	DTL	ELM	WYN9100100	51100	Teachers	32,331	34,831	2,500	8%
1000	DTL	ELM	WYN9100100	51180	Art,Music,Pe	61,427	63,927	2,500	4%
1000	DTL	ELM	WYN9100100	52100	State Health Insurance	18,960	21,120	2,160	11%
1000	DTL	ELM	WYN9100100	52200	Fica & Medicare	7,172	7,555	383	5%
1000	DTL	ELM	WYN9100100	52300	Teachers Retirement System	12,273	13,284	1,011	8%
1000	DTL	ELM	WYN9100100	52500	Unemployment Compensation	200	100	(100)	-50%
1000	DTL	ELM	WYN9100100	52600	Workers' Compensation	1,000	1,100	100	10%
1000	DTL	ELM	WYN9100100	52900	Other Employee Benefits	308	346	38	12%
1000	DTL	ELM	WYN9100100	55800	Travel - Employees	5,000	8,000	3,000	60%
1000	DTL	ELM	WYN9100100	55950	Other Purchased Services	500	500	-	0%
1000	DTL	ELM	WYN9100100	56100	Supplies	3,000	6,000	3,000	100%
1000	DTL	ELM	WYN9100100	56110	Supplies-Technology	1,000	1,500	500	50%
1000	DTL	ELM	WYN9100100	56150	Expendable Equipment	500	500	-	0%
1000	DTL	ELM	WYN9100100	58100	Dues and Fees	3,000	2,000	(1,000)	-33%
1000	DTL	ELM	WYN9100100	55320	Communication Web based Subscr	-	3,000	3,000	N/A
1000	DTL	ELM	WYN9100100	53000	Purch Professional & Technical	-	10,000	10,000	N/A
2100	DSS	SSA	ACM1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	ACM1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	ACM1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	ACM1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	ACM1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	ALN1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	ALN1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	ALN1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	ALN1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	ALN1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	ARN1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	ARN1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	ARN1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	ARN1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	ARN1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	ATH	ATH9100210	51103	Athletic Supplement	16,000	35,000	19,000	119%
2100	DSS	ATH	ATH9100210	51420	Salary Of Clerical Staff	37,430	37,021	(409)	-1%
2100	DSS	ATH	ATH9100210	51900	Oth Management Personnel	101,179	97,158	(4,021)	-4%
2100	DSS	ATH	ATH9100210	52100	State Health Insurance	12,840	16,650	3,810	30%
2100	DSS	ATH	ATH9100210	52200	Fica & Medicare	11,828	12,942	1,114	9%
2100	DSS	ATH	ATH9100210	52300	Teachers Retirement System	30,891	35,155	4,264	14%
2100	DSS	ATH	ATH9100210	52500	Unemployment Compensation	200	100	(100)	-50%
2100	DSS	ATH	ATH9100210	52600	Workers' Compensation	1,000	1,100	100	10%
2100	DSS	ATH	ATH9100210	52900	Other Employee Benefits	456	592	136	30%
2100	DSS	ATH	ATH9100210	53000	Purch Professional & Technical	534,500	498,500	(36,000)	-7%
2100	DSS	ATH	ATH9100210	54100	Water, Sewer And Cleaning Svc	5,000	5,000	-	0%
2100	DSS	ATH	ATH9100210	54410	Rental Of Land Or Buildings	18,000	27,000	9,000	50%
2100	DSS	ATH	ATH9100210	55800	Travel - Employees	3,700	3,500	(200)	-5%
2100	DSS	ATH	ATH9100210	55950	Other Purchased Services	600,000	500,000	(100,000)	-17%
2100	DSS	ATH	ATH9100210	56100	Supplies	14,000	34,000	20,000	143%
2100	DSS	ATH	ATH9100210	56110	Supplies-Technology	600	800	200	33%
2100	DSS	ATH	ATH9100210	56120	Computer Software	300	-	(300)	-100%
2100	DSS	ATH	ATH9100210	56150	Expendable Equipment	19,500	29,500	10,000	51%
2100	DSS	ATH	ATH9100210	56420	Books And Periodicals	750	-	(750)	-100%
2100	DSS	ATH	ATH9100210	58100	Dues and Fees	12,500	17,400	4,900	39%
2100	DSS	ATH	ATH9100210	55320	Communication Web based Subscr	-	10,500	10,500	N/A
2100	DSS	ATH	ATH9100210	54420	Rental Of Equipment Or Vehicle	-	20,000	20,000	N/A
2100	DSS	GUD	ATT9100210	51420	Salary Of Clerical Staff	49,246	39,839	(9,407)	-19%
2100	DSS	GUD	ATT9100210	51760	School Social Worker	645,604	716,881	71,277	11%
2100	DSS	GUD	ATT9100210	52100	State Health Insurance	196,320	185,610	(10,710)	-5%
2100	DSS	GUD	ATT9100210	52200	Fica & Medicare	53,156	57,889	4,733	9%
2100	DSS	GUD	ATT9100210	52300	Teachers Retirement System	138,831	137,611	(1,220)	-1%
2100	DSS	GUD	ATT9100210	52500	Unemployment Compensation	1,100	600	(500)	-45%
2100	DSS	GUD	ATT9100210	52600	Workers' Compensation	5,500	6,600	1,100	20%
2100	DSS	GUD	ATT9100210	52900	Other Employee Benefits	2,286	2,649	363	16%
2100	DSS	SSA	BAK1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	BAK1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	BAK1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	BAK1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	BAK1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	BDV1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	BDV1500210	52200	Fica & Medicare	-	919.48	919	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	SSA	BDV1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	BDV1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	BDV1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	BLK1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	BLK1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	BLK1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	BLK1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	BLK1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	BLN1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	BLN1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	BLN1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	BLN1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	BLN1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	BRW1500210	51910	Oth Administrative Personnel	-	13,519.30	13,519	N/A
2100	DSS	SSA	BRW1500210	52200	Fica & Medicare	-	1,034.23	1,034	N/A
2100	DSS	SSA	BRW1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	BRW1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	BRW1500210	52900	Other Employee Benefits	-	47.32	47	N/A
2100	DSS	SSA	CLB1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	CLB1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	CLB1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	CLB1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	CLB1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	COH1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	COH1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	COH1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	COH1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	COH1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	CVH1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	CVH1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	CVH1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	CVH1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	CVH1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	DCM1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	DCM1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	DCM1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	DCM1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	DCM1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	DHE1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	DHE1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	DHE1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	DHE1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	DHE1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	DMN1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	DMN1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	DMN1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	DMN1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	DMN1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	DTN1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	DTN1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	DTN1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	DTN1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	DTN1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	DUB1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	DUB1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	DUB1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	DUB1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	DUB1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	DVS1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	DVS1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	DVS1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	DVS1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	DVS1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	ECM1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	ECM1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	ECM1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	ECM1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	ECM1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	EDY1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	EDY1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	EDY1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	EDY1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	EDY1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	ERA1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	ERA1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	ERA1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	ERA1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	ERA1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	FOR1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	FOR1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	FOR1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	FOR1500210	52500	Unemployment Compensation	-	50.00	50	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	SSA	FOR1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	FOX1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	FOX1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	FOX1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	FOX1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	FOX1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	FRT1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	FRT1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	FRT1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	FRT1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	FRT1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	GEN1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	GEN1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	GEN1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	GEN1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	GEN1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	GRG1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	GRG1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	GRG1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	GRG1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	GRG1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	GUD	GUD9100210	51420	Salary Of Clerical Staff	28,807	30,044	1,237	4%
2100	DSS	GUD	GUD9100210	51900	Oth Management Personnel	100,246	97,158	(3,088)	-3%
2100	DSS	GUD	GUD9100210	52100	State Health Insurance	18,960	21,120	2,160	11%
2100	DSS	GUD	GUD9100210	52200	Fica & Medicare	9,873	17,381	7,508	76%
2100	DSS	GUD	GUD9100210	52300	Teachers Retirement System	25,785	47,213	21,428	83%
2100	DSS	GUD	GUD9100210	52500	Unemployment Compensation	100	100	-	0%
2100	DSS	GUD	GUD9100210	52600	Workers' Compensation	500	1,100	600	120%
2100	DSS	GUD	GUD9100210	52900	Other Employee Benefits	330	795	465	141%
2100	DSS	GUD	GUD9100210	53000	Purch Professional & Technical	5,000	9,500	4,500	90%
2100	DSS	GUD	GUD9100210	55320	Communication Web based Subscr	250	12,000	11,750	4700%
2100	DSS	GUD	GUD9100210	55800	Travel - Employees	6,000	5,000	(1,000)	-17%
2100	DSS	GUD	GUD9100210	55950	Other Purchased Services	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	56100	Supplies	6,000	5,000	(1,000)	-17%
2100	DSS	GUD	GUD9100210	58100	Dues and Fees	5,000	8,000	3,000	60%
2100	DSS	GUD	GUD9100210	51101	Academic Supplement	-	100,000.00	100,000	N/A
2100	DSS	SSA	HAN1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	HAN1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	HAN1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	HAN1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	HAN1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	HAR1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	HAR1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	HAR1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	HAR1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	HAR1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	HTH9100210	51630	School Nurse/Specl Ed Nurse Lp	747,449	803,403	55,954	7%
2100	DSS	SSA	HTH9100210	51900	Oth Management Personnel	232,709	-	(232,709)	-100%
2100	DSS	SSA	HTH9100210	52100	State Health Insurance	197,520	183,150	(14,370)	-7%
2100	DSS	SSA	HTH9100210	52200	Fica & Medicare	74,982	61,460	(13,522)	-18%
2100	DSS	SSA	HTH9100210	52300	Teachers Retirement System	137,532	144,562	7,030	5%
2100	DSS	SSA	HTH9100210	52500	Unemployment Compensation	1,700	850	(850)	-50%
2100	DSS	SSA	HTH9100210	52600	Workers' Compensation	8,500	9,350	850	10%
2100	DSS	SSA	HTH9100210	52900	Other Employee Benefits	2,459	2,812	353	14%
2100	DSS	SSA	HTH9100210	53000	Purch Professional & Technical	2,500	2,500	-	0%
2100	DSS	SSA	HTH9100210	55800	Travel - Employees	4,500	4,500	-	0%
2100	DSS	SSA	HTH9100210	55950	Other Purchased Services	250	250	-	0%
2100	DSS	SSA	HTH9100210	56100	Supplies	6,000	6,000	-	0%
2100	DSS	SSA	HTH9100210	58100	Dues and Fees	300	300	-	0%
2100	DSS	SSA	JNS1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	JNS1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	JNS1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	JNS1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	JNS1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	JOR1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	JOR1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	JOR1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	JOR1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	JOR1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	KEN1500210	51910	Oth Administrative Personnel	-	12,266.14	12,266	N/A
2100	DSS	SSA	KEN1500210	52200	Fica & Medicare	-	938.36	938	N/A
2100	DSS	SSA	KEN1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	KEN1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	KEN1500210	52900	Other Employee Benefits	-	42.93	43	N/A
2100	DSS	SSA	KEY1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	KEY1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	KEY1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	KEY1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	KEY1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	LJA1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	LJA1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	LJA1500210	52600	Workers' Compensation	-	550.00	550	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	SSA	LJA1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	LJA1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	MAC1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	MAC1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	MAC1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	MAC1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	MAC1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	MAR1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	MAR1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	MAR1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	MAR1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	MAR1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	MBA1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	MBA1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	MBA1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	MBA1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	MBA1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	MDL1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	MDL1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	MDL1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	MDL1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	MDL1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	MLK1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	MLK1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	MLK1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	MLK1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	MLK1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	NCE1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	NCE1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	NCE1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	NCE1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	NCE1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	NOR1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	NOR1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	NOR1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	NOR1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	NOR1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	PBS	PBS9100210	55320	Communication Web based Subscr	500	1,500	1,000	200%
2100	DSS	PBS	PBS9100210	55800	Travel - Employees	1,000	1,500	500	50%
2100	DSS	PBS	PBS9100210	55950	Other Purchased Services	1,000	-	(1,000)	-100%
2100	DSS	PBS	PBS9100210	56100	Supplies	3,500	2,500	(1,000)	-29%
2100	DSS	PBS	PBS9100210	56160	Expendable Computer Equipment	2,000	1,500	(500)	-25%
2100	DSS	PBS	PBS9100210	56420	Books And Periodicals	1,000	1,000	-	0%
2100	DSS	PBS	PBS9100210	58100	Dues and Fees	950	950	-	0%
2100	DSS	PBS	PBS9100210	51910	Oth Administrative Personnel	-	128,271.24	128,271	N/A
2100	DSS	PBS	PBS9100210	52100	State Health Insurance	-	21,120.00	21,120	N/A
2100	DSS	PBS	PBS9100210	52300	Teachers Retirement System	-	12,181.67	12,182	N/A
2100	DSS	PBS	PBS9100210	52200	Fica & Medicare	-	9,812.75	9,813	N/A
2100	DSS	PBS	PBS9100210	52600	Workers' Compensation	-	1,650.00	1,650	N/A
2100	DSS	PBS	PBS9100210	52900	Other Employee Benefits	-	448.95	449	N/A
2100	DSS	PBS	PBS9100210	52500	Unemployment Compensation	-	150.00	150	N/A
2100	DSS	SSA	RCH1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	RCH1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	RCH1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	RCH1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	RCH1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	REG	REG9100210	51420	Salary Of Clerical Staff	117,205	183,719	66,514	57%
2100	DSS	REG	REG9100210	52100	State Health Insurance	38,520	49,950	11,430	30%
2100	DSS	REG	REG9100210	52200	Fica & Medicare	8,966	14,055	5,089	57%
2100	DSS	REG	REG9100210	52300	Teachers Retirement System	15,406	20,149	4,743	31%
2100	DSS	REG	REG9100210	52500	Unemployment Compensation	-	300	300	N/A
2100	DSS	REG	REG9100210	52600	Workers' Compensation	-	3,300	3,300	N/A
2100	DSS	REG	REG9100210	52900	Other Employee Benefits	-	643	643	N/A
2100	DSS	REG	REG9100210	55320	Communication Web based Subscr	37,500	37,500	-	0%
2100	DSS	REG	REG9100210	55800	Travel - Employees	1,000	1,000	-	0%
2100	DSS	REG	REG9100210	56100	Supplies	4,500	4,500	-	0%
2100	DSS	REG	REG9100210	56150	Expendable Equipment	100	100	-	0%
2100	DSS	REG	REG9100210	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2100	DSS	REG	REG9100210	58100	Dues and Fees	600	600	-	0%
2100	DSS	SSA	RES1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	RES1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	RES1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	RES1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	RES1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	RIG1500210	51910	Oth Administrative Personnel	-	12,266.14	12,266	N/A
2100	DSS	SSA	RIG1500210	52200	Fica & Medicare	-	938.36	938	N/A
2100	DSS	SSA	RIG1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	RIG1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	RIG1500210	52900	Other Employee Benefits	-	42.93	43	N/A
2100	DSS	SSA	RIV1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	RIV1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	RIV1500210	52600	Workers' Compensation	-	550.00	550	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	SSA	RIV1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	RIV1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	RMA1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	RMA1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	RMA1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	RMA1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	RMA1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	RTH1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	RTH1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	RTH1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	RTH1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	RTH1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DTL	SEC	SEC9100210	54410	Rental Of Land Or Buildings	20,000	20,000	-	0%
2100	DTL	SEC	SEC9100210	56100	Supplies	27,000	27,000	-	0%
2100	DTL	SEC	SEC9100210	58900	Other Expenditures	42,000	42,000	-	0%
2100	DSS	SSA	SHW1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	SHW1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	SHW1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	SHW1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	SHW1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	SOC1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	SOC1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	SOC1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	SOC1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	SOC1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	SPC1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	SPC1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	SPC1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	SPC1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	SPC1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SPD	SPD2081210	51100	Teachers	80,811	-	(80,811)	-100%
2100	DSS	SPD	SPD2081210	51420	Salary Of Clerical Staff	35,617	35,676	59	0%
2100	DSS	SPD	SPD2081210	51640	Phy/Occup/Mobility Therapist	1,146,614	1,408,089	261,475	23%
2100	DSS	SPD	SPD2081210	51710	Teacher Support Specialist	68,026	60,541	(7,485)	-11%
2100	DSS	SPD	SPD2081210	51740	School Psychologist	1,028,616	1,293,931	265,315	26%
2100	DSS	SPD	SPD2081210	51900	Oth Management Personnel	1,230,400	225,011	(1,005,389)	-82%
