

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

**FY 2027 Public Budget Document
July 1, 2026 - June 30, 2027**



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Muscogee County School District
Tentative Budget - All Funds
July 1, 2026 - June 30, 2027

Description	Total All Funds	General Fund	Other State Grants	Capital Projects	Federal, State & Other Programs	Activity Funds	School Nutrition Program	Library
ANTICIPATED REVENUES								
Local Taxes	\$ 148,502,736	\$ 148,502,736	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	50,400,000	-	-	50,400,000	-	-	-	-
Other Local Sources	17,646,399	5,505,000	-	2,110,000	1,895,716	5,300,000	1,937,000	898,683
State	278,642,793	262,785,635	1,344,212	5,000,000	7,793,585	-	690,000	1,029,361
Federal	55,178,006	1,550,000	-	-	29,346,006	-	24,282,000	-
Total Anticipated Revenues	\$ 550,369,934	\$ 418,343,371	\$ 1,344,212	\$ 57,510,000	\$ 39,035,307	\$ 5,300,000	\$ 26,909,000	\$ 1,928,044
Transfers From Other Funds	9,392,919			500,000		-	-	8,892,919
Fund Balance 7/1/2026	178,176,651	83,026,874		71,965,620	659,845	3,260,000	12,400,000	6,864,312
Total Funds Available	\$ 737,939,504	\$ 501,370,245	\$ 1,344,212	\$ 129,975,620	\$ 39,695,152	\$ 8,560,000	\$ 39,309,000	\$ 17,685,275
ANTICIPATED EXPENDITURES								
Instruction	\$ 269,159,003	\$ 249,643,369	\$ 1,115,249	\$ -	\$ 18,400,385	\$ -	\$ -	\$ -
Student Services	46,424,013	35,661,992	77,824	-	5,654,197	5,030,000	-	-
Improvement of Instruction	18,581,563	10,841,075	-	-	7,730,488	10,000	-	-
Instructional Staff Training	2,285,798	45,665	-	-	2,240,133	-	-	-
Educational Media Services	6,720,966	6,429,457	-	-	291,509	-	-	-
Federal Grant Administration	1,555,056	-	-	-	1,555,056	-	-	-
General Administration	3,851,685	2,359,426	-	-	1,382,259	110,000	-	-
School Administration	27,812,696	27,176,927	29,139	-	486,630	120,000	-	-
Business Services	4,249,419	4,249,419	-	-	-	-	-	-
Facility Maintenance & Operations	39,919,636	38,385,489	122,000	-	-	20,000	-	1,392,147
School Safety & Security	5,969,553	5,969,553	-	-	-	-	-	-
Student Transportation	22,574,698	22,501,860	-	-	71,838	1,000	-	-
Central Support Services	17,302,928	17,295,928	-	-	7,000	-	-	-
Other Support Services	1,400,015	108,000	-	-	1,290,015	2,000	-	-
Community Services	10,434,508	998,692	-	-	-	7,000	-	9,428,816
School Nutrition Services	26,909,000	-	-	-	-	-	26,909,000	-
Capital Projects	86,257,560	-	-	86,257,560	-	-	-	-
Debt Service	271,425	-	-	271,425	-	-	-	-
Total Expenditures	\$ 591,679,522	\$ 421,666,852	\$ 1,344,212	\$ 86,528,985	\$ 39,109,510	\$ 5,300,000	\$ 26,909,000	\$ 10,820,963
Transfers to Other Funds	9,392,919	9,392,919						
Fund Balance 6/30/2027	\$ 136,867,063	\$ 70,310,474	\$ -	\$ 43,446,635	\$ 585,642	\$ 3,260,000	\$ 12,400,000	\$ 6,864,312

The Muscogee County Board of Education on June 15, 2026 will hold its first public hearing on the Fiscal Year (FY) 2027 General Fund Budget at 5:00 p.m. The Muscogee County Board of Education will vote on the tentative adoption of the FY 2027 General Fund Budget on June 15, 2026 at 5:00 p.m.

The Muscogee County Board of Education on June 29, 2026 will hold its second public hearing on the FY 2027 General Fund Budget at 6:00 p.m. The Muscogee County Board of Education will vote on the final adoption of the FY 2027 General Fund Budget on June 29, 2026 at 6:00 p.m.



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

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

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

After thorough planning and collaboration with stakeholders across our organization, we are pleased to present the Superintendent's Recommended General Fund Budget for Fiscal Year 2027. This budget supports our mission of becoming a beacon of educational excellence where all students are known, valued, and inspired. The proposed budget reflects our commitment to academic achievement, financial responsibility, and continuous improvement—aligning resources with strategic priorities to ensure all students can succeed.

Purpose and Vision

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

The FY 2027 budget was developed in accordance with parameters established by the Board and shaped by state and local economic conditions. These factors guided our approach to balancing fiscal responsibility with innovation in educational programming.

Fund Balance

At the end of FY 2026, the District anticipates a fund balance of \$83 million, reflecting an decrease of \$12 million from FY 2025. For FY 2027, the District plans to utilize \$25 million of this balance, leaving an estimated ending fund balance of \$70.0 million. This year, the District took deliberate steps—including staffing realignment, cost controls, and prioritization of expenditures to reduce the deficit and decreased reliance on reserves, demonstrating measurable progress toward a more sustainable financial position.

General Fund Revenues

The District projects total General Fund Revenues of \$418.3 million, an increase of \$25.5 million or 6.51% over the FY 2026 budget. This increase is primarily due to additional State QBE funding and growth in Local Property Tax Revenue.

- **State Revenues** (representing 62.82% of total revenues) are projected at \$262.7 million, an increase of \$21 million (8.68%) from FY 2026. The increase is primarily attributable to higher Equalization Funding (\$14.9 million), Transportation Funding (\$2.9 million), health insurance and training/experience funding (\$4.5 million), and new K-3 Literacy Coaches (\$1.6 million) and Mental Health (\$0.4 million) grants. These gains are partially offset by declining student enrollment and programmatic changes.
- **Local Property Tax Revenue**, including the Title Ad Valorem Tax (TAVT) and intangible tax, is projected at \$148.5 million, representing 35.5% of total revenues and an increase of \$4.6 million over FY 2026.
 - The preliminary CY 2026 tax digest reflects a 3.54% increase over the prior year, driven by reassessments of existing properties and new growth.
 - The budget assumes a millage rate of 23.075 mills, unchanged from FY 2026.

General Fund Expenditures/Transfer Out

The proposed FY 2027 General Fund Budget totals approximately \$431 million, which includes \$421.7 million in expenditures and \$9.3 million in transfers to other funds. This represents an increase of \$13.2 million (3.1%) compared to FY 2026.

State-mandated changes in functional coding resulted in the reclassification of select positions from Instruction to Student Support Services, creating an offsetting shift in expenditures of approximately \$14 million. Affected roles include counselors, guidance directors, speech-language pathologists, and occupational and physical therapists and related contracted services.

The FY2027 budget includes targeted staffing and resource adjustments to align with enrollment trends, funding changes, and operational priorities.

Key Salary Changes:

- **Staffing Adjustments (Net Increase of 1.5 Positions)**
 - Added 1 assistant principal to due to enrollment changes at a high school
 - Reduced 8 net teaching positions to adjust to the reduction in the overall student enrollment.
 - Increased counselors and clinic workers to provide additional support at our largest elementary schools
 - Moved 52 special education paraprofessionals to the General Fund to address rising salary and benefit costs no longer supported by grant funds
 - Leveraged new state funding for 30 literacy coaches to offset costs through the transition of instructional paraprofessionals to federal programs and a corresponding shift of existing coaches to the General Fund.
 - Transitioned 22 school clerks to campus security liaison
 - Outsourced 26 custodians and 7 speech language pathologist/occupational therapist positions
- **Benefits**
 - Employer contributions to the State Health Benefit Plan:
 - Certificated staff: increase from \$1,885 to \$1,935 per member/month (+2.65%)
 - Non-certificated staff: increase from \$1,885 to \$1,935 per member/month (+2.65%)
 - Teacher Retirement System rate increase from 21.91% to 22.32%
- **Operational Expenditures:**

The FY2027 budget of \$66.3 million reflects a 7.3% increase over the FY2026 budget of \$61.8 million, primarily driven by expanded outsourcing in custodial and student support services.

- Custodial Services (Effective Operational Model):
 - Outsourcing at five additional schools represents a proactive and effective strategy to address staffing shortages. It ensures consistent, high-quality facility maintenance while allowing existing staff to be reassigned to support full coverage across the district.
- Student Support Services (Availability of Specialized Staff):
 - Increased outsourcing is driven by the limited availability of specialized educational professionals. To support students who require individualized support, the district relies on external providers, whose high demand statewide is contributing to the increase.
- Supporting Operational Needs:
 - Additional increases include instructional materials, compensation studies, mental health supports and overall inflation—smaller but necessary investments to sustain daily operations and instructional quality. Overall, the increase reflects a balanced approach to operational efficiency and meeting student needs through both strategic outsourcing and targeted support investments.

- **Transfers Out**

Transfers to other funds total \$9,392,919 and support community learning resources and districtwide capital improvements. This includes \$8,892,919 for Public Libraries, an increase of \$297,782 over FY 2026 due to growth in projected property tax revenues, and \$500,000 for the Capital Projects Fund, consistent with FY 2026.

Year-Over-Year Comparison

	FY 2026	FY 2027	Dollar Change	Percent Change
Revenues	\$ 392,766,446	\$ 418,343,371	\$ 25,576,925	6.51%
Expenditures	408,739,638	421,666,852	12,927,214	-100.00%
Transfers to Other Funds	9,095,137	9,392,919	297,782	3.27%
Total Expenditures and Transfers out	417,834,775	431,059,771	13,224,996	3.17%
Change in Fund Balance	(25,068,329)	(12,716,400)	12,351,929	-49.27%

Closing Remarks

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

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

Sincerely,

Dr. David F. Lewis
Superintendent of Education



Muscogee County School District Columbus, Georgia

Mission

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

Vision

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

Values

MCSD fosters a healthy organization where...

WE embrace equity and diversity

WE hold ourselves and others to the same high standards

WE commit to continuous learning and improvement

WE treat everyone with dignity and respect

...as WE serve the needs of others.

Strategic Anchors

WE will make decisions...

that benefit student achievement

that are fiscally responsible with an eye on Return on Investment

that invest in stakeholders

that promote equity and access



MUSCOGEE COUNTY BOARD OF EDUCATION

FUNCTION AND COMPOSITION

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

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

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

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

The Board Members and terms are as follows:

Name and Office Held	Term Started	Expiration of Term	Number of Years in Office	Principal Occupation
Patricia Hugley-Green, Chair	01/01/2005	12/31/2028	21	Insurance Agent
Laurie McRae, Vice-Chair	01/01/2017	12/31/2028	9	Attorney
Dr. Kia Chambers, Finance Chair	01/01/2015	12/31/2026	11	Broker/Entrepreneur
Naomi Buckner	01/01/2003	12/31/2026	23	Educator
Mark Cantrell	01/01/2011	12/31/2026	15	Business
Nickie Tillery	06/30/2021	12/31/2026	4	Entrepreneur
Vanessa Jackson	01/01/2017	12/31/2028	9	Business
Margot Schley	01/01/2023	12/31/2026	3	Educator
Pat Frey	06/30/2023	12/31/2028	2	Business

School Board Members



Patricia Hugley-Green



Laurie McRae



Dr. Kia Chambers



Nickie Tillery



Vanessa Jackson



Naomi Buckner



Mark Cantrell



Pat Frey



Margot Schley



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

Dr. David Lewis has been the Superintendent of Education for the Muscogee County School District since July 2013.

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

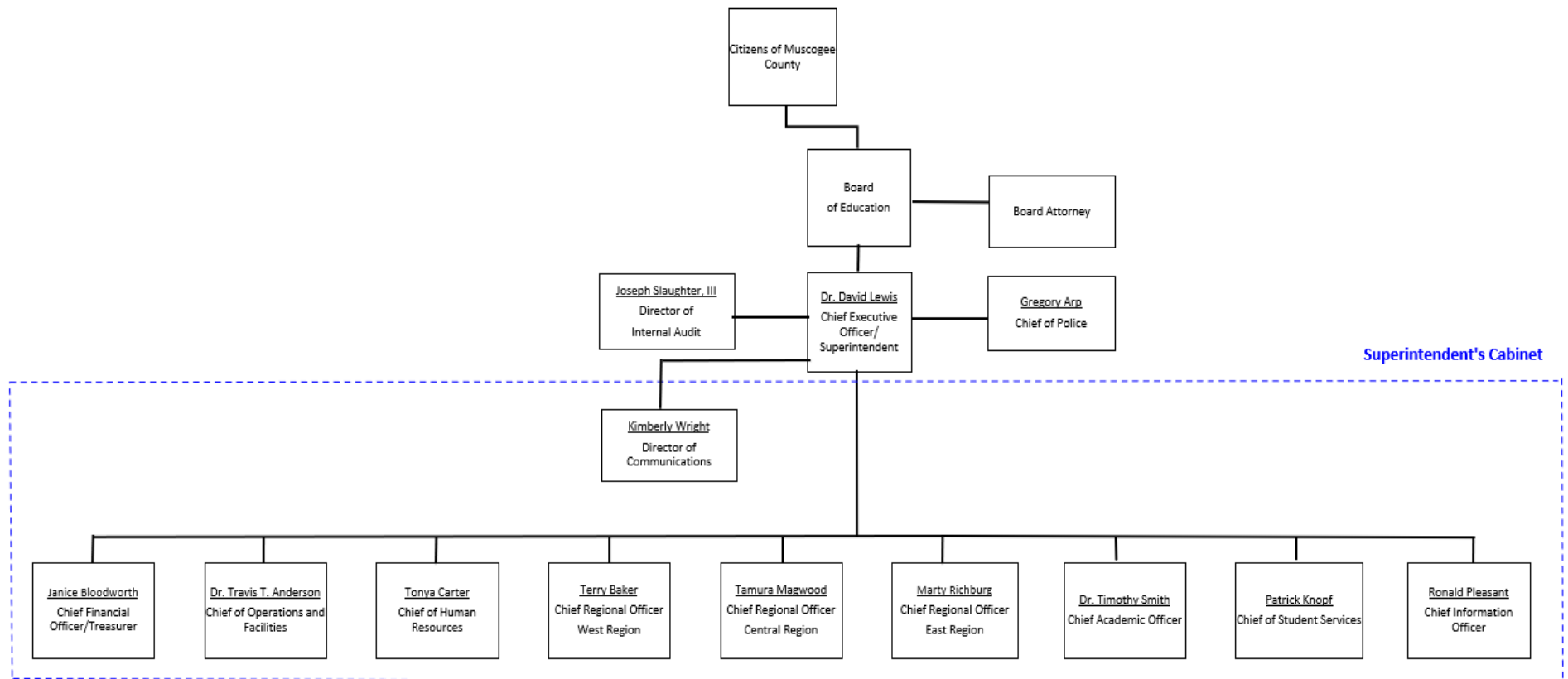
Under Dr. Lewis' leadership, the Muscogee County School District has improved on all performance metrics with graduation rate, Scholastic Aptitude Test (SAT) and Advanced Placement results reaching all-time high marks that now exceed state and national averages. He was recently awarded the Georgia School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



MUSCOGEE COUNTY SCHOOL DISTRICT

Organizational Chart

July 1, 2026



Administrative Staff
As of July 1, 2026

EXECUTIVE ADMINISTRATION

Dr. David F. Lewis
Gregory Arp
Kimberly Wright
Joseph Slaughter, III
Sarah Sillitto

Superintendent of Education
Chief of Police
Director – Communication
Director – Internal Audit
Executive Director – Regulatory Compliance

TECHNOLOGY AND INFORMATION SERVICES

Ronald Pleasant
Vacant
Casey Hergett

Chief Information Officer
Executive Director – Technology, Learning and Support
Senior Director – Enterprise Technology

INSTRUCTIONAL SERVICES

Dr. Timothy Smith
Terry Baker
Marty Richburg
Tamura Magwood
Christopher Dryman
Christine Hull
Herbert Sanders
Dr. Jennifer Roe
Emily Sholtis
Kimberly Thomas
Dr. Victoria Thomas
Stephanie Dalton

Chief Academic Officer
Chief Regional Officer, West Region
Chief Regional Officer, East Region
Chief Regional Officer, Central Region
Director - Federal Programs
Executive Director - K-12 Curriculum
Director - J.R.O.T.C.
Director - Gifted Education
Director - Research, Accountability and Assessment
Director - Early Success Centers
Senior Director - Career, Technical and Agricultural Education
Director – District and School Effectiveness

FINANCIAL SERVICES

Janice Bloodworth, CPA
Brandi Hoskin
Edwin Joseph

Chief Financial Officer/Treasurer
Director - Accounting
Senior Director - Purchasing, Supply and Property Management

HUMAN RESOURCE

Tonya Carter
Brenda Reed
Chad Kirchen

Chief Human Resources Officer
Senior Director - Human Resources
Director - Risk Management

Administrative Staff
As of July 1, 2026

STUDENT SERVICES

Patrick Knopf
LaChrista Thornton
Kendall Mills
Dr. Kenya Gilmore
Dr. Michael Forte
Dr. Trikella Nelson
Courtney Holmes

Chief Student Services Officer
Executive Director - Programs for Exceptional Children
Director - System-Wide Athletics
Director - Prevention and Intervention Practices
Senior Director - Student Services
Director - Guidance
Director - Woodall Center

BUSINESS AFFAIRS

Dr. Travis T. Anderson
Jeffrey Battles
Godfrey Jackson
James (Ward) Odom, Jr.
Brad Johnson

Chief Operations and Facilities Officer
Director - Construction
Director - Transportation
Executive Director - Facilities and Capital Planning
Director - School Nutrition Program

COMMUNITY SERVICES

R. Allen Harkness
Marianne Richter

Director - Chattahoochee Valley Libraries
Director - Columbus Museum



MCSD Initiatives, Achievements, and Awards

Muscooke County School District continues to focus on initiatives that strengthen student achievement, support operational excellence, and enhance the overall educational experience for students, families, and staff. These efforts reflect the District's continued emphasis on academic growth, workforce readiness, fiscal stewardship, and stakeholder engagement.

New Strategic Plan Focuses

The District is transitioning from the previous District Improvement Plan to a comprehensive Strategic Plan focused on the following priorities:

- Student and academic achievement
- Supportive culture and climate
- High quality staff
- Organizational and operational effectiveness
- Communications and stakeholder engagement

Ongoing Initiatives

- Brewer Early Innovation Academy
- GaLEADS – leader and teacher evaluation system
- Lab School @ Dimon Magnet Academy
- Leadership development cohorts
- Multi-Tiered System of Supports (MTSS) / Positive Behavioral Interventions and Supports (PBIS)
- Structured Literacy
- Workforce development initiatives and industry partnerships
- Buntin Schools of Excellence

New Initiatives/Initiatives in Development

- Common assessments
- Portrait of a Graduate and Portrait of a Leader
- Secondary literacy initiatives focused on vocabulary development and reading comprehension
- Standardized supplemental instructional resources across schools

Achievements

Academic Performance

- The graduation rate increased by 2 percentage points to 96.1% for the 2025 cohort, exceeding both state and national averages.
- SAT performance for the 2025 cohort improved in Evidence-Based Reading and Writing, Mathematics, and Overall scores.
 - MCSD scores exceeded both state and national averages.
- MCSD's 2025 average ACT Composite score of 20.1 exceeded the national average of 19.4.
 - Georgia's state average ACT Composite score was 21.4.
- MCSD achieved a 71% Advanced Placement (AP) exam pass rate (scores of 3 or higher) in 2025.
 - More than 2,500 students participated in AP testing, with increased participation among students in grades 10–12.
 - Six MCSD high schools received national recognition for AP offerings and student performance.

CCRPI Trends

Three-year College and Career Ready Performance Index (CCRPI) trends reflect continued academic progress across all grade bands:

- Elementary Schools – increase in Readiness
- Middle Schools – increases in Content Mastery, Progress, and Readiness
- High Schools – increase in Readiness

Awards

Financial Reporting

The Muscogee County School District has submitted for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting and the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025. The District has earned these prestigious recognitions annually since 1986, has submitted the FY 2025 ACFR for award consideration, and anticipates submitting the FY 2026 ACFR upon completion.

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

Janice Bloodworth, CPA
Chief Financial Officer/Treasurer
Muscogee County School District
2960 Macon Road
Columbus, Georgia 31906
Email: Bloodworth.Janice@muscogee.k12.ga.us

Muscogee County School District FY 2027 Budget Parameters

The purpose of these budget parameters is to establish guiding principles for the preparation and administration of the annual operating budget in accordance with Georgia law, State Board of Education requirements, and the District's strategic priorities. These parameters ensure responsible stewardship of public funds in support of student achievement and organizational effectiveness.

Below for the Board's review and consideration are the FY 2027 Budget Parameters:

Strategic Plan Priorities

- Prioritize resource allocations focused on student achievement, instruction and the whole child aligned with prescribed law and the district's strategic plan
- Emphasize funding for:
 - Early literacy and numeracy improvement;
 - Differentiated resources for students and schools based on data-driven needs
 - Reduction of chronic absenteeism;
 - Full-option graduation College, career, and workforce readiness;
 - Safe and supportive learning environments;
 - Recruitment and retention of effective staff;
 - Continuity of core services.

Fiscal Stability and Required Commitments

- No increase in mill levy
- Allocation of 1.5 mills in transfer to the Chattahoochee Valley Regional Library System
- Designate \$500,000 to Capital Project to facilitate non-ESPLOST improvement projects (e.g. district buildings including MCPEC, transportation and plant services)
- Maintain a minimum unassigned fund balance equivalent to sixty (60) days of operating expenditures to preserve the District's financial stability, bond rating strength, and emergency preparedness
- Fully fund required employer contribution increases to the Teachers Retirement System of Georgia (TRS) and projected increases in State Health Benefit Plan (SHBP) premiums, absorbing mandatory benefit cost increases prior to consideration of new programmatic expansions
- Maintain step increases within the District's approved salary schedules to honor existing compensation structures and support recruitment and retention of high-quality staff

FY 2027
Budget Parameters
Governor's FY 2027 Budget

For FY 2027, the Governor's budget provided funding for the following initiatives statewide that may have an impact on the District, if approved by the legislators:

- \$306MM in total QBE funds for FY27
 - \$36MM increase in funds for TRS to reflect increase in the employer contribution from 21.91% to 22.32%
 - \$199MM increase to reflect an increase in the health insurance employer contribution rate per month from \$1,885 to \$2,028
 - \$9MM increase in funds for enrollment growth and training and experience
 - \$44MM for growth in the State Commission Charter Schools supplement for a total supplement of \$309,966,618
 - \$1.6MM increase in funds for the Completion Special Schools supplement
 - \$258MM increase in QBE formula funds for equalization grants
 - \$1.4MM increase in funds for the employer share of TRS for non-certified school management positions
- \$14.4MM increase in funds for fund enrollment growth for the Special Needs Scholarship
- \$1.5MM increase in funds for grants for social work services
- \$1.3MM increase in funds for mental health support grants to reflect the accurate count of middle and high schools
- \$1.2MM increase in formula funds for Sparsity Grants based on enrollment data
- \$750K to expand the High-Demand Equipment Grant
- \$64K increase in funds for custodian supplement grants
- (\$50MM) adjustment to funds for the Local Five Mill Share
- \$500K increase in funds for grants to school systems to encourage the authorization of locally approved charter schools
- (\$867,401) reduction in formula funds for school nurses
- \$25MM to replace school buses and \$38MM for the Pupil Transportation Grant to reflect updated bus count and operating expense
- \$264MM for construction and renovation projects for K-12 school counts and operations
- \$6MM for GOSA to support the Georgia Literacy Council and staff and operational costs for the new Career Navigator system
- \$27MM in additional funds to the Georgia Student Finance Commission for Dual Enrollment to meet the projected need
- No change to the Promise Scholarship voucher

**Muscogee County School District
Budget Calendar
Fiscal Year 2027**

Date	Person(s) Responsible	Event
January 2026	Division of Financial Services	Communicates FY 2026 Financial Close-Out Deadlines (Purchase Requisitions, Purchasing Cards, Travel, etc.) to Administrators, Principals, Budget Managers, and Other Staff
February 2026	Board of Education	FY 2027 Budget Calendar presented to Board at regular board meeting as information item
February 2026	Division of Financial Services	FY 2027 Budget Development Templates presented to Budget Managers
Jan-Feb 2026	Executive Administration Selected Cabinet Members and Directors	Review Resource Allocation Methodology Plan (RAMP) and preliminary school staffing
Jan-Feb 2026	Executive Administration Selected Cabinet Members and Directors	Meet with schools to define preliminary staffing patterns for upcoming school year
March 2026	Executive Administration Selected Cabinet Members and Directors	Finalize FY 2027 school staff allocations.
March 2026	Budget Managers	FY 2027 Budget Proposals due to Division of Financial Services
March 09, 2026	Division of Financial Services	Present Mid-year FY 2026 Budget Update to the Board
March 16, 2026	Board of Education	Approves budget parameters
March 2026	Executive Administration	Provides school and district level staffing allocations to Division of Financial Services for calculation of salaries and benefits for FY 2027
April 2026	Superintendent and Cabinet	Review FY 2027 budget proposals
April 2026	Division of Financial Services	Receives FY 2026 Mid-Term and FY 2027 Initial Unofficial State Quality Basic Education (QBE) Earnings Sheets from Georgia Department of Education (Ga DOE)
April 2026	Executive Administration and Division of Human Resources	Review and revise salary schedules for FY 2027, where needed

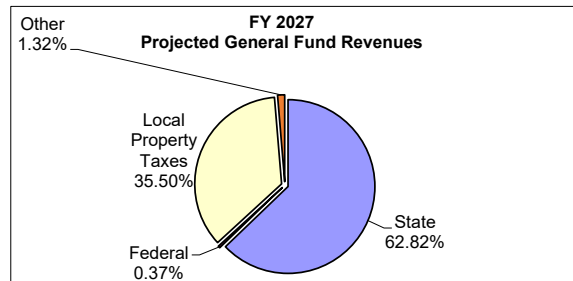
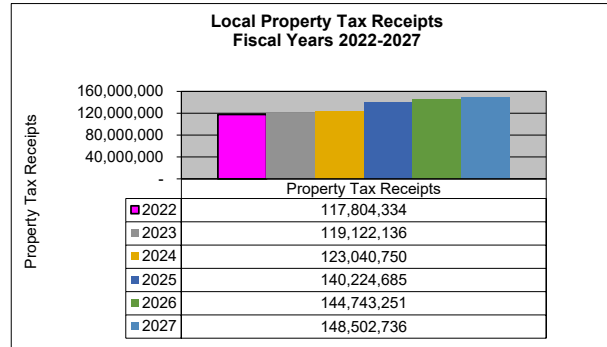
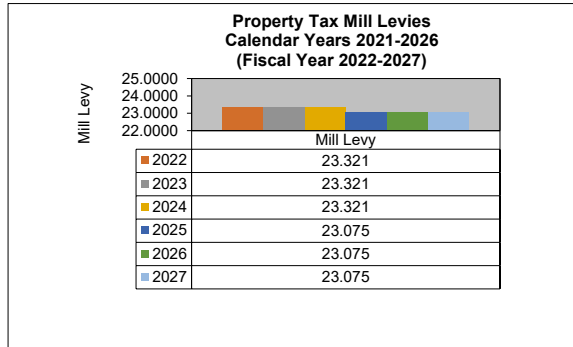
**Muscogee County School District
Budget Calendar
Fiscal Year 2027**

Date	Person(s) Responsible	Event
April 2026	Division of Financial Services, Superintendent, and Cabinet	Work Session to discuss the budget for the various divisions
May 27, 2026	Superintendent and Cabinet	Update Board on budget process
June 7, 2026	Division of Financial Services and Director of Communications	Current 2026 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 7, 2026	Division of Financial Services and Director of Communications	Advertise Tentative FY 2027 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 2027 Budget Public Hearing scheduled for Monday, June 15 th and Second FY 2027 Budget Public Hearing scheduled for Monday, June 15 th . (1 st FY 2027 Tentative Budget advertisement).
June 15, 2026	Board of Education	Called Board Meeting Holds 1 st Public Hearing (during A.M.) concerning the setting of mill levy for CY 2026 property tax digest/FY 2027 budget. Holds 2 nd Public Hearing (during P.M.) concerning the setting of mill levy for CY 2026 property tax digest/FY 2027 budget. Holds 1 st Public Hearing (during P.M.) on FY 2027 General Fund Budget. Board tentatively adopts FY 2027 Mill Levy and tentatively adopts FY 2027 General Fund Budget.

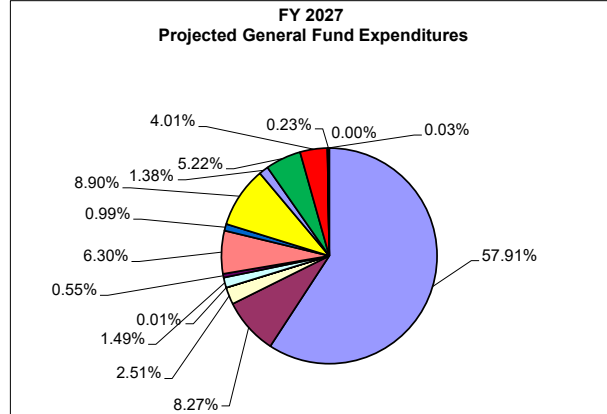
**Muscogee County School District
Budget Calendar
Fiscal Year 2027**

Date	Person(s) Responsible	Event
June 17, 2026	Division of Financial Services	Advertises Tentative FY 2027 General Fund Budget in local newspaper. Advertisement includes the date and time of final budget adoption of June 29 th . (2 nd FY 2027 Tentative Budget advertisement).
June 29, 2026	Board of Education	Holds 3 rd Public Hearing concerning the setting of mill levy for CY 2026 property tax digest/FY 2027 budget. Holds 2 nd Public Hearing on FY 2027 General Fund Budget. Board of Education establishes final mill levy for the school maintenance and operations for CY 2026 property tax digest and FY 2027 budget. Final adoption of FY 2027 General Fund Budget.
June 30, 2026	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 01, 2026	N/A	Fiscal Year 2027 begins
October 2026	Division of Financial Services	Transmits FY 2027 Budget, All Funds, to Ga DOE

Muscogee County School District General Fund Operating Budget FY 2027



State	\$ 262,785,635	62.82%
Federal	1,550,000	0.37%
Local Property Taxes	148,502,736	35.50%
Other	5,505,000	1.32%
Total Revenues	\$ 418,343,371	100.00%



Instruction	249,643,369	57.91%
Student Services	35,661,992	8.27%
Improvement of Instruction	10,841,075	2.51%
Instructional Staff Training	45,665	0.01%
Educational Media Services	6,429,457	1.49%
General Administration	2,359,426	0.55%
School Administration	27,176,927	6.30%
Business Services	4,249,419	0.99%
Facility Maintenance & Operation	38,385,489	8.90%
School Safety & Security	5,969,553	1.38%
Student Transportation	22,501,860	5.22%
Central Support Services	17,295,928	4.01%
Other Support Services	108,000	0.03%
Community Services Operations	998,692	0.23%
Other Outlays	-	0.00%
Total Expenditures	\$ 421,666,852	
Transfers to Other Funds	\$ 9,392,919	
Total Expenditures and Transfers to Other Funds	\$ 431,059,771	

Fund Balance Usage	\$ 12,716,400
Total Revenues and Fund Balance Usage	\$ 431,059,771