2100	DSS	SPD	SPD2081210	51910	Oth Administrative Personnel	100,848	1,184,724	1,083,876	1075%
2100	DSS	SPD	SPD2081210	52100	State Health Insurance	598,008	575,490	(22,518)	-4%
2100	DSS	SPD	SPD2081210	52200	Fica & Medicare	282,356	321,910	39,554	14%
2100	DSS	SPD	SPD2081210	52300	Teachers Retirement System	717,032	799,479	82,447	11%
2100	DSS	SPD	SPD2081210	52500	Unemployment Compensation	4,800	2,500	(2,300)	-48%
2100	DSS	SPD	SPD2081210	52600	Workers' Compensation	24,000	27,500	3,500	15%
2100	DSS	SPD	SPD2081210	52900	Other Employee Benefits	12,143	14,728	2,585	21%
2100	DSS	SPD	SPD2081210	53000	Purch Professional & Technical	20,184	27,660	7,476	37%
2100	DSS	SPD	SPD2081210	54300	Repair And Maintenance Service	6,066	5,510	(556)	-9%
2100	DSS	SPD	SPD2081210	55320	Communication Web based Subscr	4,430	9,873	5,443	123%
2100	DSS	SPD	SPD2081210	55800	Travel - Employees	7,336	10,000	2,664	36%
2100	DSS	SPD	SPD2081210	56100	Supplies	51,215	50,950	(265)	-1%
2100	DSS	SPD	SPD2081210	56110	Supplies-Technology	23,469	-	(23,469)	-100%
2100	DSS	SPD	SPD2081210	56150	Expendable Equipment	2,055	2,405	350	17%
2100	DSS	SPD	SPD2081210	56160	Expendable Computer Equipment	18,375	6,355	(12,020)	-65%
2100	DSS	SPD	SPD2081210	58100	Dues and Fees	8,539	8,500	(39)	0%
2100	DSS	SSA	SSA9100210	51210	Deputy/Assist Superintendent	143,504	-	(143,504)	-100%
2100	DSS	SSA	SSA9100210	51420	Salary Of Clerical Staff	135,816	89,170	(46,646)	-34%
2100	DSS	SSA	SSA9100210	51900	Oth Management Personnel	283,242	202,244	(80,998)	-29%
2100	DSS	SSA	SSA9100210	51910	Oth Administrative Personnel	115,126	191,051	75,925	66%
2100	DSS	SSA	SSA9100210	52100	State Health Insurance	96,000	108,840	12,840	13%
2100	DSS	SSA	SSA9100210	52200	Fica & Medicare	51,843	36,909	(14,934)	-29%
2100	DSS	SSA	SSA9100210	52300	Teachers Retirement System	135,402	100,256	(35,146)	-26%
2100	DSS	SSA	SSA9100210	52500	Unemployment Compensation	1,000	400	(600)	-60%
2100	DSS	SSA	SSA9100210	52600	Workers' Compensation	5,000	4,400	(600)	-12%
2100	DSS	SSA	SSA9100210	52900	Other Employee Benefits	2,230	1,689	(541)	-24%
2100	DSS	SSA	SSA9100210	53000	Purch Professional & Technical	465,000	-	(465,000)	-100%
2100	DSS	SSA	SSA9100210	54420	Rental Of Equipment Or Vehicle	5,900	-	(5,900)	-100%
2100	DSS	SSA	SSA9100210	55320	Communication Web based Subscr	200	-	(200)	-100%
2100	DSS	SSA	SSA9100210	55800	Travel - Employees	200	200	-	0%
2100	DSS	SSA	SSA9100210	56100	Supplies	14,000	5,000	(9,000)	-64%
2100	DSS	SSA	SSA9100210	56110	Supplies-Technology	200	200	-	0%
2100	DSS	SSA	SSA9100210	56150	Expendable Equipment	150	150	-	0%
2100	DSS	SSA	SSA9100210	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2100	DSS	SSA	SSA9100210	56420	Books And Periodicals	2,000	-	(2,000)	-100%
2100	DSS	SSA	SSA9100210	58100	Dues and Fees	3,000	3,000	-	0%
2100	DSS	SSD	SSD9100210	55320	Communication Web based Subscr	-	500	500	N/A
2100	DSS	SSD	SSD9100210	56150	Expendable Equipment	-	500	500	N/A
2100	DSS	SSD	SSD9100210	56110	Supplies-Technology	-	1,000	1,000	N/A
2100	DSS	SSD	SSD9100210	56160	Expendable Computer Equipment	-	1,000	1,000	N/A
2100	DSS	SSD	SSD9100210	58100	Dues and Fees	-	1,500	1,500	N/A
2100	DSS	SSD	SSD9100210	55800	Travel - Employees	-	2,000	2,000	N/A
2100	DSS	SSD	SSD9100210	56420	Books And Periodicals	-	2,000	2,000	N/A
2100	DSS	SSD	SSD9100210	55950	Other Purchased Services	-	3,900	3,900	N/A
2100	DSS	SSD	SSD9100210	56100	Supplies	-	9,000	9,000	N/A
2100	DSS	SSD	SSD9100210	53000	Purch Professional & Technical	-	485,970	485,970	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2100	DSS	SSD	SSD9100210	51210	Deputy/Assist Superintendent	-	155,463.30	155,463	N/A
2100	DSS	SSD	SSD9100210	51420	Salary Of Clerical Staff	-	45,524.35	45,524	N/A
2100	DSS	SSD	SSD9100210	52300	Teachers Retirement System	-	41,183.39	41,183	N/A
2100	DSS	SSD	SSD9100210	52100	State Health Insurance	-	16,650.00	16,650	N/A
2100	DSS	SSD	SSD9100210	52200	Fica & Medicare	-	15,375.56	15,376	N/A
2100	DSS	SSD	SSD9100210	52600	Workers' Compensation	-	1,100.00	1,100	N/A
2100	DSS	SSD	SSD9100210	52900	Other Employee Benefits	-	703.46	703	N/A
2100	DSS	SSD	SSD9100210	52500	Unemployment Compensation	-	100.00	100	N/A
2100	DSS	SSA	STE1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	STE1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	STE1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	STE1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	STE1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	VET1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	VET1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	VET1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	VET1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	VET1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	WAD1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	WAD1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	WAD1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	WAD1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	WAD1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SPD	WDL2081210	51760	School Social Worker	109,730	114,730	5,000	5%
2100	DSS	SPD	WDL2081210	52100	State Health Insurance	18,960	21,120	2,160	11%
2100	DSS	SPD	WDL2081210	52200	Fica & Medicare	8,394	8,777	383	5%
2100	DSS	SPD	WDL2081210	52300	Teachers Retirement System	17,577	18,801	1,224	7%
2100	DSS	SPD	WDL2081210	52500	Unemployment Compensation	200	100	(100)	-50%
2100	DSS	SPD	WDL2081210	52600	Workers' Compensation	1,000	1,100	100	10%
2100	DSS	SPD	WDL2081210	52900	Other Employee Benefits	361	402	41	11%
2100	DSS	SSA	WES1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	WES1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	WES1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	WES1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	WES1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2100	DSS	SSA	WYN1500210	51910	Oth Administrative Personnel	-	12,019.30	12,019	N/A
2100	DSS	SSA	WYN1500210	52200	Fica & Medicare	-	919.48	919	N/A
2100	DSS	SSA	WYN1500210	52600	Workers' Compensation	-	550.00	550	N/A
2100	DSS	SSA	WYN1500210	52500	Unemployment Compensation	-	50.00	50	N/A
2100	DSS	SSA	WYN1500210	52900	Other Employee Benefits	-	42.07	42	N/A
2210	DTL	PRF	ACD1210220	58100	Dues and Fees	11,000	12,000	1,000	9%
2210	DTL	ACD	ACD9100220	51210	Deputy/Assist Superintendent	149,161	155,463	6,302	4%
2210	DTL	ACD	ACD9100220	51420	Salary Of Clerical Staff	79,351	76,711	(2,640)	-3%
2210	DTL	ACD	ACD9100220	51900	Oth Management Personnel	402,975	419,327	16,352	4%
2210	DTL	ACD	ACD9100220	52100	State Health Insurance	89,280	138,900	49,620	56%
2210	DTL	ACD	ACD9100220	52200	Fica & Medicare	48,309	49,840	1,531	3%
2210	DTL	ACD	ACD9100220	52300	Teachers Retirement System	117,087	134,800	17,713	15%
2210	DTL	ACD	ACD9100220	52500	Unemployment Compensation	700	350	(350)	-50%
2210	DTL	ACD	ACD9100220	52600	Workers' Compensation	3,500	3,850	350	10%
2210	DTL	ACD	ACD9100220	52900	Other Employee Benefits	2,078	2,280	202	10%
2210	DTL	ACD	ACD9100220	53000	Purch Professional & Technical	64,100	64,100	-	0%
2210	DTL	ACD	ACD9100220	56100	Supplies	1,200	1,200	-	0%
2210	DTL	ART	ART9100220	55800	Travel - Employees	1,500	1,500	-	0%
2210	DTL	ART	ART9100220	55950	Other Purchased Services	2,500	2,500	-	0%
2210	DTL	ART	ART9100220	56100	Supplies	-	500	500	N/A
2210	DTL	ART	ART9100221	55800	Travel - Employees	2,000	4,000	2,000	100%
2210	DTL	ART	ART9100221	56100	Supplies	500	800	300	60%
2210	DTL	ART	ART9100221	58100	Dues and Fees	800	1,000	200	25%
2210	DTL	CAR	CAR9100220	51420	Salary Of Clerical Staff	113,912	33,501	(80,411)	-71%
2210	DTL	CAR	CAR9100220	51900	Oth Management Personnel	107,823	122,936	15,113	14%
2210	DTL	CAR	CAR9100220	51910	Oth Administrative Personnel	285,664	389,406	103,742	36%
2210	DTL	CAR	CAR9100220	52100	State Health Insurance	64,200	126,720	62,520	97%
2210	DTL	CAR	CAR9100220	52200	Fica & Medicare	38,816	41,757	2,941	8%
2210	DTL	CAR	CAR9100220	52300	Teachers Retirement System	101,378	113,426	12,048	12%
2210	DTL	CAR	CAR9100220	52500	Unemployment Compensation	600	350	(250)	-42%
2210	DTL	CAR	CAR9100220	52600	Workers' Compensation	3,000	3,850	850	28%
2210	DTL	CAR	CAR9100220	52900	Other Employee Benefits	1,669	1,910	241	14%
2210	DTL	CAR	CAR9100220	53000	Purch Professional & Technical	3,500	3,500	-	0%
2210	DTL	CAR	CAR9100220	54410	Rental Of Land Or Buildings	10,000	12,000	2,000	20%
2210	DTL	CAR	CAR9100220	55800	Travel - Employees	5,000	8,000	3,000	60%
2210	DTL	CAR	CAR9100220	56100	Supplies	750	1,000	250	33%
2210	DTL	CAR	CAR9100220	56110	Supplies-Technology	500	1,000	500	100%
2210	DTL	CAR	CAR9100220	58100	Dues and Fees	2,000	2,000	-	0%
2210	DTL	SEC	CUR9100220	51420	Salary Of Clerical Staff	30,385	30,435	50	0%
2210	DTL	SEC	CUR9100220	51900	Oth Management Personnel	1,018,964	127,853	(891,111)	-87%
2210	DTL	SEC	CUR9100220	52100	State Health Insurance	183,480	206,730	23,250	13%
2210	DTL	SEC	CUR9100220	52200	Fica & Medicare	80,275	84,386	4,111	5%
2210	DTL	SEC	CUR9100220	52300	Teachers Retirement System	203,200	221,983	18,783	9%
2210	DTL	SEC	CUR9100220	52500	Unemployment Compensation	1,300	650	(650)	-50%
2210	DTL	SEC	CUR9100220	52600	Workers' Compensation	6,500	7,150	650	10%
2210	DTL	SEC	CUR9100220	52900	Other Employee Benefits	3,452	3,861	409	12%
2210	DTL	SEC	CUR9100220	51910	Oth Administrative Personnel	-	944,796.90	944,797	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2210	DOE	DEP	DEP9100220	51210	Deputy/Assist Superintendent	440,521	457,431	16,910	4%
2210	DOE	DEP	DEP9100220	52100	State Health Insurance	56,880	63,360	6,480	11%
2210	DOE	DEP	DEP9100220	52200	Fica & Medicare	33,700	34,993	1,293	4%
2210	DOE	DEP	DEP9100220	52300	Teachers Retirement System	88,016	92,623	4,607	5%
2210	DOE	DEP	DEP9100220	52500	Unemployment Compensation	300	150	(150)	-50%
2210	DOE	DEP	DEP9100220	52600	Workers' Compensation	1,500	1,650	150	10%
2210	DOE	DEP	DEP9100220	52900	Other Employee Benefits	1,449	1,601	152	10%
2210	DTL	ELM	ELM9100220	55800	Travel - Employees	3,000	3,000	-	0%
2210	DTL	ELM	ELM9100220	56100	Supplies	24,000	6,000	(18,000)	-75%
2210	DTL	ELM	ELM9100220	56150	Expendable Equipment	2,000	128,500	126,500	6325%
2210	DTL	ELM	ELM9100220	56420	Books And Periodicals	4,000	2,000	(2,000)	-50%
2210	DTL	ELM	ELM9100220	58100	Dues and Fees	50,000	85,000	35,000	70%
2210	DIS	ENT	ENT9100220	54320	Repair Services - Technology	10,000	-	(10,000)	-100%
2210	DIS	ENT	ENT9100220	55300	Communication	13,000	13,000	-	0%
2210	DIS	ENT	ENT9100220	55320	Communication Web based Subscr	854,800	908,400	53,600	6%
2210	DIS	ENT	ENT9100220	55800	Travel - Employees	1,400	2,500	1,100	79%
2210	DIS	ENT	ENT9100220	56110	Supplies-Technology	3,000	3,000	-	0%
2210	DIS	ENT	ENT9100220	56160	Expendable Computer Equipment	600	600	-	0%
2210	DTL	ESL	ESL1351220	51900	Oth Management Personnel	78,803	-	(78,803)	-100%
2210	DTL	ESL	ESL1351220	52100	State Health Insurance	18,960	21,120	2,160	11%
2210	DTL	ESL	ESL1351220	52200	Fica & Medicare	6,028	5,551	(477)	-8%
2210	DTL	ESL	ESL1351220	52300	Teachers Retirement System	15,745	15,079	(666)	-4%
2210	DTL	ESL	ESL1351220	52500	Unemployment Compensation	100	50	(50)	-50%
2210	DTL	ESL	ESL1351220	52600	Workers' Compensation	500	550	50	10%
2210	DTL	ESL	ESL1351220	52900	Other Employee Benefits	259	254	(5)	-2%
2210	DTL	ESL	ESL1351220	51910	Oth Administrative Personnel	-	72,564.00	72,564	N/A
2210	DTL	PRF	EXE1210220	55800	Travel - Employees	2,500	-	(2,500)	-100%
2210	DTL	PRF	EXE1210220	55850	Travel - School Board Members	10,000	-	(10,000)	-100%
2210	DTL	PRF	EXE1210220	55950	Other Purchased Services	1,500	-	(1,500)	-100%
2210	DTL	PRF	EXE1210220	58100	Dues and Fees	7,500	-	(7,500)	-100%
2210	DIS	LVA	LVA9100220	53000	Purch Professional & Technical	1,500	-	(1,500)	-100%
2210	DIS	LVA	LVA9100220	55320	Communication Web based Subscr	1,000	500	(500)	-50%
2210	DIS	LVA	LVA9100220	56100	Supplies	5,000	3,000	(2,000)	-40%
2210	DIS	LVA	LVA9100220	56110	Supplies-Technology	250	250	-	0%
2210	DIS	LVA	LVA9100220	56150	Expendable Equipment	500	500	-	0%
2210	DIS	LVA	LVA9100220	56420	Books And Periodicals	100	100	-	0%
2210	DIS	LVA	LVA9100220	58100	Dues and Fees	1,000	1,000	-	0%
2210	DTL	MID	MID9100220	55950	Other Purchased Services	2,000	2,000	-	0%
2210	DTL	MID	MID9100220	56100	Supplies	1,500	3,000	1,500	100%
2210	DTL	MID	MID9100220	58100	Dues and Fees	20,000	5,000	(15,000)	-75%
2210	DTL	PRF	PRF1210220	53000	Purch Professional & Technical	24,000	20,000	(4,000)	-17%
2210	DTL	PRF	PRF1210220	55320	Communication Web based Subscr	4,000	9,000	5,000	125%
2210	DTL	PRF	PRF1210220	55800	Travel - Employees	75,000	120,000	45,000	60%
2210	DTL	PRF	PRF1210220	56100	Supplies	2,000	2,500	500	25%
2210	DTL	PRF	PRF1210220	56110	Supplies-Technology	250	1,500	1,250	500%
2210	DTL	PRF	PRF1210220	56150	Expendable Equipment	750	1,500	750	100%
2210	DTL	PRF	PRF1210220	56160	Expendable Computer Equipment	500	500	-	0%
2210	DTL	PRF	PRF1210220	56420	Books And Periodicals	5,000	1,000	(4,000)	-80%
2210	DTL	PRF	PRF1210220	58100	Dues and Fees	65,000	80,000	15,000	23%
2210	DTL	PRF	PRF1210220	54410	Rental Of Land Or Buildings	-	7,500	7,500	N/A
2210	DTL	SEC	SEC9100220	51900	Oth Management Personnel	101,107	-	(101,107)	-100%
2210	DTL	SEC	SEC9100220	52100	State Health Insurance	18,960	-	(18,960)	-100%
2210	DTL	SEC	SEC9100220	52200	Fica & Medicare	7,735	-	(7,735)	-100%
2210	DTL	SEC	SEC9100220	52300	Teachers Retirement System	12,273	-	(12,273)	-100%
2210	DTL	SEC	SEC9100220	52500	Unemployment Compensation	100	-	(100)	-100%
2210	DTL	SEC	SEC9100220	52600	Workers' Compensation	500	-	(500)	-100%
2210	DTL	SEC	SEC9100220	52900	Other Employee Benefits	202	-	(202)	-100%
2210	DTL	SEC	SEC9100220	54320	Repair Services - Technology	500	500	-	0%
2210	DTL	SEC	SEC9100220	55800	Travel - Employees	2,000	2,000	-	0%
2210	DTL	SEC	SEC9100220	56100	Supplies	5,000	2,000	(3,000)	-60%
2210	DTL	SEC	SEC9100220	56110	Supplies-Technology	500	1,000	500	100%
2210	DTL	SEC	SEC9100220	56160	Expendable Computer Equipment	1,000	8,000	7,000	700%
2210	DTL	SEC	SEC9100220	58100	Dues and Fees	11,000	11,000	-	0%
2210	DTL	SEC	SEC9100220	55300	Communication	-	500	500	N/A
2210	DTL	SEC	SEC9100220	56420	Books And Periodicals	-	3,000	3,000	N/A
2210	DSS	SPD	SPD2081220	53000	Purch Professional & Technical	12,000	-	(12,000)	-100%
2210	DSS	SPD	SPD2081220	55320	Communication Web based Subscr	6,420	46,120	39,700	618%
2210	DTL	GFT	STE2110220	51420	Salary Of Clerical Staff	38,852	38,425	(427)	-1%
2210	DTL	GFT	STE2110220	51900	Oth Management Personnel	98,101	101,044	2,943	3%
2210	DTL	GFT	STE2110220	52100	State Health Insurance	25,680	58,890	33,210	129%
2210	DTL	GFT	STE2110220	52200	Fica & Medicare	10,477	15,804	5,327	51%
2210	DTL	GFT	STE2110220	52300	Teachers Retirement System	27,363	42,928	15,565	57%
2210	DTL	GFT	STE2110220	52500	Unemployment Compensation	200	150	(50)	-25%
2210	DTL	GFT	STE2110220	52600	Workers' Compensation	1,000	1,650	650	65%
2210	DTL	GFT	STE2110220	52900	Other Employee Benefits	451	723	272	60%
2210	DTL	GFT	STE2110220	55800	Travel - Employees	500	500	-	0%
2210	DTL	GFT	STE2110220	51720	Elementary Counselor	-	67,113.00	67,113	N/A
2210	DIS	TLS	TLS9100220	56100	Supplies	2,000	2,500	500	25%
2210	DIS	TLS	TLS9100220	56110	Supplies-Technology	1,000	2,000	1,000	100%
2210	DIS	TLS	TLS9100220	56150	Expendable Equipment	2,500	-	(2,500)	-100%
2210	DIS	TLS	TLS9100220	56160	Expendable Computer Equipment	2,500	-	(2,500)	-100%
2220	DTL	MID	ACM1310200	51650	Librarian/Media Specialist	80,255	82,755	2,500	3%

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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	MID	ACM1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	MID	ACM1310200	52200	Fica & Medicare	6,140	6,331	191	3%
2220	DTL	MID	ACM1310200	52300	Teachers Retirement System	16,035	17,196	1,161	7%
2220	DTL	MID	ACM1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	ACM1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	ACM1310200	52900	Other Employee Benefits	264	290	26	10%
2220	DTL	MID	ACM1310200	56100	Supplies	5,607	6,171	564	10%
2220	DTL	ELM	ALN1310200	51650	Librarian/Media Specialist	72,186	74,686	2,500	3%
2220	DTL	ELM	ALN1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	ALN1310200	52200	Fica & Medicare	5,522	5,713	191	3%
2220	DTL	ELM	ALN1310200	52300	Teachers Retirement System	14,423	15,520	1,097	8%
2220	DTL	ELM	ALN1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	ALN1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	ALN1310200	52900	Other Employee Benefits	237	261	24	10%
2220	DTL	ELM	ALN1310200	56100	Supplies	5,758	-	(5,758)	-100%
2220	DTL	ELM	ALN8881200	58810	School Wide Consolidation	-	5,975	5,975	N/A
2220	DTL	MID	ARN1310200	51650	Librarian/Media Specialist	72,186	74,686	2,500	3%
2220	DTL	MID	ARN1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	MID	ARN1310200	52200	Fica & Medicare	5,522	5,713	191	3%
2220	DTL	MID	ARN1310200	52300	Teachers Retirement System	14,423	15,520	1,097	8%
2220	DTL	MID	ARN1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	ARN1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	ARN1310200	52900	Other Employee Benefits	237	261	24	10%
2220	DTL	TLI	ARN8881200	58810	School Wide Consolidation	7,265	7,430	165	2%
2220	DTL	MID	BAK1310200	51650	Librarian/Media Specialist	72,186	74,686	2,500	3%
2220	DTL	MID	BAK1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	MID	BAK1310200	52200	Fica & Medicare	5,522	5,713	191	3%
2220	DTL	MID	BAK1310200	52300	Teachers Retirement System	14,423	15,520	1,097	8%
2220	DTL	MID	BAK1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	BAK1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	BAK1310200	52900	Other Employee Benefits	237	261	24	10%
2220	DTL	TLI	BAK8881200	58810	School Wide Consolidation	6,602	6,385	(217)	-3%
2220	DTL	ELM	BDV1310200	51650	Librarian/Media Specialist	72,186	74,686	2,500	3%
2220	DTL	ELM	BDV1310200	52200	Fica & Medicare	5,522	5,713	191	3%
2220	DTL	ELM	BDV1310200	52300	Teachers Retirement System	14,423	15,520	1,097	8%
2220	DTL	ELM	BDV1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	BDV1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	BDV1310200	52900	Other Employee Benefits	237	261	24	10%
2220	DTL	ELM	BDV1310200	56100	Supplies	6,185	-	(6,185)	-100%
2220	DTL	ELM	BDV1310200	58810	School Wide Consolidation	-	6,526	6,526	N/A
2220	DTL	ELM	BDV1310200	52100	State Health Insurance	-	21,120.00	21,120	N/A
2220	DTL	MID	BLK1310200	51650	Librarian/Media Specialist	73,801	78,443	4,642	6%
2220	DTL	MID	BLK1310200	52100	State Health Insurance	-	21,120	21,120	N/A
2220	DTL	MID	BLK1310200	52200	Fica & Medicare	5,646	6,001	355	6%
2220	DTL	MID	BLK1310200	52300	Teachers Retirement System	14,745	16,300	1,555	11%
2220	DTL	MID	BLK1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	BLK1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	BLK1310200	52900	Other Employee Benefits	243	275	32	13%
2220	DTL	MID	BLK1310200	56100	Supplies	6,056	-	(6,056)	-100%
2220	DTL	MID	BLK1310200	58810	School Wide Consolidation	-	6,014	6,014	N/A
2220	DTL	ELM	BLN1310200	51650	Librarian/Media Specialist	54,540	58,836	4,296	8%
2220	DTL	ELM	BLN1310200	52200	Fica & Medicare	4,172	4,501	329	8%
2220	DTL	ELM	BLN1310200	52300	Teachers Retirement System	10,897	12,226	1,329	12%
2220	DTL	ELM	BLN1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	BLN1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	BLN1310200	52900	Other Employee Benefits	179	206	27	15%
2220	DTL	ELM	BLN1310200	56100	Supplies	5,575	-	(5,575)	-100%
2220	DTL	ELM	BLN1310200	58810	School Wide Consolidation	-	5,526	5,526	N/A
2220	DTL	ELM	BRW1310200	51650	Librarian/Media Specialist	72,186	77,686	5,500	8%
2220	DTL	ELM	BRW1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	BRW1310200	52200	Fica & Medicare	5,522	5,943	421	8%
2220	DTL	ELM	BRW1310200	52300	Teachers Retirement System	14,423	16,143	1,720	12%
2220	DTL	ELM	BRW1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	BRW1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	BRW1310200	52900	Other Employee Benefits	237	272	35	15%
2220	DTL	TLI	BRW8881200	58810	School Wide Consolidation	5,722	6,462	740	13%
2220	DTL	ELM	CLB1310200	51650	Librarian/Media Specialist	80,255	82,755	2,500	3%
2220	DTL	ELM	CLB1310200	52200	Fica & Medicare	6,140	6,331	191	3%
2220	DTL	ELM	CLB1310200	52300	Teachers Retirement System	16,035	17,196	1,161	7%
2220	DTL	ELM	CLB1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	CLB1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	CLB1310200	52900	Other Employee Benefits	264	290	26	10%
2220	DTL	ELM	CLB1310200	56100	Supplies	6,503	-	(6,503)	-100%
2220	DTL	ELM	CLB1310200	58810	School Wide Consolidation	-	6,885	6,885	N/A
2220	DTL	SEC	COH1310200	51650	Librarian/Media Specialist	87,975	90,475	2,500	3%
2220	DTL	SEC	COH1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	SEC	COH1310200	52200	Fica & Medicare	6,730	6,921	191	3%
2220	DTL	SEC	COH1310200	52300	Teachers Retirement System	17,577	18,801	1,224	7%
2220	DTL	SEC	COH1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	SEC	COH1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	SEC	COH1310200	52900	Other Employee Benefits	289	317	28	10%
2220	DTL	SEC	COH1310200	56100	Supplies	11,208	-	(11,208)	-100%

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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	SEC	COH1310200	58810	School Wide Consolidation	-	11,768	11,768	N/A
2220	DTL	SEC	CVH1310200	51650	Librarian/Media Specialist	44,397	82,755	38,358	86%
2220	DTL	SEC	CVH1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	SEC	CVH1310200	52200	Fica & Medicare	3,396	6,331	2,935	86%
2220	DTL	SEC	CVH1310200	52300	Teachers Retirement System	8,871	17,196	8,325	94%
2220	DTL	SEC	CVH1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	SEC	CVH1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	SEC	CVH1310200	52900	Other Employee Benefits	146	290	144	99%
2220	DTL	TLI	CVH8881200	58810	School Wide Consolidation	9,058	9,383	325	4%
2220	DTL	MID	DCM1310200	51650	Librarian/Media Specialist	65,981	80,403	14,422	22%
2220	DTL	MID	DCM1310200	52100	State Health Insurance	-	21,120	21,120	N/A
2220	DTL	MID	DCM1310200	52200	Fica & Medicare	5,048	6,151	1,103	22%
2220	DTL	MID	DCM1310200	52300	Teachers Retirement System	-	16,708	16,708	N/A
2220	DTL	MID	DCM1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	DCM1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	DCM1310200	52900	Other Employee Benefits	217	281	64	29%
2220	DTL	TLI	DCM8881200	58810	School Wide Consolidation	4,430	4,979	549	12%
2220	DTL	ELM	DHE1310200	51650	Librarian/Media Specialist	72,186	74,686	2,500	3%