Muscogee County Board of Education

Patricia Hugley-Green, *Chair*
Dr. Kia Chambers, *Finance Chair*
Naomi Buckner
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 2027 General Fund - Tentative Budget
July 1, 2026 - June 30, 2027

Local Taxes	\$ 148,502,736
Other Local Sources	5,350,000
State Revenue	262,785,635
Federal Revenue	1,550,000
Other Revenue	155,000
Total Revenues	\$ 418,343,371
EXPENDITURES	
Instruction	249,643,369
Student Services	35,661,992
Improvement of Instruction	10,841,075
Instructional Staff Training	45,665
Educational Media Services	6,429,457
General Administration	2,359,426
School Administration	27,176,927
Business Services	4,249,419
Facility Maintenance & Operations	38,385,489
School Safety & Security	5,969,553
Student Transportation	22,501,860
Central Support Services	17,295,928
Other Support Services	108,000
Community Services Operations	998,692
Total Expenditures	\$ 421,666,852
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,323,481)
OTHER FINANCING SOURCES (USES)	
Transfers Out	(9,392,919)
Total Other Financing Sources (Uses)	\$ (9,392,919)
Net Change in Fund Balance	(12,716,400)
FUND BALANCE, Beginning of Fiscal Year	83,026,874
FUND BALANCE, End of Fiscal Year	\$ 70,310,474

Muscogee County School District
General Fund
Summary of Revenues, Expenditures and Fund Balance
Comparison of FY 2026 Budget to FY 2027 Budget

	Adopted Budget FY 2026	Proposed Budget FY 2027	Dollar Change	Percent Change
Total Beginning Fund Equity	\$ 104,911,471	\$ 83,026,874	\$ (21,884,597)	-20.86%
Revenues:				
Local Revenue	149,271,844	153,852,736	4,580,892	3.07%
State Revenue	241,789,602	262,785,635	20,996,033	8.68%
Federal Revenue	1,550,000	1,550,000	-	0.00%
Other Revenue	155,000	155,000	-	0.00%
Total Revenues	392,766,446	418,343,371	25,576,925	6.51%
Total Sources Available	497,677,917	501,370,245	3,692,328	0.74%
Expenditures				
Salaries and Fringe Benefits	346,921,431	355,336,688	8,415,257	2.43%
Operations	61,818,207	66,330,164	4,511,957	7.30%
Sub-total Expenditures	408,739,638	421,666,852	12,927,214	3.16%
Transfer of Other Funds	9,095,137	9,392,919	297,782	3.27%
Total Expenditures and Transfers	417,834,775	431,059,771	13,224,996	3.17%
Variances in revenue and expenditures FY 2026	3,183,732	-	3,183,732	100.00%
Total Ending Fund Balance	83,026,874	70,310,474	12,716,400	15.32%
Total Expenditures and Ending Fund Balance	500,861,649	501,370,245	508,596	0.10%
FTE from QBE Allotment Sheet	28,835	27,833	(1,002)	-3.47%
Expenditures per Student	14,175	15,150	975	6.88%

Muscogee County School District
GENERAL FUND
HISTORICAL TRENDS
Final Budget to Actual¹
FY 2018 - FY 2025

	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL
	FY 2018	FY 2018	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
REVENUES								
State Sources	\$ 156,833,341	\$161,939,418	\$ 169,345,335	\$169,804,262	\$ 177,590,790	\$175,252,952	\$ 174,723,042	\$175,877,958
Property Taxes	109,182,146	110,725,553	109,096,408	113,852,340	110,654,901	114,206,098	111,341,190	117,804,334
Sales Taxes	806,572	806,572	892,310	892,310	1,177,908	1,177,908	1,790,704	1,790,704
Federal Sources	1,475,000	1,380,576	1,630,000	1,713,729	1,530,000	1,466,122	1,480,000	1,557,031
Investment Income	500,000	735,428	650,000	2,019,352	750,000	1,100,331	500,000	51,307
Other Revenue	3,661,225	2,625,422	3,600,953	2,618,158	3,434,741	2,249,701	2,070,753	2,616,685
Total Revenues	272,458,284	278,212,969	285,215,006	290,900,151	295,138,340	295,453,112	291,905,689	299,698,019
EXPENDITURES								
Instruction	186,858,820	179,857,735	194,564,880		204,621,164	201,606,431	191,593,142	187,880,663
Student Services	9,408,953	9,590,902	10,606,137	9,905,229	10,323,942	9,803,860	9,642,692	10,669,135
Improvement of Instruction	5,200,881	3,624,303	5,040,780	4,050,415	6,021,771	4,361,795	4,564,905	4,515,944
Educational Media Services	4,665,595	5,022,812	5,033,391	5,232,477	5,313,827	5,464,157	5,276,312	5,098,498
General Administration	2,162,108	1,453,962	2,024,772	1,548,276	1,481,225	1,657,377	1,563,422	1,452,826
School Administration	19,632,430	19,964,697	20,128,359	20,657,367	20,446,775	20,598,106	19,842,889	19,881,805
Business Services	3,696,157	3,625,536	3,656,987	3,674,110	3,667,997	3,739,680	3,574,267	3,892,634
Facility Maintenance & Operations	27,721,576	26,787,672	28,955,172	28,394,573	29,699,941	29,578,700	26,401,716	24,461,462
School Safety & Security								
Student Transportation	12,747,190	14,174,994	14,341,295	15,537,102	13,685,508	14,174,027	13,738,318	12,579,847
School Nutrition Services	-	-	-	-	-	-	-	-
Other Support Services ²	13,696,323	10,724,198	14,074,508	11,486,596	12,671,726	11,556,216	10,832,129	10,017,770
Debt Service								
Principal Retirement	-	45,636		45,062		46,641	49,000	48,276
Interest and Fiscal Charges	-	125,863		15,241		13,662	12,000	12,027
Total Expenditures	285,790,033	274,998,310	298,426,281	100,546,448	307,933,876	302,600,652	287,090,792	280,510,887
Excess (deficiency) of Revenues over (under) Expenditures	(13,331,749)	3,214,659	(13,211,275)	190,353,703	(12,795,536)	(7,147,540)	4,814,897	19,187,132
OTHER FINANCING SOURCES (USES)								
Lease and Subscription Liability Proceeds	-	-	-	-	-	-	-	-
Proceeds from the Sale of Capital Assets	-	-	-	1,032,220	-	-	50,000	96,193
Transfers Out	(7,893,146)	(7,893,146)	(7,136,541)	(6,336,435)	(7,443,041)	(7,443,041)	(6,115,171)	(6,115,171)
Total Other Financing Sources (Uses)	(7,893,146)	(7,893,146)	(7,136,541)	(5,304,215)	(7,443,041)	(7,443,041)	(6,065,171)	(6,018,978)
Net Change in Fund Balances	(21,224,895)	(4,678,487)	(20,347,816)	185,049,488	(20,238,577)	(14,590,581)	(1,250,274)	13,168,154
Fund Balance, Beginning	70,275,343	60,703,900	65,134,774	56,025,413	62,707,639	51,439,951	47,349,463	36,849,370
Fund Balance, Ending	\$ 49,050,448	\$ 56,025,413	\$ 44,786,958	\$241,074,901	\$ 42,469,062	\$ 36,849,370	\$ 46,099,189	\$ 50,017,524
Fund Balance, Final Budget to Actual, Dollar Change		\$ 6,974,965		\$196,287,943		\$ (5,619,692)		\$ 3,918,335
Fund Balance, Final Budget to Actual, Percent Change		14.22%		438.27%		-13.23%		8.50%

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 2018 - FY 2025

	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL	FINAL BUDGET ¹	ACTUAL
	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025
REVENUES								
State Sources	\$ 183,527,738	\$184,470,298	\$ 186,119,097	\$186,079,523	\$ 211,474,263	\$214,634,309	\$ 238,092,741	\$244,631,714
Property Taxes	116,494,349	119,122,136	124,321,442	123,040,752	138,237,953	140,081,083	139,799,495	144,743,251
Sales Taxes	3,122,489	3,122,489	1,312,781	1,312,781	1,161,542	1,161,542	1,073,326	1,374,101
Federal Sources	1,475,000	1,466,124	1,500,000	1,505,249	1,450,000	1,951,886	1,515,000	1,676,611
Investment Income	500,000	(2,113,014)	500,000	945,850	900,000	4,271,473	3,750,000	5,520,074
Other Revenue	5,759,072	4,028,992	6,057,044	9,486,644	6,647,632	7,627,036	2,670,035	3,256,673
Total Revenues	310,878,648	310,097,025	319,810,364	322,370,799	359,871,390	369,727,329	386,900,597	401,202,424
EXPENDITURES								
Instruction	199,303,792	195,714,915	214,006,776	201,804,088	230,020,705	219,029,058	255,286,799	249,925,923
Student Services	10,286,024	9,562,488	9,925,965	10,298,031	11,074,669	11,522,869	12,682,589	12,301,597
Improvement of Instruction	4,762,006	4,456,313	5,071,858	4,807,941	5,785,125	6,010,931	7,212,799	7,001,249
Educational Media Services	5,594,382	5,093,582	5,533,937	5,282,490	5,961,958	5,805,592	6,148,076	6,079,081
General Administration	1,956,226	1,735,077	1,948,975	1,610,655	1,950,036	1,820,334	2,099,142	2,013,949
School Administration	20,513,233	20,492,069	21,334,276	21,492,687	22,893,227	22,584,790	24,720,022	25,040,660
Business Services	3,780,903	2,639,438	3,932,925	3,619,613	4,182,225	3,752,991	4,486,113	3,922,615
Facility Maintenance & Operations	26,645,411	25,024,935	32,533,177	32,075,758	38,079,096	37,489,063	35,183,721	34,766,262
School Safety & Security							4,375,300	4,229,440
Student Transportation	16,014,433	15,189,108	16,928,153	15,417,763	18,583,959	17,929,086	18,933,074	20,329,593
School Nutrition Services	-	175,323	-	184,101		166,174	318,106	516,921
Other Support Services ²	10,870,539	10,445,661	11,741,506	10,750,133	12,573,541	11,878,270	15,729,997	15,314,677
Debt Service								
Principal Retirement	49,000	49,968	49,000	51,719	49,000	2,661,432	-	172,357
Interest and Fiscal Charges	12,000	10,335	12,000	11,917	12,000	6,770	-	-
Total Expenditures	299,787,949	290,589,212	323,018,548	307,406,896	351,165,541	340,657,360	387,175,738	381,614,324
Excess (deficiency) of Revenues over (under) Expenditures	11,090,699	19,507,813	(3,208,184)	14,963,903	8,705,849	29,069,969	(275,141)	19,588,100
OTHER FINANCING SOURCES (USES)								
Lease and Subscription Liability Proceeds	-	-	-	-	-	2,607,900	-	491,079
Proceeds from the Sale of Capital Assets	50,000	131,128	50,000	137,219	50,000	331,783		57,087
Transfers Out	(7,031,157)	(7,031,157)	(7,687,560)	(7,687,560)	(8,755,849)	(8,755,849)	(8,517,468)	(8,517,468)
Total Other Financing Sources (Uses)	(6,981,157)	(6,900,029)	(7,637,560)	(7,550,341)	(8,705,849)	(5,816,166)	(8,517,468)	(7,969,302)
Net Change in Fund Balances	4,109,542	12,607,784	(10,845,744)	7,413,562	-	23,253,803	(8,792,609)	11,618,798
Fund Balance, Beginning	60,426,172	50,017,524	74,129,863	62,625,308	85,816,419	70,038,870	106,787,181	93,292,673
Fund Balance, Ending	\$ 64,535,714	\$ 62,625,308	\$ 63,284,119	\$ 70,038,870	\$ 85,816,419	\$ 93,292,673	\$ 97,994,572	\$104,911,471
Fund Balance, Final Budget to Actual, Dollar Change		\$ (1,910,406)		\$ 6,754,751		\$ 7,476,254		\$ 6,916,899
Fund Balance, Final Budget to Actual, Percent Change		-2.96%		10.67%		8.71%		7.06%

General Fund

Revenue Considerations

- Local Property Tax Revenue
- State Revenue

TOTAL REVENUES

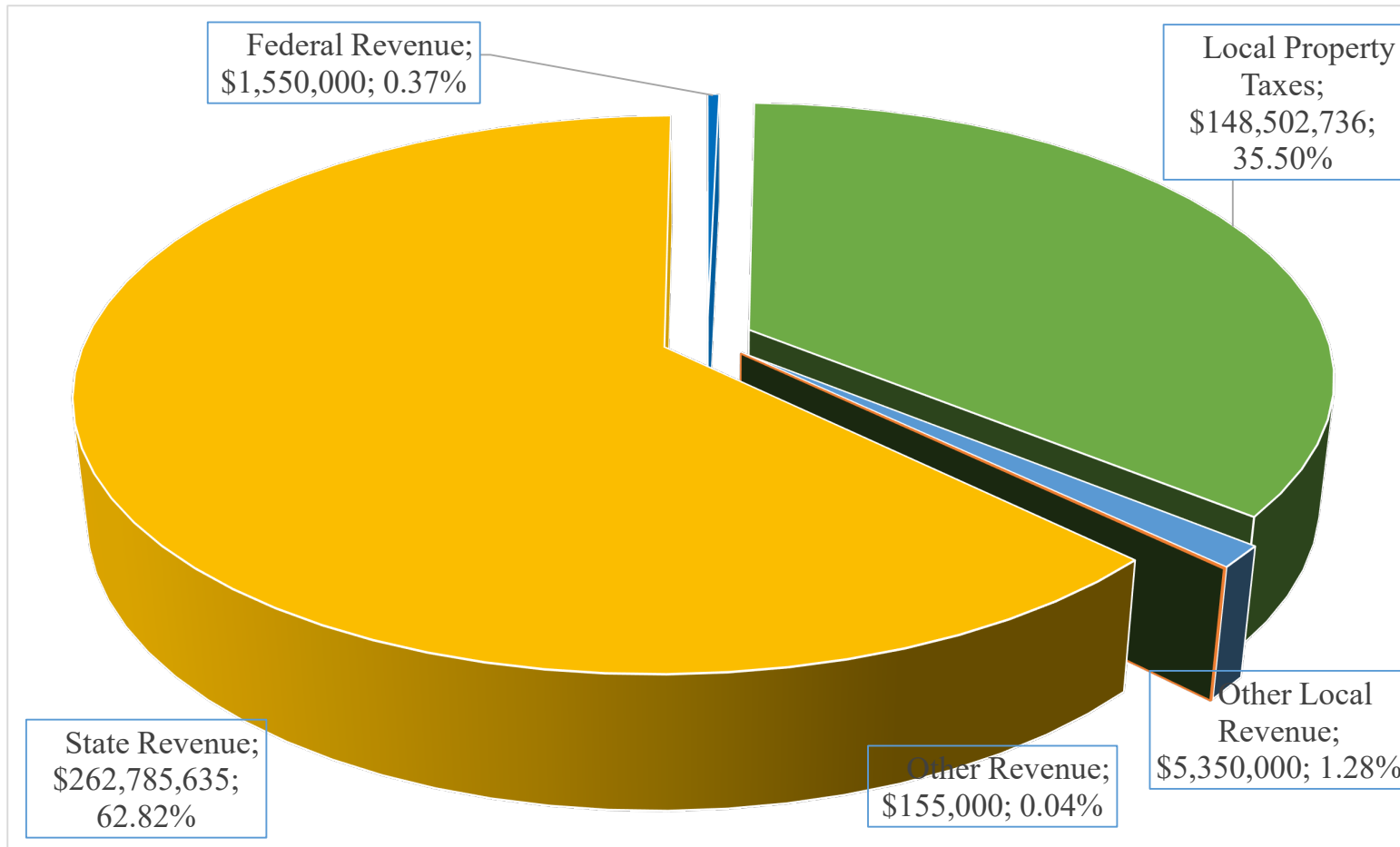
**Muscogee County School District
Revenue Summary
FY 2027 General Fund Budget
with FY 2026 Comparison**

Revenue	FY 2026	FY 2027	Dollar Variance	Pct Variance
SUMMARY OF REVENUE				
Local Revenue	\$ 149,271,844	\$ 153,852,736	\$ 4,580,892	3.07%
State Revenue	241,789,602	262,785,635	20,996,033	8.68%
Federal Revenue	1,550,000	1,550,000	-	0.00%
Other Revenue	155,000	155,000	-	0.00%
Total Revenue	\$ 392,766,446	\$ 418,343,371	\$ 25,576,925	6.51%
Beginning Fund Balance	\$ 104,911,471	\$ 83,026,874	\$ (21,884,597)	-20.86%
TOTAL FUNDS AVAILABLE	\$ 497,677,917	\$ 501,370,245	\$ 3,692,328	0.74%

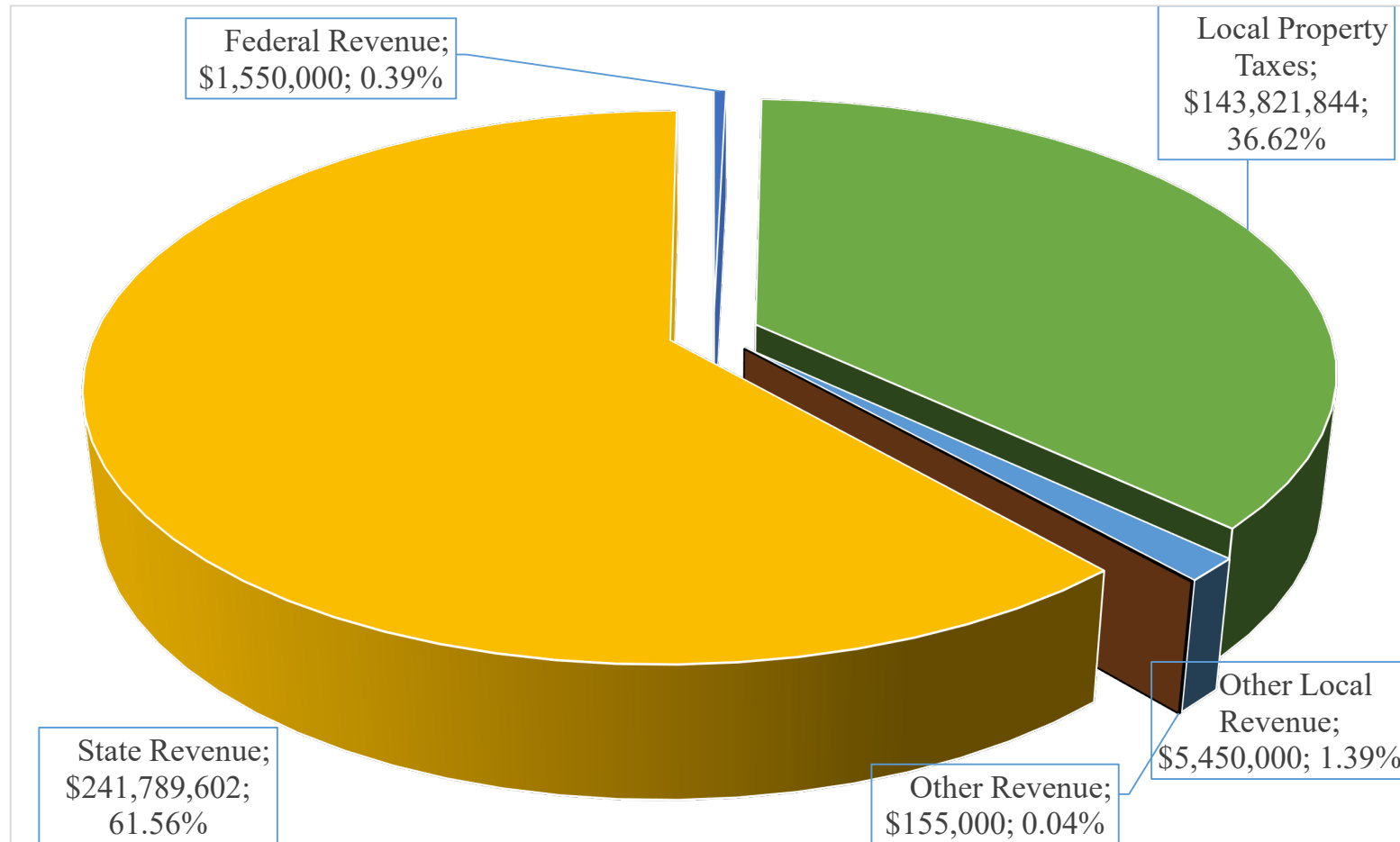
Muscogee County School District
Revenue Summary
FY 2027 General Fund Budget
with FY 2026 Comparison

Revenue	FY 2026	FY 2027	Dollar Variance	Pct Variance
Local Revenue				
Local Property Taxes	\$ 132,221,844	\$ 136,802,736	\$ 4,580,892	3.46%
Title Ad Valorem Tax	10,400,000	10,500,000	100,000	0.96%
Intangible Tax	1,200,000	1,200,000	-	0.00%
Total Taxes	\$ 143,821,844	\$ 148,502,736	\$ 4,680,892	3.25%
Interest Income	4,000,000	4,000,000	-	0.00%
Indirect Charges	1,100,000	1,000,000	(100,000)	-9.09%
Other Local Revenue	350,000	350,000	-	0.00%
Total Other Local Sources	\$ 5,450,000	\$ 5,350,000	\$ (100,000)	-1.83%
Total Local Revenue	\$ 149,271,844	\$ 153,852,736	\$ 4,580,892	3.07%
State Revenue				
Quality Basic Education (QBE)				
QBE Formula Earnings	\$ 222,454,355	\$ 222,668,910	\$ 214,555	0.10%
Local Five Mill Share	(29,986,557)	(28,885,629)	1,100,928	-3.67%
Pupil Transportation Grant	4,083,461	6,972,114	2,888,653	70.74%
Equalization Earnings	41,976,666	56,864,131	14,887,465	35.47%
Nursing Services	708,157	685,475	(22,682)	-3.20%
Military Counselor	53,775	53,954	179	0.33%
Mental Health	-	420,000	420,000	100.00%
Targeted Support-Literacy	-	1,596,063	1,596,063	100.00%
Security Grant	2,499,745	2,410,617	(89,128)	-3.57%
Total State Revenue	\$ 241,789,602	\$ 262,785,635	\$ 20,996,033	8.68%
Federal Revenue				
Impact Aid and Timber	\$ 700,000	\$ 650,000	\$ (50,000)	-7.14%
JROTC Grants	850,000	900,000	50,000	5.88%
Total Federal Revenue	\$ 1,550,000	\$ 1,550,000	\$ -	0.00%
Other Revenue				
Sale of Assets	\$ 75,000	\$ 75,000	\$ -	0.00%
Other	80,000	80,000	-	0.00%
Total Other Revenue	\$ 155,000	\$ 155,000	\$ -	0.00%
Total Revenue - All Sources	\$ 392,766,446	\$ 418,343,371	\$ 25,576,925	6.51%
Note: Reported State Revenues do not reflect mid-year earnings adjustment.				

**Muscogee County School District
General Fund Revenues
FY 2027 General Fund Budget**

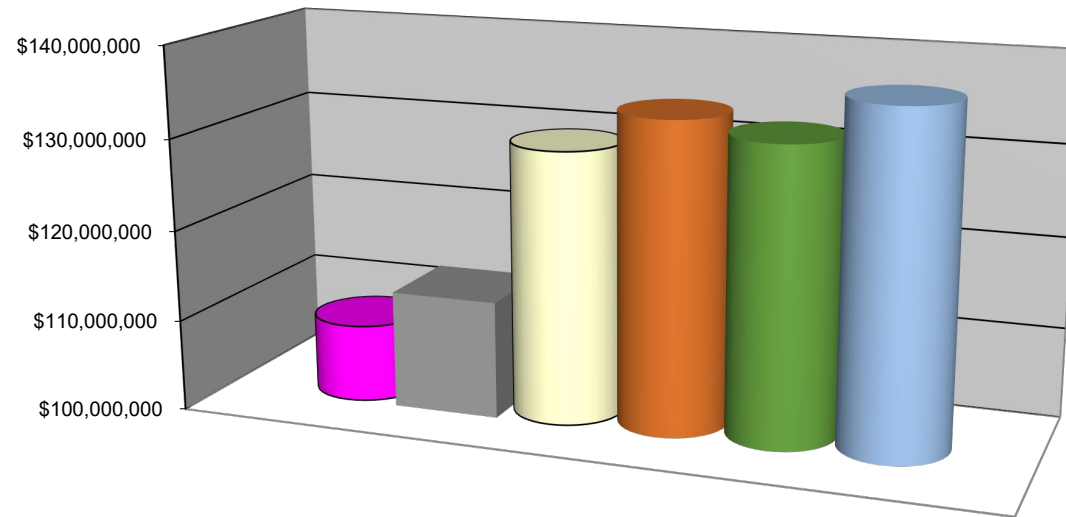


**Muscogee County School District
General Fund Revenues
FY 2026 General Fund Budget**



PROPERTY TAX

**Muscogee County School District
Property Tax Collections
FY 2022 - FY 2027**



	Property Tax Collections
2022	\$108,507,939
2023	\$112,860,062
2024	\$129,768,440
2025	\$133,866,635
2026	\$132,221,844
2027	\$136,802,736

Property Tax Collections for fiscal years 2022 - 2025 represent actual collections received.
Fiscal years 2026 and 2027 represent projected amounts. This excludes TAVT and intangible taxes.

Muscogee County School District
Local Property Tax Revenues
CY 2021 - 2026, FY 2022- 2027

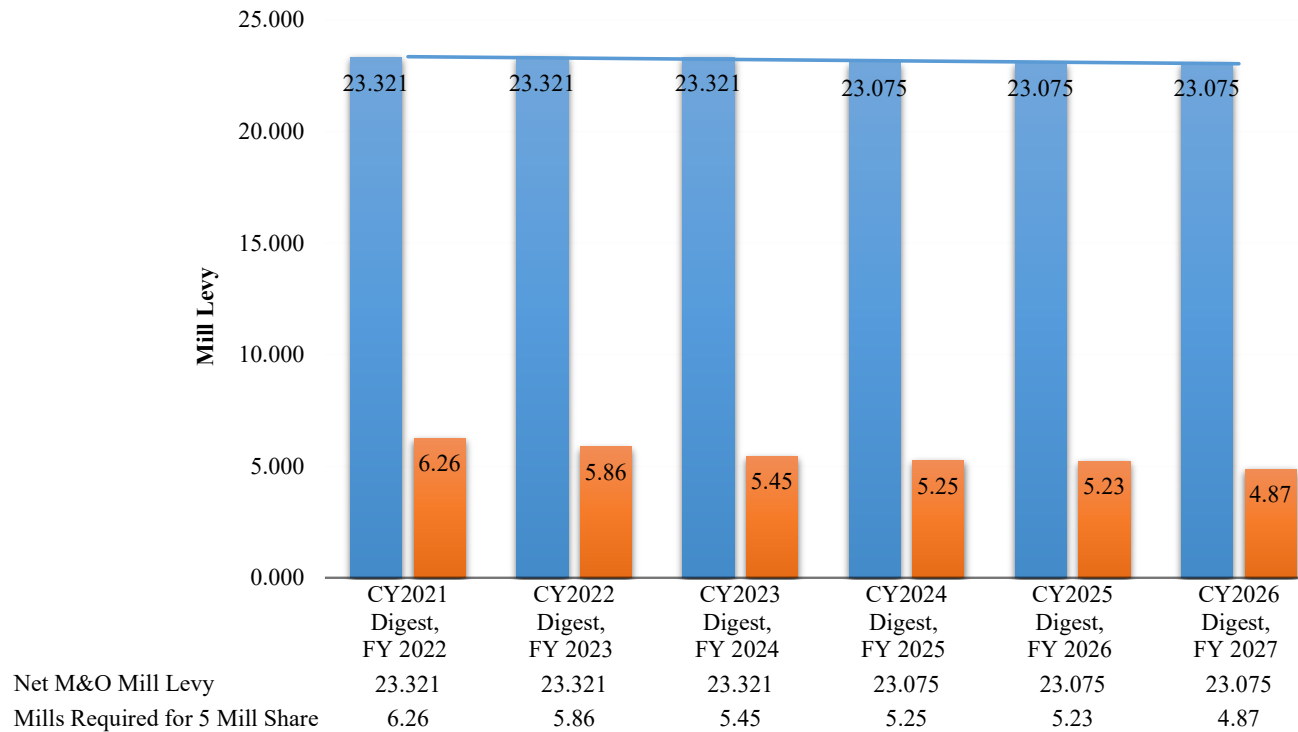
	CY2021 Digest, FY 2022	CY2022 Digest, FY 2023	CY2023 Digest, FY 2024	CY2024 Digest, FY 2025	CY2025 Digest, FY 2026	CY2026 Digest, FY 2027
Net M&O Digest (1)	4,901,756,582	5,297,456,791	6,013,796,757	6,157,160,546	6,252,144,828	6,434,527,315
Collection Fee	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Net M&O Digest After Collection Fee	4,779,212,667	5,165,020,371	5,863,451,838	6,003,231,532	6,095,841,207	6,273,664,132
Collection Rate	98.000%	96.000%	94.000%	93.500%	94.000%	94.500%
Net M&O Digest, after collection fee and anticipated collection rate	4,683,628,414	4,958,419,556	5,511,644,728	5,613,021,483	5,730,090,735	5,928,612,605
Year-over-Year Dollar Variance	68,011,712	274,791,142	553,225,172	101,376,755	117,069,252	198,521,870
Year-over-Year Percent Variance	1.47%	5.87%	11.16%	1.84%	2.09%	3.54%
One Mill Value, after 2.5% Collection Fee and Collection Rate 94.5%	\$ 4,683,628	\$ 4,958,420	\$ 5,511,645	\$ 5,613,021	\$ 5,730,091	\$ 5,928,613
Net M&O Mill Levy	23.321	23.321	23.321	23.075	23.075	23.075
Budgeted Revenue	\$ 109,226,898	\$ 115,635,302	\$ 129,399,495	\$ 129,399,495	\$ 132,221,844	\$ 136,802,736
Actual Property Tax Revenues, Projected FY 2026 and FY 2027 (Includes Collections for Current and Prior Tax Years)	\$ 108,507,939	\$ 112,860,062	\$ 129,768,440	\$ 133,866,635	\$ 132,221,844	\$ 136,802,736
Year-over-Year Dollar Variance	\$ 1,301,314	\$ 4,352,123	\$ 16,908,378	\$ 4,098,195	\$ (1,644,791)	\$ 4,580,892
Year-over-Year Percent Variance	1.21%	4.01%	14.98%	3.16%	-1.23%	3.46%
Local Five Mill Share						
Local 5 Mill Share	\$ 29,308,141	\$ 29,076,962	\$ 30,054,523	\$ 29,476,483	\$ 29,986,557	\$ 28,885,629
Difference-Actual Mill Levy & 5 Mill Share	\$ 79,199,798	\$ 83,783,100	\$ 99,713,917	\$ 104,390,152	\$ 102,235,287	\$ 107,917,107
Mills Required for 5 Mill Share	6.26	5.86	5.45	5.25	5.23	4.87
Difference Actual Millage and 5 Mill Share	17.06	17.46	17.87	17.82	17.84	18.20

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

Title Ad Valorem Tax and Intangible Tax						
Actual Collections, Proj. for FY 2026 and FY 2027	\$ 10,614,197	\$ 10,180,688	\$ 10,456,245	\$ 10,876,616	\$ 10,400,000	\$ 10,500,000
Intangible Tax	\$ 3,122,489	\$ 1,312,781	\$ 1,161,542	\$ 1,374,101	\$ 1,200,000	\$ 1,200,000

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

Muscogee County School District
Comparison of Mill Levy to Mills Required for 5 Mill Share
FY 2022 - FY 2027



The millage rate will remain at 23.075, which is unchanged from FY 2026 to FY 2027. The District must then levy 4.87 mills to share in the funding of public education, which is 0.13 mills below the 5 mill share requirement.