2220	DTL	ELM	DHE1310200	52200	Fica & Medicare	5,522	5,713	191	3%
2220	DTL	ELM	DHE1310200	52300	Teachers Retirement System	14,423	15,520	1,097	8%
2220	DTL	ELM	DHE1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	DHE1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	DHE1310200	52900	Other Employee Benefits	237	261	24	10%
2220	DTL	ELM	DHE1310200	56100	Supplies	5,380	-	(5,380)	-100%
2220	DTL	ELM	DHE8881200	58810	School Wide Consolidation	-	5,026	5,026	N/A
2220	DTL	ELM	DMN1310200	51650	Librarian/Media Specialist	70,064	72,564	2,500	4%
2220	DTL	ELM	DMN1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	DMN1310200	52200	Fica & Medicare	5,360	5,551	191	4%
2220	DTL	ELM	DMN1310200	52300	Teachers Retirement System	13,999	15,079	1,080	8%
2220	DTL	ELM	DMN1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	DMN1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	DMN1310200	52900	Other Employee Benefits	231	254	23	10%
2220	DTL	TLI	DMN8881200	58810	School Wide Consolidation	4,026	4,257	231	6%
2220	DTL	ELM	DTN1310200	51650	Librarian/Media Specialist	72,186	74,686	2,500	3%
2220	DTL	ELM	DTN1310200	52200	Fica & Medicare	5,522	5,713	191	3%
2220	DTL	ELM	DTN1310200	52300	Teachers Retirement System	14,423	15,520	1,097	8%
2220	DTL	ELM	DTN1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	DTN1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	DTN1310200	52900	Other Employee Benefits	237	261	24	10%
2220	DTL	TLI	DTN8881200	58810	School Wide Consolidation	3,355	3,308	(47)	-1%
2220	DTL	ELM	DUB1310200	51650	Librarian/Media Specialist	63,354	74,686	11,332	18%
2220	DTL	ELM	DUB1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	DUB1310200	52200	Fica & Medicare	4,847	5,713	866	18%
2220	DTL	ELM	DUB1310200	52300	Teachers Retirement System	12,658	15,520	2,862	23%
2220	DTL	ELM	DUB1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	DUB1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	DUB1310200	52900	Other Employee Benefits	208	261	53	25%
2220	DTL	ELM	DUB1310200	56100	Supplies	4,904	-	(4,904)	-100%
2220	DTL	ELM	DUB1310200	58810	School Wide Consolidation	-	5,026	5,026	N/A
2220	DTL	ELM	DVS1310200	51650	Librarian/Media Specialist	75,943	57,139	(18,804)	-25%
2220	DTL	ELM	DVS1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	DVS1310200	52200	Fica & Medicare	5,810	4,371	(1,439)	-25%
2220	DTL	ELM	DVS1310200	52300	Teachers Retirement System	15,173	11,873	(3,300)	-22%
2220	DTL	ELM	DVS1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	DVS1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	DVS1310200	52900	Other Employee Benefits	250	200	(50)	-20%
2220	DTL	TLI	DVS8881200	58810	School Wide Consolidation	12,549	3,757	(8,792)	-70%
2220	DTL	ELM	DWS1310200	51650	Librarian/Media Specialist	80,255	-	(80,255)	-100%
2220	DTL	ELM	DWS1310200	52100	State Health Insurance	18,960	-	(18,960)	-100%
2220	DTL	ELM	DWS1310200	52200	Fica & Medicare	6,140	-	(6,140)	-100%
2220	DTL	ELM	DWS1310200	52300	Teachers Retirement System	16,035	-	(16,035)	-100%
2220	DTL	ELM	DWS1310200	52500	Unemployment Compensation	100	-	(100)	-100%
2220	DTL	ELM	DWS1310200	52600	Workers' Compensation	500	-	(500)	-100%
2220	DTL	ELM	DWS1310200	52900	Other Employee Benefits	264	-	(264)	-100%
2220	DTL	ELM	DWS1310200	56100	Supplies	3,221	-	(3,221)	-100%
2220	DTL	MID	ECM1310200	51650	Librarian/Media Specialist	42,000	56,617	14,617	35%
2220	DTL	MID	ECM1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	MID	ECM1310200	52200	Fica & Medicare	3,213	4,331	1,118	35%
2220	DTL	MID	ECM1310200	52300	Teachers Retirement System	8,392	11,765	3,373	40%
2220	DTL	MID	ECM1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	ECM1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	ECM1310200	52900	Other Employee Benefits	138	198	60	43%
2220	DTL	TLI	ECM8881200	58810	School Wide Consolidation	5,061	4,654	(407)	-8%
2220	DTL	MID	EDY1310200	51650	Librarian/Media Specialist	72,186	67,113	(5,073)	-7%
2220	DTL	MID	EDY1310200	52200	Fica & Medicare	5,522	5,134	(388)	-7%
2220	DTL	MID	EDY1310200	52300	Teachers Retirement System	14,423	13,946	(477)	-3%
2220	DTL	MID	EDY1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	EDY1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	EDY1310200	52900	Other Employee Benefits	237	235	(2)	-1%
2220	DTL	MID	EDY1310200	52100	State Health Insurance	-	21,120.00	21,120	N/A
2220	DTL	TLI	EDY8881200	58810	School Wide Consolidation	4,430	5,047	617	14%
2220	DTL	ELM	ELM1310200	56100	Supplies	15,000	3,200	(11,800)	-79%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	ELM1310200	58100	Dues and Fees	3,000	8,750	5,750	192%
2220	DTL	ELM	ERA1310200	51650	Librarian/Media Specialist	77,903	80,403	2,500	3%
2220	DTL	ELM	ERA1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	ERA1310200	52200	Fica & Medicare	5,960	6,151	191	3%
2220	DTL	ELM	ERA1310200	52300	Teachers Retirement System	15,565	16,708	1,143	7%
2220	DTL	ELM	ERA1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	ERA1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	ERA1310200	52900	Other Employee Benefits	256	281	25	10%
2220	DTL	ELM	ERA1310200	56100	Supplies	7,003	-	(7,003)	-100%
2220	DTL	ELM	ERA1310200	58810	School Wide Consolidation	-	7,616	7,616	N/A
2220	DTL	ELM	FOR1310200	51650	Librarian/Media Specialist	68,330	72,564	4,234	6%
2220	DTL	ELM	FOR1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	FOR1310200	52200	Fica & Medicare	5,227	5,551	324	6%
2220	DTL	ELM	FOR1310200	52300	Teachers Retirement System	13,652	15,079	1,427	10%
2220	DTL	ELM	FOR1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	FOR1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	FOR1310200	52900	Other Employee Benefits	225	254	29	13%
2220	DTL	TLI	FOR8881200	58810	School Wide Consolidation	3,758	3,834	76	2%
2220	DTL	ELM	FOX1310200	51650	Librarian/Media Specialist	54,540	58,836	4,296	8%
2220	DTL	ELM	FOX1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	FOX1310200	52200	Fica & Medicare	4,172	4,501	329	8%
2220	DTL	ELM	FOX1310200	52300	Teachers Retirement System	10,897	12,226	1,329	12%
2220	DTL	ELM	FOX1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	FOX1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	FOX1310200	52900	Other Employee Benefits	179	206	27	15%
2220	DTL	ELM	FOX1310200	56100	Supplies	3,404	-	(3,404)	-100%
2220	DTL	ELM	FOX8881200	58810	School Wide Consolidation	-	3,808	3,808	N/A
2220	DTL	MID	FRT1310200	51650	Librarian/Media Specialist	80,255	82,755	2,500	3%
2220	DTL	MID	FRT1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	MID	FRT1310200	52200	Fica & Medicare	6,140	6,331	191	3%
2220	DTL	MID	FRT1310200	52300	Teachers Retirement System	16,035	17,196	1,161	7%
2220	DTL	MID	FRT1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	FRT1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	FRT1310200	52900	Other Employee Benefits	264	290	26	10%
2220	DTL	TLI	FRT8881200	58810	School Wide Consolidation	5,468	5,440	(28)	-1%
2220	DTL	ELM	GEN1310200	51650	Librarian/Media Specialist	42,000	55,727	13,727	33%
2220	DTL	ELM	GEN1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	GEN1310200	52200	Fica & Medicare	3,213	4,263	1,050	33%
2220	DTL	ELM	GEN1310200	52300	Teachers Retirement System	8,392	11,580	3,188	38%
2220	DTL	ELM	GEN1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	GEN1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	GEN1310200	52900	Other Employee Benefits	138	195	57	41%
2220	DTL	TLI	GEN8881200	58810	School Wide Consolidation	5,758	5,731	(27)	0%
2220	DTL	ELM	GRG1310200	51650	Librarian/Media Specialist	72,186	74,686	2,500	3%
2220	DTL	ELM	GRG1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	GRG1310200	52200	Fica & Medicare	5,522	5,713	191	3%
2220	DTL	ELM	GRG1310200	52300	Teachers Retirement System	14,423	15,520	1,097	8%
2220	DTL	ELM	GRG1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	GRG1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	GRG1310200	52900	Other Employee Benefits	237	261	24	10%
2220	DTL	TLI	GRG8881200	58810	School Wide Consolidation	5,051	4,795	(256)	-5%
2220	DTL	ELM	HAN1310200	51650	Librarian/Media Specialist	68,330	46,897	(21,433)	-31%
2220	DTL	ELM	HAN1310200	52100	State Health Insurance	18,960	-	(18,960)	-100%
2220	DTL	ELM	HAN1310200	52200	Fica & Medicare	5,227	3,588	(1,639)	-31%
2220	DTL	ELM	HAN1310200	52300	Teachers Retirement System	13,652	9,745	(3,907)	-29%
2220	DTL	ELM	HAN1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	HAN1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	HAN1310200	52900	Other Employee Benefits	225	164	(61)	-27%
2220	DTL	ELM	HAN1310200	56100	Supplies	4,697	-	(4,697)	-100%
2220	DTL	ELM	HAN8881200	58810	School Wide Consolidation	-	4,616	4,616	N/A
2220	DTL	SEC	HAR1310200	51650	Librarian/Media Specialist	70,064	80,403	10,339	15%
2220	DTL	SEC	HAR1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	SEC	HAR1310200	52200	Fica & Medicare	5,360	6,151	791	15%
2220	DTL	SEC	HAR1310200	52300	Teachers Retirement System	13,999	16,708	2,709	19%
2220	DTL	SEC	HAR1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	SEC	HAR1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	SEC	HAR1310200	52900	Other Employee Benefits	231	281	50	22%
2220	DTL	TLI	HAR8881200	58810	School Wide Consolidation	11,733	11,424	(309)	-3%
2220	DTL	ELM	JNS1310200	51650	Librarian/Media Specialist	80,255	82,755	2,500	3%
2220	DTL	ELM	JNS1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	JNS1310200	52200	Fica & Medicare	6,140	6,331	191	3%
2220	DTL	ELM	JNS1310200	52300	Teachers Retirement System	16,035	17,196	1,161	7%
2220	DTL	ELM	JNS1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	JNS1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	JNS1310200	52900	Other Employee Benefits	264	290	26	10%
2220	DTL	TLI	JNS8881200	58810	School Wide Consolidation	3,989	4,539	550	14%
2220	DTL	SEC	JOR1310200	51650	Librarian/Media Specialist	69,966	72,466	2,500	4%
2220	DTL	SEC	JOR1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	SEC	JOR1310200	52200	Fica & Medicare	5,352	5,544	192	4%
2220	DTL	SEC	JOR1310200	52300	Teachers Retirement System	13,979	15,058	1,079	8%
2220	DTL	SEC	JOR1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	SEC	JOR1310200	52600	Workers' Compensation	500	550	50	10%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	SEC	JOR1310200	52900	Other Employee Benefits	230	254	24	10%
2220	DTL	TLI	JOR8881200	58810	School Wide Consolidation	8,572	10,352	1,780	21%
2220	DTL	SEC	KEN1310200	51650	Librarian/Media Specialist	80,255	82,755	2,500	3%
2220	DTL	SEC	KEN1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	SEC	KEN1310200	52200	Fica & Medicare	6,140	6,331	191	3%
2220	DTL	SEC	KEN1310200	52300	Teachers Retirement System	16,035	17,196	1,161	7%
2220	DTL	SEC	KEN1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	SEC	KEN1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	SEC	KEN1310200	52900	Other Employee Benefits	264	290	26	10%
2220	DTL	TLI	KEN8881200	58810	School Wide Consolidation	8,671	9,414	743	9%
2220	DTL	ELM	KEY1310200	51650	Librarian/Media Specialist	72,186	62,906	(9,280)	-13%
2220	DTL	ELM	KEY1310200	52200	Fica & Medicare	5,522	4,812	(710)	-13%
2220	DTL	ELM	KEY1310200	52300	Teachers Retirement System	14,423	13,072	(1,351)	-9%
2220	DTL	ELM	KEY1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	KEY1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	KEY1310200	52900	Other Employee Benefits	237	220	(17)	-7%
2220	DTL	ELM	KEY1310200	56100	Supplies	3,355	-	(3,355)	-100%
2220	DTL	ELM	KEY1310200	52100	State Health Insurance	-	21,120.00	21,120	N/A
2220	DTL	ELM	KEY8881200	58810	School Wide Consolidation	-	3,526	3,526	N/A
2220	DTL	ELM	LJA1310200	51650	Librarian/Media Specialist	54,540	58,836	4,296	8%
2220	DTL	ELM	LJA1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	LJA1310200	52200	Fica & Medicare	4,172	4,501	329	8%
2220	DTL	ELM	LJA1310200	52300	Teachers Retirement System	10,897	12,226	1,329	12%
2220	DTL	ELM	LJA1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	LJA1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	LJA1310200	52900	Other Employee Benefits	179	206	27	15%
2220	DTL	TLI	LJA8881200	58810	School Wide Consolidation	4,258	4,513	255	6%
2220	DTL	ELM	MAC1310200	51650	Librarian/Media Specialist	51,146	62,402	11,256	22%
2220	DTL	ELM	MAC1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	MAC1310200	52200	Fica & Medicare	3,913	4,774	861	22%
2220	DTL	ELM	MAC1310200	52300	Teachers Retirement System	10,219	12,967	2,748	27%
2220	DTL	ELM	MAC1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	MAC1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	MAC1310200	52900	Other Employee Benefits	168	218	50	30%
2220	DTL	ELM	MAC1310200	56100	Supplies	7,174	-	(7,174)	-100%
2220	DTL	ELM	MAC1310200	58810	School Wide Consolidation	-	7,065	7,065	N/A
2220	DTL	ELM	MBA1310200	51650	Librarian/Media Specialist	-	82,755.00	82,755	N/A
2220	DTL	ELM	MBA1310200	52100	State Health Insurance	-	21,120.00	21,120	N/A
2220	DTL	ELM	MBA1310200	52300	Teachers Retirement System	-	17,196.49	17,196	N/A
2220	DTL	ELM	MBA1310200	52200	Fica & Medicare	-	6,330.76	6,331	N/A
2220	DTL	ELM	MBA1310200	52600	Workers' Compensation	-	550.00	550	N/A
2220	DTL	ELM	MBA1310200	52900	Other Employee Benefits	-	289.64	290	N/A
2220	DTL	ELM	MBA1310200	52500	Unemployment Compensation	-	50.00	50	N/A
2220	DTL	ELM	MBA8881200	58810	School Wide Consolidation	-	8,744	8,744	N/A
2220	DTL	MID	MDL1310200	51650	Librarian/Media Specialist	72,186	74,686	2,500	3%
2220	DTL	MID	MDL1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	MID	MDL1310200	52200	Fica & Medicare	5,522	5,713	191	3%
2220	DTL	MID	MDL1310200	52300	Teachers Retirement System	14,423	15,520	1,097	8%
2220	DTL	MID	MDL1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	MDL1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	MDL1310200	52900	Other Employee Benefits	237	261	24	10%
2220	DTL	TLI	MDL8881200	58810	School Wide Consolidation	4,719	5,171	452	10%
2220	DTL	MID	MDL1310200	56100	Supplies	2,000	-	(2,000)	-100%
2220	DTL	ELM	MLK1310200	51650	Librarian/Media Specialist	80,255	65,854	(14,401)	-18%
2220	DTL	ELM	MLK1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	MLK1310200	52200	Fica & Medicare	6,140	5,038	(1,102)	-18%
2220	DTL	ELM	MLK1310200	52300	Teachers Retirement System	16,035	13,684	(2,351)	-15%
2220	DTL	ELM	MLK1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	MLK1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	MLK1310200	52900	Other Employee Benefits	264	230	(34)	-13%
2220	DTL	ELM	MLK1310200	56100	Supplies	5,844	-	(5,844)	-100%
2220	DTL	ELM	MLK8881200	58810	School Wide Consolidation	-	6,167	6,167	N/A
2220	DTL	ELM	MTH1310200	51650	Librarian/Media Specialist	68,330	78,443	10,113	15%
2220	DTL	ELM	MTH1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	MTH1310200	52200	Fica & Medicare	5,227	6,001	774	15%
2220	DTL	ELM	MTH1310200	52300	Teachers Retirement System	13,652	16,300	2,648	19%
2220	DTL	ELM	MTH1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	MTH1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	MTH1310200	52900	Other Employee Benefits	225	275	50	22%
2220	DTL	ELM	MTH1310200	56100	Supplies	8,394	8,244	(150)	-2%
2220	DTL	ELM	NCE1310200	51650	Librarian/Media Specialist	75,943	80,403	4,460	6%
2220	DTL	ELM	NCE1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	NCE1310200	52200	Fica & Medicare	5,810	6,151	341	6%
2220	DTL	ELM	NCE1310200	52300	Teachers Retirement System	15,173	16,708	1,535	10%
2220	DTL	ELM	NCE1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	NCE1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	NCE1310200	52900	Other Employee Benefits	250	281	31	12%
2220	DTL	ELM	NCE1310200	56100	Supplies	8,699	9,129	430	5%
2220	DTL	SEC	NOR1310200	51650	Librarian/Media Specialist	80,255	82,755	2,500	3%
2220	DTL	SEC	NOR1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	SEC	NOR1310200	52200	Fica & Medicare	6,140	6,331	191	3%
2220	DTL	SEC	NOR1310200	52300	Teachers Retirement System	16,035	17,196	1,161	7%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	SEC	NOR1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	SEC	NOR1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	SEC	NOR1310200	52900	Other Employee Benefits	264	290	26	10%
2220	DTL	SEC	NOR1310200	56100	Supplies	13,854	14,747	893	6%
2220	DTL	MID	RCH1310200	51650	Librarian/Media Specialist	80,255	82,755	2,500	3%
2220	DTL	MID	RCH1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	MID	RCH1310200	52200	Fica & Medicare	6,140	6,331	191	3%
2220	DTL	MID	RCH1310200	52300	Teachers Retirement System	16,035	17,196	1,161	7%
2220	DTL	MID	RCH1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	RCH1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	RCH1310200	52900	Other Employee Benefits	264	290	26	10%
2220	DTL	TLI	RCH8881200	58810	School Wide Consolidation	8,753	9,105	352	4%
2220	DTL	ELM	RES1310200	51650	Librarian/Media Specialist	75,943	78,443	2,500	3%
2220	DTL	ELM	RES1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	RES1310200	52200	Fica & Medicare	5,810	6,001	191	3%
2220	DTL	ELM	RES1310200	52300	Teachers Retirement System	15,173	16,300	1,127	7%
2220	DTL	ELM	RES1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	RES1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	RES1310200	52900	Other Employee Benefits	250	275	25	10%
2220	DTL	TLI	RES8881200	58810	School Wide Consolidation	4,868	5,231	363	7%
2220	DTL	ELM	RIG1310200	51650	Librarian/Media Specialist	66,466	70,689	4,223	6%
2220	DTL	ELM	RIG1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	RIG1310200	52200	Fica & Medicare	5,085	5,408	323	6%
2220	DTL	ELM	RIG1310200	52300	Teachers Retirement System	13,280	14,689	1,409	11%
2220	DTL	ELM	RIG1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	RIG1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	RIG1310200	52900	Other Employee Benefits	219	247	28	13%
2220	DTL	TLI	RIG8881200	58810	School Wide Consolidation	4,063	4,590	527	13%
2220	DTL	ELM	RIV1310200	51650	Librarian/Media Specialist	70,064	67,113	(2,951)	-4%
2220	DTL	ELM	RIV1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	RIV1310200	52200	Fica & Medicare	5,360	5,134	(226)	-4%
2220	DTL	ELM	RIV1310200	52300	Teachers Retirement System	13,999	13,946	(53)	0%
2220	DTL	ELM	RIV1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	RIV1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	RIV1310200	52900	Other Employee Benefits	231	235	4	2%
2220	DTL	TLI	RIV8881200	58810	School Wide Consolidation	4,709	5,398	689	15%
2220	DTL	SEC	RMA1310200	51650	Librarian/Media Specialist	72,186	74,686	2,500	3%
2220	DTL	SEC	RMA1310200	52200	Fica & Medicare	5,522	5,713	191	3%
2220	DTL	SEC	RMA1310200	52300	Teachers Retirement System	14,423	15,520	1,097	8%
2220	DTL	SEC	RMA1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	SEC	RMA1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	SEC	RMA1310200	52900	Other Employee Benefits	237	261	24	10%
2220	DTL	SEC	RMA1310200	56100	Supplies	4,109	-	(4,109)	-100%
2220	DTL	SEC	RMA1310200	58810	School Wide Consolidation	-	3,614	3,614	N/A
2220	DTL	MID	RTH1310200	51650	Librarian/Media Specialist	64,613	68,907	4,294	7%
2220	DTL	MID	RTH1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	MID	RTH1310200	52200	Fica & Medicare	4,943	5,271	328	7%
2220	DTL	MID	RTH1310200	52300	Teachers Retirement System	12,910	14,319	1,409	11%
2220	DTL	MID	RTH1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	RTH1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	RTH1310200	52900	Other Employee Benefits	213	241	28	13%
2220	DTL	TLI	RTH8881200	58810	School Wide Consolidation	5,521	6,081	560	10%
2220	DTL	SEC	SEC1310200	56100	Supplies	2,500	6,000	3,500	140%
2220	DTL	SEC	SHW1310200	51650	Librarian/Media Specialist	70,064	72,564	2,500	4%
2220	DTL	SEC	SHW1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	SEC	SHW1310200	52200	Fica & Medicare	5,360	5,551	191	4%
2220	DTL	SEC	SHW1310200	52300	Teachers Retirement System	13,999	15,079	1,080	8%
2220	DTL	SEC	SHW1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	SEC	SHW1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	SEC	SHW1310200	52900	Other Employee Benefits	231	254	23	10%
2220	DTL	SEC	SHW1310200	56100	Supplies	12,437	-	(12,437)	-100%
2220	DTL	SEC	SHW1310200	58810	School Wide Consolidation	-	13,007	13,007	N/A
2220	DTL	ELM	SOC1310200	51650	Librarian/Media Specialist	59,902	63,927	4,025	7%
2220	DTL	ELM	SOC1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	SOC1310200	52200	Fica & Medicare	4,583	4,890	307	7%
2220	DTL	ELM	SOC1310200	52300	Teachers Retirement System	11,968	13,284	1,316	11%
2220	DTL	ELM	SOC1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	SOC1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	SOC1310200	52900	Other Employee Benefits	197	224	27	14%
2220	DTL	TLI	SOC8881200	58810	School Wide Consolidation	3,697	3,757	60	2%
2220	DTL	SEC	SPC1310200	51650	Librarian/Media Specialist	58,922	62,906	3,984	7%
2220	DTL	SEC	SPC1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	SEC	SPC1310200	52200	Fica & Medicare	4,508	4,812	304	7%
2220	DTL	SEC	SPC1310200	52300	Teachers Retirement System	11,773	13,072	1,299	11%
2220	DTL	SEC	SPC1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	SEC	SPC1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	SEC	SPC1310200	52900	Other Employee Benefits	194	220	26	13%
2220	DTL	TLI	SPC8881200	58810	School Wide Consolidation	9,543	10,893	1,350	14%
2220	DTL	ELM	STE1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	STE1310200	51650	Librarian/Media Specialist	72,186	62,906	(9,280)	-13%
2220	DTL	ELM	STE1310200	52200	Fica & Medicare	5,522	4,812	(710)	-13%
2220	DTL	ELM	STE1310200	52300	Teachers Retirement System	14,423	13,072	(1,351)	-9%

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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2220	DTL	ELM	STE1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	STE1310200	52900	Other Employee Benefits	237	220	(17)	-7%
2220	DTL	GFT	STE2110200	51420	Salary Of Clerical Staff	19,460	19,805	345	2%
2220	DTL	GFT	STE2110200	52200	Fica & Medicare	1,489	1,515	26	2%
2220	DTL	GFT	STE2110200	52300	Teachers Retirement System	3,888	4,115	227	6%
2220	DTL	GFT	STE2110200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	GFT	STE2110200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	GFT	STE2110200	52900	Other Employee Benefits	64	69	5	8%
2220	DTL	GFT	STE2110200	52100	State Health Insurance	-	16,650.00	16,650	N/A
2220	DTL	ELM	STM1310200	51650	Librarian/Media Specialist	70,064	-	(70,064)	-100%
2220	DTL	ELM	STM1310200	52100	State Health Insurance	18,960	-	(18,960)	-100%
2220	DTL	ELM	STM1310200	52200	Fica & Medicare	5,360	-	(5,360)	-100%
2220	DTL	ELM	STM1310200	52300	Teachers Retirement System	13,999	-	(13,999)	-100%
2220	DTL	ELM	STM1310200	52500	Unemployment Compensation	100	-	(100)	-100%
2220	DTL	ELM	STM1310200	52600	Workers' Compensation	500	-	(500)	-100%
2220	DTL	ELM	STM1310200	52900	Other Employee Benefits	231	-	(231)	-100%
2220	DTL	ELM	STM1310200	56100	Supplies	5,478	-	(5,478)	-100%
2220	DTL	MID	VET1310200	51650	Librarian/Media Specialist	77,903	74,686	(3,217)	-4%
2220	DTL	MID	VET1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	MID	VET1310200	52200	Fica & Medicare	5,960	5,713	(247)	-4%
2220	DTL	MID	VET1310200	52300	Teachers Retirement System	15,565	15,520	(45)	0%
2220	DTL	MID	VET1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	MID	VET1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	MID	VET1310200	52900	Other Employee Benefits	256	261	5	2%
2220	DTL	MID	VET1310200	56100	Supplies	7,094	7,554	460	6%
2220	DTL	ELM	WAD1310200	51650	Librarian/Media Specialist	64,613	68,907	4,294	7%
2220	DTL	ELM	WAD1310200	52100	State Health Insurance	18,960	21,120	2,160	11%
2220	DTL	ELM	WAD1310200	52200	Fica & Medicare	4,943	5,271	328	7%
2220	DTL	ELM	WAD1310200	52300	Teachers Retirement System	12,910	14,319	1,409	11%
2220	DTL	ELM	WAD1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	WAD1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	WAD1310200	52900	Other Employee Benefits	213	241	28	13%
2220	DTL	ELM	WAD1310200	56100	Supplies	5,783	-	(5,783)	-100%
2220	DTL	ELM	WAD8881200	58810	School Wide Consolidation	-	5,654	5,654	N/A
2220	DTL	ELM	WES1310200	51650	Librarian/Media Specialist	44,397	67,113	22,716	51%
2220	DTL	ELM	WES1310200	52200	Fica & Medicare	3,396	5,134	1,738	51%
2220	DTL	ELM	WES1310200	52300	Teachers Retirement System	8,871	13,946	5,075	57%
2220	DTL	ELM	WES1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	WES1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	WES1310200	52900	Other Employee Benefits	146	235	89	61%
2220	DTL	ELM	WES1310200	56100	Supplies	4,404	-	(4,404)	-100%
2220	DTL	ELM	WES1310200	52100	State Health Insurance	-	21,120.00	21,120	N/A
2220	DTL	ELM	WES8881200	58810	School Wide Consolidation	-	4,500	4,500	N/A
2220	DTL	ELM	WYN1310200	51650	Librarian/Media Specialist	64,613	74,686	10,073	16%
2220	DTL	ELM	WYN1310200	52100	State Health Insurance	18,960	-	(18,960)	-100%
2220	DTL	ELM	WYN1310200	52200	Fica & Medicare	4,943	5,713	770	16%
2220	DTL	ELM	WYN1310200	52300	Teachers Retirement System	12,910	15,520	2,610	20%
2220	DTL	ELM	WYN1310200	52500	Unemployment Compensation	100	50	(50)	-50%
2220	DTL	ELM	WYN1310200	52600	Workers' Compensation	500	550	50	10%
2220	DTL	ELM	WYN1310200	52900	Other Employee Benefits	213	261	48	23%
2220	DTL	TLI	WYN8881200	58810	School Wide Consolidation	4,148	4,603	455	11%
2300	DOE	EXE	BOE9100230	51110	Sal - School Board Members Sal	111,240	111,240	-	0%
2300	DOE	EXE	BOE9100230	52100	State Health Insurance	51,360	49,950	(1,410)	-3%
2300	DOE	EXE	BOE9100230	52200	Fica & Medicare	9,600	8,510	(1,090)	-11%
2300	DOE	EXE	BOE9100230	52500	Unemployment Compensation	900	-	(900)	-100%
2300	DOE	EXE	BOE9100230	52600	Workers' Compensation	4,500	-	(4,500)	-100%
2300	DOE	EXE	BOE9100230	52900	Other Employee Benefits	366	389	23	6%
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	10,000	14,000	4,000	40%
2300	DOE	EXE	BOE9100230	55950	Other Purchased Services	500	500	-	0%
2300	DOE	EXE	BOE9100230	56100	Supplies	2,500	2,500	-	0%
2300	DOE	EXE	BOE9100230	58100	Dues and Fees	32,000	39,500	7,500	23%
2300	DOE	DEP	DEP9100230	51420	Salary Of Clerical Staff	47,174	47,245	71	0%
2300	DOE	DEP	DEP9100230	52100	State Health Insurance	12,840	16,650	3,810	30%
2300	DOE	DEP	DEP9100230	52200	Fica & Medicare	3,609	3,614	5	0%
2300	DOE	DEP	DEP9100230	52300	Teachers Retirement System	9,425	9,817	392	4%
2300	DOE	DEP	DEP9100230	52500	Unemployment Compensation	100	50	(50)	-50%
2300	DOE	DEP	DEP9100230	52600	Workers' Compensation	500	550	50	10%
2300	DOE	DEP	DEP9100230	52900	Other Employee Benefits	155	165	10	6%
2300	DOE	DEP	DEP9100230	55320	Communication Web based Subscr	300	300	-	0%
2300	DOE	DEP	DEP9100230	55800	Travel - Employees	375	375	-	0%
2300	DOE	DEP	DEP9100230	56100	Supplies	2,000	2,000	-	0%
2300	DOE	DEP	DEP9100230	56110	Supplies-Technology	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	56420	Books And Periodicals	500	500	-	0%
2300	DOE	DEP	DEP9100230	58100	Dues and Fees	200	200	-	0%
2300	DOE	EXE	EXE9100230	51200	Superintendent, Resa Director	220,841	258,108	37,267	17%
2300	DOE	EXE	EXE9100230	51420	Salary Of Clerical Staff	43,260	46,533	3,273	8%
2300	DOE	EXE	EXE9100230	51900	Oth Management Personnel	-	29,078	29,078	N/A
2300	DOE	EXE	EXE9100230	52100	State Health Insurance	12,840	-	(12,840)	-100%
2300	DOE	EXE	EXE9100230	52200	Fica & Medicare	20,204	25,529	5,325	26%

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2300	DOE	EXE	EXE9100230	52300	Teachers Retirement System	52,767	52,139	(628)	-1%
2300	DOE	EXE	EXE9100230	52500	Unemployment Compensation	100	100	-	0%
2300	DOE	EXE	EXE9100230	52600	Workers' Compensation	1,500	1,100	(400)	-27%
2300	DOE	EXE	EXE9100230	52900	Other Employee Benefits	5,195	1,168	(4,027)	-78%
2300	DOE	EXE	EXE9100230	53100	Contracted Service - Admin	10,000	10,000	-	0%
2300	DOE	EXE	EXE9100230	55320	Communication Web based Subscr	13,000	13,000	-	0%
2300	DOE	EXE	EXE9100230	55800	Travel - Employees	4,000	15,000	11,000	275%
2300	DOE	EXE	EXE9100230	56100	Supplies	2,500	2,500	-	0%
2300	DOE	EXE	EXE9100230	56420	Books And Periodicals	1,000	1,000	-	0%
2300	DOE	EXE	EXE9100230	58100	Dues and Fees	12,000	17,500	5,500	46%
2300	DOE	EXE	EXE9100230	55950	Other Purchased Services	-	3,500	3,500	N/A
2300	DOE	EXE	EXE9100231	51420	Salary Of Clerical Staff	36,524	36,566	42	0%
2300	DOE	EXE	EXE9100231	51900	Oth Management Personnel	136,565	127,853	(8,712)	-6%
2300	DOE	EXE	EXE9100231	52100	State Health Insurance	25,680	33,300	7,620	30%
2300	DOE	EXE	EXE9100231	52200	Fica & Medicare	12,136	12,578	442	4%
2300	DOE	EXE	EXE9100231	52300	Teachers Retirement System	31,697	34,166	2,469	8%
2300	DOE	EXE	EXE9100231	52500	Unemployment Compensation	200	100	(100)	-50%
2300	DOE	EXE	EXE9100231	52600	Workers' Compensation	1,000	1,100	100	10%
2300	DOE	EXE	EXE9100231	52900	Other Employee Benefits	569	575	6	1%
2300	DOE	EXE	EXE9100231	53000	Purch Professional & Technical	960	1,060	100	10%
2300	DOE	EXE	EXE9100231	55800	Travel - Employees	2,850	2,050	(800)	-28%
2300	DOE	EXE	EXE9100231	56100	Supplies	2,185	2,185	-	0%
2300	DOE	EXE	EXE9100231	56420	Books And Periodicals	1,075	1,774	699	65%
2300	DOE	EXE	EXE9100231	58100	Dues and Fees	2,400	2,400	-	0%
2300	DHR	PRM	PRM9100230	55200	Insurance (Other Than Emp Bene	390,000	438,821	48,821	13%
2400	DTL	MID	ACM9100240	51300	Principal	112,199	115,576	3,377	3%
2400	DTL	MID	ACM9100240	51310	Assistant Principal	87,862	87,110	(752)	-1%
2400	DTL	MID	ACM9100240	51420	Salary Of Clerical Staff	74,358	75,353	995	1%
2400	DTL	MID	ACM9100240	52100	State Health Insurance	76,440	75,540	(900)	-1%
2400	DTL	MID	ACM9100240	52200	Fica & Medicare	20,993	21,270	277	1%
2400	DTL	MID	ACM9100240	52300	Teachers Retirement System	54,829	57,777	2,948	5%
2400	DTL	MID	ACM9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	ACM9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	ACM9100240	52900	Other Employee Benefits	903	973	70	8%
2400	DTL	MID	ACM9100240	56100	Supplies	2,672	2,940	268	10%
2400	DSS	ALT	AIM9100240	51300	Principal	131,267	133,767	2,500	2%
2400	DSS	ALT	AIM9100240	51310	Assistant Principal	84,480	89,466	4,986	6%
2400	DSS	ALT	AIM9100240	51420	Salary Of Clerical Staff	53,708	53,445	(263)	0%
2400	DSS	ALT	AIM9100240	52100	State Health Insurance	50,760	42,240	(8,520)	-17%
2400	DSS	ALT	AIM9100240	52200	Fica & Medicare	20,613	21,166	553	3%
2400	DSS	ALT	AIM9100240	52300	Teachers Retirement System	53,837	57,494	3,657	7%
2400	DSS	ALT	AIM9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DSS	ALT	AIM9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DSS	ALT	AIM9100240	52900	Other Employee Benefits	887	968	81	9%
2400	DSS	ALT	AIM9100240	55950	Other Purchased Services	500	400	(100)	-20%
2400	DSS	ALT	AIM9100240	56100	Supplies	400	1,000	600	150%
2400	DSS	ALT	AIM9100240	56110	Supplies-Technology	200	200	-	0%
2400	DSS	ALT	AIM9100240	56150	Expendable Equipment	1,500	1,000	(500)	-33%
2400	DSS	ALT	AIM9100240	56160	Expendable Computer Equipment	1,000	500	(500)	-50%
2400	DSS	ALT	AIM9100240	58100	Dues and Fees	300	300	-	0%
2400	DSS	ALT	AIM9100240	55320	Communication Web based Subscr	-	500	500	N/A
2400	DTL	ELM	ALN9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	ALN9100240	51310	Assistant Principal	86,701	71,541	(15,160)	-17%
2400	DTL	ELM	ALN9100240	51420	Salary Of Clerical Staff	46,229	48,226	1,997	4%
2400	DTL	ELM	ALN9100240	52100	State Health Insurance	50,760	75,540	24,780	49%
2400	DTL	ELM	ALN9100240	52200	Fica & Medicare	18,587	17,771	(816)	-4%
2400	DTL	ELM	ALN9100240	52300	Teachers Retirement System	48,545	48,273	(272)	-1%
2400	DTL	ELM	ALN9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	ALN9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	ALN9100240	52900	Other Employee Benefits	799	813	14	2%
2400	DTL	ELM	ALN9100240	56100	Supplies	2,903	3,009	106	4%
2400	DTL	MID	ARN9100240	51300	Principal	112,199	114,699	2,500	2%
2400	DTL	MID	ARN9100240	51310	Assistant Principal	87,186	89,686	2,500	3%
2400	DTL	MID	ARN9100240	51420	Salary Of Clerical Staff	71,704	73,521	1,817	3%
2400	DTL	MID	ARN9100240	52100	State Health Insurance	44,640	71,070	26,430	59%
2400	DTL	MID	ARN9100240	52200	Fica & Medicare	20,738	21,260	522	3%
2400	DTL	MID	ARN9100240	52300	Teachers Retirement System	54,164	57,749	3,585	7%
2400	DTL	MID	ARN9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	ARN9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	ARN9100240	52900	Other Employee Benefits	892	973	81	9%
2400	DTL	MID	ARN9100240	56100	Supplies	3,463	3,540	77	2%
2400	DTL	MID	BAK9100240	51300	Principal	123,974	118,954	(5,020)	-4%
2400	DTL	MID	BAK9100240	51310	Assistant Principal	87,186	89,686	2,500	3%
2400	DTL	MID	BAK9100240	51420	Salary Of Clerical Staff	74,885	76,223	1,338	2%
2400	DTL	MID	BAK9100240	52100	State Health Insurance	50,760	58,890	8,130	16%
2400	DTL	MID	BAK9100240	52200	Fica & Medicare	21,882	21,792	(90)	0%
2400	DTL	MID	BAK9100240	52300	Teachers Retirement System	57,152	59,195	2,043	4%
2400	DTL	MID	BAK9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	BAK9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	BAK9100240	52900	Other Employee Benefits	941	997	56	6%
2400	DTL	MID	BAK9100240	56100	Supplies	3,147	3,042	(105)	-3%
2400	DTL	ELM	BDV9100240	51300	Principal	110,037	112,537	2,500	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	BDV9100240	51310	Assistant Principal	86,701	86,641	(60)	0%
2400	DTL	ELM	BDV9100240	51420	Salary Of Clerical Staff	47,724	48,788	1,064	2%
2400	DTL	ELM	BDV9100240	52100	State Health Insurance	25,680	37,770	12,090	47%
2400	DTL	ELM	BDV9100240	52200	Fica & Medicare	18,701	18,969	268	1%
2400	DTL	ELM	BDV9100240	52300	Teachers Retirement System	48,844	51,527	2,683	5%
2400	DTL	ELM	BDV9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	BDV9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	BDV9100240	52900	Other Employee Benefits	804	868	64	8%
2400	DTL	ELM	BDV9100240	56100	Supplies	3,118	3,286	168	5%
2400	DTL	MID	BLK9100240	51300	Principal	112,199	114,699	2,500	2%
2400	DTL	MID	BLK9100240	51310	Assistant Principal	87,186	89,686	2,500	3%
2400	DTL	MID	BLK9100240	51420	Salary Of Clerical Staff	72,445	72,567	122	0%
2400	DTL	MID	BLK9100240	52100	State Health Insurance	63,600	75,540	11,940	19%
2400	DTL	MID	BLK9100240	52200	Fica & Medicare	20,795	21,187	392	2%
2400	DTL	MID	BLK9100240	52300	Teachers Retirement System	54,312	53,331	(981)	-2%
2400	DTL	MID	BLK9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	BLK9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	BLK9100240	52900	Other Employee Benefits	894	969	75	8%
2400	DTL	MID	BLK9100240	56100	Supplies	2,887	2,865	(22)	-1%
2400	DTL	ELM	BLN9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	BLN9100240	51310	Assistant Principal	86,701	89,201	2,500	3%
2400	DTL	ELM	BLN9100240	51420	Salary Of Clerical Staff	50,903	49,156	(1,747)	-3%
2400	DTL	ELM	BLN9100240	52100	State Health Insurance	63,600	75,540	11,940	19%
2400	DTL	ELM	BLN9100240	52200	Fica & Medicare	18,945	19,193	248	1%
2400	DTL	ELM	BLN9100240	52300	Teachers Retirement System	49,479	52,136	2,657	5%
2400	DTL	ELM	BLN9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	BLN9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	BLN9100240	52900	Other Employee Benefits	815	878	63	8%
2400	DTL	ELM	BLN9100240	56100	Supplies	2,811	2,783	(28)	-1%
2400	DTL	ELM	BRW9100240	51300	Principal	106,723	109,469	2,746	3%
2400	DTL	ELM	BRW9100240	51310	Assistant Principal	84,141	89,641	5,500	7%
2400	DTL	ELM	BRW9100240	51420	Salary Of Clerical Staff	49,038	54,139	5,101	10%
2400	DTL	ELM	BRW9100240	52100	State Health Insurance	44,640	75,540	30,900	69%
2400	DTL	ELM	BRW9100240	52200	Fica & Medicare	18,352	19,374	1,022	6%
2400	DTL	ELM	BRW9100240	52300	Teachers Retirement System	47,932	52,625	4,693	10%
2400	DTL	ELM	BRW9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	BRW9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	BRW9100240	52900	Other Employee Benefits	789	886	97	12%
2400	DTL	ELM	BRW9100240	56100	Supplies	2,884	3,254	370	13%
2400	DTL	ELM	CLB9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	CLB9100240	51310	Assistant Principal	84,141	89,201	5,060	6%
2400	DTL	ELM	CLB9100240	51420	Salary Of Clerical Staff	48,329	49,143	814	2%
2400	DTL	ELM	CLB9100240	52100	State Health Insurance	50,760	58,890	8,130	16%
2400	DTL	ELM	CLB9100240	52200	Fica & Medicare	18,552	19,192	640	3%
2400	DTL	ELM	CLB9100240	52300	Teachers Retirement System	48,453	52,133	3,680	8%
2400	DTL	ELM	CLB9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	CLB9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	CLB9100240	52900	Other Employee Benefits	798	878	80	10%
2400	DTL	ELM	CLB9100240	56100	Supplies	3,278	3,467	189	6%
2400	DTL	SEC	COH9100240	51300	Principal	131,267	121,928	(9,339)	-7%
2400	DTL	SEC	COH9100240	51310	Assistant Principal	273,174	277,944	4,770	2%
2400	DTL	SEC	COH9100240	51420	Salary Of Clerical Staff	97,100	100,202	3,102	3%
2400	DTL	SEC	COH9100240	52100	State Health Insurance	101,520	117,780	16,260	16%
2400	DTL	SEC	COH9100240	52200	Fica & Medicare	38,368	38,256	(112)	0%
2400	DTL	SEC	COH9100240	52300	Teachers Retirement System	100,208	103,915	3,707	4%
2400	DTL	SEC	COH9100240	52500	Unemployment Compensation	800	400	(400)	-50%
2400	DTL	SEC	COH9100240	52600	Workers' Compensation	4,000	4,400	400	10%
2400	DTL	SEC	COH9100240	52900	Other Employee Benefits	1,650	1,750	100	6%
2400	DTL	SEC	COH9100240	56100	Supplies	5,632	5,913	281	5%
2400	DTL	CUR	CUR9100240	51420	Salary Of Clerical Staff	-	40,362.82	40,363	N/A
2400	DTL	CUR	CUR9100240	52100	State Health Insurance	-	16,650.00	16,650	N/A
2400	DTL	CUR	CUR9100240	52300	Teachers Retirement System	-	8,387.39	8,387	N/A
2400	DTL	CUR	CUR9100240	52200	Fica & Medicare	-	3,087.76	3,088	N/A
2400	DTL	CUR	CUR9100240	52600	Workers' Compensation	-	550.00	550	N/A
2400	DTL	CUR	CUR9100240	52900	Other Employee Benefits	-	141.27	141	N/A
2400	DTL	CUR	CUR9100240	52500	Unemployment Compensation	-	50.00	50	N/A
2400	DTL	SEC	CVH9100240	51300	Principal	119,428	121,928	2,500	2%
2400	DTL	SEC	CVH9100240	51310	Assistant Principal	163,920	170,794	6,874	4%
2400	DTL	SEC	CVH9100240	51420	Salary Of Clerical Staff	95,914	98,359	2,445	3%
2400	DTL	SEC	CVH9100240	52100	State Health Insurance	82,560	96,660	14,100	17%
2400	DTL	SEC	CVH9100240	52200	Fica & Medicare	29,014	29,918	904	3%
2400	DTL	SEC	CVH9100240	52300	Teachers Retirement System	75,776	81,267	5,491	7%
2400	DTL	SEC	CVH9100240	52500	Unemployment Compensation	700	350	(350)	-50%
2400	DTL	SEC	CVH9100240	52600	Workers' Compensation	3,500	3,850	350	10%
2400	DTL	SEC	CVH9100240	52900	Other Employee Benefits	1,248	1,369	121	10%
2400	DTL	SEC	CVH9100240	56100	Supplies	4,552	4,715	163	4%
2400	DTL	MID	DCM9100240	51300	Principal	123,278	125,778	2,500	2%
2400	DTL	MID	DCM9100240	51310	Assistant Principal	90,435	92,935	2,500	3%
2400	DTL	MID	DCM9100240	51420	Salary Of Clerical Staff	71,210	74,859	3,649	5%
2400	DTL	MID	DCM9100240	52100	State Health Insurance	50,760	42,240	(8,520)	-17%
2400	DTL	MID	DCM9100240	52200	Fica & Medicare	21,797	22,458	661	3%
2400	DTL	MID	DCM9100240	52300	Teachers Retirement System	56,928	61,004	4,076	7%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	MID	DCM9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	DCM9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	DCM9100240	52900	Other Employee Benefits	937	1,028	91	10%
2400	DTL	MID	DCM9100240	56100	Supplies	2,111	2,372	261	12%
2400	DTL	ELM	DHE9100240	51300	Principal	103,969	109,223	5,254	5%
2400	DTL	ELM	DHE9100240	51310	Assistant Principal	84,968	89,872	4,904	6%
2400	DTL	ELM	DHE9100240	51420	Salary Of Clerical Staff	47,662	49,438	1,776	4%
2400	DTL	ELM	DHE9100240	52100	State Health Insurance	37,920	42,240	4,320	11%
2400	DTL	ELM	DHE9100240	52200	Fica & Medicare	18,100	19,013	913	5%
2400	DTL	ELM	DHE9100240	52300	Teachers Retirement System	47,272	51,645	4,373	9%
2400	DTL	ELM	DHE9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	DHE9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	DHE9100240	52900	Other Employee Benefits	778	870	92	12%
2400	DTL	ELM	DHE9100240	56100	Supplies	2,712	2,531	(181)	-7%
2400	DTL	ELM	DMN9100240	51300	Principal	110,037	109,223	(814)	-1%
2400	DTL	ELM	DMN9100240	51310	Assistant Principal	84,141	89,201	5,060	6%
2400	DTL	ELM	DMN9100240	51420	Salary Of Clerical Staff	50,653	52,805	2,152	4%
2400	DTL	ELM	DMN9100240	52100	State Health Insurance	63,600	54,420	(9,180)	-14%
2400	DTL	ELM	DMN9100240	52200	Fica & Medicare	18,730	19,219	489	3%
2400	DTL	ELM	DMN9100240	52300	Teachers Retirement System	48,917	52,205	3,288	7%
2400	DTL	ELM	DMN9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	DMN9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	DMN9100240	52900	Other Employee Benefits	805	879	74	9%
2400	DTL	ELM	DMN9100240	56100	Supplies	2,030	2,144	114	6%
2400	DTL	ELM	DTN9100240	51300	Principal	120,888	123,388	2,500	2%
2400	DTL	ELM	DTN9100240	51420	Salary Of Clerical Staff	50,798	52,715	1,917	4%
2400	DTL	ELM	DTN9100240	52100	State Health Insurance	18,960	21,120	2,160	11%
2400	DTL	ELM	DTN9100240	52200	Fica & Medicare	13,134	13,472	338	3%
2400	DTL	ELM	DTN9100240	52300	Teachers Retirement System	34,303	36,594	2,291	7%
2400	DTL	ELM	DTN9100240	52500	Unemployment Compensation	300	150	(150)	-50%
2400	DTL	ELM	DTN9100240	52600	Workers' Compensation	1,500	1,650	150	10%
2400	DTL	ELM	DTN9100240	52900	Other Employee Benefits	565	616	51	9%
2400	DTL	ELM	DTN9100240	56100	Supplies	1,691	1,666	(25)	-1%
2400	DTL	ELM	DUB9100240	51300	Principal	98,128	103,453	5,325	5%
2400	DTL	ELM	DUB9100240	51310	Assistant Principal	86,701	89,201	2,500	3%
2400	DTL	ELM	DUB9100240	51420	Salary Of Clerical Staff	49,149	50,958	1,809	4%
2400	DTL	ELM	DUB9100240	52100	State Health Insurance	50,760	58,890	8,130	16%
2400	DTL	ELM	DUB9100240	52200	Fica & Medicare	17,899	18,636	737	4%
2400	DTL	ELM	DUB9100240	52300	Teachers Retirement System	46,749	50,623	3,874	8%
2400	DTL	ELM	DUB9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	DUB9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	DUB9100240	52900	Other Employee Benefits	770	853	83	11%
2400	DTL	ELM	DUB9100240	56100	Supplies	2,472	2,531	59	2%
2400	DTL	ELM	DVS9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	DVS9100240	51310	Assistant Principal	82,009	84,509	2,500	3%
2400	DTL	ELM	DVS9100240	51420	Salary Of Clerical Staff	52,356	53,917	1,561	3%
2400	DTL	ELM	DVS9100240	52100	State Health Insurance	63,600	75,540	11,940	19%
2400	DTL	ELM	DVS9100240	52200	Fica & Medicare	18,697	19,199	502	3%
2400	DTL	ELM	DVS9100240	52300	Teachers Retirement System	48,831	52,150	3,319	7%
2400	DTL	ELM	DVS9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	DVS9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	DVS9100240	52900	Other Employee Benefits	804	878	74	9%
2400	DTL	ELM	DVS9100240	56100	Supplies	1,980	1,892	(88)	-4%
2400	DTL	ELM	DWS9100240	51300	Principal	110,037	-	(110,037)	-100%
2400	DTL	ELM	DWS9100240	51420	Salary Of Clerical Staff	48,476	-	(48,476)	-100%
2400	DTL	ELM	DWS9100240	52100	State Health Insurance	12,840	-	(12,840)	-100%
2400	DTL	ELM	DWS9100240	52200	Fica & Medicare	12,126	-	(12,126)	-100%
2400	DTL	ELM	DWS9100240	52300	Teachers Retirement System	31,671	-	(31,671)	-100%
2400	DTL	ELM	DWS9100240	52500	Unemployment Compensation	300	-	(300)	-100%
2400	DTL	ELM	DWS9100240	52600	Workers' Compensation	1,500	-	(1,500)	-100%
2400	DTL	ELM	DWS9100240	52900	Other Employee Benefits	522	-	(522)	-100%
2400	DTL	ELM	DWS9100240	56100	Supplies	1,624	-	(1,624)	-100%
2400	DTL	MID	ECM9100240	51300	Principal	112,199	114,699	2,500	2%
2400	DTL	MID	ECM9100240	51310	Assistant Principal	87,186	89,686	2,500	3%
2400	DTL	MID	ECM9100240	51420	Salary Of Clerical Staff	73,653	75,478	1,825	2%
2400	DTL	MID	ECM9100240	52100	State Health Insurance	76,440	92,190	15,750	21%
2400	DTL	MID	ECM9100240	52200	Fica & Medicare	20,887	21,410	523	3%
2400	DTL	MID	ECM9100240	52300	Teachers Retirement System	54,553	58,156	3,603	7%
2400	DTL	MID	ECM9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	ECM9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	ECM9100240	52900	Other Employee Benefits	898	980	82	9%
2400	DTL	MID	ECM9100240	56100	Supplies	2,412	2,217	(195)	-8%
2400	DTL	MID	EDY9100240	51300	Principal	112,199	114,699	2,500	2%
2400	DTL	MID	EDY9100240	51310	Assistant Principal	95,635	98,135	2,500	3%
2400	DTL	MID	EDY9100240	51420	Salary Of Clerical Staff	76,274	78,867	2,593	3%
2400	DTL	MID	EDY9100240	52100	State Health Insurance	44,640	54,420	9,780	22%
2400	DTL	MID	EDY9100240	52200	Fica & Medicare	21,734	22,315	581	3%
2400	DTL	MID	EDY9100240	52300	Teachers Retirement System	56,765	60,615	3,850	7%
2400	DTL	MID	EDY9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	EDY9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	EDY9100240	52900	Other Employee Benefits	935	1,021	86	9%
2400	DTL	MID	EDY9100240	56100	Supplies	2,111	2,404	293	14%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	ELM9100240	51420	Salary Of Clerical Staff	93,447	53,540	(39,907)	-43%
2400	DTL	ELM	ELM9100240	52100	State Health Insurance	25,680	-	(25,680)	-100%
2400	DTL	ELM	ELM9100240	52200	Fica & Medicare	7,149	4,096	(3,053)	-43%
2400	DTL	ELM	ELM9100240	52300	Teachers Retirement System	18,671	11,126	(7,545)	-40%