Muscogee County School District
Year-over-Year Maintenance & Operations (M&O) Tax Digest Comparison
Actual FY 2022 (CY 2022) - FY 2026 (CY 2025), Projected FY 2027 (CY 2026)

	Final FY 2022 (CY 2021) Tax Digest	Percent Gross Digest	Final FY 2023 (CY 2022) Tax Digest	Percent Gross Digest	Final FY 2024 (CY 2023) Tax Digest	Percent Gross Digest	Final FY 2025 (CY 2024) Tax Digest	Percent Gross Digest	Final FY 2026 (CY 2025) Tax Digest	Percent Gross Digest	Projected FY 2027 (CY 2026) Tax Digest	Percent Gross Digest	FY27 - FY26 Dollar Variance	FY27 - FY26 Percent Variance
Real & Personal Property	\$ 6,148,607,518	99.11%	\$ 6,718,521,338	99.33%	\$ 7,935,832,255	99.45%	\$ 8,248,305,474	99.47%	\$ 8,347,802,898	99.47%	\$ 8,553,765,351	99.58%	\$ 205,962,453	2.47%
Motor Vehicle	49,232,230	0.79%	40,011,600	0.59%	38,914,810	0.49%	34,699,770	0.42%	29,684,260	0.35%	24,936,680	0.29%	(4,747,580)	-15.99%
Mobile Home	4,221,032	0.07%	4,253,987	0.06%	4,522,635	0.06%	5,914,926	0.07%	10,065,547	0.12%	10,418,971	0.12%	353,424	3.51%
Timber	-	0.00%	-	0.00%	11,956	0.00%	-	0.00%	-	0.00%	198,222	0.00%	198,222	0.00%
Heavy Duty Equipment	1,734,920	0.03%	1,245,314	0.02%	442,284	0.01%	3,262,367	0.04%	4,753,979	0.06%	720,917	0.01%	(4,033,062)	-84.84%
Gross Digest	6,203,795,700	100.0%	6,764,032,239	100.0%	7,979,723,940	100.0%	8,292,182,537	100.0%	8,392,306,684	100.0%	8,590,040,141	100.0%	197,733,457	2.36%
Exemptions - M&O	(1,302,089,056)		(1,470,387,812)		(2,018,103,046)		(2,154,155,376)		(2,147,255,738)		(2,155,512,826)		(8,257,088)	0.38%
Net M&O Digest	4,901,706,644		5,293,644,427		5,961,620,894		6,138,027,161		6,245,050,946		6,434,527,315		189,476,369	3.03%
Adjusted Net M&O Digest	\$ 4,901,706,644		\$ 5,293,644,427		\$ 5,961,620,894		\$ 6,138,027,161		\$ 6,245,050,946		\$6,434,527,315		\$189,476,369	3.03%

FY = Fiscal Year
CY = Calendar Year

Note: Compared to FY 2026 (CY 2025), the Net M&O Tax Digest for FY 2027 (CY 2026) is projected to increase by approximately \$189.5 million or 3.03%. Real and Personal Property values are projected to increase by approximately \$206 million, while Motor Vehicle values are projected to decrease by approximately \$4.7 million. The increase in Real and Personal Property values is primarily attributable to approximately \$130 million in reassessments of existing properties, with the remaining growth resulting from new construction, additions to the tax base, and other digest adjustments. The decrease in Motor Vehicle values is primarily related to the Title Ad Valorem Tax (TAVT) no longer being included in the annual tax digest, effective July 1, 2019. These revenues are instead distributed to the District through separate monthly allocations.

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

2026 Tax Digest & M&O Levy for Fiscal Year 2027

The Muscogee County Board of Education does hereby announce that the M&O millage rate for fiscal year 2027 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 29, 2026 at 6:00 p.m., pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2026 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

School Digest and Levy		2021	2022	2023	2024	2025	2026
V A L U E	Real & Personal	\$ 6,148,607,518	\$ 6,718,521,338	\$ 7,935,832,255	\$ 8,248,305,474	\$ 8,347,802,898	\$ 8,553,765,351
	Motor Vehicles	49,232,230	40,011,600	38,914,810	34,699,770	29,684,260	24,936,680
	Mobile Homes	4,221,032	4,253,987	4,522,635	5,914,926	10,065,547	10,418,971
	Timber - 100%	-	-	11,956	-	-	198,222
	Heavy Duty Equipment	1,734,920	1,245,314	442,284	3,262,367	4,753,979	720,917
	Gross Digest	\$ 6,203,795,700	\$ 6,764,032,239	\$ 7,979,723,940	\$ 8,292,182,537	\$ 8,392,306,684	\$ 8,590,040,141
	Less M&O Exemptions	(1,302,089,056)	(1,470,387,812)	(2,018,103,046)	(2,154,155,376)	(2,147,255,738)	(2,155,512,826)
	Net M&O Digest	\$ 4,901,706,644	\$ 5,293,644,427	\$ 5,961,620,894	\$ 6,138,027,161	\$ 6,245,050,946	\$ 6,434,527,315
RATE	MILLAGE RATE (Maintenance & Operation)	23.321	23.321	23.321	23.075	23.075	23.075
TAX	Net Taxes Levied	\$ 114,312,701	\$ 123,453,082	\$ 139,030,961	\$ 141,634,977	\$ 144,104,551	\$ 148,476,718
	Net Taxes \$ Increase (Decrease)	\$ 1,608,366	\$ 9,140,381	\$ 15,577,879	\$ 2,604,016	\$ 2,469,574	\$ 4,372,167
	Net Taxes % Increase (Decrease)	1.43%	8.00%	12.62%	1.87%	1.74%	3.03%

Projected Property Tax Collections for Fiscal Year 2027 at **23.075** Millage Rate

100% Collection - No Fee Deduction		\$ 148,476,718
Collection Fee	2.50%	(\$3,711,918)
100% Collections After Deduction of Collection Fee		\$144,764,800
Projected Property Tax Revenue at Collection Rate of	94.50%	\$ 136,802,736

Property Tax Impact on \$200,000 FMV Homestead (22.608 Rollback Millage Rate vs. 23.075 Current Mill Levy)

	Proposed Mill Levy	Roll-Back Rate	Proposed Mill Levy	Roll-Back Rate		Variance
Fair market value - 100% value	\$200,000	\$200,000	\$250,000	\$250,000		\$0
Assessed Value - 40% of FMV	(80,000)	(80,000)	(100,000)	(100,000)		\$0
Less: Homestead Exemptions County Homestead	(13,500)	(13,500)				\$0
Net: Value Subject to Mill Levy	\$106,500	\$106,500	\$150,000	\$150,000		\$0
School M&O Millage rate	23.0750	22.6080	23.0750	22.6080		0.467
Taxes Due: (Value subject to mill levy x millage rate)	\$2,457.49	\$2,407.75	\$3,461.25	\$3,391.20		
Variance		\$49.74		\$70.05		

STATE REVENUE

Muscogee County School District
Quality Basic Education (QBE) Formula Earnings
FY 2027 with FY 2026 Comparison

Revenue	FY 2026 Initial	FY 2027 Tentative	Dollar Variance FY 27 - FY 26	Pct Variance FY 27 - FY 26
FTEs	28,835	27,833	(1,002)	-3.47%
QBE Formula Earnings	\$ 222,454,355	\$ 222,668,910	\$ 214,555	0.10%
Local Fair Share	(29,986,557)	(28,885,629)	1,100,928	-3.67%
Total QBE Earnings	192,467,798	193,783,281	1,315,483	0.68%
Categorical Grant				
Transportation	4,083,461	6,972,114	2,888,653	70.74%
Equalization	41,976,666	56,864,131	14,887,465	35.47%
Nursing	708,157	685,475	(22,682)	-3.20%
Mental Health	-	420,000	420,000	N/A
Targeted Support-Literacy	-	1,596,063	1,596,063	N/A
Military Counselors	53,775	53,954	179	0.33%
Total Categorical Grants	46,822,059	66,591,737	19,769,678	42.22%
Total QBE Funding	\$ 239,289,857	\$ 260,375,018	\$ 21,085,161	8.81%
Security Grant	2,499,745	2,410,617	(89,128)	-3.57%
Total State Funding	\$ 241,789,602	\$ 262,785,635	\$ 20,996,033	8.68%

Muscogee County School District

Components of QBE Funding

Comparison FY 2017-2027

Fiscal Year	Total QBE Earnings	Change (Dollars)	Change (Percent)
2017	\$ 151,836,165	\$ 1,702,834	1.1%
2018	\$ 157,968,989	\$ 6,132,824	4.0%
2019	\$ 167,599,242	\$ 9,630,253	6.1%
2020	\$ 174,313,966	\$ 6,714,724	4.0%
2021	\$ 171,157,381	\$ (3,156,585)	-1.8%
2022	\$ 170,225,525	\$ (931,856)	-0.5%
2023	\$ 176,863,558	\$ 6,638,033	3.9%
2024	\$ 202,395,547	\$ 25,531,989	14.4%
2025	\$ 233,878,844	\$ 31,483,297	15.6%
2026	\$ 239,289,857	\$ 5,411,013	2.3%
2027	\$260,375,018	\$ 21,085,161	8.8%

Fiscal Year	Local 5 Mill Share	Change (Dollars)	Change (Percent)
2017	\$ 26,372,817	\$ 443,752	1.7%
2018	\$ 27,169,266	\$ 796,449	3.0%
2019	\$ 27,555,762	\$ 386,496	1.4%
2020	\$ 29,911,365	\$ 2,355,603	8.5%
2021	\$ 29,942,093	\$ 30,728	0.1%
2022	\$ 29,308,141	\$ (633,952)	-2.1%
2023	\$ 29,076,962	\$ (231,179)	-0.8%
2024	\$ 30,054,523	\$ 977,561	3.4%
2025	\$ 29,476,483	\$ (578,040)	-1.9%
2026	\$ 29,986,557	\$ 510,074	1.7%
2027	\$28,885,629	\$ (1,100,928)	-3.7%

Fiscal Year	Austerity Reductions	Change (Dollars)	Change (Percent)
2017	\$ 3,013,669	\$ (5,736,129)	-65.6%
2018	\$ 2,951,039	\$ (62,630)	-2.1%
2019	\$ -	\$ (2,951,039)	-100.0%
2020	\$ -	\$ -	0.0%
2021*	\$ 16,768,024	\$ 16,768,024	100.0%
2022*	\$ 6,638,086	\$ (10,129,938)	-60.4%
2023	\$ -	\$ (6,638,086)	-100.0%
2024	\$ -	\$ -	0.0%
2025	\$ -	\$ -	0.0%
2026	\$ -	\$ -	0.0%
2027	\$ -	\$ -	0.0%

Fiscal Year	Equalization Funding	Change (Dollars)	Change (Percent)
2017	\$ 7,754,920	\$ (130,552)	-1.7%
2018	\$ 7,633,299	\$ (121,621)	-1.6%
2019	\$ 9,391,540	\$ 1,758,241	23.0%
2020	\$ 7,660,354	\$ (1,731,186)	-18.4%
2021	\$ 13,950,425	\$ 6,290,071	82.1%
2022	\$ 16,955,301	\$ 3,004,876	21.5%
2023	\$ 15,489,119	\$ (1,466,182)	-8.6%
2024	\$ 24,891,837	\$ 9,402,718	60.7%
2025	\$ 41,269,529	\$ 16,377,692	65.8%
2026	\$ 41,976,666	\$ 707,137	1.7%
2027	\$56,864,131	\$ 14,887,465	35.5%

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

Muscogee County School District

Components of QBE Funding

Descriptions

State QBE Earnings (Quality Basic Education) Formula Earnings continue to be the primary source of state revenue for the District, totaling \$260,375,018, which represents 62.82% of the projected Total General Fund revenues for FY 2027. This increase over the prior year is primarily due to higher allocations in health insurance, training and experience, equalization, and transportation, offset by adjustments within the QBE programs. The Initial Earnings Sheet for FY 2027, which outlines the Official State QBE Formula Earnings, is included in the Appendix.

The **Local Five Mill Share** is the amount of money required for a local school district to participate in the state funding of public education. For FY 2027, according to the *preliminary* property tax digest received May 2026, it is projected that the District must levy 4.87 mills to meet this requirement. This is 0.13 mills below the 5 mill share requirement. The District is projected to receive the final property tax digest for calendar year 2026 in late July 2026. The District's required contribution has decreased \$1,100,928 from the FY 2026 due to change in the digest values.

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 2027.

The Educational Equalization Grant was established to help address disparities in property tax wealth among taxing jurisdictions statewide. School districts with property tax wealth at or below the 75% threshold are eligible for additional state funding. This funding is allocated in proportion to the number of mills they must levy beyond 5 mills to contribute to public education funding. As a result, the district's ranking fell this year, leading to an increase of \$14,887,465 compared to the previous year.

General Fund

Expenditure Considerations

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

TOTAL EXPENDITURES

Muscogee County School District
Summary of General Fund Budget
Expenditures by Division
FY 2027 Budget

Division	Salaries & Fringe Benefits	Operations	Total Expenditures	Percent of Salaries & Fringe Benefits	Percent of Operations	Percent of Total Expenditures
Division of Executive	\$ 9,852,727	\$ 2,227,602	\$ 12,080,329	2.77%	3.36%	2.86%
Division of Facility & Operations	27,846,208	29,467,139	57,313,347	7.84%	44.42%	13.59%
Division of Financial Services	2,425,712	129,900	2,555,612	0.68%	0.20%	0.61%
Division of Human Resources	3,394,396	7,970,254	11,364,650	0.96%	12.02%	2.70%
Division of Information Services	8,258,587	6,451,277	14,709,864	2.32%	9.73%	3.49%
Division of Student Services	74,904,372	11,859,247	86,763,619	21.08%	17.88%	20.58%
Division of Teaching & Learning	228,654,686	8,147,745	236,802,431	64.35%	12.28%	56.16%
System-wide	-	77,000	77,000	0.00%	0.12%	0.02%
Total General Fund-FY 2026	\$ 355,336,688	\$ 66,330,164	\$ 421,666,852	100.00%	100.00%	100.00%
Percent of Total Expenditures	84.27%	15.73%	100.00%			

General Fund Expenditures:

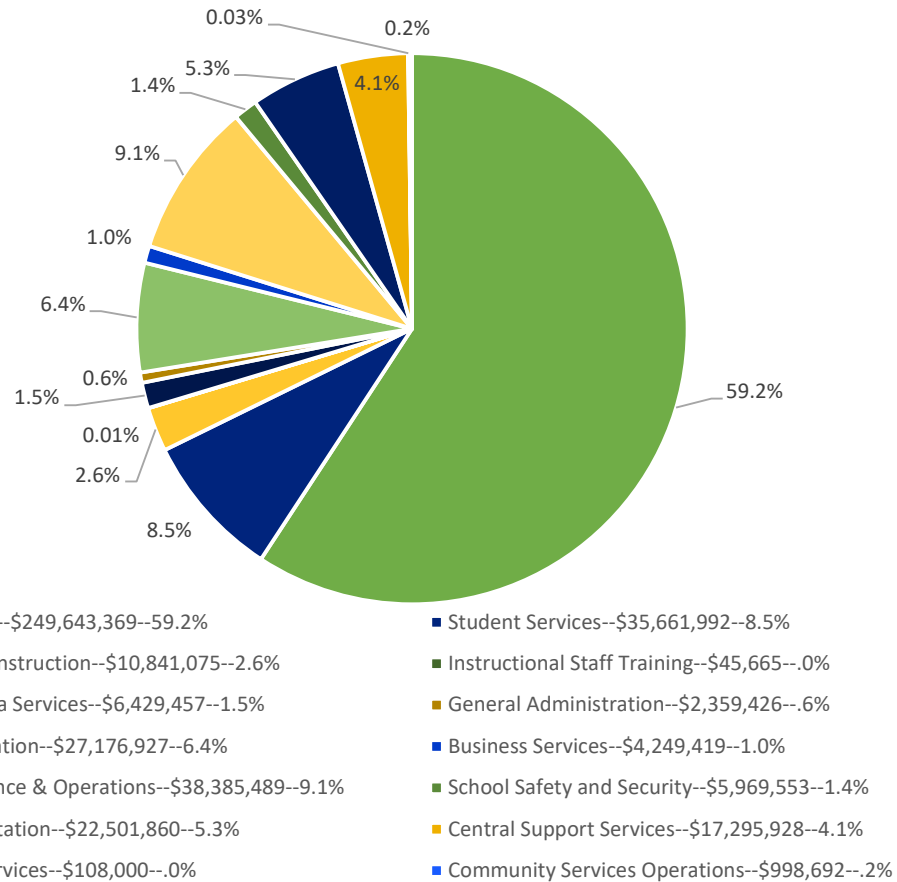
As reflected above, Salaries and Benefit account for 84.27% of the total budgeted General Fund expenditures for FY 2027. Of the Salaries and Benefit expenditures, the Division of Teaching and Learning's expenditures account for 64.34% of the District's total expenditures.