2400	DTL	ELM	ELM9100240	52500	Unemployment Compensation	300	100	(200)	-67%
2400	DTL	ELM	ELM9100240	52600	Workers' Compensation	1,500	1,100	(400)	-27%
2400	DTL	ELM	ELM9100240	52900	Other Employee Benefits	307	187	(120)	-39%
2400	DTL	ELM	ERA9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	ERA9100240	51310	Assistant Principal	67,926	70,426	2,500	4%
2400	DTL	ELM	ERA9100240	51420	Salary Of Clerical Staff	50,023	52,164	2,141	4%
2400	DTL	ELM	ERA9100240	52100	State Health Insurance	37,920	42,240	4,320	11%
2400	DTL	ELM	ERA9100240	52200	Fica & Medicare	17,441	17,987	546	3%
2400	DTL	ELM	ERA9100240	52300	Teachers Retirement System	45,552	48,859	3,307	7%
2400	DTL	ELM	ERA9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	ERA9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	ERA9100240	52900	Other Employee Benefits	750	823	73	10%
2400	DTL	ELM	ERA9100240	56100	Supplies	3,530	3,835	305	9%
2400	DTL	ELM	FOR9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	FOR9100240	51310	Assistant Principal	86,701	89,201	2,500	3%
2400	DTL	ELM	FOR9100240	51420	Salary Of Clerical Staff	47,396	49,156	1,760	4%
2400	DTL	ELM	FOR9100240	52100	State Health Insurance	44,640	54,420	9,780	22%
2400	DTL	ELM	FOR9100240	52200	Fica & Medicare	18,676	19,193	517	3%
2400	DTL	ELM	FOR9100240	52300	Teachers Retirement System	44,589	52,136	7,547	17%
2400	DTL	ELM	FOR9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	FOR9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	FOR9100240	52900	Other Employee Benefits	803	878	75	9%
2400	DTL	ELM	FOR9100240	56100	Supplies	1,894	1,931	37	2%
2400	DTL	ELM	FOX9100240	51300	Principal	120,888	101,196	(19,692)	-16%
2400	DTL	ELM	FOX9100240	51310	Assistant Principal	86,701	89,201	2,500	3%
2400	DTL	ELM	FOX9100240	51420	Salary Of Clerical Staff	46,566	47,034	468	1%
2400	DTL	ELM	FOX9100240	52100	State Health Insurance	31,800	21,120	(10,680)	-34%
2400	DTL	ELM	FOX9100240	52200	Fica & Medicare	19,443	18,163	(1,280)	-7%
2400	DTL	ELM	FOX9100240	52300	Teachers Retirement System	50,780	49,338	(1,442)	-3%
2400	DTL	ELM	FOX9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	FOX9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	FOX9100240	52900	Other Employee Benefits	836	831	(5)	-1%
2400	DTL	ELM	FOX9100240	56100	Supplies	1,716	1,918	202	12%
2400	DTL	MID	FRT9100240	51300	Principal	112,199	114,699	2,500	2%
2400	DTL	MID	FRT9100240	51310	Assistant Principal	80,120	84,965	4,845	6%
2400	DTL	MID	FRT9100240	51420	Salary Of Clerical Staff	75,347	76,919	1,572	2%
2400	DTL	MID	FRT9100240	52100	State Health Insurance	31,800	54,420	22,620	71%
2400	DTL	MID	FRT9100240	52200	Fica & Medicare	20,476	21,159	683	3%
2400	DTL	MID	FRT9100240	52300	Teachers Retirement System	53,480	57,474	3,994	7%
2400	DTL	MID	FRT9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	FRT9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	FRT9100240	52900	Other Employee Benefits	881	968	87	10%
2400	DTL	MID	FRT9100240	56100	Supplies	2,606	2,592	(14)	-1%
2400	DTL	ELM	GEN9100240	51300	Principal	106,723	109,223	2,500	2%
2400	DTL	ELM	GEN9100240	51310	Assistant Principal	86,701	89,201	2,500	3%
2400	DTL	ELM	GEN9100240	51420	Salary Of Clerical Staff	46,816	48,798	1,982	4%
2400	DTL	ELM	GEN9100240	52100	State Health Insurance	37,920	42,240	4,320	11%
2400	DTL	ELM	GEN9100240	52200	Fica & Medicare	18,378	18,912	534	3%
2400	DTL	ELM	GEN9100240	52300	Teachers Retirement System	48,000	51,373	3,373	7%
2400	DTL	ELM	GEN9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	GEN9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	GEN9100240	52900	Other Employee Benefits	790	865	75	9%
2400	DTL	ELM	GEN9100240	56100	Supplies	2,903	2,886	(17)	-1%
2400	DTL	ELM	GRG9100240	51300	Principal	123,278	112,537	(10,741)	-9%
2400	DTL	ELM	GRG9100240	51310	Assistant Principal	95,635	98,135	2,500	3%
2400	DTL	ELM	GRG9100240	51420	Salary Of Clerical Staff	50,759	52,555	1,796	4%
2400	DTL	ELM	GRG9100240	52100	State Health Insurance	50,760	37,770	(12,990)	-26%
2400	DTL	ELM	GRG9100240	52200	Fica & Medicare	20,630	20,137	(493)	-2%
2400	DTL	ELM	GRG9100240	52300	Teachers Retirement System	49,795	54,699	4,904	10%
2400	DTL	ELM	GRG9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	GRG9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	GRG9100240	52900	Other Employee Benefits	887	921	34	4%
2400	DTL	ELM	GRG9100240	56100	Supplies	2,546	2,415	(131)	-5%
2400	DTL	ELM	HAN9100240	51300	Principal	120,888	123,388	2,500	2%
2400	DTL	ELM	HAN9100240	51310	Assistant Principal	67,926	72,183	4,257	6%
2400	DTL	ELM	HAN9100240	51420	Salary Of Clerical Staff	51,137	47,034	(4,103)	-8%
2400	DTL	ELM	HAN9100240	52100	State Health Insurance	44,640	37,770	(6,870)	-15%
2400	DTL	ELM	HAN9100240	52200	Fica & Medicare	18,356	18,559	203	1%
2400	DTL	ELM	HAN9100240	52300	Teachers Retirement System	47,942	50,413	2,471	5%
2400	DTL	ELM	HAN9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	HAN9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	HAN9100240	52900	Other Employee Benefits	789	849	60	8%
2400	DTL	ELM	HAN9100240	56100	Supplies	2,368	2,324	(44)	-2%
2400	DTL	SEC	HAR9100240	51300	Principal	109,515	115,307	5,792	5%
2400	DTL	SEC	HAR9100240	51310	Assistant Principal	261,851	269,212	7,361	3%
2400	DTL	SEC	HAR9100240	51420	Salary Of Clerical Staff	102,094	98,458	(3,636)	-4%
2400	DTL	SEC	HAR9100240	52100	State Health Insurance	108,240	117,780	9,540	9%
2400	DTL	SEC	HAR9100240	52200	Fica & Medicare	36,220	36,948	728	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	SEC	HAR9100240	52300	Teachers Retirement System	90,554	100,363	9,809	11%
2400	DTL	SEC	HAR9100240	52500	Unemployment Compensation	800	400	(400)	-50%
2400	DTL	SEC	HAR9100240	52600	Workers' Compensation	4,000	4,400	400	10%
2400	DTL	SEC	HAR9100240	52900	Other Employee Benefits	1,558	1,690	132	8%
2400	DTL	SEC	HAR9100240	56100	Supplies	5,896	5,740	(156)	-3%
2400	DTL	ELM	JNS9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	JNS9100240	51420	Salary Of Clerical Staff	51,513	48,788	(2,725)	-5%
2400	DTL	ELM	JNS9100240	52100	State Health Insurance	44,640	54,420	9,780	22%
2400	DTL	ELM	JNS9100240	52200	Fica & Medicare	12,359	18,628	6,269	51%
2400	DTL	ELM	JNS9100240	52300	Teachers Retirement System	32,278	50,600	18,322	57%
2400	DTL	ELM	JNS9100240	52500	Unemployment Compensation	300	200	(100)	-33%
2400	DTL	ELM	JNS9100240	52600	Workers' Compensation	1,500	2,200	700	47%
2400	DTL	ELM	JNS9100240	52900	Other Employee Benefits	532	852	320	60%
2400	DTL	ELM	JNS9100240	56100	Supplies	2,011	2,286	275	14%
2400	DTL	ELM	JNS9100240	51310	Assistant Principal	-	82,178.00	82,178	N/A
2400	DTL	SEC	JOR9100240	51300	Principal	119,428	121,928	2,500	2%
2400	DTL	SEC	JOR9100240	51310	Assistant Principal	271,857	277,431	5,574	2%
2400	DTL	SEC	JOR9100240	51420	Salary Of Clerical Staff	144,410	126,222	(18,188)	-13%
2400	DTL	SEC	JOR9100240	51900	Oth Management Personnel	79,954	87,550	7,596	10%
2400	DTL	SEC	JOR9100240	52100	State Health Insurance	159,000	167,730	8,730	5%
2400	DTL	SEC	JOR9100240	52200	Fica & Medicare	47,097	46,905	(192)	0%
2400	DTL	SEC	JOR9100240	52300	Teachers Retirement System	123,007	127,409	4,402	4%
2400	DTL	SEC	JOR9100240	52500	Unemployment Compensation	1,100	500	(600)	-55%
2400	DTL	SEC	JOR9100240	52600	Workers' Compensation	5,500	5,500	-	0%
2400	DTL	SEC	JOR9100240	52900	Other Employee Benefits	2,025	2,146	121	6%
2400	DTL	SEC	JOR9100240	56100	Supplies	4,308	5,201	893	21%
2400	DTL	JTC	JTC9100240	51900	Oth Management Personnel	-	262,602.29	262,602	N/A
2400	DTL	JTC	JTC9100240	51990	Oth Salaries And Compensation	-	114,522.20	114,522	N/A
2400	DTL	JTC	JTC9100240	52300	Teachers Retirement System	-	85,964.85	85,965	N/A
2400	DTL	JTC	JTC9100240	51420	Salary Of Clerical Staff	-	36,565.82	36,566	N/A
2400	DTL	JTC	JTC9100240	52200	Fica & Medicare	-	31,647.31	31,647	N/A
2400	DTL	JTC	JTC9100240	52100	State Health Insurance	-	16,650.00	16,650	N/A
2400	DTL	JTC	JTC9100240	52600	Workers' Compensation	-	2,200.00	2,200	N/A
2400	DTL	JTC	JTC9100240	52900	Other Employee Benefits	-	1,447.92	1,448	N/A
2400	DTL	JTC	JTC9100240	52500	Unemployment Compensation	-	200.00	200	N/A
2400	DTL	SEC	KEN9100240	51300	Principal	131,267	133,767	2,500	2%
2400	DTL	SEC	KEN9100240	51310	Assistant Principal	174,581	167,763	(6,818)	-4%
2400	DTL	SEC	KEN9100240	51420	Salary Of Clerical Staff	98,876	96,513	(2,363)	-2%
2400	DTL	SEC	KEN9100240	52100	State Health Insurance	63,600	58,890	(4,710)	-7%
2400	DTL	SEC	KEN9100240	52200	Fica & Medicare	30,961	30,450	(511)	-2%
2400	DTL	SEC	KEN9100240	52300	Teachers Retirement System	80,864	82,713	1,849	2%
2400	DTL	SEC	KEN9100240	52500	Unemployment Compensation	700	350	(350)	-50%
2400	DTL	SEC	KEN9100240	52600	Workers' Compensation	3,500	3,850	350	10%
2400	DTL	SEC	KEN9100240	52900	Other Employee Benefits	1,332	1,393	61	5%
2400	DTL	SEC	KEN9100240	56100	Supplies	4,358	4,730	372	9%
2400	DTL	ELM	KEY9100240	51300	Principal	120,888	123,388	2,500	2%
2400	DTL	ELM	KEY9100240	51420	Salary Of Clerical Staff	48,067	49,515	1,448	3%
2400	DTL	ELM	KEY9100240	52100	State Health Insurance	18,960	21,120	2,160	11%
2400	DTL	ELM	KEY9100240	52200	Fica & Medicare	12,925	13,227	302	2%
2400	DTL	ELM	KEY9100240	52300	Teachers Retirement System	33,757	35,929	2,172	6%
2400	DTL	ELM	KEY9100240	52500	Unemployment Compensation	300	150	(150)	-50%
2400	DTL	ELM	KEY9100240	52600	Workers' Compensation	1,500	1,650	150	10%
2400	DTL	ELM	KEY9100240	52900	Other Employee Benefits	556	605	49	9%
2400	DTL	ELM	KEY9100240	56100	Supplies	1,691	1,776	85	5%
2400	DTL	ELM	LJA9100240	51300	Principal	106,723	109,223	2,500	2%
2400	DTL	ELM	LJA9100240	51310	Assistant Principal	95,099	90,430	(4,669)	-5%
2400	DTL	ELM	LJA9100240	51420	Salary Of Clerical Staff	46,566	47,535	969	2%
2400	DTL	ELM	LJA9100240	52100	State Health Insurance	50,760	42,240	(8,520)	-17%
2400	DTL	ELM	LJA9100240	52200	Fica & Medicare	19,002	18,910	(92)	0%
2400	DTL	ELM	LJA9100240	52300	Teachers Retirement System	49,628	51,366	1,738	4%
2400	DTL	ELM	LJA9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	LJA9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	LJA9100240	52900	Other Employee Benefits	817	865	48	6%
2400	DTL	ELM	LJA9100240	56100	Supplies	2,146	2,273	127	6%
2400	DIS	LVA	LVA9100240	51100	Teachers	32,331	-	(32,331)	-100%
2400	DIS	LVA	LVA9100240	51420	Salary Of Clerical Staff	33,887	33,936	49	0%
2400	DIS	LVA	LVA9100240	51900	Oth Management Personnel	103,676	97,158	(6,518)	-6%
2400	DIS	LVA	LVA9100240	52100	State Health Insurance	25,680	37,770	12,090	47%
2400	DIS	LVA	LVA9100240	52200	Fica & Medicare	12,997	10,029	(2,968)	-23%
2400	DIS	LVA	LVA9100240	52300	Teachers Retirement System	27,485	27,241	(244)	-1%
2400	DIS	LVA	LVA9100240	52500	Unemployment Compensation	300	100	(200)	-67%
2400	DIS	LVA	LVA9100240	52600	Workers' Compensation	1,500	1,100	(400)	-27%
2400	DIS	LVA	LVA9100240	52900	Other Employee Benefits	559	459	(100)	-18%
2400	DTL	ELM	MAC9100240	51300	Principal	120,888	123,388	2,500	2%
2400	DTL	ELM	MAC9100240	51310	Assistant Principal	86,701	89,201	2,500	3%
2400	DTL	ELM	MAC9100240	51420	Salary Of Clerical Staff	68,557	51,209	(17,348)	-25%
2400	DTL	ELM	MAC9100240	52100	State Health Insurance	63,600	58,890	(4,710)	-7%
2400	DTL	ELM	MAC9100240	52200	Fica & Medicare	21,125	20,181	(944)	-4%
2400	DTL	ELM	MAC9100240	52300	Teachers Retirement System	55,174	54,817	(357)	-1%
2400	DTL	ELM	MAC9100240	52500	Unemployment Compensation	500	200	(300)	-60%
2400	DTL	ELM	MAC9100240	52600	Workers' Compensation	2,500	2,200	(300)	-12%
2400	DTL	ELM	MAC9100240	52900	Other Employee Benefits	909	923	14	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	MAC9100240	56100	Supplies	3,616	3,558	(58)	-2%
2400	DTL	ELM	MBA9100240	56100	Supplies	-	4,403	4,403	N/A
2400	DTL	ELM	MBA9100240	51310	Assistant Principal	-	195,198.00	195,198	N/A
2400	DTL	ELM	MBA9100240	51300	Principal	-	112,537.00	112,537	N/A
2400	DTL	ELM	MBA9100240	52300	Teachers Retirement System	-	78,331.87	78,332	N/A
2400	DTL	ELM	MBA9100240	51420	Salary Of Clerical Staff	-	69,223.00	69,223	N/A
2400	DTL	ELM	MBA9100240	52100	State Health Insurance	-	58,890.00	58,890	N/A
2400	DTL	ELM	MBA9100240	52200	Fica & Medicare	-	28,837.29	28,837	N/A
2400	DTL	ELM	MBA9100240	52600	Workers' Compensation	-	3,300.00	3,300	N/A
2400	DTL	ELM	MBA9100240	52900	Other Employee Benefits	-	1,319.35	1,319	N/A
2400	DTL	ELM	MBA9100240	52500	Unemployment Compensation	-	300.00	300	N/A
2400	DTL	MID	MDL9100240	51300	Principal	123,278	125,778	2,500	2%
2400	DTL	MID	MDL9100240	51310	Assistant Principal	75,922	89,686	13,764	18%
2400	DTL	MID	MDL9100240	51420	Salary Of Clerical Staff	75,577	76,737	1,160	2%
2400	DTL	MID	MDL9100240	52100	State Health Insurance	63,600	58,890	(4,710)	-7%
2400	DTL	MID	MDL9100240	52200	Fica & Medicare	21,020	22,353	1,333	6%
2400	DTL	MID	MDL9100240	52300	Teachers Retirement System	54,901	60,719	5,818	11%
2400	DTL	MID	MDL9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	MDL9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	MDL9100240	52900	Other Employee Benefits	904	1,023	119	13%
2400	DTL	MID	MDL9100240	56100	Supplies	2,249	2,463	214	10%
2400	DTL	MID	MID9100240	55800	Travel - Employees	2,500	2,500	-	0%
2400	DTL	ELM	MLK9100240	51300	Principal	100,953	106,469	5,516	5%
2400	DTL	ELM	MLK9100240	51310	Assistant Principal	86,701	84,509	(2,192)	-3%
2400	DTL	ELM	MLK9100240	51420	Salary Of Clerical Staff	49,927	51,671	1,744	3%
2400	DTL	ELM	MLK9100240	52100	State Health Insurance	50,760	37,770	(12,990)	-26%
2400	DTL	ELM	MLK9100240	52200	Fica & Medicare	18,175	18,563	388	2%
2400	DTL	ELM	MLK9100240	52300	Teachers Retirement System	47,469	50,423	2,954	6%
2400	DTL	ELM	MLK9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	MLK9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	MLK9100240	52900	Other Employee Benefits	782	849	67	9%
2400	DTL	ELM	MLK9100240	56100	Supplies	2,946	3,106	160	5%
2400	DTL	ELM	MTH9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	MTH9100240	51310	Assistant Principal	77,924	195,198	117,274	150%
2400	DTL	ELM	MTH9100240	51420	Salary Of Clerical Staff	66,026	67,340	1,314	2%
2400	DTL	ELM	MTH9100240	52100	State Health Insurance	63,600	96,660	33,060	52%
2400	DTL	ELM	MTH9100240	52200	Fica & Medicare	19,430	28,693	9,263	48%
2400	DTL	ELM	MTH9100240	52300	Teachers Retirement System	50,747	77,941	27,194	54%
2400	DTL	ELM	MTH9100240	52500	Unemployment Compensation	500	300	(200)	-40%
2400	DTL	ELM	MTH9100240	52600	Workers' Compensation	2,500	3,300	800	32%
2400	DTL	ELM	MTH9100240	52900	Other Employee Benefits	836	1,313	477	57%
2400	DTL	ELM	MTH9100240	56100	Supplies	4,231	4,152	(79)	-2%
2400	DTL	ELM	NCE9100240	51300	Principal	100,953	106,469	5,516	5%
2400	DTL	ELM	NCE9100240	51310	Assistant Principal	79,678	169,018	89,340	112%
2400	DTL	ELM	NCE9100240	51420	Salary Of Clerical Staff	49,008	72,726	23,718	48%
2400	DTL	ELM	NCE9100240	52100	State Health Insurance	12,840	16,650	3,810	30%
2400	DTL	ELM	NCE9100240	52200	Fica & Medicare	17,567	26,638	9,071	52%
2400	DTL	ELM	NCE9100240	52300	Teachers Retirement System	45,882	72,359	26,477	58%
2400	DTL	ELM	NCE9100240	52500	Unemployment Compensation	400	300	(100)	-25%
2400	DTL	ELM	NCE9100240	52600	Workers' Compensation	2,000	3,300	1,300	65%
2400	DTL	ELM	NCE9100240	52900	Other Employee Benefits	756	1,219	463	61%
2400	DTL	ELM	NCE9100240	56100	Supplies	4,385	4,597	212	5%
2400	DTL	SEC	NOR9100240	51300	Principal	119,428	121,928	2,500	2%
2400	DTL	SEC	NOR9100240	51310	Assistant Principal	275,039	263,770	(11,269)	-4%
2400	DTL	SEC	NOR9100240	51420	Salary Of Clerical Staff	98,674	101,085	2,411	2%
2400	DTL	SEC	NOR9100240	52100	State Health Insurance	95,400	113,310	17,910	19%
2400	DTL	SEC	NOR9100240	52200	Fica & Medicare	37,725	37,239	(486)	-1%
2400	DTL	SEC	NOR9100240	52300	Teachers Retirement System	98,530	101,154	2,624	3%
2400	DTL	SEC	NOR9100240	52500	Unemployment Compensation	800	400	(400)	-50%
2400	DTL	SEC	NOR9100240	52600	Workers' Compensation	4,000	4,400	400	10%
2400	DTL	SEC	NOR9100240	52900	Other Employee Benefits	1,622	1,704	82	5%
2400	DTL	SEC	NOR9100240	56100	Supplies	6,962	7,409	447	6%
2400	DTL	MID	RCH9100240	51300	Principal	112,199	118,954	6,755	6%
2400	DTL	MID	RCH9100240	51310	Assistant Principal	80,120	82,620	2,500	3%
2400	DTL	MID	RCH9100240	51420	Salary Of Clerical Staff	76,995	75,386	(1,609)	-2%
2400	DTL	MID	RCH9100240	52100	State Health Insurance	50,760	92,190	41,430	82%
2400	DTL	MID	RCH9100240	52200	Fica & Medicare	20,602	21,187	585	3%
2400	DTL	MID	RCH9100240	52300	Teachers Retirement System	53,809	57,552	3,743	7%
2400	DTL	MID	RCH9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	RCH9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	RCH9100240	52900	Other Employee Benefits	886	969	83	9%
2400	DTL	MID	RCH9100240	56100	Supplies	4,172	4,338	166	4%
2400	DTL	ELM	RES9100240	51300	Principal	100,953	106,469	5,516	5%
2400	DTL	ELM	RES9100240	51310	Assistant Principal	86,701	89,201	2,500	3%
2400	DTL	ELM	RES9100240	51420	Salary Of Clerical Staff	28,842	49,887	21,045	73%
2400	DTL	ELM	RES9100240	52100	State Health Insurance	50,760	75,540	24,780	49%
2400	DTL	ELM	RES9100240	52200	Fica & Medicare	16,562	18,785	2,223	13%
2400	DTL	ELM	RES9100240	52300	Teachers Retirement System	43,256	51,027	7,771	18%
2400	DTL	ELM	RES9100240	52500	Unemployment Compensation	300	200	(100)	-33%
2400	DTL	ELM	RES9100240	52600	Workers' Compensation	1,500	2,200	700	47%
2400	DTL	ELM	RES9100240	52900	Other Employee Benefits	712	859	147	21%
2400	DTL	ELM	RES9100240	56100	Supplies	2,454	2,634	180	7%

MUSCOGEE COUNTY SCHOOL DISTRICT
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FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	ELM	RIG9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	RIG9100240	51310	Assistant Principal	86,701	89,201	2,500	3%
2400	DTL	ELM	RIG9100240	51420	Salary Of Clerical Staff	52,974	55,215	2,241	4%
2400	DTL	ELM	RIG9100240	52100	State Health Insurance	50,760	58,890	8,130	16%
2400	DTL	ELM	RIG9100240	52200	Fica & Medicare	19,103	19,657	554	3%
2400	DTL	ELM	RIG9100240	52300	Teachers Retirement System	49,892	53,395	3,503	7%
2400	DTL	ELM	RIG9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	RIG9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	RIG9100240	52900	Other Employee Benefits	822	899	77	9%
2400	DTL	ELM	RIG9100240	56100	Supplies	2,048	2,311	263	13%
2400	DTL	ELM	RIV9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	RIV9100240	51310	Assistant Principal	95,099	97,599	2,500	3%
2400	DTL	ELM	RIV9100240	51420	Salary Of Clerical Staff	48,067	49,749	1,682	3%
2400	DTL	ELM	RIV9100240	52100	State Health Insurance	50,760	58,890	8,130	16%
2400	DTL	ELM	RIV9100240	52200	Fica & Medicare	19,370	19,881	511	3%
2400	DTL	ELM	RIV9100240	52300	Teachers Retirement System	50,590	54,004	3,414	7%
2400	DTL	ELM	RIV9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	RIV9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	RIV9100240	52900	Other Employee Benefits	833	910	77	9%
2400	DTL	ELM	RIV9100240	56100	Supplies	2,374	2,718	344	14%
2400	DTL	SEC	RMA9100240	51300	Principal	120,363	122,863	2,500	2%
2400	DTL	SEC	RMA9100240	51310	Assistant Principal	62,147	66,729	4,582	7%
2400	DTL	SEC	RMA9100240	51420	Salary Of Clerical Staff	74,580	75,116	536	1%
2400	DTL	SEC	RMA9100240	52100	State Health Insurance	63,600	75,540	11,940	19%
2400	DTL	SEC	RMA9100240	52200	Fica & Medicare	19,667	20,250	583	3%
2400	DTL	SEC	RMA9100240	52300	Teachers Retirement System	51,367	55,006	3,639	7%
2400	DTL	SEC	RMA9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	SEC	RMA9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	SEC	RMA9100240	52900	Other Employee Benefits	846	926	80	9%
2400	DTL	SEC	RMA9100240	56100	Supplies	1,958	1,858	(100)	-5%
2400	DTL	MID	RTH9100240	51300	Principal	112,199	108,504	(3,695)	-3%
2400	DTL	MID	RTH9100240	51310	Assistant Principal	80,120	78,532	(1,588)	-2%
2400	DTL	MID	RTH9100240	51420	Salary Of Clerical Staff	71,849	72,861	1,012	1%
2400	DTL	MID	RTH9100240	52100	State Health Insurance	12,840	21,120	8,280	64%
2400	DTL	MID	RTH9100240	52200	Fica & Medicare	20,209	19,882	(327)	-2%
2400	DTL	MID	RTH9100240	52300	Teachers Retirement System	52,781	54,007	1,226	2%
2400	DTL	MID	RTH9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	RTH9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	RTH9100240	52900	Other Employee Benefits	869	910	41	5%
2400	DTL	MID	RTH9100240	56100	Supplies	2,632	2,897	265	10%
2400	DTL	SEC	SEC9100240	55800	Travel - Employees	4,000	4,000	-	0%
2400	DTL	SEC	SHW9100240	51300	Principal	131,267	133,767	2,500	2%
2400	DTL	SEC	SHW9100240	51310	Assistant Principal	243,934	265,912	21,978	9%
2400	DTL	SEC	SHW9100240	51420	Salary Of Clerical Staff	72,504	95,106	22,602	31%
2400	DTL	SEC	SHW9100240	52100	State Health Insurance	101,520	96,660	(4,860)	-5%
2400	DTL	SEC	SHW9100240	52200	Fica & Medicare	34,249	37,851	3,602	11%
2400	DTL	SEC	SHW9100240	52300	Teachers Retirement System	89,451	102,816	13,365	15%
2400	DTL	SEC	SHW9100240	52500	Unemployment Compensation	300	400	100	33%
2400	DTL	SEC	SHW9100240	52600	Workers' Compensation	1,500	4,400	2,900	193%
2400	DTL	SEC	SHW9100240	52900	Other Employee Benefits	239	1,732	1,493	625%
2400	DTL	SEC	SHW9100240	56100	Supplies	6,250	6,536	286	5%
2400	DTL	ELM	SOC9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	SOC9100240	51310	Assistant Principal	79,678	-	(79,678)	-100%
2400	DTL	ELM	SOC9100240	51420	Salary Of Clerical Staff	49,451	51,581	2,130	4%
2400	DTL	ELM	SOC9100240	52100	State Health Insurance	12,840	16,650	3,810	30%
2400	DTL	ELM	SOC9100240	52200	Fica & Medicare	18,296	12,555	(5,741)	-31%
2400	DTL	ELM	SOC9100240	52300	Teachers Retirement System	47,785	34,104	(13,681)	-29%
2400	DTL	ELM	SOC9100240	52500	Unemployment Compensation	400	150	(250)	-63%
2400	DTL	ELM	SOC9100240	52600	Workers' Compensation	2,000	1,650	(350)	-18%
2400	DTL	ELM	SOC9100240	52900	Other Employee Benefits	787	574	(213)	-27%
2400	DTL	ELM	SOC9100240	56100	Supplies	1,863	1,892	29	2%
2400	DTL	SEC	SPC9100240	51300	Principal	131,267	121,928	(9,339)	-7%
2400	DTL	SEC	SPC9100240	51310	Assistant Principal	183,936	183,934	(2)	0%
2400	DTL	SEC	SPC9100240	51420	Salary Of Clerical Staff	93,277	95,607	2,330	2%
2400	DTL	SEC	SPC9100240	52100	State Health Insurance	56,880	63,360	6,480	11%
2400	DTL	SEC	SPC9100240	52200	Fica & Medicare	31,249	30,712	(537)	-2%
2400	DTL	SEC	SPC9100240	52300	Teachers Retirement System	81,614	83,425	1,811	2%
2400	DTL	SEC	SPC9100240	52500	Unemployment Compensation	700	350	(350)	-50%
2400	DTL	SEC	SPC9100240	52600	Workers' Compensation	3,500	3,850	350	10%
2400	DTL	SEC	SPC9100240	52900	Other Employee Benefits	1,344	1,405	61	5%
2400	DTL	SEC	SPC9100240	56100	Supplies	4,796	5,473	677	14%
2400	DTL	ELM	STM9100240	51300	Principal	110,037	-	(110,037)	-100%
2400	DTL	ELM	STM9100240	51310	Assistant Principal	95,099	-	(95,099)	-100%
2400	DTL	ELM	STM9100240	51420	Salary Of Clerical Staff	46,902	-	(46,902)	-100%
2400	DTL	ELM	STM9100240	52100	State Health Insurance	50,760	-	(50,760)	-100%
2400	DTL	ELM	STM9100240	52200	Fica & Medicare	19,281	-	(19,281)	-100%
2400	DTL	ELM	STM9100240	52300	Teachers Retirement System	50,357	-	(50,357)	-100%
2400	DTL	ELM	STM9100240	52500	Unemployment Compensation	400	-	(400)	-100%
2400	DTL	ELM	STM9100240	52600	Workers' Compensation	2,000	-	(2,000)	-100%
2400	DTL	ELM	STM9100240	52900	Other Employee Benefits	829	-	(829)	-100%
2400	DTL	ELM	STM9100240	56100	Supplies	2,761	-	(2,761)	-100%
2400	DTL	MID	VET9100240	51300	Principal	100,040	102,540	2,500	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
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Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2400	DTL	MID	VET9100240	51310	Assistant Principal	82,465	87,110	4,645	6%
2400	DTL	MID	VET9100240	51420	Salary Of Clerical Staff	71,601	73,636	2,035	3%
2400	DTL	MID	VET9100240	52100	State Health Insurance	44,640	54,420	9,780	22%
2400	DTL	MID	VET9100240	52200	Fica & Medicare	19,439	20,141	702	4%
2400	DTL	MID	VET9100240	52300	Teachers Retirement System	50,770	54,711	3,941	8%
2400	DTL	MID	VET9100240	52500	Unemployment Compensation	500	250	(250)	-50%
2400	DTL	MID	VET9100240	52600	Workers' Compensation	2,500	2,750	250	10%
2400	DTL	MID	VET9100240	52900	Other Employee Benefits	836	922	86	10%
2400	DTL	MID	VET9100240	56100	Supplies	3,381	3,599	218	6%
2400	DTL	ELM	WAD9100240	51300	Principal	110,037	100,628	(9,409)	-9%
2400	DTL	ELM	WAD9100240	51310	Assistant Principal	89,930	97,599	7,669	9%
2400	DTL	ELM	WAD9100240	51420	Salary Of Clerical Staff	52,160	47,034	(5,126)	-10%
2400	DTL	ELM	WAD9100240	52100	State Health Insurance	63,600	75,540	11,940	19%
2400	DTL	ELM	WAD9100240	52200	Fica & Medicare	19,288	18,762	(526)	-3%
2400	DTL	ELM	WAD9100240	52300	Teachers Retirement System	50,375	50,965	590	1%
2400	DTL	ELM	WAD9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	WAD9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	WAD9100240	52900	Other Employee Benefits	829	858	29	3%
2400	DTL	ELM	WAD9100240	56100	Supplies	2,915	2,847	(68)	-2%
2400	DTL	ELM	WES9100240	51300	Principal	120,888	110,287	(10,601)	-9%
2400	DTL	ELM	WES9100240	51310	Assistant Principal	84,968	76,229	(8,739)	-10%
2400	DTL	ELM	WES9100240	51420	Salary Of Clerical Staff	47,145	47,034	(111)	0%
2400	DTL	ELM	WES9100240	52100	State Health Insurance	31,800	21,120	(10,680)	-34%
2400	DTL	ELM	WES9100240	52200	Fica & Medicare	19,355	17,867	(1,488)	-8%
2400	DTL	ELM	WES9100240	52300	Teachers Retirement System	50,550	48,532	(2,018)	-4%
2400	DTL	ELM	WES9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	WES9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	WES9100240	52900	Other Employee Benefits	832	817	(15)	-2%
2400	DTL	ELM	WES9100240	56100	Supplies	2,220	2,266	46	2%
2400	DTL	ELM	WYN9100240	51300	Principal	110,037	112,537	2,500	2%
2400	DTL	ELM	WYN9100240	51310	Assistant Principal	77,493	79,993	2,500	3%
2400	DTL	ELM	WYN9100240	51420	Salary Of Clerical Staff	45,658	47,034	1,376	3%
2400	DTL	ELM	WYN9100240	52100	State Health Insurance	31,800	37,770	5,970	19%
2400	DTL	ELM	WYN9100240	52200	Fica & Medicare	17,839	18,327	488	3%
2400	DTL	ELM	WYN9100240	52300	Teachers Retirement System	46,591	49,781	3,190	7%
2400	DTL	ELM	WYN9100240	52500	Unemployment Compensation	400	200	(200)	-50%
2400	DTL	ELM	WYN9100240	52600	Workers' Compensation	2,000	2,200	200	10%
2400	DTL	ELM	WYN9100240	52900	Other Employee Benefits	767	838	71	9%
2400	DTL	ELM	WYN9100240	56100	Supplies	2,091	2,318	227	11%
2500	DOE	AUD	AUD9100250	51420	Salary Of Clerical Staff	86,374	104,279	17,905	21%
2500	DOE	AUD	AUD9100250	51900	Oth Management Personnel	156,066	99,958	(56,108)	-36%
2500	DOE	AUD	AUD9100250	52100	State Health Insurance	51,360	66,600	15,240	30%
2500	DOE	AUD	AUD9100250	52200	Fica & Medicare	18,547	20,262	1,715	9%
2500	DOE	AUD	AUD9100250	52300	Teachers Retirement System	45,131	47,223	2,092	5%
2500	DOE	AUD	AUD9100250	52500	Unemployment Compensation	400	250	(150)	-38%
2500	DOE	AUD	AUD9100250	52600	Workers' Compensation	2,000	2,750	750	38%
2500	DOE	AUD	AUD9100250	52900	Other Employee Benefits	743	927	184	25%
2500	DOE	AUD	AUD9100250	54300	Repair And Maintenance Service	1,500	4,500	3,000	200%
2500	DOE	AUD	AUD9100250	55800	Travel - Employees	900	900	-	0%
2500	DOE	AUD	AUD9100250	56100	Supplies	1,500	1,000	(500)	-33%
2500	DOE	AUD	AUD9100250	56150	Expendable Equipment	400	500	100	25%
2500	DOE	AUD	AUD9100250	58100	Dues and Fees	500	250	(250)	-50%
2500	DOE	AUD	AUD9100250	51910	Oth Administrative Personnel	-	60,623.33	60,623	N/A
2500	FIN	FIS	FIS9100250	51210	Deputy/Assist Superintendent	140,258	152,663	12,405	9%
2500	FIN	FIS	FIS9100250	51420	Salary Of Clerical Staff	443,213	462,736	19,523	4%
2500	FIN	FIS	FIS9100250	51900	Oth Management Personnel	94,328	97,158	2,830	3%
2500	FIN	FIS	FIS9100250	51910	Oth Administrative Personnel	189,167	197,278	8,111	4%
2500	FIN	FIS	FIS9100250	52100	State Health Insurance	186,052	199,800	13,748	7%
2500	FIN	FIS	FIS9100250	52200	Fica & Medicare	66,323	69,602	3,279	5%
2500	FIN	FIS	FIS9100250	52300	Teachers Retirement System	173,220	189,064	15,844	9%
2500	FIN	FIS	FIS9100250	52500	Unemployment Compensation	1,800	900	(900)	-50%
2500	FIN	FIS	FIS9100250	52600	Workers' Compensation	9,000	9,900	900	10%
2500	FIN	FIS	FIS9100250	52900	Other Employee Benefits	2,852	3,184	332	12%
2500	FIN	FIS	FIS9100250	53000	Purch Professional & Technical	16,500	33,500	17,000	103%
2500	FIN	FIS	FIS9100250	54320	Repair Services - Technology	2,400	2,200	(200)	-8%
2500	FIN	FIS	FIS9100250	55800	Travel - Employees	1,000	3,000	2,000	200%
2500	FIN	FIS	FIS9100250	55950	Other Purchased Services	10,000	8,000	(2,000)	-20%
2500	FIN	FIS	FIS9100250	56100	Supplies	12,700	12,800	100	1%
2500	FIN	FIS	FIS9100250	56110	Supplies-Technology	500	500	-	0%
2500	FIN	FIS	FIS9100250	56150	Expendable Equipment	1,500	2,500	1,000	67%
2500	FIN	FIS	FIS9100250	56160	Expendable Computer Equipment	1,500	1,500	-	0%
2500	FIN	FIS	FIS9100250	58100	Dues and Fees	9,000	9,000	-	0%
2500	FIN	FIS	FIS9100250	58900	Other Expenditures	18,000	2,000	(16,000)	-89%
2500	FIN	FIS	FIS9100250	54300	Repair And Maintenance Service	-	500	500	N/A
2500	DFO	PGM	PGM9100250	51420	Salary Of Clerical Staff	105,575	123,115	17,540	17%
2500	DFO	PGM	PGM9100250	51900	Oth Management Personnel	300,070	-	(300,070)	-100%
2500	DFO	PGM	PGM9100250	51910	Oth Administrative Personnel	83,781	87,373	3,592	4%
2500	DFO	PGM	PGM9100250	52100	State Health Insurance	89,880	116,550	26,670	30%
2500	DFO	PGM	PGM9100250	52200	Fica & Medicare	37,441	39,943	2,502	7%
2500	DFO	PGM	PGM9100250	52300	Teachers Retirement System	92,279	102,764	10,485	11%
2500	DFO	PGM	PGM9100250	52500	Unemployment Compensation	1,400	700	(700)	-50%
2500	DFO	PGM	PGM9100250	52600	Workers' Compensation	7,000	7,700	700	10%

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2500	DFO	PGM	PGM9100250	52900	Other Employee Benefits	1,610	1,827	217	13%
2500	DFO	PGM	PGM9100250	53000	Purch Professional & Technical	500	5,480	4,980	996%
2500	DFO	PGM	PGM9100250	54300	Repair And Maintenance Service	90,000	78,000	(12,000)	-13%
2500	DFO	PGM	PGM9100250	54420	Rental Of Equipment Or Vehicle	81,000	79,778	(1,222)	-2%
2500	DFO	PGM	PGM9100250	55300	Communication	60,000	90,000	30,000	50%
2500	DFO	PGM	PGM9100250	55800	Travel - Employees	500	-	(500)	-100%
2500	DFO	PGM	PGM9100250	55950	Other Purchased Services	1,000	200	(800)	-80%
2500	DFO	PGM	PGM9100250	56100	Supplies	20,000	22,000	2,000	10%
2500	DFO	PGM	PGM9100250	56110	Supplies-Technology	5,000	1,500	(3,500)	-70%
2500	DFO	PGM	PGM9100250	56120	Computer Software	1,300	920	(380)	-29%
2500	DFO	PGM	PGM9100250	56150	Expendable Equipment	2,500	5,000	2,500	100%
2500	DFO	PGM	PGM9100250	57300	Purch Eqp Noncom	25,000	-	(25,000)	-100%
2500	DFO	PGM	PGM9100250	55320	Communication Web based Subscr	-	4,900	4,900	N/A
2500	DFO	PGM	PGM9100250	51990	Oth Salaries And Compensation	-	284,045.65	284,046	N/A
2500	DFO	PGM	PGM9100250	51810	Maint/Trans Mech/Security/Whse	-	27,596.17	27,596	N/A
2500	FIN	PUR	PUR9100250	51420	Salary Of Clerical Staff	217,601	103,547	(114,054)	-52%
2500	FIN	PUR	PUR9100250	51900	Oth Management Personnel	110,351	113,661	3,310	3%
2500	FIN	PUR	PUR9100250	51910	Oth Administrative Personnel	-	115,373	115,373	N/A
2500	FIN	PUR	PUR9100250	52100	State Health Insurance	38,520	66,600	28,080	73%
2500	FIN	PUR	PUR9100250	52200	Fica & Medicare	25,088	25,442	354	1%
2500	FIN	PUR	PUR9100250	52300	Teachers Retirement System	65,525	69,110	3,585	5%
2500	FIN	PUR	PUR9100250	52500	Unemployment Compensation	600	300	(300)	-50%
2500	FIN	PUR	PUR9100250	52600	Workers' Compensation	3,000	3,300	300	10%
2500	FIN	PUR	PUR9100250	52900	Other Employee Benefits	1,079	1,164	85	8%
2500	DFO	REC	REC9100250	51420	Salary Of Clerical Staff	114,989	113,514	(1,475)	-1%
2500	DFO	REC	REC9100250	52100	State Health Insurance	25,680	33,300	7,620	30%
2500	DFO	REC	REC9100250	52200	Fica & Medicare	8,797	8,684	(113)	-1%
2500	DFO	REC	REC9100250	52300	Teachers Retirement System	22,975	23,588	613	3%
2500	DFO	REC	REC9100250	52500	Unemployment Compensation	400	200	(200)	-50%
2500	DFO	REC	REC9100250	52600	Workers' Compensation	2,000	2,200	200	10%
2500	DFO	REC	REC9100250	52900	Other Employee Benefits	378	397	19	5%
2500	DFO	REC	REC9100250	55800	Travel - Employees	-	500	500	N/A
2500	DFO	REC	REC9100250	55950	Other Purchased Services	4,000	8,000	4,000	100%
2500	DFO	REC	REC9100250	56100	Supplies	4,000	4,000	-	0%
2500	DFO	REC	REC9100250	58100	Dues and Fees	150	200	50	33%
2500	DFO	REC	REC9100250	56150	Expendable Equipment	-	2,500	2,500	N/A
2500	DFO	REC	REC9100250	56120	Computer Software	-	3,000	3,000	N/A
2500	DFO	REC	REC9100250	53000	Purch Professional & Technical	-	19,128	19,128	N/A
2500	FIN	WHS	WHS9100250	51420	Salary Of Clerical Staff	35,578	35,399	(179)	-1%
2500	FIN	WHS	WHS9100250	51810	Maint/Trans Mech/Security/Whse	173,459	161,395	(12,064)	-7%
2500	FIN	WHS	WHS9100250	51910	Oth Administrative Personnel	64,052	61,273	(2,779)	-4%
2500	FIN	WHS	WHS9100250	52100	State Health Insurance	89,880	83,250	(6,630)	-7%
2500	FIN	WHS	WHS9100250	52200	Fica & Medicare	20,891	19,742	(1,149)	-5%
2500	FIN	WHS	WHS9100250	52300	Teachers Retirement System	19,906	20,089	183	1%
2500	FIN	WHS	WHS9100250	52500	Unemployment Compensation	700	350	(350)	-50%
2500	FIN	WHS	WHS9100250	52600	Workers' Compensation	3,500	3,850	350	10%
2500	FIN	WHS	WHS9100250	52900	Other Employee Benefits	2,276	903	(1,373)	-60%
2500	FIN	WHS	WHS9100250	54300	Repair And Maintenance Service	10,000	15,500	5,500	55%
2500	FIN	WHS	WHS9100250	56100	Supplies	8,000	7,000	(1,000)	-13%
2500	FIN	WHS	WHS9100250	56150	Expendable Equipment	3,000	6,000	3,000	100%
2500	FIN	WHS	WHS9100250	58100	Dues and Fees	-	800	800	N/A
2500	FIN	WHS	WHS9100250	55800	Travel - Employees	-	1,400	1,400	N/A
2500	FIN	WHS	WHS9100250	56110	Supplies-Technology	-	2,000	2,000	N/A
2500	FIN	WHS	WHS9100250	55320	Communication Web based Subscr	-	15,000	15,000	N/A
2600	DFO	PLS	ACM9100260	51860	Custodial Personnel	134,497	139,303	4,806	4%
2600	DFO	PLS	ACM9100260	52100	State Health Insurance	12,840	16,650	3,810	30%
2600	DFO	PLS	ACM9100260	52200	Fica & Medicare	10,289	10,657	368	4%
2600	DFO	PLS	ACM9100260	52500	Unemployment Compensation	600	300	(300)	-50%
2600	DFO	PLS	ACM9100260	52600	Workers' Compensation	3,000	3,300	300	10%
2600	DFO	PLS	ACM9100260	52900	Other Employee Benefits	442	488	46	10%
2600	DFO	PLS	ACM9100260	54100	Water, Sewer And Cleaning Svc	14,033	16,187	2,154	15%
2600	DFO	PLS	ACM9100260	56100	Supplies	13,165	13,165	-	0%
2600	DFO	PLS	ACM9100260	56200	Energy	98,689	97,993	(696)	-1%
2600	DFO	PLS	AIM9100260	51860	Custodial Personnel	47,832	121,930	74,098	155%
2600	DFO	PLS	AIM9100260	52100	State Health Insurance	-	33,300	33,300	N/A
2600	DFO	PLS	AIM9100260	52200	Fica & Medicare	3,659	9,328	5,669	155%
2600	DFO	PLS	AIM9100260	52500	Unemployment Compensation	200	250	50	25%
2600	DFO	PLS	AIM9100260	52600	Workers' Compensation	1,000	2,750	1,750	175%
2600	DFO	PLS	AIM9100260	52900	Other Employee Benefits	157	427	270	172%
2600	DFO	PLS	AIM9100260	56100	Supplies	2,500	12,804	10,304	412%
2600	DFO	PLS	AIM9100260	58100	Dues and Fees	-	3,000	3,000	N/A
2600	DFO	PLS	ALN9100260	51860	Custodial Personnel	106,136	73,847	(32,289)	-30%
2600	DFO	PLS	ALN9100260	52100	State Health Insurance	38,520	33,300	(5,220)	-14%
2600	DFO	PLS	ALN9100260	52200	Fica & Medicare	8,119	5,649	(2,470)	-30%
2600	DFO	PLS	ALN9100260	52500	Unemployment Compensation	400	150	(250)	-63%
2600	DFO	PLS	ALN9100260	52600	Workers' Compensation	2,000	1,650	(350)	-18%
2600	DFO	PLS	ALN9100260	52900	Other Employee Benefits	951	258	(693)	-73%
2600	DFO	PLS	ALN9100260	54100	Water, Sewer And Cleaning Svc	7,298	7,725	427	6%
2600	DFO	PLS	ALN9100260	56100	Supplies	6,484	6,484	-	0%
2600	DFO	PLS	ALN9100260	56200	Energy	69,682	86,417	16,735	24%
2600	DFO	PLS	ARN9100260	51860	Custodial Personnel	100,857	104,290	3,433	3%
2600	DFO	PLS	ARN9100260	52100	State Health Insurance	38,520	49,950	11,430	30%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2600	DF0	PLS	ARN9100260	52200	Fica & Medicare	7,716	7,978	262	3%
2600	DF0	PLS	ARN9100260	52500	Unemployment Compensation	400	200	(200)	-50%
2600	DF0	PLS	ARN9100260	52600	Workers' Compensation	2,000	2,200	200	10%
2600	DF0	PLS	ARN9100260	52900	Other Employee Benefits	332	365	33	10%
2600	DF0	PLS	ARN9100260	54100	Water, Sewer And Cleaning Svc	6,552	5,760	(792)	-12%
2600	DF0	PLS	ARN9100260	56100	Supplies	10,028	10,028	-	0%
2600	DF0	PLS	ARN9100260	56200	Energy	86,233	94,279	8,046	9%
2600	DTL	ART	ART9100261	53000	Purch Professional & Technical	13,500	13,500	-	0%
2600	DTL	ART	ART9100261	54300	Repair And Maintenance Service	10,000	15,000	5,000	50%
2600	DTL	ART	ART9100261	56100	Supplies	5,000	8,000	3,000	60%
2600	DTL	ART	ART9100261	56150	Expendable Equipment	-	500	500	N/A
2600	DSS	ATH	ATH9100260	56200	Energy	10,000	12,000	2,000	20%
2600	DF0	PLS	BAK9100260	51860	Custodial Personnel	121,396	126,259	4,863	4%
2600	DF0	PLS	BAK9100260	52100	State Health Insurance	51,360	66,600	15,240	30%
2600	DF0	PLS	BAK9100260	52200	Fica & Medicare	9,287	9,659	372	4%
2600	DF0	PLS	BAK9100260	52500	Unemployment Compensation	500	250	(250)	-50%
2600	DF0	PLS	BAK9100260	52600	Workers' Compensation	2,500	2,750	250	10%
2600	DF0	PLS	BAK9100260	52900	Other Employee Benefits	399	442	43	11%
2600	DF0	PLS	BAK9100260	54100	Water, Sewer And Cleaning Svc	8,116	19,247	11,131	137%
2600	DF0	PLS	BAK9100260	56100	Supplies	12,454	12,454	-	0%
2600	DF0	PLS	BAK9100260	56200	Energy	132,468	142,631	10,163	8%
2600	DF0	PLS	BDV9100260	54100	Water, Sewer And Cleaning Svc	144,851	143,193	(1,658)	-1%
2600	DF0	PLS	BDV9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	BDV9100260	56200	Energy	65,453	96,416	30,963	47%
2600	DF0	PLS	BLK9100260	51860	Custodial Personnel	117,549	126,238	8,689	7%
2600	DF0	PLS	BLK9100260	52100	State Health Insurance	25,680	49,950	24,270	95%
2600	DF0	PLS	BLK9100260	52200	Fica & Medicare	8,992	9,657	665	7%
2600	DF0	PLS	BLK9100260	52500	Unemployment Compensation	500	250	(250)	-50%
2600	DF0	PLS	BLK9100260	52600	Workers' Compensation	2,500	2,750	250	10%
2600	DF0	PLS	BLK9100260	52900	Other Employee Benefits	387	442	55	14%
2600	DF0	PLS	BLK9100260	54100	Water, Sewer And Cleaning Svc	19,768	11,960	(7,808)	-39%
2600	DF0	PLS	BLK9100260	56100	Supplies	11,836	11,836	-	0%
2600	DF0	PLS	BLK9100260	56200	Energy	87,431	104,443	17,012	19%
2600	DF0	PLS	BLN9100260	54100	Water, Sewer And Cleaning Svc	151,441	149,708	(1,733)	-1%
2600	DF0	PLS	BLN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	BLN9100260	56200	Energy	75,020	95,239	20,219	27%
2600	DF0	PLS	BRW9100260	54100	Water, Sewer And Cleaning Svc	168,023	166,101	(1,922)	-1%
2600	DF0	PLS	BRW9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	BRW9100260	56200	Energy	70,059	106,684	36,625	52%
2600	DF0	BUS	BUS9100260	51210	Deputy/Assist Superintendent	144,811	-	(144,811)	-100%
2600	DF0	BUS	BUS9100260	51420	Salary Of Clerical Staff	45,464	-	(45,464)	-100%
2600	DF0	BUS	BUS9100260	52100	State Health Insurance	25,680	-	(25,680)	-100%
2600	DF0	BUS	BUS9100260	52200	Fica & Medicare	14,556	-	(14,556)	-100%
2600	DF0	BUS	BUS9100260	52300	Teachers Retirement System	38,017	-	(38,017)	-100%
2600	DF0	BUS	BUS9100260	52500	Unemployment Compensation	200	-	(200)	-100%
2600	DF0	BUS	BUS9100260	52600	Workers' Compensation	1,000	-	(1,000)	-100%
2600	DF0	BUS	BUS9100260	52900	Other Employee Benefits	626	-	(626)	-100%
2600	DF0	BUS	BUS9100260	56100	Supplies	300	-	(300)	-100%
2600	DF0	BUS	BUS9100260	58100	Dues and Fees	1,000	-	(1,000)	-100%
2600	DF0	PLS	CLB9100260	54100	Water, Sewer And Cleaning Svc	165,676	163,809	(1,867)	-1%
2600	DF0	PLS	CLB9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	CLB9100260	56200	Energy	75,817	99,939	24,122	32%
2600	DF0	PLS	COH9100260	51810	Maint/Trans Mech/Security/Whse	27,549	42,882	15,333	56%
2600	DF0	PLS	COH9100260	51860	Custodial Personnel	174,827	208,006	33,179	19%
2600	DF0	PLS	COH9100260	52100	State Health Insurance	89,880	116,550	26,670	30%
2600	DF0	PLS	COH9100260	52200	Fica & Medicare	15,482	19,193	3,711	24%
2600	DF0	PLS	COH9100260	52500	Unemployment Compensation	800	450	(350)	-44%
2600	DF0	PLS	COH9100260	52600	Workers' Compensation	4,000	4,950	950	24%
2600	DF0	PLS	COH9100260	52900	Other Employee Benefits	1,206	878	(328)	-27%
2600	DF0	PLS	COH9100260	54100	Water, Sewer And Cleaning Svc	24,473	22,489	(1,984)	-8%
2600	DF0	PLS	COH9100260	56100	Supplies	17,804	17,804	-	0%
2600	DF0	PLS	COH9100260	56200	Energy	218,577	333,289	114,712	52%
2600	DF0	CON	CON9100262	51420	Salary Of Clerical Staff	33,145	32,769	(376)	-1%
2600	DF0	CON	CON9100262	51900	Oth Management Personnel	149,666	97,158	(52,508)	-35%
2600	DF0	CON	CON9100262	52100	State Health Insurance	25,680	16,650	(9,030)	-35%
2600	DF0	CON	CON9100262	52200	Fica & Medicare	13,985	20,433	6,448	46%
2600	DF0	CON	CON9100262	52300	Teachers Retirement System	36,526	55,502	18,976	52%
2600	DF0	CON	CON9100262	52500	Unemployment Compensation	300	200	(100)	-33%
2600	DF0	CON	CON9100262	52600	Workers' Compensation	1,500	2,200	700	47%
2600	DF0	CON	CON9100262	52900	Other Employee Benefits	601	935	334	56%
2600	DF0	CON	CON9100262	53000	Purch Professional & Technical	25,000	50,000	25,000	100%
2600	DF0	CON	CON9100262	54300	Repair And Maintenance Service	750	750	-	0%
2600	DF0	CON	CON9100262	55950	Other Purchased Services	750	750	-	0%
2600	DF0	CON	CON9100262	56100	Supplies	500	500	-	0%
2600	DF0	CON	CON9100262	56200	Energy	2,500	750	(1,750)	-70%
2600	DF0	CON	CON9100262	58100	Dues and Fees	2,000	2,000	-	0%
2600	DF0	CON	CON9100262	51910	Oth Administrative Personnel	-	137,166.34	137,166	N/A
2600	DF0	PLS	CVH9100260	51810	Maint/Trans Mech/Security/Whse	42,873	42,882	9	0%
2600	DF0	PLS	CVH9100260	51860	Custodial Personnel	306,097	316,845	10,748	4%
2600	DF0	PLS	CVH9100260	52100	State Health Insurance	141,240	49,950	(91,290)	-65%
2600	DF0	PLS	CVH9100260	52200	Fica & Medicare	26,696	27,519	823	3%
2600	DF0	PLS	CVH9100260	52500	Unemployment Compensation	1,400	700	(700)	-50%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2600	DF0	PLS	CVH9100260	52600	Workers' Compensation	7,000	7,700	700	10%
2600	DF0	PLS	CVH9100260	52900	Other Employee Benefits	2,006	1,259	(747)	-37%
2600	DF0	PLS	CVH9100260	54100	Water, Sewer And Cleaning Svc	30,473	30,475	2	0%
2600	DF0	PLS	CVH9100260	56100	Supplies	21,037	21,037	-	0%
2600	DF0	PLS	CVH9100260	56200	Energy	233,448	229,254	(4,194)	-2%
2600	DF0	PLS	DCM9100260	51860	Custodial Personnel	113,467	118,647	5,180	5%
2600	DF0	PLS	DCM9100260	52100	State Health Insurance	25,680	33,300	7,620	30%
2600	DF0	PLS	DCM9100260	52200	Fica & Medicare	8,680	9,076	396	5%
2600	DF0	PLS	DCM9100260	52500	Unemployment Compensation	500	250	(250)	-50%
2600	DF0	PLS	DCM9100260	52600	Workers' Compensation	2,500	2,750	250	10%
2600	DF0	PLS	DCM9100260	52900	Other Employee Benefits	373	415	42	11%
2600	DF0	PLS	DCM9100260	54100	Water, Sewer And Cleaning Svc	6,901	7,278	377	5%
2600	DF0	PLS	DCM9100260	56100	Supplies	11,220	11,220	-	0%
2600	DF0	PLS	DCM9100260	56200	Energy	178,874	200,133	21,259	12%
2600	DF0	PLS	DHE9100260	54100	Water, Sewer And Cleaning Svc	203,773	211,105	7,332	4%
2600	DF0	PLS	DHE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	DHE9100260	56200	Energy	131,807	104,718	(27,089)	-21%
2600	DF0	PLS	DMN9100260	54100	Water, Sewer And Cleaning Svc	139,029	137,414	(1,615)	-1%
2600	DF0	PLS	DMN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	DMN9100260	56200	Energy	69,640	93,408	23,768	34%
2600	DF0	PLS	DTN9100260	51860	Custodial Personnel	98,741	106,998	8,257	8%
2600	DF0	PLS	DTN9100260	52100	State Health Insurance	12,840	49,950	37,110	289%
2600	DF0	PLS	DTN9100260	52200	Fica & Medicare	7,554	8,185	631	8%
2600	DF0	PLS	DTN9100260	52500	Unemployment Compensation	400	200	(200)	-50%
2600	DF0	PLS	DTN9100260	52600	Workers' Compensation	2,000	2,200	200	10%
2600	DF0	PLS	DTN9100260	52900	Other Employee Benefits	325	374	49	15%
2600	DF0	PLS	DTN9100260	54100	Water, Sewer And Cleaning Svc	12,669	17,522	4,853	38%
2600	DF0	PLS	DTN9100260	56100	Supplies	8,460	8,460	-	0%
2600	DF0	PLS	DTN9100260	56200	Energy	74,374	106,692	32,318	43%
2600	DF0	PLS	DUB9100260	51860	Custodial Personnel	75,167	72,226	(2,941)	-4%
2600	DF0	PLS	DUB9100260	52100	State Health Insurance	38,520	16,650	(21,870)	-57%
2600	DF0	PLS	DUB9100260	52200	Fica & Medicare	5,750	5,525	(225)	-4%
2600	DF0	PLS	DUB9100260	52500	Unemployment Compensation	300	150	(150)	-50%
2600	DF0	PLS	DUB9100260	52600	Workers' Compensation	1,500	1,650	150	10%
2600	DF0	PLS	DUB9100260	52900	Other Employee Benefits	247	253	6	2%
2600	DF0	PLS	DUB9100260	54100	Water, Sewer And Cleaning Svc	5,103	4,016	(1,087)	-21%
2600	DF0	PLS	DUB9100260	56100	Supplies	8,238	8,238	-	0%
2600	DF0	PLS	DUB9100260	56200	Energy	5,147	4,204	(943)	-18%
2600	DF0	PLS	DVS9100260	51860	Custodial Personnel	76,257	79,018	2,761	4%
2600	DF0	PLS	DVS9100260	52100	State Health Insurance	25,680	33,300	7,620	30%
2600	DF0	PLS	DVS9100260	52200	Fica & Medicare	5,834	6,045	211	4%
2600	DF0	PLS	DVS9100260	52500	Unemployment Compensation	300	150	(150)	-50%
2600	DF0	PLS	DVS9100260	52600	Workers' Compensation	1,500	1,650	150	10%
2600	DF0	PLS	DVS9100260	52900	Other Employee Benefits	251	277	26	10%
2600	DF0	PLS	DVS9100260	54100	Water, Sewer And Cleaning Svc	5,681	5,159	(522)	-9%
2600	DF0	PLS	DVS9100260	56100	Supplies	7,288	7,288	-	0%
2600	DF0	PLS	DVS9100260	56200	Energy	75,960	95,362	19,402	26%