Salaries and Benefits are up \$8.4 million from FY 2026. This increase is from additional positions and increase benefit costs.

**Muscogee County School District
General Fund**

Budgeted Expenditures by Function

FY 2027



**Muscogee County School District
GENERAL FUND**

HISTORICAL TRENDS

**Expenditures by Function
FY 2022 - FY 2026**

	Actual FY 2022	Actual FY 2023	Actual FY 2024	Actual FY 2025	Adopted Budget FY 2026
1000 Instruction	\$ 195,714,915	\$ 201,804,088	\$ 219,029,058	\$ 249,925,923	\$ 265,802,661
2100 Student Services	9,562,488	10,298,031	11,522,869	12,301,597	14,023,543
2210 Improvement of Instruction	4,456,313	4,807,941	6,010,931	7,001,249	9,927,550
2220 Educational Media Services	5,093,582	5,282,490	5,805,592	6,079,081	6,367,384
2300 General Administration	1,735,077	1,610,655	1,820,334	2,013,949	2,322,787
2400 School Administration	20,492,069	21,492,687	22,584,790	25,040,660	27,263,681
2500 Business Services	2,639,438	3,619,613	3,752,991	3,922,615	4,380,012
2600 Facility Maintenance & Operations	25,024,935	32,075,758	37,489,063	34,766,262	37,476,665
2660 School Safety & Security	-	-	-	4,229,440	4,708,207
2700 Student Transportation	15,189,108	15,417,763	17,929,086	20,329,593	19,385,988
2900 Other Support Services ⁽¹⁾	10,620,984	10,934,234	12,044,444	15,831,598	17,081,160
5000 Other Outlays	60,303	63,636	2,668,202	172,357	-
Total	\$ 290,589,212	\$ 307,406,896	\$ 340,657,360	\$ 381,614,324	\$ 408,739,638

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

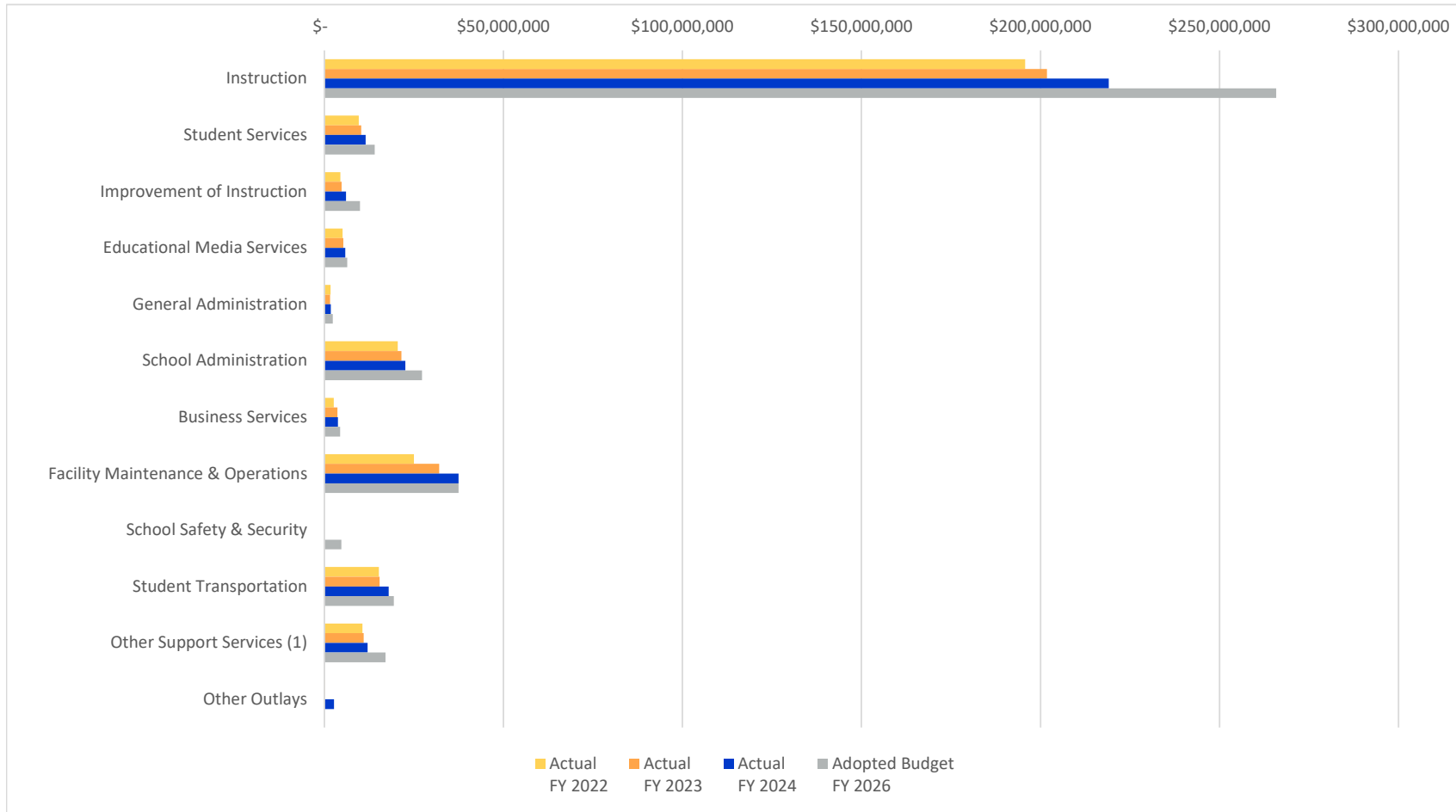
Note ¹: Central Support Services, Non-Instructional Services, Community Services Operations, and School Nutrition are all reported as Other Support Services.

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

HISTORICAL TRENDS

Expenditures by Function

FY 2022 - FY 2026



**Muscogee County School District
General Fund**

Budgeted Expenditures by Function

FY 2027

Function	Total Salaries & Fringe Benefits			Total Expenditures	
	Salaries	Fringe Benefits	Fringe Benefits	Operations	Expenditures
1000 Instruction	\$ 150,656,824	\$ 87,335,995	\$ 237,992,819	\$ 11,650,550	\$ 249,643,369
2100 Student Services	15,957,519	8,118,526	24,076,045	11,585,947	35,661,992
2210 Improvement of Instruction	5,918,125	2,879,246	8,797,371	2,043,704	10,841,075
2213 Instructional Staff Training	-	-	-	45,665	45,665
2220 Educational Media Services	3,949,933	2,379,828	6,329,761	99,696	6,429,457
2300 General Administration	729,013	353,517	1,082,530	1,276,896	2,359,426
2400 School Administration	17,370,476	9,637,177	27,007,653	169,274	27,176,927
2500 Business Services	2,415,805	1,433,605	3,849,410	400,009	4,249,419
2600 Facility Maintenance & Operations	7,142,427	3,651,415	10,793,842	27,591,647	38,385,489
2660 School Safety & Security	3,496,067	1,879,784	5,375,851	593,702	5,969,553
2700 Student Transportation	12,252,011	4,809,309	17,061,320	5,440,540	22,501,860
2800 Central Support Services	7,514,511	4,456,883	11,971,394	5,324,534	17,295,928
2900 Other Support Services	-	-	-	108,000	108,000
3300 Community Services Operations	566,928	431,764	998,692	-	998,692
Total	\$ 227,969,639	\$ 127,367,049	\$ 355,336,688	\$ 66,330,164	\$ 421,666,852

Muscogee County School District

HISTORICAL TRENDS

Expenditures by Function - Percent of Total Expenditures

FY 2022 - FY 2026

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Actual	Actual	Budget
Functions	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures	Percent of Total Expenditures
1000 Instruction	67.36%	65.65%	64.32%	65.49%	65.03%
2100 Student Services	3.29%	3.35%	3.38%	3.22%	3.43%
2210 Improvement of Instruction	1.53%	1.56%	1.76%	1.83%	2.43%
2220 Educational Media Services	1.75%	1.72%	1.70%	1.59%	1.56%
2300 General Administration	0.60%	0.52%	0.53%	0.53%	0.57%
2400 School Administration	7.05%	6.99%	6.63%	6.56%	6.67%
2500 Business Services	0.91%	1.18%	1.10%	1.03%	1.07%
2600 Facility Maintenance & Operations	8.61%	10.43%	11.00%	9.11%	9.17%
2660 School Safety & Security (2)	0.00%	0.00%	0.00%	1.11%	1.15%
2700 Student Transportation	5.23%	5.02%	5.26%	5.33%	4.74%
2900 Other Support Services (1)	3.65%	3.56%	3.54%	4.15%	4.18%
5000 Other Outlays	0.02%	0.02%	0.78%	0.05%	0.00%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

As reflected above, the District has consistently dedicated over 64% of the General Fund expenditures to Direct Instruction (Function 1000). Direct Instruction is defined as those activities dealing directly with the interaction between teachers and students. This includes those teaching activities provided for students in a classroom setting, as well as, teaching activities provided in a home, or hospital setting. Further, it includes those settings involving co-curricular activities. Other approved mediums such as television, radio, telephone and correspondence are also defined as instructional activities. Expenditures associated with activities of aides or other classroom assistants, such as clerks who assist in the instructional process, are coded to this function as well. For expenditure control purposes, the expenditures technology specialists can be coded to Function 1000.

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

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

Note²: School Safety & Security was separated from Facility Maintenance & Operations in 2025.

**Muscogee County School District
GENERAL FUND**

**Comparative Analysis of Budgeted Expenditures by Function
FY 2026 Adopted Budget to FY 2027 Tentative Budget**

Function	FY 2026 Total Expenditures	FY 2027 Total Expenditures	Dollar Variance	Percent Variance
Instruction ¹	\$ 265,802,661	\$ 249,643,369	\$ (16,159,292)	-6.08%
Student Services ²	14,023,543	35,661,992	21,638,449	154.30%
Improvement of Instruction ³	9,884,095	10,841,075	956,980	9.68%
Instructional Staff Training ³	43,455	45,665	2,210	5.09%
Educational Media Services ⁴	6,367,384	6,429,457	62,073	0.97%
General Administration ⁵	2,322,787	2,359,426	36,639	1.58%
School Administration ⁶	27,263,681	27,176,927	(86,754)	-0.32%
Business Services ⁷	4,380,012	4,249,419	(130,593)	-2.98%
Facility Maintenance & Operations ⁸	37,476,665	38,385,489	908,824	2.43%
School Safety & Security ⁹	4,708,207	5,969,553	1,261,346	26.79%
Student Transportation ¹⁰	19,385,988	22,501,860	3,115,872	16.07%
Central Support Services ¹¹	16,051,689	17,295,928	1,244,239	7.75%
Other Support Services ¹²	106,000	108,000	2,000	1.89%
Community Services Operations ¹³	923,471	998,692	75,221	8.15%
Total	\$ 408,739,638	\$ 421,666,852	\$ 12,927,214	3.16%

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

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

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

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

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

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

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

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

⁹ Salaries and Benefits (Chief of Police and other security positions), Professional Services, Utilities/Fuel

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

¹¹ Salaries and Benefits (Chief Information Officer, Chief of Human Resources (HR), HR, Information Services, and Assessment and Accountability Staff), Purchased Professional Services, Supplies, Equipment, Communications, and Travel

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

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

STUDENT ENROLLMENT

Muscogee County School District

Student Enrollment

The actual enrollments for school years as early as FY 2017 through FY 2026 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

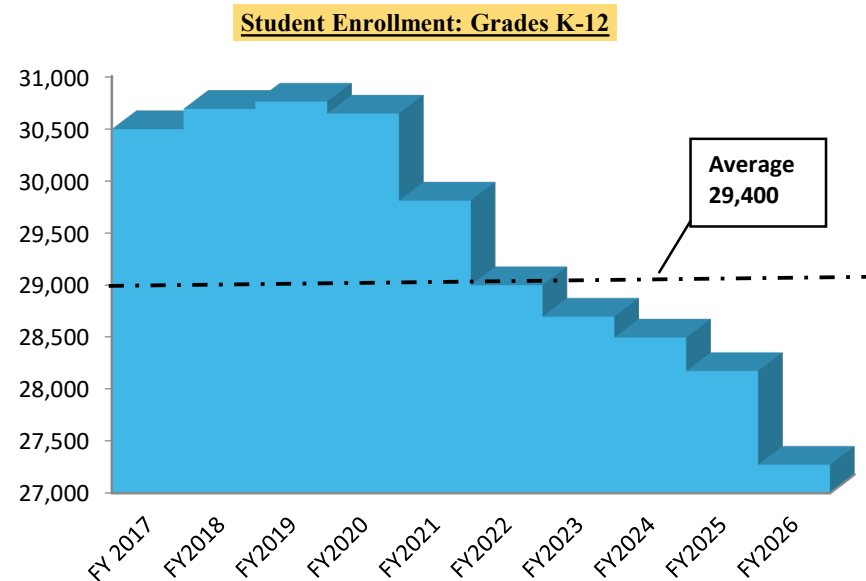
The Quality Basic Education (QBE) Act, which is the current mechanism used by the State of Georgia to provide funding for public education, requires school districts to report student enrollment in terms of FTE students. A funding weight or value is assigned to each instructional program. This value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

Muscogee County School District

Student Enrollment

Student enrollment trends for FY 2017 through FY 2026 are illustrated in the charts on the below and on the following pages with the summary below. Compared to FY 2025, the District experienced a decrease in K–12 enrollment of 898 students, or 3.19%, in FY 2026. This decline in enrollment resulted in a projected reduction in State QBE earnings for FY 2027. Despite these challenges, the District continues to undertake focused efforts to ensure enrollment counts are accurately and consistently conducted each year in order to capture all eligible funding associated with student growth. Additional discussion of the enrollment trends is provided on the following page.