2600	DF0	PLS	DWS9100260	54100	Water, Sewer And Cleaning Svc	125,713	3,423	(122,290)	-97%
2600	DF0	PLS	DWS9100260	56100	Supplies	2,500	-	(2,500)	-100%
2600	DF0	PLS	DWS9100260	56200	Energy	61,757	74,817	13,060	21%
2600	DF0	PLS	ECM9100260	51860	Custodial Personnel	92,671	96,309	3,638	4%
2600	DF0	PLS	ECM9100260	52100	State Health Insurance	38,520	16,650	(21,870)	-57%
2600	DF0	PLS	ECM9100260	52200	Fica & Medicare	7,089	7,368	279	4%
2600	DF0	PLS	ECM9100260	52500	Unemployment Compensation	400	200	(200)	-50%
2600	DF0	PLS	ECM9100260	52600	Workers' Compensation	2,000	2,200	200	10%
2600	DF0	PLS	ECM9100260	52900	Other Employee Benefits	305	337	32	10%
2600	DF0	PLS	ECM9100260	54100	Water, Sewer And Cleaning Svc	8,736	8,736	-	0%
2600	DF0	PLS	ECM9100260	56100	Supplies	10,402	10,402	-	0%
2600	DF0	PLS	ECM9100260	56200	Energy	376,414	439,392	62,978	17%
2600	DF0	PLS	EDY9100260	51860	Custodial Personnel	91,282	95,939	4,657	5%
2600	DF0	PLS	EDY9100260	52100	State Health Insurance	25,680	49,950	24,270	95%
2600	DF0	PLS	EDY9100260	52200	Fica & Medicare	6,983	7,339	356	5%
2600	DF0	PLS	EDY9100260	52500	Unemployment Compensation	400	200	(200)	-50%
2600	DF0	PLS	EDY9100260	52600	Workers' Compensation	2,000	2,200	200	10%
2600	DF0	PLS	EDY9100260	52900	Other Employee Benefits	300	336	36	12%
2600	DF0	PLS	EDY9100260	54100	Water, Sewer And Cleaning Svc	14,419	14,419	-	0%
2600	DF0	PLS	EDY9100260	56100	Supplies	9,048	9,048	-	0%
2600	DF0	PLS	EDY9100260	56200	Energy	78,734	111,711	32,977	42%
2600	DF0	PLS	ERA9100260	54100	Water, Sewer And Cleaning Svc	205,415	203,129	(2,286)	-1%
2600	DF0	PLS	ERA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	ERA9100260	56200	Energy	3,182	2,083	(1,099)	-35%
2600	DOE	EXE	EXE9100260	51860	Custodial Personnel	29,334	29,367	33	0%
2600	DOE	EXE	EXE9100260	52200	Fica & Medicare	2,244	2,247	3	0%
2600	DOE	EXE	EXE9100260	52500	Unemployment Compensation	100	50	(50)	-50%
2600	DOE	EXE	EXE9100260	52600	Workers' Compensation	500	550	50	10%
2600	DOE	EXE	EXE9100260	52900	Other Employee Benefits	97	103	6	6%
2600	DOE	EXE	EXE9100260	54100	Water, Sewer And Cleaning Svc	90,000	92,000	2,000	2%
2600	DOE	EXE	EXE9100260	55300	Communication	1,500	2,000	500	33%
2600	DOE	EXE	EXE9100260	56100	Supplies	800	500	(300)	-38%
2600	DOE	EXE	EXE9100260	56150	Expendable Equipment	2,500	2,500	-	0%
2600	DOE	EXE	EXE9100260	56200	Energy	130,200	135,000	4,800	4%
2600	DOE	EXE	EXE9100260	58900	Other Expenditures	900	-	(900)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2600	DOE	EXE	EXE9100260	52300	Teachers Retirement System	-	6,102.54	6,103	N/A
2600	DFO	PLS	FOR9100260	54100	Water, Sewer And Cleaning Svc	118,447	117,082	(1,365)	-1%
2600	DFO	PLS	FOR9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOR9100260	56200	Energy	64,665	91,156	26,491	41%
2600	DFO	PLS	FOX9100260	54100	Water, Sewer And Cleaning Svc	152,967	151,210	(1,757)	-1%
2600	DFO	PLS	FOX9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOX9100260	56200	Energy	107,355	101,882	(5,473)	-5%
2600	DFO	PLS	FRT9100260	51860	Custodial Personnel	114,834	119,693	4,859	4%
2600	DFO	PLS	FRT9100260	52200	Fica & Medicare	8,785	9,157	372	4%
2600	DFO	PLS	FRT9100260	52500	Unemployment Compensation	500	250	(250)	-50%
2600	DFO	PLS	FRT9100260	52600	Workers' Compensation	2,500	2,750	250	10%
2600	DFO	PLS	FRT9100260	52900	Other Employee Benefits	903	419	(484)	-54%
2600	DFO	PLS	FRT9100260	54100	Water, Sewer And Cleaning Svc	13,392	9,402	(3,990)	-30%
2600	DFO	PLS	FRT9100260	56100	Supplies	12,768	12,768	-	0%
2600	DFO	PLS	FRT9100260	56200	Energy	109,040	117,910	8,870	8%
2600	DFO	PLS	GEN9100260	51860	Custodial Personnel	100,258	86,507	(13,751)	-14%
2600	DFO	PLS	GEN9100260	52100	State Health Insurance	25,680	33,300	7,620	30%
2600	DFO	PLS	GEN9100260	52200	Fica & Medicare	7,670	6,618	(1,052)	-14%
2600	DFO	PLS	GEN9100260	52500	Unemployment Compensation	400	150	(250)	-63%
2600	DFO	PLS	GEN9100260	52600	Workers' Compensation	2,000	1,650	(350)	-18%
2600	DFO	PLS	GEN9100260	52900	Other Employee Benefits	330	303	(27)	-8%
2600	DFO	PLS	GEN9100260	54100	Water, Sewer And Cleaning Svc	5,924	6,286	362	6%
2600	DFO	PLS	GEN9100260	56100	Supplies	6,269	6,269	-	0%
2600	DFO	PLS	GEN9100260	56200	Energy	73,487	91,806	18,319	25%
2600	DFO	PLS	GRG9100260	54100	Water, Sewer And Cleaning Svc	148,743	147,042	(1,701)	-1%
2600	DFO	PLS	GRG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	GRG9100260	56200	Energy	8,631	6,389	(2,242)	-26%
2600	DFO	PLS	HAN9100260	54100	Water, Sewer And Cleaning Svc	163,067	161,228	(1,839)	-1%
2600	DFO	PLS	HAN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	HAN9100260	56200	Energy	68,899	89,720	20,821	30%
2600	DFO	PLS	HAR9100260	51810	Maint/Trans Mech/Security/Whse	43,365	42,882	(483)	-1%
2600	DFO	PLS	HAR9100260	51860	Custodial Personnel	197,781	-	(197,781)	-100%
2600	DFO	PLS	HAR9100260	52100	State Health Insurance	89,880	16,650	(73,230)	-81%
2600	DFO	PLS	HAR9100260	52200	Fica & Medicare	18,448	3,280	(15,168)	-82%
2600	DFO	PLS	HAR9100260	52500	Unemployment Compensation	900	50	(850)	-94%
2600	DFO	PLS	HAR9100260	52600	Workers' Compensation	4,500	550	(3,950)	-88%
2600	DFO	PLS	HAR9100260	52900	Other Employee Benefits	793	150	(643)	-81%
2600	DFO	PLS	HAR9100260	54100	Water, Sewer And Cleaning Svc	18,796	301,422	282,626	1504%
2600	DFO	PLS	HAR9100260	56100	Supplies	18,960	5,000	(13,960)	-74%
2600	DFO	PLS	HAR9100260	56200	Energy	178,268	236,440	58,172	33%
2600	DIS	INF	INF9100261	54100	Water, Sewer And Cleaning Svc	40,408	40,408	-	0%
2600	DIS	INF	INF9100261	54300	Repair And Maintenance Service	1,000	1,000	-	0%
2600	DIS	INF	INF9100261	56100	Supplies	5,000	4,977	(23)	0%
2600	DIS	INF	INF9100261	56150	Expendable Equipment	500	500	-	0%
2600	DIS	INF	INF9100261	56200	Energy	110,000	132,000	22,000	20%
2600	DIS	INF	INF9100261	58100	Dues and Fees	-	46	46	N/A
2600	DFO	PLS	JNS9100260	54100	Water, Sewer And Cleaning Svc	149,143	147,444	(1,699)	-1%
2600	DFO	PLS	JNS9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	JNS9100260	56200	Energy	78,880	130,899	52,019	66%
2600	DFO	PLS	JOR9100260	51810	Maint/Trans Mech/Security/Whse	42,339	41,856	(483)	-1%
2600	DFO	PLS	JOR9100260	51860	Custodial Personnel	227,596	247,430	19,834	9%
2600	DFO	PLS	JOR9100260	52100	State Health Insurance	25,680	66,600	40,920	159%
2600	DFO	PLS	JOR9100260	52200	Fica & Medicare	20,650	22,130	1,480	7%
2600	DFO	PLS	JOR9100260	52500	Unemployment Compensation	1,100	550	(550)	-50%
2600	DFO	PLS	JOR9100260	52600	Workers' Compensation	5,500	6,050	550	10%
2600	DFO	PLS	JOR9100260	52900	Other Employee Benefits	888	1,012	124	14%
2600	DFO	PLS	JOR9100260	54100	Water, Sewer And Cleaning Svc	24,826	36,869	12,043	49%
2600	DFO	PLS	JOR9100260	56100	Supplies	23,282	23,282	-	0%
2600	DFO	PLS	JOR9100260	56200	Energy	231,905	362,890	130,985	56%
2600	DTL	JTC	JTC1041260	56200	Energy	3,250	-	(3,250)	-100%
2600	DFO	PLS	KEN9100260	51810	Maint/Trans Mech/Security/Whse	27,549	41,856	14,307	52%
2600	DFO	PLS	KEN9100260	51860	Custodial Personnel	205,988	213,786	7,798	4%
2600	DFO	PLS	KEN9100260	52100	State Health Insurance	38,520	49,950	11,430	30%
2600	DFO	PLS	KEN9100260	52200	Fica & Medicare	17,866	19,557	1,691	9%
2600	DFO	PLS	KEN9100260	52500	Unemployment Compensation	1,000	500	(500)	-50%
2600	DFO	PLS	KEN9100260	52600	Workers' Compensation	5,000	5,500	500	10%
2600	DFO	PLS	KEN9100260	52900	Other Employee Benefits	768	895	127	17%
2600	DFO	PLS	KEN9100260	54100	Water, Sewer And Cleaning Svc	24,010	32,202	8,192	34%
2600	DFO	PLS	KEN9100260	56100	Supplies	20,400	20,400	-	0%
2600	DFO	PLS	KEN9100260	56200	Energy	11,406	19,637	8,231	72%
2600	DFO	PLS	KEY9100260	51860	Custodial Personnel	74,184	76,063	1,879	3%
2600	DFO	PLS	KEY9100260	52100	State Health Insurance	38,520	33,300	(5,220)	-14%
2600	DFO	PLS	KEY9100260	52200	Fica & Medicare	5,675	5,819	144	3%
2600	DFO	PLS	KEY9100260	52500	Unemployment Compensation	300	150	(150)	-50%
2600	DFO	PLS	KEY9100260	52600	Workers' Compensation	1,500	1,650	150	10%
2600	DFO	PLS	KEY9100260	52900	Other Employee Benefits	244	266	22	9%
2600	DFO	PLS	KEY9100260	54100	Water, Sewer And Cleaning Svc	4,417	5,404	987	22%
2600	DFO	PLS	KEY9100260	56100	Supplies	5,944	5,944	-	0%
2600	DFO	PLS	KEY9100260	56200	Energy	63,773	88,747	24,974	39%
2600	DFO	PLS	KIN9100260	54100	Water, Sewer And Cleaning Svc	921	7,974	7,053	766%
2600	DFO	PLS	KIN9100260	56100	Supplies	8,000	8,000	-	0%
2600	DFO	PLS	KIN9100260	56200	Energy	10,811	13,175	2,364	22%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2600	DFO	PLS	LJA9100260	54100	Water, Sewer And Cleaning Svc	129,274	127,784	(1,490)	-1%
2600	DFO	PLS	LJA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	LJA9100260	56200	Energy	142,468	210,118	67,650	47%
2600	DFO	PLS	MAC9100260	54100	Water, Sewer And Cleaning Svc	178,712	176,644	(2,068)	-1%
2600	DFO	PLS	MAC9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MAC9100260	56200	Energy	4,515	7,537	3,022	67%
2600	DFO	PLS	MAR9100260	54100	Water, Sewer And Cleaning Svc	5,941	4,458	(1,483)	-25%
2600	DFO	PLS	MAR9100260	56200	Energy	97,886	133,988	36,102	37%
2600	DFO	PLS	MBA9100260	56100	Supplies	-	2,500	2,500	N/A
2600	DFO	PLS	MBA9100260	56200	Energy	-	129,000	129,000	N/A
2600	DFO	PLS	MBA9100260	54100	Water, Sewer And Cleaning Svc	-	211,492	211,492	N/A
2600	DFO	PLS	MDL9100260	51860	Custodial Personnel	113,573	117,908	4,335	4%
2600	DFO	PLS	MDL9100260	52200	Fica & Medicare	8,688	9,020	332	4%
2600	DFO	PLS	MDL9100260	52500	Unemployment Compensation	500	250	(250)	-50%
2600	DFO	PLS	MDL9100260	52600	Workers' Compensation	2,500	2,750	250	10%
2600	DFO	PLS	MDL9100260	52900	Other Employee Benefits	374	413	39	10%
2600	DFO	PLS	MDL9100260	54100	Water, Sewer And Cleaning Svc	5,409	6,668	1,259	23%
2600	DFO	PLS	MDL9100260	56100	Supplies	12,878	12,878	-	0%
2600	DFO	PLS	MDL9100260	56200	Energy	193,483	180,333	(13,150)	-7%
2600	DFO	PLS	MLK9100260	54100	Water, Sewer And Cleaning Svc	151,750	150,031	(1,719)	-1%
2600	DFO	PLS	MLK9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MLK9100260	56200	Energy	72,249	97,950	25,701	36%
2600	DOE	MSM	MSM9100260	51810	Maint/Trans Mech/Security/Whse	26,447	67,551	41,104	155%
2600	DOE	MSM	MSM9100260	51860	Custodial Personnel	67,749	73,663	5,914	9%
2600	DOE	MSM	MSM9100260	52100	State Health Insurance	38,520	83,250	44,730	116%
2600	DOE	MSM	MSM9100260	52200	Fica & Medicare	7,206	10,803	3,597	50%
2600	DOE	MSM	MSM9100260	52500	Unemployment Compensation	400	250	(150)	-38%
2600	DOE	MSM	MSM9100260	52600	Workers' Compensation	2,000	2,750	750	38%
2600	DOE	MSM	MSM9100260	52900	Other Employee Benefits	310	494	184	59%
2600	DOE	MSM	MSM9100260	54100	Water, Sewer And Cleaning Svc	17,850	18,475	625	4%
2600	DOE	MSM	MSM9100260	54300	Repair And Maintenance Service	82,610	85,610	3,000	4%
2600	DOE	MSM	MSM9100260	54420	Rental Of Equipment Or Vehicle	4,164	4,164	-	0%
2600	DOE	MSM	MSM9100260	55320	Communication Web based Subscr	400	400	-	0%
2600	DOE	MSM	MSM9100260	55950	Other Purchased Services	215	215	-	0%
2600	DOE	MSM	MSM9100260	56100	Supplies	15,000	15,000	-	0%
2600	DOE	MSM	MSM9100260	56110	Supplies-Technology	1,400	1,400	-	0%
2600	DOE	MSM	MSM9100260	56120	Computer Software	1,025	1,025	-	0%
2600	DOE	MSM	MSM9100260	56150	Expendable Equipment	1,000	1,000	-	0%
2600	DOE	MSM	MSM9100260	56200	Energy	120,750	126,788	6,038	5%
2600	DOE	MSM	MSM9100260	52300	Teachers Retirement System	-	8,375.06	8,375	N/A
2600	DFO	PLS	MTH9100260	51860	Custodial Personnel	99,395	114,200	14,805	15%
2600	DFO	PLS	MTH9100260	52100	State Health Insurance	25,680	33,300	7,620	30%
2600	DFO	PLS	MTH9100260	52200	Fica & Medicare	7,604	8,736	1,132	15%
2600	DFO	PLS	MTH9100260	52500	Unemployment Compensation	400	200	(200)	-50%
2600	DFO	PLS	MTH9100260	52600	Workers' Compensation	2,000	2,200	200	10%
2600	DFO	PLS	MTH9100260	52900	Other Employee Benefits	327	400	73	22%
2600	DFO	PLS	MTH9100260	54100	Water, Sewer And Cleaning Svc	7,508	7,508	-	0%
2600	DFO	PLS	MTH9100260	56100	Supplies	7,844	7,844	-	0%
2600	DFO	PLS	MTH9100260	56200	Energy	58,743	77,383	18,640	32%
2600	DFO	PLS	NCE9100260	54100	Water, Sewer And Cleaning Svc	194,712	192,491	(2,221)	-1%
2600	DFO	PLS	NCE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	NCE9100260	56200	Energy	209,081	200,475	(8,606)	-4%
2600	DFO	PLS	NOR9100260	51810	Maint/Trans Mech/Security/Whse	42,339	42,389	50	0%
2600	DFO	PLS	NOR9100260	51860	Custodial Personnel	247,853	-	(247,853)	-100%
2600	DFO	PLS	NOR9100260	52200	Fica & Medicare	22,200	3,243	(18,957)	-85%
2600	DFO	PLS	NOR9100260	52500	Unemployment Compensation	1,200	50	(1,150)	-96%
2600	DFO	PLS	NOR9100260	52600	Workers' Compensation	6,000	550	(5,450)	-91%
2600	DFO	PLS	NOR9100260	52900	Other Employee Benefits	955	148	(807)	-85%
2600	DFO	PLS	NOR9100260	54100	Water, Sewer And Cleaning Svc	19,875	354,895	335,020	1686%
2600	DFO	PLS	NOR9100260	56100	Supplies	26,396	5,000	(21,396)	-81%
2600	DFO	PLS	NOR9100260	56200	Energy	276,914	252,154	(24,760)	-9%
2600	DFO	OPR	OPR9100260	56100	Supplies	-	250	250	N/A
2600	DFO	OPR	OPR9100260	55800	Travel - Employees	-	1,000	1,000	N/A
2600	DFO	OPR	OPR9100260	58100	Dues and Fees	-	1,000	1,000	N/A
2600	DFO	OPR	OPR9100260	53000	Purch Professional & Technical	-	25,000	25,000	N/A
2600	DFO	OPR	OPR9100260	51210	Deputy/Assist Superintendent	-	155,463.30	155,463	N/A
2600	DFO	OPR	OPR9100260	51420	Salary Of Clerical Staff	-	43,863.17	43,863	N/A
2600	DFO	OPR	OPR9100260	52300	Teachers Retirement System	-	40,838.20	40,838	N/A
2600	DFO	OPR	OPR9100260	52100	State Health Insurance	-	33,300.00	33,300	N/A
2600	DFO	OPR	OPR9100260	52200	Fica & Medicare	-	15,248.48	15,248	N/A
2600	DFO	OPR	OPR9100260	52600	Workers' Compensation	-	1,100.00	1,100	N/A
2600	DFO	OPR	OPR9100260	52900	Other Employee Benefits	-	697.64	698	N/A
2600	DFO	OPR	OPR9100260	52500	Unemployment Compensation	-	100.00	100	N/A
2600	DFO	PLS	OSS9100260	54100	Water, Sewer And Cleaning Svc	26,380	6,471	(19,909)	-75%
2600	DFO	PLS	OSS9100260	56100	Supplies	8,000	8,000	-	0%
2600	DFO	PLS	OSS9100260	56200	Energy	69,570	92,701	23,131	33%
2600	DFO	PGM	PGM9100260	54300	Repair And Maintenance Service	1,000	2,000	1,000	100%
2600	DFO	PGM	PGM9100260	56100	Supplies	2,000	2,000	-	0%
2600	DFO	PGM	PGM9100260	56200	Energy	7,500	7,000	(500)	-7%
2600	DFO	PGM	PGM9100260	51860	Custodial Personnel	-	27,693.40	27,693	N/A
2600	DFO	PGM	PGM9100260	52200	Fica & Medicare	-	2,118.54	2,119	N/A
2600	DFO	PGM	PGM9100260	52600	Workers' Compensation	-	550.00	550	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2600	DF0	PGM	PGM9100260	52900	Other Employee Benefits	-	96.93	97	N/A
2600	DF0	PGM	PGM9100260	52500	Unemployment Compensation	-	50.00	50	N/A
2600	DF0	PLS	PLS9100260	51420	Salary Of Clerical Staff	59,616	58,952	(664)	-1%
2600	DF0	PLS	PLS9100260	51860	Custodial Personnel	71,277	108,906	37,629	53%
2600	DF0	PLS	PLS9100260	51900	Oth Management Personnel	174,929	388,906	213,977	122%
2600	DF0	PLS	PLS9100260	51910	Oth Administrative Personnel	38,428	91,468	53,040	138%
2600	DF0	PLS	PLS9100260	52100	State Health Insurance	89,880	999,000	909,120	1011%
2600	DF0	PLS	PLS9100260	52200	Fica & Medicare	26,335	285,635	259,300	985%
2600	DF0	PLS	PLS9100260	52300	Teachers Retirement System	54,540	280,402	225,862	414%
2600	DF0	PLS	PLS9100260	52500	Unemployment Compensation	800	4,700	3,900	488%
2600	DF0	PLS	PLS9100260	52600	Workers' Compensation	4,000	51,700	47,700	1193%
2600	DF0	PLS	PLS9100260	52900	Other Employee Benefits	1,133	13,068	11,935	1053%
2600	DF0	PLS	PLS9100260	54100	Water, Sewer And Cleaning Svc	50,000	45,000	(5,000)	-10%
2600	DF0	PLS	PLS9100260	54300	Repair And Maintenance Service	45,000	85,000	40,000	89%
2600	DF0	PLS	PLS9100260	54440	Other Rentals	46,000	49,000	3,000	7%
2600	DF0	PLS	PLS9100260	55950	Other Purchased Services	717,600	-	(717,600)	-100%
2600	DF0	PLS	PLS9100260	56100	Supplies	175,000	184,000	9,000	5%
2600	DF0	PLS	PLS9100260	56150	Expendable Equipment	-	5,000	5,000	N/A
2600	DF0	PLS	PLS9100260	56200	Energy	142,000	165,000	23,000	16%
2600	DF0	PLS	PLS9100260	58100	Dues and Fees	3,500	3,700	200	6%
2600	DF0	PLS	PLS9100260	51810	Maint/Trans Mech/Security/Whse	-	3,085,554.43	3,085,554	N/A
2600	DF0	PLS	PLS9100261	51810	Maint/Trans Mech/Security/Whse	2,529,457	-	(2,529,457)	-100%
2600	DF0	PLS	PLS9100261	51860	Custodial Personnel	56,338	-	(56,338)	-100%
2600	DF0	PLS	PLS9100261	51900	Oth Management Personnel	406,533	-	(406,533)	-100%
2600	DF0	PLS	PLS9100261	52100	State Health Insurance	680,520	-	(680,520)	-100%
2600	DF0	PLS	PLS9100261	52200	Fica & Medicare	228,913	-	(228,913)	-100%
2600	DF0	PLS	PLS9100261	52300	Teachers Retirement System	134,684	-	(134,684)	-100%
2600	DF0	PLS	PLS9100261	52500	Unemployment Compensation	7,700	-	(7,700)	-100%
2600	DF0	PLS	PLS9100261	52600	Workers' Compensation	38,500	-	(38,500)	-100%
2600	DF0	PLS	PLS9100261	52900	Other Employee Benefits	15,222	-	(15,222)	-100%
2600	DF0	PLS	PLS9100261	53000	Purch Professional & Technical	200,000	200,000	-	0%
2600	DF0	PLS	PLS9100261	53320	Drug & Alcohol Testing, Finger	500	500	-	0%
2600	DF0	PLS	PLS9100261	54100	Water, Sewer And Cleaning Svc	1,000,000	-	(1,000,000)	-100%
2600	DF0	PLS	PLS9100261	54300	Repair And Maintenance Service	1,735,000	1,669,000	(66,000)	-4%
2600	DF0	PLS	PLS9100261	54420	Rental Of Equipment Or Vehicle	15,000	60,000	45,000	300%
2600	DF0	PLS	PLS9100261	55320	Communication Web based Subscr	40,500	45,000	4,500	11%
2600	DF0	PLS	PLS9100261	56100	Supplies	698,500	1,100,000	401,500	57%
2600	DF0	PLS	PLS9100261	56150	Expendable Equipment	123,500	150,000	26,500	21%
2600	DF0	PLS	PLS9100261	56200	Energy	160,000	130,000	(30,000)	-19%
2600	DF0	PLS	PLS9100261	57300	Purch Eqp Noncom	40,000	40,000	-	0%
2600	DF0	PLS	PLS9100263	54300	Repair And Maintenance Service	675,000	1,169,158	494,158	73%
2600	DF0	PLS	PLS9100263	56100	Supplies	30,000	30,000	-	0%
2600	DF0	PLS	PLS9100264	51810	Maint/Trans Mech/Security/Whse	202,718	-	(202,718)	-100%
2600	DF0	PLS	PLS9100264	52100	State Health Insurance	64,200	-	(64,200)	-100%
2600	DF0	PLS	PLS9100264	52200	Fica & Medicare	15,508	-	(15,508)	-100%
2600	DF0	PLS	PLS9100264	52300	Teachers Retirement System	16,970	-	(16,970)	-100%
2600	DF0	PLS	PLS9100264	52500	Unemployment Compensation	600	-	(600)	-100%
2600	DF0	PLS	PLS9100264	52600	Workers' Compensation	3,000	-	(3,000)	-100%
2600	DF0	PLS	PLS9100264	52900	Other Employee Benefits	667	-	(667)	-100%
2600	DF0	PLS	PLS9100264	53000	Purch Professional & Technical	30,000	50,000	20,000	67%
2600	DF0	PLS	PLS9100264	54100	Water, Sewer And Cleaning Svc	500,000	1,889,000	1,389,000	278%
2600	DF0	PLS	PLS9100264	54300	Repair And Maintenance Service	690,000	690,000	-	0%
2600	DF0	PLS	PLS9100264	56100	Supplies	225,000	225,000	-	0%
2600	DF0	PLS	PLS9100264	56200	Energy	20,000	20,000	-	0%
2600	DF0	PLS	PLS9100265	56200	Energy	32,000	35,000	3,000	9%
2600	DHR	PRM	PRM9100260	55200	Insurance (Other Than Emp Bene	1,323,922	1,175,197	(148,725)	-11%
2600	DHR	PRM	PRM9100260	56200	Energy	1,500	1,500	-	0%
2600	DF0	PLS	RCH9100260	51860	Custodial Personnel	114,813	118,914	4,101	4%
2600	DF0	PLS	RCH9100260	52100	State Health Insurance	12,840	16,650	3,810	30%
2600	DF0	PLS	RCH9100260	52200	Fica & Medicare	8,783	9,097	314	4%
2600	DF0	PLS	RCH9100260	52500	Unemployment Compensation	500	250	(250)	-50%
2600	DF0	PLS	RCH9100260	52600	Workers' Compensation	2,500	2,750	250	10%
2600	DF0	PLS	RCH9100260	52900	Other Employee Benefits	378	416	38	10%
2600	DF0	PLS	RCH9100260	54100	Water, Sewer And Cleaning Svc	18,115	8,804	(9,311)	-51%
2600	DF0	PLS	RCH9100260	56100	Supplies	13,002	13,002	-	0%
2600	DF0	PLS	RCH9100260	56200	Energy	124,518	169,473	44,955	36%
2600	DF0	REC	REC9100260	54300	Repair And Maintenance Service	500	1,500	1,000	200%
2600	DF0	REC	REC9100260	56200	Energy	2,200	3,000	800	36%
2600	DF0	REC	REC9100260	56100	Supplies	-	5,000	5,000	N/A
2600	DF0	PLS	RES9100260	51860	Custodial Personnel	80,275	77,397	(2,878)	-4%
2600	DF0	PLS	RES9100260	52100	State Health Insurance	25,680	16,650	(9,030)	-35%
2600	DF0	PLS	RES9100260	52200	Fica & Medicare	6,141	5,921	(220)	-4%
2600	DF0	PLS	RES9100260	52500	Unemployment Compensation	300	150	(150)	-50%
2600	DF0	PLS	RES9100260	52600	Workers' Compensation	1,500	1,650	150	10%
2600	DF0	PLS	RES9100260	52900	Other Employee Benefits	264	271	7	3%
2600	DF0	PLS	RES9100260	54100	Water, Sewer And Cleaning Svc	4,152	4,133	(19)	0%
2600	DF0	PLS	RES9100260	56100	Supplies	6,609	6,609	-	0%
2600	DF0	PLS	RES9100260	56200	Energy	64,358	80,100	15,742	24%
2600	DF0	PLS	RIG9100260	54100	Water, Sewer And Cleaning Svc	188,152	186,033	(2,119)	-1%
2600	DF0	PLS	RIG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	RIG9100260	56200	Energy	99,552	102,026	2,474	2%
2600	DF0	PLS	RIV9100260	51860	Custodial Personnel	70,957	76,638	5,681	8%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2600	DF0	PLS	RIV9100260	52100	State Health Insurance	12,840	33,300	20,460	159%
2600	DF0	PLS	RIV9100260	52200	Fica & Medicare	5,428	5,863	435	8%
2600	DF0	PLS	RIV9100260	52500	Unemployment Compensation	300	150	(150)	-50%
2600	DF0	PLS	RIV9100260	52600	Workers' Compensation	1,500	1,650	150	10%
2600	DF0	PLS	RIV9100260	52900	Other Employee Benefits	233	268	35	15%
2600	DF0	PLS	RIV9100260	54100	Water, Sewer And Cleaning Svc	5,136	4,928	(208)	-4%
2600	DF0	PLS	RIV9100260	56100	Supplies	6,511	6,511	-	0%
2600	DF0	PLS	RIV9100260	56200	Energy	65,901	91,575	25,674	39%
2600	DF0	PLS	RMA9100260	51810	Maint/Trans Mech/Security/Whse	42,339	-	(42,339)	-100%
2600	DF0	PLS	RMA9100260	51860	Custodial Personnel	87,991	144,761	56,770	65%
2600	DF0	PLS	RMA9100260	52100	State Health Insurance	-	33,300	33,300	N/A
2600	DF0	PLS	RMA9100260	52200	Fica & Medicare	9,970	11,074	1,104	11%
2600	DF0	PLS	RMA9100260	52500	Unemployment Compensation	500	300	(200)	-40%
2600	DF0	PLS	RMA9100260	52600	Workers' Compensation	2,500	3,300	800	32%
2600	DF0	PLS	RMA9100260	52900	Other Employee Benefits	429	507	78	18%
2600	DF0	PLS	RMA9100260	54100	Water, Sewer And Cleaning Svc	4,649	4,834	185	4%
2600	DF0	PLS	RMA9100260	56100	Supplies	13,613	13,613	-	0%
2600	DF0	PLS	RMA9100260	56200	Energy	206,352	157,643	(48,709)	-24%
2600	DF0	PLS	RTH9100260	51860	Custodial Personnel	99,874	103,121	3,247	3%
2600	DF0	PLS	RTH9100260	52100	State Health Insurance	51,360	33,300	(18,060)	-35%
2600	DF0	PLS	RTH9100260	52200	Fica & Medicare	7,640	7,889	249	3%
2600	DF0	PLS	RTH9100260	52500	Unemployment Compensation	400	200	(200)	-50%
2600	DF0	PLS	RTH9100260	52600	Workers' Compensation	2,000	2,200	200	10%
2600	DF0	PLS	RTH9100260	52900	Other Employee Benefits	329	361	32	10%
2600	DF0	PLS	RTH9100260	54100	Water, Sewer And Cleaning Svc	5,478	3,816	(1,662)	-30%
2600	DF0	PLS	RTH9100260	56100	Supplies	10,626	10,626	-	0%
2600	DF0	PLS	RTH9100260	56200	Energy	1,632	1,587	(45)	-3%
2600	DOE	SCR	SCR9100260	51420	Salary Of Clerical Staff	70,823	70,897	74	0%
2600	DOE	SCR	SCR9100260	51810	Maint/Trans Mech/Security/Whse	441,348	1,015,823	574,475	130%
2600	DOE	SCR	SCR9100260	51900	Oth Management Personnel	1,347,000	100,785	(1,246,215)	-93%
2600	DOE	SCR	SCR9100260	52100	State Health Insurance	282,480	333,000	50,520	18%
2600	DOE	SCR	SCR9100260	52200	Fica & Medicare	142,227	262,357	120,130	84%
2600	DOE	SCR	SCR9100260	52300	Teachers Retirement System	301,301	387,991	86,690	29%
2600	DOE	SCR	SCR9100260	52500	Unemployment Compensation	3,400	2,850	(550)	-16%
2600	DOE	SCR	SCR9100260	52600	Workers' Compensation	17,000	31,350	14,350	84%
2600	DOE	SCR	SCR9100260	52900	Other Employee Benefits	5,949	12,003	6,054	102%
2600	DOE	SCR	SCR9100260	53000	Purch Professional & Technical	20,000	20,000	-	0%
2600	DOE	SCR	SCR9100260	54300	Repair And Maintenance Service	15,000	18,000	3,000	20%
2600	DOE	SCR	SCR9100260	55300	Communication	3,000	3,000	-	0%
2600	DOE	SCR	SCR9100260	55320	Communication Web based Subscr	39,000	75,000	36,000	92%
2600	DOE	SCR	SCR9100260	55800	Travel - Employees	16,000	20,000	4,000	25%
2600	DOE	SCR	SCR9100260	55950	Other Purchased Services	11,000	11,000	-	0%
2600	DOE	SCR	SCR9100260	56100	Supplies	60,000	180,000	120,000	200%
2600	DOE	SCR	SCR9100260	56110	Supplies-Technology	5,000	5,000	-	0%
2600	DOE	SCR	SCR9100260	56150	Expendable Equipment	28,000	28,000	-	0%
2600	DOE	SCR	SCR9100260	56160	Expendable Computer Equipment	1,000	1,000	-	0%
2600	DOE	SCR	SCR9100260	56200	Energy	40,000	40,000	-	0%
2600	DOE	SCR	SCR9100260	56420	Books And Periodicals	8,000	8,000	-	0%
2600	DOE	SCR	SCR9100260	58100	Dues and Fees	5,000	5,000	-	0%
2600	DOE	SCR	SCR9100260	56120	Computer Software	-	500	500	N/A
2600	DOE	SCR	SCR9100260	51990	Oth Salaries And Compensation	-	2,241,992.19	2,241,992	N/A
2600	DF0	PLS	SHW9100260	51810	Maint/Trans Mech/Security/Whse	42,339	42,389	50	0%
2600	DF0	PLS	SHW9100260	51860	Custodial Personnel	211,994	218,218	6,224	3%
2600	DF0	PLS	SHW9100260	52100	State Health Insurance	64,200	49,950	(14,250)	-22%
2600	DF0	PLS	SHW9100260	52200	Fica & Medicare	19,456	19,936	480	2%
2600	DF0	PLS	SHW9100260	52500	Unemployment Compensation	1,000	500	(500)	-50%
2600	DF0	PLS	SHW9100260	52600	Workers' Compensation	5,000	5,500	500	10%
2600	DF0	PLS	SHW9100260	52900	Other Employee Benefits	1,377	912	(465)	-34%
2600	DF0	PLS	SHW9100260	54100	Water, Sewer And Cleaning Svc	27,969	25,846	(2,123)	-8%
2600	DF0	PLS	SHW9100260	56100	Supplies	20,547	20,547	-	0%
2600	DF0	PLS	SHW9100260	56200	Energy	380,463	509,264	128,801	34%
2600	DF0	PLS	SOC9100260	51860	Custodial Personnel	71,790	74,545	2,755	4%
2600	DF0	PLS	SOC9100260	52100	State Health Insurance	25,680	16,650	(9,030)	-35%
2600	DF0	PLS	SOC9100260	52200	Fica & Medicare	5,492	5,703	211	4%
2600	DF0	PLS	SOC9100260	52500	Unemployment Compensation	300	150	(150)	-50%
2600	DF0	PLS	SOC9100260	52600	Workers' Compensation	1,500	1,650	150	10%
2600	DF0	PLS	SOC9100260	52900	Other Employee Benefits	236	261	25	11%
2600	DF0	PLS	SOC9100260	54100	Water, Sewer And Cleaning Svc	8,203	6,839	(1,364)	-17%
2600	DF0	PLS	SOC9100260	56100	Supplies	7,074	7,074	-	0%
2600	DF0	PLS	SOC9100260	56200	Energy	62,966	89,998	27,032	43%
2600	DF0	PLS	SPC9100260	51810	Maint/Trans Mech/Security/Whse	27,549	42,389	14,840	54%
2600	DF0	PLS	SPC9100260	51860	Custodial Personnel	253,050	233,832	(19,218)	-8%
2600	DF0	PLS	SPC9100260	52100	State Health Insurance	102,720	116,550	13,830	13%
2600	DF0	PLS	SPC9100260	52200	Fica & Medicare	21,466	21,131	(335)	-2%
2600	DF0	PLS	SPC9100260	52500	Unemployment Compensation	1,100	500	(600)	-55%
2600	DF0	PLS	SPC9100260	52600	Workers' Compensation	5,500	5,500	-	0%
2600	DF0	PLS	SPC9100260	52900	Other Employee Benefits	2,497	967	(1,530)	-61%
2600	DF0	PLS	SPC9100260	54100	Water, Sewer And Cleaning Svc	47,794	28,121	(19,673)	-41%
2600	DF0	PLS	SPC9100260	56100	Supplies	24,069	24,069	-	0%
2600	DF0	PLS	SPC9100260	56200	Energy	237,122	291,281	54,159	23%
2600	DF0	PLS	STE9100260	51860	Custodial Personnel	52,234	59,059	6,825	13%
2600	DF0	PLS	STE9100260	52100	State Health Insurance	25,680	33,300	7,620	30%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2600	DF0	PLS	STE9100260	52200	Fica & Medicare	3,996	4,518	522	13%
2600	DF0	PLS	STE9100260	52500	Unemployment Compensation	200	100	(100)	-50%
2600	DF0	PLS	STE9100260	52600	Workers' Compensation	1,000	1,100	100	10%
2600	DF0	PLS	STE9100260	52900	Other Employee Benefits	692	207	(485)	-70%
2600	DF0	PLS	STE9100260	54100	Water, Sewer And Cleaning Svc	111,371	2,323	(109,048)	-98%
2600	DF0	PLS	STE9100260	56100	Supplies	3,021	3,021	-	0%
2600	DF0	PLS	STE9100260	56200	Energy	41,530	60,132	18,602	45%
2600	DF0	PLS	STM9100260	54100	Water, Sewer And Cleaning Svc	3,997	3,997	-	0%
2600	DF0	PLS	STM9100260	56100	Supplies	2,500	-	(2,500)	-100%
2600	DF0	PLS	STM9100260	56200	Energy	63,471	68,763	5,292	8%
2600	DF0	TRN	TRN9100260	54100	Water, Sewer And Cleaning Svc	2,000	-	(2,000)	-100%
2600	DF0	TRN	TRN9100260	56200	Energy	45,000	55,000	10,000	22%
2600	DF0	PLS	VEY9100260	51860	Custodial Personnel	109,299	124,289	14,990	14%
2600	DF0	PLS	VEY9100260	52100	State Health Insurance	12,840	49,950	37,110	289%
2600	DF0	PLS	VEY9100260	52200	Fica & Medicare	8,361	9,508	1,147	14%
2600	DF0	PLS	VEY9100260	52500	Unemployment Compensation	500	250	(250)	-50%
2600	DF0	PLS	VEY9100260	52600	Workers' Compensation	2,500	2,750	250	10%
2600	DF0	PLS	VEY9100260	52900	Other Employee Benefits	360	435	75	21%
2600	DF0	PLS	VEY9100260	54100	Water, Sewer And Cleaning Svc	12,152	3,049	(9,103)	-75%
2600	DF0	PLS	VEY9100260	56100	Supplies	11,591	11,591	-	0%
2600	DF0	PLS	WAD9100260	54100	Water, Sewer And Cleaning Svc	137,478	136,076	(1,402)	-1%
2600	DF0	PLS	WAD9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	WAD9100260	56200	Energy	67,354	85,440	18,086	27%
2600	DSS	SPD	WDL9100260	51860	Custodial Personnel	31,004	27,263	(3,741)	-12%
2600	DSS	SPD	WDL9100260	52100	State Health Insurance	12,840	-	(12,840)	-100%
2600	DSS	SPD	WDL9100260	52200	Fica & Medicare	2,372	2,086	(286)	-12%
2600	DSS	SPD	WDL9100260	52500	Unemployment Compensation	100	50	(50)	-50%
2600	DSS	SPD	WDL9100260	52600	Workers' Compensation	500	550	50	10%
2600	DSS	SPD	WDL9100260	52900	Other Employee Benefits	102	95	(7)	-7%
2600	DSS	SPD	WDL9100260	56100	Supplies	3,000	3,000	-	0%
2600	DF0	PLS	WES9100260	54100	Water, Sewer And Cleaning Svc	121,503	120,101	(1,402)	-1%
2600	DF0	PLS	WES9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	WES9100260	56200	Energy	60,523	72,004	11,481	19%
2600	FIN	WHS	WHS9100260	54440	Other Rentals	4,200	4,500	300	7%
2600	FIN	WHS	WHS9100260	56200	Energy	4,800	3,500	(1,300)	-27%
2600	DF0	PLS	WYN9100260	54100	Water, Sewer And Cleaning Svc	145,400	143,808	(1,592)	-1%
2600	DF0	PLS	WYN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DF0	PLS	WYN9100260	56200	Energy	65,256	94,896	29,640	45%
2700	DTL	ELM	ELM1320270	55950	Other Purchased Services	40,000	20,000	(20,000)	-50%
2700	DTL	MD	MID1320270	55950	Other Purchased Services	35,000	3,500	(31,500)	-90%
2700	DHR	PRM	PRM9100270	55200	Insurance (Other Than Emp Bene	687,113	1,045,394	358,281	52%
2700	DOE	SCR	SCR1320270	51810	Maint/Trans Mech/Security/Whse	486,029	500,574	14,545	3%
2700	DOE	SCR	SCR1320270	52200	Fica & Medicare	37,181	38,294	1,113	3%
2700	DOE	SCR	SCR1320270	52300	Teachers Retirement System	5,850	-	(5,850)	-100%
2700	DOE	SCR	SCR1320270	52900	Other Employee Benefits	-	1,752.01	1,752	N/A
2700	DTL	SEC	SEC1320270	55950	Other Purchased Services	25,000	10,000	(15,000)	-60%
2700	DF0	TRN	TRN1320270	51420	Salary Of Clerical Staff	431,273	442,330	11,057	3%
2700	DF0	TRN	TRN1320270	51900	Oth Management Personnel	98,101	101,044	2,943	3%
2700	DF0	TRN	TRN1320270	51910	Oth Administrative Personnel	366,675	675,520	308,845	84%
2700	DF0	TRN	TRN1320270	52100	State Health Insurance	154,080	1,348,650	1,194,570	775%
2700	DF0	TRN	TRN1320270	52200	Fica & Medicare	68,548	457,287	388,739	567%
2700	DF0	TRN	TRN1320270	52300	Teachers Retirement System	176,231	439,266	263,035	149%
2700	DF0	TRN	TRN1320270	52500	Unemployment Compensation	2,100	11,200	9,100	433%
2700	DF0	TRN	TRN1320270	52600	Workers' Compensation	10,500	123,200	112,700	1073%
2700	DF0	TRN	TRN1320270	52900	Other Employee Benefits	4,315	20,922	16,607	385%
2700	DF0	TRN	TRN1320270	53320	Drug & Alcohol Testing, Finger	20,000	30,000	10,000	50%
2700	DF0	TRN	TRN1320270	53340	Bus Driver Physicals	35,000	25,000	(10,000)	-29%
2700	DF0	TRN	TRN1320270	54440	Other Rentals	6,000	7,000	1,000	17%
2700	DF0	TRN	TRN1320270	55300	Communication	60,000	65,355	5,355	9%
2700	DF0	TRN	TRN1320270	55320	Communication Web based Subscr	141,980	175,206	33,226	23%
2700	DF0	TRN	TRN1320270	55800	Travel - Employees	12,000	14,000	2,000	17%
2700	DF0	TRN	TRN1320270	56100	Supplies	12,000	35,000	23,000	192%
2700	DF0	TRN	TRN1320270	56110	Supplies-Technology	10,000	10,000	-	0%
2700	DF0	TRN	TRN1320270	58100	Dues and Fees	40,000	40,000	-	0%
2700	DF0	TRN	TRN1320270	53000	Purch Professional & Technical	-	11,718	11,718	N/A
2700	DF0	TRN	TRN1320270	51800	Bus Drivers	-	3,299,889.03	3,299,889	N/A
2700	DF0	TRN	TRN1320270	51810	Maint/Trans Mech/Security/Whse	-	1,458,829.29	1,458,829	N/A
2700	DF0	TRN	TRN1320272	51800	Bus Drivers	4,173,025	-	(4,173,025)	-100%
2700	DF0	TRN	TRN1320272	51810	Maint/Trans Mech/Security/Whse	188,770	-	(188,770)	-100%
2700	DF0	TRN	TRN1320272	52100	State Health Insurance	885,960	-	(885,960)	-100%
2700	DF0	TRN	TRN1320272	52200	Fica & Medicare	333,677	-	(333,677)	-100%
2700	DF0	TRN	TRN1320272	52500	Unemployment Compensation	19,100	-	(19,100)	-100%
2700	DF0	TRN	TRN1320272	52600	Workers' Compensation	95,500	-	(95,500)	-100%
2700	DF0	TRN	TRN1320272	52900	Other Employee Benefits	22,774	-	(22,774)	-100%
2700	DF0	TRN	TRN1320274	51800	Bus Drivers	1,248,641	1,357,575	108,934	9%
2700	DF0	TRN	TRN1320274	51810	Maint/Trans Mech/Security/Whse	190,904	861,520	670,616	351%
2700	DF0	TRN	TRN1320274	52100	State Health Insurance	616,320	899,100	282,780	46%
2700	DF0	TRN	TRN1320274	52200	Fica & Medicare	110,125	169,761	59,636	54%
2700	DF0	TRN	TRN1320274	52500	Unemployment Compensation	7,500	7,000	(500)	-7%
2700	DF0	TRN	TRN1320274	52600	Workers' Compensation	37,500	77,000	39,500	105%
2700	DF0	TRN	TRN1320274	52900	Other Employee Benefits	8,063	7,767	(296)	-4%
2700	DF0	TRN	TRN1320274	56100	Supplies	-	14,000	14,000	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2700	DFO	TRN	TRN1320275	51810	Maint/Trans Mech/Security/Whse	559,254	-	(559,254)	-100%
2700	DFO	TRN	TRN1320275	51910	Oth Administrative Personnel	108,534	-	(108,534)	-100%
2700	DFO	TRN	TRN1320275	52100	State Health Insurance	102,720	-	(102,720)	-100%
2700	DFO	TRN	TRN1320275	52200	Fica & Medicare	51,086	-	(51,086)	-100%
2700	DFO	TRN	TRN1320275	52300	Teachers Retirement System	21,685	-	(21,685)	-100%
2700	DFO	TRN	TRN1320275	52500	Unemployment Compensation	1,500	-	(1,500)	-100%
2700	DFO	TRN	TRN1320275	52600	Workers' Compensation	7,500	-	(7,500)	-100%
2700	DFO	TRN	TRN1320275	52900	Other Employee Benefits	3,944	-	(3,944)	-100%
2700	DFO	TRN	TRN1320275	54300	Repair And Maintenance Service	412,000	412,000	-	0%
2700	DFO	TRN	TRN1320275	56100	Supplies	870,000	912,000	42,000	5%
2700	DFO	TRN	TRN1320275	56200	Energy	1,458,000	1,750,000	292,000	20%
2700	DFO	TRN	TRN9100270	51900	Oth Management Personnel	111,178	-	(111,178)	-100%
2700	DFO	TRN	TRN9100270	52100	State Health Insurance	25,680	-	(25,680)	-100%
2700	DFO	TRN	TRN9100270	52200	Fica & Medicare	8,505	-	(8,505)	-100%
2700	DFO	TRN	TRN9100270	52300	Teachers Retirement System	22,213	-	(22,213)	-100%
2700	DFO	TRN	TRN9100270	52500	Unemployment Compensation	300	-	(300)	-100%
2700	DFO	TRN	TRN9100270	52600	Workers' Compensation	1,500	-	(1,500)	-100%
2700	DFO	TRN	TRN9100270	52900	Other Employee Benefits	366	-	(366)	-100%
2800	DOE	COM	COM9100280	51900	Oth Management Personnel	150,236	96,221	(54,015)	-36%
2800	DOE	COM	COM9100280	52100	State Health Insurance	25,680	33,300	7,620	30%
2800	DOE	COM	COM9100280	52200	Fica & Medicare	11,493	11,881	388	3%
2800	DOE	COM	COM9100280	52300	Teachers Retirement System	30,017	31,690	1,673	6%
2800	DOE	COM	COM9100280	52500	Unemployment Compensation	200	100	(100)	-50%
2800	DOE	COM	COM9100280	52600	Workers' Compensation	1,000	1,100	100	10%
2800	DOE	COM	COM9100280	52900	Other Employee Benefits	494	544	50	10%
2800	DOE	COM	COM9100280	53000	Purch Professional & Technical	5,000	5,000	-	0%
2800	DOE	COM	COM9100280	55320	Communication Web based Subscr	15,000	15,000	-	0%
2800	DOE	COM	COM9100280	55800	Travel - Employees	500	500	-	0%
2800	DOE	COM	COM9100280	55950	Other Purchased Services	8,500	8,500	-	0%
2800	DOE	COM	COM9100280	56100	Supplies	1,000	1,000	-	0%
2800	DOE	COM	COM9100280	56110	Supplies-Technology	100	100	-	0%
2800	DOE	COM	COM9100280	56150	Expendable Equipment	2,000	2,000	-	0%
2800	DOE	COM	COM9100280	56420	Books And Periodicals	100	100	-	0%
2800	DOE	COM	COM9100280	58100	Dues and Fees	2,010	2,010	-	0%
2800	DOE	COM	COM9100280	51420	Salary Of Clerical Staff	-	59,083.27	59,083	N/A
2800	DIS	ENT	ENT9100280	51420	Salary Of Clerical Staff	34,320	34,371	51	0%
2800	DIS	ENT	ENT9100280	51900	Oth Management Personnel	207,966	113,661	(94,305)	-45%
2800	DIS	ENT	ENT9100280	51910	Oth Administrative Personnel	1,781,615	1,906,465	124,850	7%
2800	DIS	ENT	ENT9100280	52100	State Health Insurance	308,160	366,300	58,140	19%
2800	DIS	ENT	ENT9100280	52200	Fica & Medicare	154,828	157,169	2,341	2%
2800	DIS	ENT	ENT9100280	52300	Teachers Retirement System	404,375	426,924	22,549	6%
2800	DIS	ENT	ENT9100280	52500	Unemployment Compensation	2,800	1,400	(1,400)	-50%
2800	DIS	ENT	ENT9100280	52600	Workers' Compensation	14,000	15,400	1,400	10%
2800	DIS	ENT	ENT9100280	52900	Other Employee Benefits	6,659	7,191	532	8%
2800	DIS	ENT	ENT9100280	53000	Purch Professional & Technical	137,100	115,800	(21,300)	-16%
2800	DIS	ENT	ENT9100280	54320	Repair Services - Technology	542,550	343,750	(198,800)	-37%
2800	DIS	ENT	ENT9100280	55320	Communication Web based Subscr	190,250	501,460	311,210	164%
2800	DIS	ENT	ENT9100280	56100	Supplies	1,100	1,100	-	0%
2800	DIS	ENT	ENT9100280	56110	Supplies-Technology	2,000	2,000	-	0%
2800	DIS	ENT	ENT9100280	56120	Computer Software	1,100	1,100	-	0%
2800	DIS	ENT	ENT9100280	56150	Expendable Equipment	1,000	1,000	-	0%
2800	DIS	ENT	ENT9100280	56160	Expendable Computer Equipment	2,000	2,000	-	0%
2800	DIS	ENT	ENT9100280	58100	Dues and Fees	300	300	-	0%
2800	DHR	HRS	HRS9100280	51210	Deputy/Assist Superintendent	149,177	155,463	6,286	4%
2800	DHR	HRS	HRS9100280	51420	Salary Of Clerical Staff	695,510	765,826	70,316	10%
2800	DHR	HRS	HRS9100280	51900	Oth Management Personnel	722,198	501,267	(220,931)	-31%
2800	DHR	HRS	HRS9100280	51910	Oth Administrative Personnel	107,913	332,803	224,890	208%
2800	DHR	HRS	HRS9100280	51990	Oth Salaries And Compensation	75,000	100,000	25,000	33%
2800	DHR	HRS	HRS9100280	52100	State Health Insurance	295,320	349,650	54,330	18%
2800	DHR	HRS	HRS9100280	52200	Fica & Medicare	133,859	141,935	8,076	6%
2800	DHR	HRS	HRS9100280	52300	Teachers Retirement System	335,666	364,182	28,516	8%
2800	DHR	HRS	HRS9100280	52500	Unemployment Compensation	3,100	1,650	(1,450)	-47%
2800	DHR	HRS	HRS9100280	52600	Workers' Compensation	15,500	18,150	2,650	17%
2800	DHR	HRS	HRS9100280	52900	Other Employee Benefits	6,276	6,494	218	3%
2800	DHR	HRS	HRS9100280	53000	Purch Professional & Technical	50,204	59,000	8,796	18%
2800	DHR	HRS	HRS9100280	53320	Drug & Alcohol Testing, Finger	100,000	100,000	-	0%
2800	DHR	HRS	HRS9100280	54410	Rental Of Land Or Buildings	550	-	(550)	-100%
2800	DHR	HRS	HRS9100280	55300	Communication	4,400	4,400	-	0%
2800	DHR	HRS	HRS9100280	55320	Communication Web based Subscr	160,000	233,000	73,000	46%
2800	DHR	HRS	HRS9100280	55800	Travel - Employees	3,000	3,000	-	0%
2800	DHR	HRS	HRS9100280	55950	Other Purchased Services	11,800	11,800	-	0%
2800	DHR	HRS	HRS9100280	56100	Supplies	13,000	13,000	-	0%
2800	DHR	HRS	HRS9100280	56110	Supplies-Technology	2,450	2,450	-	0%
2800	DHR	HRS	HRS9100280	56150	Expendable Equipment	3,000	5,000	2,000	67%
2800	DHR	HRS	HRS9100280	56160	Expendable Computer Equipment	5,000	7,500	2,500	50%
2800	DHR	HRS	HRS9100280	56420	Books And Periodicals	650	650	-	0%
2800	DHR	HRS	HRS9100280	58100	Dues and Fees	3,000	3,000	-	0%
2800	DIS	INF	INF9100282	51210	Deputy/Assist Superintendent	146,281	152,663	6,382	4%
2800	DIS	INF	INF9100282	51420	Salary Of Clerical Staff	44,908	44,951	43	0%
2800	DIS	INF	INF9100282	51990	Oth Salaries And Compensation	31,500	31,500	-	0%
2800	DIS	INF	INF9100282	52100	State Health Insurance	25,680	33,300	7,620	30%
2800	DIS	INF	INF9100282	52200	Fica & Medicare	17,036	17,527	491	3%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2024 and FY 2025

Function	Division	Dept	Key	Object	Object Description	FY 2024 Adopted Budget	FY 2025 Tentative Budget	Dollar Variance	Percentage Difference
2800	DIS	INF	INF9100282	52300	Teachers Retirement System	38,200	47,610	9,410	25%
2800	DIS	INF	INF9100282	52500	Unemployment Compensation	200	100	(100)	-50%
2800	DIS	INF	INF9100282	52600	Workers' Compensation	1,000	1,100	100	10%
2800	DIS	INF	INF9100282	52900	Other Employee Benefits	629	802	173	28%
2800	DIS	INF	INF9100282	54300	Repair And Maintenance Service	532,000	566,387	34,387	6%
2800	DIS	INF	INF9100282	55300	Communication	1,007,652	1,082,854	75,202	7%
2800	DIS	INF	INF9100282	55320	Communication Web based Subscr	165,700	427,846	262,146	158%
2800	DIS	INF	INF9100282	56110	Supplies-Technology	3,000	3,000	-	0%
2800	DIS	INF	INF9100282	56150	Expendable Equipment	3,000	3,000	-	0%
2800	DIS	INF	INF9100282	58100	Dues and Fees	8,300	8,300	-	0%
2800	DIS	INF	INF9100282	53000	Purch Professional & Technical	-	1,111,267	1,111,267	N/A
2800	DOE	PMO	PMO9100280	51910	Oth Administrative Personnel	54,925	54,990	65	0%
2800	DOE	PMO	PMO9100280	52100	State Health Insurance	12,840	16,650	3,810	30%
2800	DOE	PMO	PMO9100280	52200	Fica & Medicare	4,202	4,207	5	0%
2800	DOE	PMO	PMO9100280	52300	Teachers Retirement System	10,974	11,427	453	4%
2800	DOE	PMO	PMO9100280	52500	Unemployment Compensation	100	50	(50)	-50%
2800	DOE	PMO	PMO9100280	52600	Workers' Compensation	500	550	50	10%
2800	DOE	PMO	PMO9100280	52900	Other Employee Benefits	181	192	11	6%
2800	DOE	PMO	PMO9100280	55320	Communication Web based Subscr	700	500	(200)	-29%
2800	DOE	PMO	PMO9100280	55800	Travel - Employees	250	450	200	80%
2800	DOE	PMO	PMO9100280	56100	Supplies	150	150	-	0%
2800	DOE	PMO	PMO9100280	56110	Supplies-Technology	200	200	-	0%
2800	DOE	PMO	PMO9100280	56150	Expendable Equipment	100	100	-	0%
2800	DOE	PMO	PMO9100280	56160	Expendable Computer Equipment	400	400	-	0%
2800	DOE	PMO	PMO9100280	56420	Books And Periodicals	200	200	-	0%
2800	DOE	PMO	PMO9100280	58100	Dues and Fees	1,000	1,000	-	0%
2800	DHR	PRM	PRM9100280	55320	Communication Web based Subscr	39,000	39,000	-	0%
2800	DHR	PRM	PRM9100280	56150	Expendable Equipment	23,000	-	(23,000)	-100%
2800	DHR	PRM	PRM9100280	58100	Dues and Fees	8,000	8,000	-	0%
2800	DTL	RAE	RAE9100280	51900	Oth Management Personnel	266,078	159,951	(106,127)	-40%
2800	DTL	RAE	RAE9100280	52100	State Health Insurance	44,640	75,540	30,900	69%
2800	DTL	RAE	RAE9100280	52200	Fica & Medicare	20,355	23,441	3,086	15%
2800	DTL	RAE	RAE9100280	52300	Teachers Retirement System	53,162	63,674	10,512	20%
2800	DTL	RAE	RAE9100280	52500	Unemployment Compensation	400	200	(200)	-50%
2800	DTL	RAE	RAE9100280	52600	Workers' Compensation	2,000	2,200	200	10%
2800	DTL	RAE	RAE9100280	52900	Other Employee Benefits	875	1,072	197	23%
2800	DTL	RAE	RAE9100280	53000	Purch Professional & Technical	15,000	10,000	(5,000)	-33%
2800	DTL	RAE	RAE9100280	55320	Communication Web based Subscr	175,000	92,000	(83,000)	-47%
2800	DTL	RAE	RAE9100280	55800	Travel - Employees	1,500	2,000	500	33%
2800	DTL	RAE	RAE9100280	55950	Other Purchased Services	77,000	77,000	-	0%
2800	DTL	RAE	RAE9100280	56100	Supplies	4,000	4,000	-	0%
2800	DTL	RAE	RAE9100280	58100	Dues and Fees	500	500	-	0%
2800	DTL	RAE	RAE9100280	56150	Expendable Equipment	-	6,000	6,000	N/A
2800	DTL	RAE	RAE9100280	51910	Oth Administrative Personnel	-	146,468.33	146,468	N/A
2800	DIS	TLS	TLS9100280	51420	Salary Of Clerical Staff	35,617	35,676	59	0%
2800	DIS	TLS	TLS9100280	51910	Oth Administrative Personnel	1,015,557	1,289,466	273,909	27%
2800	DIS	TLS	TLS9100280	52100	State Health Insurance	256,800	316,350	59,550	23%
2800	DIS	TLS	TLS9100280	52200	Fica & Medicare	80,415	111,155	30,740	38%
2800	DIS	TLS	TLS9100280	52300	Teachers Retirement System	210,025	301,933	91,908	44%
2800	DIS	TLS	TLS9100280	52500	Unemployment Compensation	2,200	1,800	(400)	-18%
2800	DIS	TLS	TLS9100280	52600	Workers' Compensation	11,000	14,048	3,048	28%
2800	DIS	TLS	TLS9100280	52900	Other Employee Benefits	3,458	5,085	1,627	47%
2800	DIS	TLS	TLS9100280	53000	Purch Professional & Technical	60,050	62,250	2,200	4%
2800	DIS	TLS	TLS9100280	55800	Travel - Employees	20,000	20,000	-	0%
2800	DIS	TLS	TLS9100280	55950	Other Purchased Services	5,000	2,500	(2,500)	-50%
2800	DIS	TLS	TLS9100280	56100	Supplies	2,500	3,000	500	20%
2800	DIS	TLS	TLS9100280	56110	Supplies-Technology	54,000	51,000	(3,000)	-6%
2800	DIS	TLS	TLS9100280	56120	Computer Software	1,000	-	(1,000)	-100%
2800	DIS	TLS	TLS9100280	56150	Expendable Equipment	4,000	8,000	4,000	100%
2800	DIS	TLS	TLS9100280	56160	Expendable Computer Equipment	62,500	30,000	(32,500)	-52%
2800	DIS	TLS	TLS9100280	56420	Books And Periodicals	250	250	-	0%
2800	DIS	TLS	TLS9100280	58100	Dues and Fees	13,850	11,350	(2,500)	-18%
2800	DIS	TLS	TLS9100280	51900	Oth Management Personnel	-	127,853.24	127,853	N/A
2900	DOE	EXE	EXE9100290	53000	Purch Professional & Technical	30,000	30,000	-	0%
2900	SYS	SYS	SYS9100290	53000	Purch Professional & Technical	65,000	75,000	10,000	15%
3300	DOE	MSM	MSM9100390	51420	Salary Of Clerical Staff	121,488	107,839	(13,649)	-11%
3300	DOE	MSM	MSM9100390	51900	Oth Management Personnel	378,447	264,107	(114,340)	-30%
3300	DOE	MSM	MSM9100390	51910	Oth Administrative Personnel	72,459	-	(72,459)	-100%
3300	DOE	MSM	MSM9100390	52100	State Health Insurance	128,400	133,200	4,800	4%
3300	DOE	MSM	MSM9100390	52200	Fica & Medicare	43,788	40,808	(2,980)	-7%
3300	DOE	MSM	MSM9100390	52300	Teachers Retirement System	114,364	110,848	(3,516)	-3%
3300	DOE	MSM	MSM9100390	52500	Unemployment Compensation	1,200	550	(650)	-54%
3300	DOE	MSM	MSM9100390	52600	Workers' Compensation	6,000	6,050	50	1%
3300	DOE	MSM	MSM9100390	52900	Other Employee Benefits	1,883	1,867	(16)	-1%
3300	DOE	MSM	MSM9100390	51990	Oth Salaries And Compensation	-	161,492.75	161,493	N/A
5100	SYS	SYS	SYS9100501	58300	Interest	12,000	7,000	(5,000)	-42%
5100	SYS	SYS	SYS9100501	88310	Redemption of Principal	49,000	54,000	5,000	10%