School Year	K- 12 Enrollment*	Annual Growth	Percent Variance
October 2016, FY 2017	30,491	-294	-0.94%
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%
October 2024, FY 2025	28,171	-321	-1.13%
October 2025, FY 2026	27,273	-898	-3.19%
Average	29,400	-351	-1.20%



*Excludes Pre-k

Source: GaDOE website: www.gadoe.org

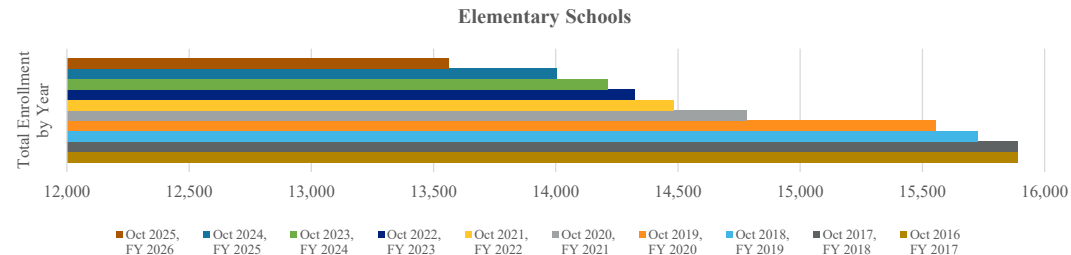
Since school district are not funded for Pre-k enrollments through the State QBE funding mechism, the Pre-k students are excluded from the above charts. Enrollments that include Pre-K students are reflect on the following pages

Muscogee County Schools Enrollment by Grade per October FTE Student Enrollment Count SCHOOLS GRAND TOTALS Actuals: FY 2017-FY 2026										
Grade level	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021	2021- 2022	2022- 2023	2023- 2024	2024- 2025	2025- 2026
Pre-K	1,099	1,077	1,103	1,092	951	1,091	1,126	1,206	1,191	1,149
K	2,394	2,388	2,379	2,423	2,155	2,181	2,173	2,149	2,064	1,992
1	2,441	2,448	2,392	2,398	2,272	2,193	2,180	2,152	2,172	2,055
2	2,465	2,453	2,392	2,432	2,313	2,227	2,148	2,186	2,106	2,102
3	2,578	2,436	2,501	2,367	2,359	2,245	2,225	2,128	2,153	2,084
4	2,560	2,545	2,418	2,475	2,333	2,264	2,208	2,173	2,104	2,108
5	2,350	2,540	2,541	2,365	2,399	2,279	2,263	2,216	2,213	2,072
6	2,281	2,315	2,538	2,498	2,283	2,304	2,233	2,237	2,162	2,055
7	2,192	2,258	2,338	2,541	2,438	2,256	2,231	2,187	2,220	2,100
8	2,241	2,201	2,278	2,328	2,464	2,294	2,268	2,201	2,163	2,146
9	2,551	2,647	2,586	2,603	2,529	2,822	2,659	2,602	2,565	2,432
10	2,327	2,287	2,315	2,185	2,285	2,174	2,375	2,293	2,182	2,158
11	2,105	2,107	2,025	2,061	1,989	1,907	1,892	2,070	2,085	1,976
12	2,006	2,061	2,053	1,965	1,987	1,848	1,837	1,898	1,982	1,993
Total Pre-K thru Grade 12	31,590	31,763	31,859	31,733	30,757	30,085	29,818	29,698	29,362	28,422
Annual Growth	-309	173	96	-126	-976	-672	-267	-120	-336	-940
Year-over Year % Change	-1.0%	0.5%	0.3%	-0.4%	-3.1%	-2.2%	-0.9%	-0.4%	-1.1%	-3.2%

As reflected in the chart above, for eight of the reported ten fiscal years, the District has realized a decline in student enrollment for grades pre-k through 12 with an overall 10 year decline of 3,168 students. This year-over-year decline for FY 2026 was 940 students or a reduction of 3.2%. The continued decline in student enrollment is driven by a combination of declining population among school-age residents, the transient nature of the student population, and the growing use of private and cross-district school choice options, which collectively reduce and destabilize the district's QBE student counts.

Muscogee County Schools
Enrollment Summary - Elementary Schools

FTE Enrollment By School										
Elementary Schools: Grades PreK- 5	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	Oct 2024, FY 2025	Oct 2025, FY 2026
Allen Elementary School	469	432	458	429	461	431	451	446	436	396
Blanchard Elementary School	538	548	568	556	469	427	456	470	451	418
Brewer Elementary School	485	476	517	569	524	535	498	532	367	0
Britt David Elementary Academy	570	563	590	559	578	568	507	510	552	570
Clubview Elementary School	542	501	514	492	601	568	578	579	566	522
Davis Elementary School	416	381	401	354	277	297	321	292	387	463
Dawson Elementary School	269	268	336	345	310	298	309	311	0	0
Dimon Elementary	545	496	458	405	355	360	328	331	358	334
Dorothy Height Elementary School	762	712	498	557	505	536	500	432	419	462
Double Churches Elementary School	566	572	644	623	568	555	473	461	472	477
Downtown Elementary Magnet Academy	330	302	321	306	289	308	325	347	382	401
Eagle Ridge Academy	730	749	701	736	682	655	659	674	658	652
Forrest Road Elementary School	431	448	415	420	382	388	404	355	278	246
Fox Elementary School	358	325	388	338	351	363	343	350	383	349
Gentian Elementary School	413	444	450	494	521	505	471	446	442	444
Georgetown Elementary School	480	513	535	512	443	412	412	411	394	414
Hannan Elementary	501	491	504	475	454	424	384	361	322	302
Johnson Elementary School	350	439	408	404	387	348	325	373	336	314
Key Elementary School	331	373	336	350	304	277	308	304	263	263
Lonnie Jackson Academy	461	489	415	395	404	420	434	425	395	449
Martin Luther King, Jr. Elementary School	541	503	464	489	463	428	456	503	487	532
Mary A Buckner Academy	0	0	0	0	0	0	0	0	789	775
Mathews Elementary School	700	738	721	756	750	798	755	710	702	688
Midland Academy	577	594	619	625	609	613	663	605	622	624
North Columbus Elementary	681	755	693	700	629	662	745	746	737	698
Reese Road Leadership Academy	481	499	464	462	480	415	387	395	387	365
Rigdon Road Elementary School	656	605	548	499	436	407	403	428	437	415
River Road Elementary School	423	404	444	472	411	401	403	435	454	473
South Columbus Elementary School	554	534	471	425	417	422	359	324	326	352
St. Mary's Elementary School	394	355	494	502	487	455	450	418	0	0
Waddell Elementary School	462	462	463	463	439	440	473	482	520	470
Wesley Heights Elementary School	395	443	493	455	414	401	405	395	349	350
Wynnton Elementary School	476	473	395	385	382	363	338	359	332	344
Total - Elementary Schools	15,887	15,887	15,726	15,552	14,782	14,480	14,323	14,210	14,003	13,562

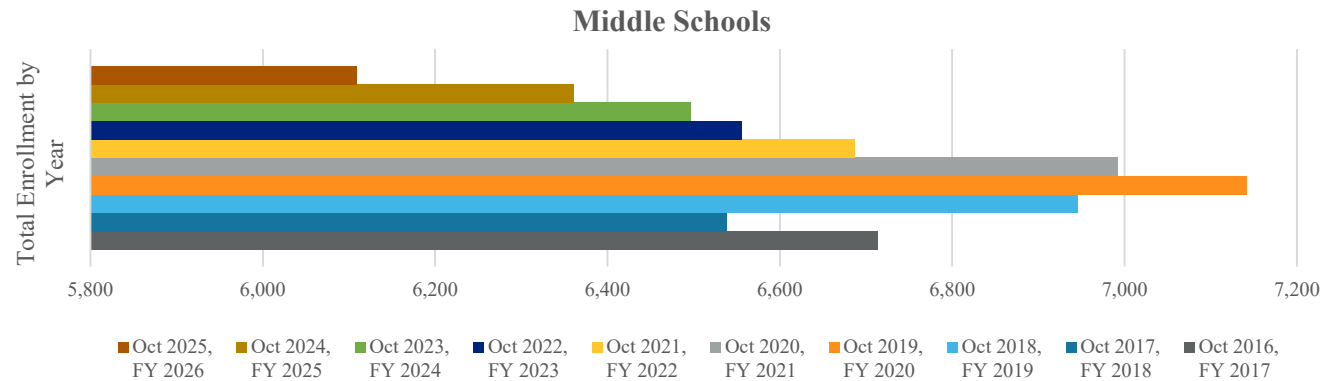


Muscogee County Schools

Enrollment Summary-Middle Schools Grade 6-8

FTE Enrollment By School

Middle Schools Grade 6-8	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	Oct 2024, FY 2025	Oct 2025, FY 2026
Aaron Cohn Middle School	559	567	660	569	498	503	524	549	525	526
Arnold Middle School	673	607	589	597	600	623	645	625	582	544
Baker Middle School	523	503	564	559	577	548	588	547	631	508
Blackmon Road Middle School	660	642	632	668	643	584	566	534	478	448
Double Churches Middle School	456	451	545	539	490	435	413	442	429	396
East Columbus Magnet Academy	549	546	553	555	512	469	473	413	395	405
Eddy Middle School	417	453	449	450	499	483	413	437	448	455
Fort Middle School	566	544	609	664	659	557	511	484	440	415
Midland Middle School	392	413	414	492	475	435	441	459	455	454
Richards Middle School	760	698	782	833	835	798	819	809	799	820
Rothschild Leadership Academy School	523	529	536	579	552	561	515	540	498	490
Veterans Memorial Middle School	636	586	613	637	653	691	648	658	681	648
Total - Middle Schools	6,714	6,539	6,946	7,142	6,993	6,687	6,556	6,497	6,361	6,109

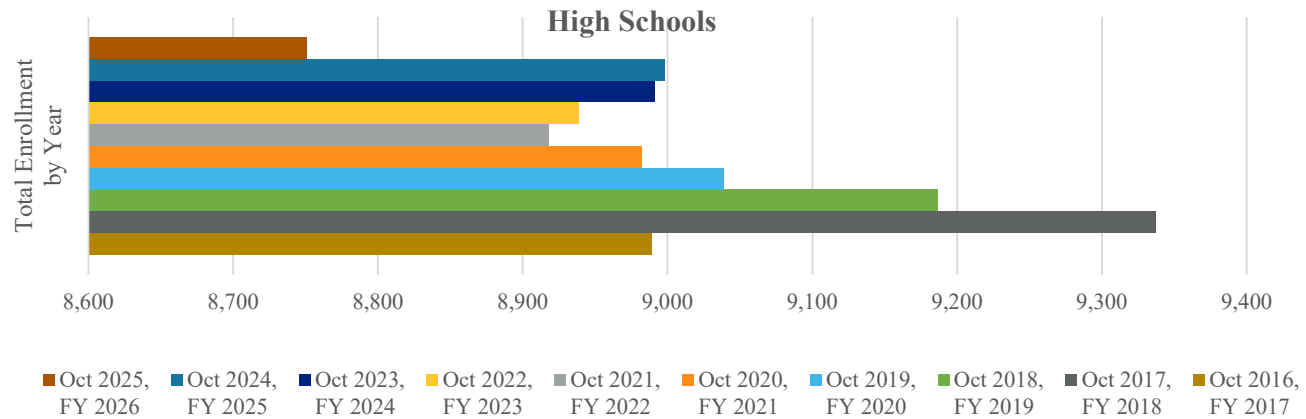


Muscogee County Schools

Enrollment Summary-High Schools

FTE Enrollment By School

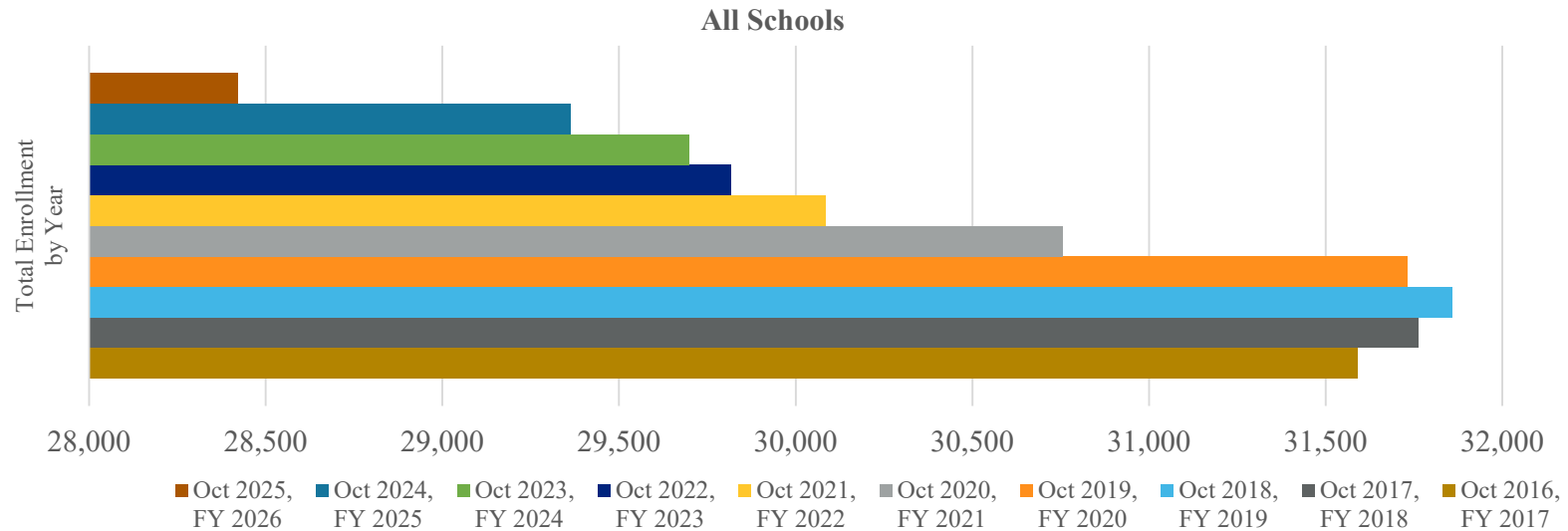
High Schools: Grades 9-12	Oct 2016, FY 2017	Oct 2017, FY 2018	Oct 2018, FY 2019	Oct 2019, FY 2020	Oct 2020, FY 2021	Oct 2021, FY 2022	Oct 2022, FY 2023	Oct 2023, FY 2024	Oct 2024, FY 2025	Oct 2025, FY 2026
Carver High School	1,138	1,136	956	871	865	865	916	903	887	859
Columbus High School	1,267	1,286	1,275	1,246	1,223	1,171	1,131	1,131	1,161	1,132
Early College Academy	170	158	124	0	0	0	0	0	0	0
Hardaway High School	1,288	1,273	1,240	1,144	1,161	1,204	1,184	1,097	1,067	1,017
Jordan Vocational High School	765	766	779	962	897	887	869	969	1,040	1,017
Kendrick High School	896	898	855	831	907	925	876	903	840	788
Northside High School	1,404	1,446	1,495	1,535	1,445	1,425	1,402	1,417	1,405	1,354
Rainey-McCuller's School of the Arts	0	310	318	375	385	333	384	347	420	463
Shaw High School	1,235	1,251	1,154	1,125	1,164	1,179	1,234	1,220	1,162	1,071
Spencer High School	826	813	991	950	935	929	943	1,004	1,016	1,050
Total - High Schools	8,989	9,337	9,187	9,039	8,982	8,918	8,939	8,991	8,998	8,751



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	Oct 2024, FY 2025	Oct 2025, FY 2026
Elementary Schools	15,887	15,887	15,726	15,552	14,782	14,480	14,323	14,210	14,003	13,562
Middle Schools	6,714	6,539	6,946	7,142	6,993	6,687	6,556	6,497	6,361	6,109
High Schools	8,989	9,337	9,187	9,039	8,982	8,918	8,939	8,991	8,998	8,751
Total - All Schools	31,590	31,763	31,859	31,733	30,757	30,085	29,818	29,698	29,362	28,422



STAFFING REQUIREMENTS

**Muscogee County School District
GENERAL FUND**

Resource Allocation Methodology Plan (RAMP)

2026-2027

Elementary

Category	Allocation
Teacher, Classroom	Kindergarten 1 per 22 FTE; Grades 1-3: 1 per 23 FTE* Grades 4-5: 1 per 26 FTE
Teacher, Specialist (Art, Music, Physical Education (PE), Foreign Language (FL)) (K-5 FTE)	Below 300- 1.5 FTE; If 300-350 FTE-2.5; If >350 FTE-3
Principal	1 per school
Assistant Principal (Prek-5 FTE)	1 per school; 2 per school if > 700 FTE
Guidance/Counselor/Director (Prek-5 FTE)	1 per school; 2 per school if > 700 FTE
Media Specialist	1 per school
Secretary	1 per school
Clerk/Clinic Worker (Prek-5 FTE)	1.5 if < 700 FTE; 2 if > 700 FTE
Paraprofessional, Kindergarten	1 per kindergarten teacher
Para, Instructional Support/or Part-time teacher (Grade 1-5 FTE)	1 if < 300 FTE; 2 if 300-450 FTE; 3 if >450 FTE
Academic Support Positions	1 Literacy Coach per school; .5 per school with FTE >350 if on a state identified list;
ESOL (ESOL FTE)	Grade K-3 – 1 per 7-16 FTE; Grade 4-5 - 1 per 7-19 FTE
Magnet and Other Positions	100 % magnet school with FTE greater than 500 and IB Program-2 positions; Other magnet programs- 1-3 position; Lab school-1 position
Feeder schools for Brewer Early Innovation Academy-Grade 3:	1 per 15 FTE

**Muscogee County School District
GENERAL FUND**

Resource Allocation Methodology Plan (RAMP)

2026-2027

Middle

Category	Allocation
Teacher, Core (Math, Science, Social Studies, and English)	1 per 26-29 FTE; Class size used in calculation = 23
Teachers, Non-core	1 per 49-51 FTE Minimum of Art-1; Music-1; PE-2, Foreign Language-0.5; Career based-2 Class size used in calculation = 20
Principal	1 per school
Assistant Principal	School enrollment: 1-700 = 1; 701 and over = 2
Guidance/Counselor/Director	School enrollment: 1-700 = 1; 701 and over = 2 1 more if on or in danger of being on a state identified list
Media Specialist	1 per school
Secretary	1 per school
Clerk/Clinic Worker	2.49 per school
Campus Security Liaison	1 per school
Paraprofessional, In-School Suspension	1 per school
Academic Support Positions	.5 teacher (1 para) per school if on or in danger of being on a state identified list
ESOL (ESOL FTE)	1 per 7-19 FTE
Magnet Coordinator/ International Baccalaureate Coordinator	1 per school with International Baccalaureate Program;

**Muscogee County School District
GENERAL FUND**

Resource Allocation Methodology Plan (RAMP)

2026-2027

High

Category	Allocation
Teacher, Classroom	1 per 16-20 FTE; Average class size=22.5
Principal	1 per school
Assistant Principal	School enrollment: 0-599 = 1 per school; 600-1000 = 2 per school Above 1000 = 3 per school
Guidance/Counselor/Director	School enrollment: 0-599=1.5; 600-1150 = 3; 1150 and over = 4
Media Specialist	1 per school
Secretary	1 per school
Clerk/Clinic Worker/Paraprofessional	School enrollment: If 0-499= 2.49 : 500-1,000=3.49; Above 1,000=4.49
Campus Security Liaison	1 per school
Paraprofessional, In-School Suspension	1 per school
ESOL (ESOL FTE)	1 per 7-23 FTE
Magnet and Other	Columbus: Magnet Coordinator-1 Hardaway: Magnet Coordinator-2 Jordan: CEO of College and Career Academy-1 Northside: Magnet Coordinator - .49 Rainey McCullers: Magnet Coordinator-1 Rainey McCullers: Theater Manager-1

**Muscogee County School District
GENERAL FUND**

Resource Allocation Methodology Plan (RAMP)

2026-2027

Special Education

Class Group/ Exception Program	Exceptionality Description	Funding Class Size	Maximum Class Size	Individual Class Size	Exception with Parapro
1. Group I (i) S/L-SC	Speech-Language Impairment	8	11	15	+1
1. Group I (ii) LD-SC	Specific Learning Disability	8	12	16	+1
2. Group II (i) MID-SC/ Group II (ii) MID-R	Mild Intellectual Disability	6.5	10	13	+1
3. Group III (i) SID-SC	Severe Intellectual Disability	5	NA	7	+1
3. Group III (ii) D/HH-SC	Deaf / Hard of Hearing	5	6	8	+1
3. Group III (iii) S/L-R	Speech-Language Impairment	5	7	NA	NA
3. Group III (iv) BD-R	Emotional & Behavioral Disorder	5	7	10	+1
3. Group III (v) LD-R	Specific Learning Disability	5	8	10	+1
3. Group III (vi) BD-SC	Emotional & Behavioral Disorder	5	8	11	+1
3. Group III (vii) MOID-SC	Moderate Intellectual Disability	5	NA	11	+1
3. Group III (viii) OI-SC	Orthopedic Impairment	5	NA	11	0
4. Group IV (i) D/HH-R/ Group IV (ii) VI-R	Deaf / Hard of Hearing/Visual Impairment	3	3	4	+1
4. Group IV (iii) OI-R	Orthopedic Impairment	3	4	5	+1
4. Group IV (iv) VI(DB)-SC	Deaf-Blind	3	NA	5	+1
4. Group IV (v) PID-SC	Profound Intellectual Disability	3	NA	6	0
5. Group V	District-defined grouping; often aligns with EBD models	8	NA	NA	NA

Muscogee County School District
Staffing Allocation by QBE Program
FY 2023 to FY 2027 Comparison

Positions	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Change
Direct Instruction						
Teachers						
Kindergarten	109.00	108.00	108.00	110.00	107.00	(3.00)
Kindergarten EIP						-
Grades 1-3	329.00	324.00	327.00	334.00	327.00	(7.00)
Grades 1-3 EIP						-
Grades 4-5	203.00	198.00	198.00	197.00	194.00	(3.00)
Grades 4-5 EIP						-
Middle School 6-8	255.00	255.99	258.49	256.49	250.50	(5.99)
Grades 9-12	384.49	382.49	386.38	390.00	396.00	6.00
CTAE	80.00	85.00	87.00	90.00	93.00	3.00
Special Education	450.50	450.47	456.99	457.07	446.99	(10.08)
Gifted	16.00	17.00	17.00	18.00	18.00	-
Remedial Education						-
Alternative Education	13.00	13.00	13.49	13.49	13.49	-
ESOL	26.00	35.00	40.98	44.50	46.00	1.50
Total Teachers	1,865.99	1,868.95	1,893.33	1,910.55	1,891.98	(18.57)
Kindergarten Paraprofessional	109.00	108.00	108.00	110.00	107.00	(3.00)
Subject Specialists (Grades 1-8)	168.00	163.00	167.00	163.00	173.50	10.50
Counselor	77.00	77.00	83.00	82.99	85.99	3.00
Technical Specialist (1)						-
Other (2)	131.49	136.99	121.98	152.88	145.43	(7.45)
Other-Special Ed Para	107.50	108.00	126.00	126.00	178.00	52.00
Total	2,458.98	2,461.94	2,499.31	2,545.42	2,581.90	36.48

Muscogee County School District
Staffing Allocation by QBE Program
FY 2023 to FY 2027 Comparison

Positions	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Change
Indirect Cost						
School Based						
Principal	56.00	56.00	55.00	55.00	55.00	-
Assistant Principal	61.00	63.00	66.00	70.00	71.00	1.00
Secretary/Clerk	141.00	141.00	140.99	162.00	139.98	(22.02)
Security	-	-	-	-	22.00	22.00
Media Specialist	54.00	54.00	53.00	52.00	52.00	-
Clinic Workers	26.97	26.97	25.97	26.48	27.99	1.51
Custodians/Building Mech	185.00	186.00	169.00	142.00	116.00	(26.00)
District						-
Superintendent	1.00	1.00	1.00	1.00	1.00	-
Assistant Superintendent	9.00	9.00	9.00	9.00	9.00	-
Accountant (1)						-
Social Worker	10.00	11.49	12.49	13.49	13.49	-
Psychologist	12.78	12.78	13.96	13.96	13.96	-
Special Education Leadership	30.00	31.00	35.00	36.00	36.00	-
Total	3,045.73	3,054.18	3,080.72	3,126.35	3,139.32	12.97
District	863.60	867.82	913.88	901.56	890.04	(11.52)
Total	3909.33	3922.00	3994.60	4027.91	4029.36	1.45

Allocation Adjustments

Added 1 assistant principal to due to enrollment changes at a high school

Reduced 8 net teaching positions to adjust to the reduction in the overall student enrollment.

Increased counselors and clinic workers to provide additional support at our largest elementary schools

Moved 52 special education paraprofessionals to the General Fund to address rising salary and benefit costs no longer supported by gran

Leveraged new state funding for 30 literacy coaches to offset costs through the transition of instructional paraprofessionals to federal

Transitioned 22 school clerks to campus security liaison.

Outsourced 26 custodians and 7 speech language pathologist/occupational therapist positions

SALARIES AND BENEFITS BY DIVISION

**Muscogee County School District
General Fund**

Budget Salaries and Benefits by Division

FY 2024 - FY 2027

Department	Department	FY 2026 Budgeted Salaries	FY 2026 Budgeted Benefits	FY 2026 Budgeted Total	FY 2027 Budgeted Salaries	FY 2027 Budgeted Benefits	FY 2027 Budgeted Total	FY 2026 to FY 2027 Variance
Division of Executive	DOE	\$ 5,865,925	\$ 2,861,219	\$ 8,727,144	\$ 6,463,523	\$ 3,389,204	\$ 9,852,727	\$ 1,125,583
Division of Facilities and Operations	DFO	17,497,563	8,944,475	26,442,038	19,238,226	8,607,982	27,846,208	1,404,170
Division of Financial Services	FIN	1,527,934	860,898	2,388,832	1,531,691	894,021	2,425,712	36,880
Division of Human Resources	DHR	1,928,550	1,083,395	3,011,945	2,169,279	1,225,117	3,394,396	382,451
Division of Information Services	DIS	5,146,939	3,046,178	8,193,117	5,155,094	3,103,493	8,258,587	65,470
Division of Student Services	DSS	46,833,533	25,571,206	72,404,739	47,439,951	27,464,421	74,904,372	2,499,633
Division of Teaching & Learning	DTL	145,163,705	80,589,911	225,753,616	145,971,875	82,682,811	228,654,686	2,901,070
	All Divisions	\$ 223,964,149	\$ 122,957,282	\$ 346,921,431	\$ 227,969,639	\$ 127,367,049	\$ 355,336,688	\$ 8,415,257

Department	Department	FY 2025 Budgeted Salaries	FY 2025 Budgeted Benefits	FY 2025 Budgeted Total	FY 2024 Budgeted Salaries	FY 2024 Budgeted Benefits	FY 2024 Budgeted Total
Division of Executive	DOE	\$ 6,223,300	\$ 2,173,525	\$ 8,396,825	\$ 4,524,651	\$ 1,797,549	\$ 6,322,200
Division of Facilities and Operations	DFO	17,391,992	7,419,621	24,811,613	16,552,912	6,267,157	22,820,069
Division of Financial Services	FIN	1,500,483	766,550	2,267,033	1,468,007	710,212	2,178,219
Division of Human Resources	DHR	1,855,359	882,061	2,737,420	1,749,797	789,721	2,539,518
Division of Information Services	DIS	4,569,602	2,275,077	6,844,679	4,389,695	2,047,738	6,437,433
Division of Student Services	DSS	45,682,856	23,355,626	69,038,482	41,685,849	21,212,173	62,898,022
Division of Teaching & Learning	DTL	136,149,876	72,125,802	208,275,678	130,748,374	65,742,473	196,490,847
	All Divisions	\$ 213,373,468	\$ 108,998,262	\$ 322,371,730	\$ 201,119,285	\$ 98,567,023	\$ 299,686,308

Comments:

Salaries- additional positions increased salaries approximately \$4 million, which includes 30 state literacy coaches and overtime for transportation

Benefits-Increase in health insurance approximately \$4 million and teacher's retirement rates increased approximately \$1 million, which was offset by a decrease in worker's compensation.

Muscogee County School District
EMPLOYER COST OF STAFF BENEFITS
FY 2027

Benefit	Employer Cost
TEACHER RETIREMENT SYSTEM (TRS)	22.32% of gross salary
FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA)	7.65% (Social Security 6.2% and Medicare 1.45%)
HEALTH INSURANCE	
Certificated	\$1,935 per employee per month
Non-Certificated	\$1,935 per employee per month
Chattahoochee Public Library (CPL), All positions	\$1,935 per employee per month
LONG TERM DISABILITY	0.00215 of gross salary
BASIC LIFE INSURANCE	0.96 per \$1,000 of insurance X 12 months (round salary to next \$1,000); maximum coverage \$100,000
WORKERS' COMPENSATION	\$400 per employee per year
UNEMPLOYMENT	\$15 per employee per year
SUPPLEMENTAL RETIREMENT (employees in Public School Employees Retirement Plan - PSERS only)	2% of gross salary
EMPLOYEES' RETIREMENT SYSTEM (ERS)	24.53%-29.28% of gross salary (depending on the plan)

Muscogee County School District
History of Selected Employer Benefits Rates
FY 2022 - FY 2027

Year	SHBP: Certificated	SHBP: Non-Certificated	SHBP: Library	TRS	FICA	ERS	PSERS
2022	\$945	\$945	\$843	19.81%	7.65%	24.66%	2.00%
2023	\$945-July-December 2022 \$1,580-January-June 2023	\$945	\$843	19.98%	7.65%	24.66%	2.00%
2024	\$1,580	\$945-July-December 2023 \$1,195-January-June 2024	\$843-July-December 2023 \$1,093-January-June 2024	19.98%	7.65%	29.35%	2.00%
2025	\$1,760	\$1,195-July-December 2024 \$1,580-January-June 2025	\$1,093-July-December 2024 \$1,580-January-June 2025	20.78%	7.65%	29.20%	2.00%
2026	\$1,885	\$1,885	\$1,885	21.91%	7.65%	29.15%	2.00%
2027	\$1,935	\$1,935	\$1,935	22.32%	7.65%	29.28%	2.00%

State Health Benefits Plan (SHBP): For FY 2022, the SHBP monthly rate remained constant at \$945 from prior year. Since that time, the rate has steadily increased to the FY 2027 rate of \$1,935, over a 100% increase since 2022. The non-certificated rate increased at a different rate from the certificated rate from FY 2023- FY 2026, for FY 2027 it once again matches the certificated rate.

Teacher Retirement System (TRS): From FY 2022-FY 2027, the TRS employer contribution has steadily increased from 19.81% in FY 2022 to 22.32% in FY 2027 with a 0.41% increase from FY 2026 to FY 2027.

Public Schools Employees' Retirement System (PSERS): The employer contribution for the PSERS 403B plans has been held constant at 2% and will continue at this rate for FY 2027.

Employees' Retirement System (ERS): The ERS Rate for FY 2027 will increase from 29.15% to 29.28%, or a .13% 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 2022 - 2025 and Projected FY 2026 and FY 2027

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
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, Actual	\$	43,111,368	\$ 5,923,196	15.93%	2024, Actual	\$	34,479,849	\$ 1,869,912	5.73%
2025, Actual	\$	50,948,761	\$ 7,837,393	18.18%	2025, Actual	\$	38,840,335	\$ 4,360,486	12.65%
2026, Budget	\$	57,849,930	\$ 6,901,169	16.01%	2026, Budget	\$	44,938,249	\$ 6,097,914	17.69%
2027, Budget	\$	61,520,694	\$ 3,670,764	7.20%	2027, Budget	\$	45,975,103	\$ 1,036,854	2.67%
Average Increase Employer Cost of Benefits, FY 2022 - FY 2027					Average Increase Employer Cost of Benefits, FY 2022 - FY 2027				
	\$	32,175,625	12.15%			\$	11,670,741	4.91%	

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

For FY 2027, the District is projected to incur SHBP employer cost of \$57 million, which represents an increase of \$3.6 million or 7.20% above FY 2026. The SHBP employer cost increases from FY 2022 through FY 2027 resulted in \$32.2 million in additional expenditures for the District. The average increase for this period was 12.15%.

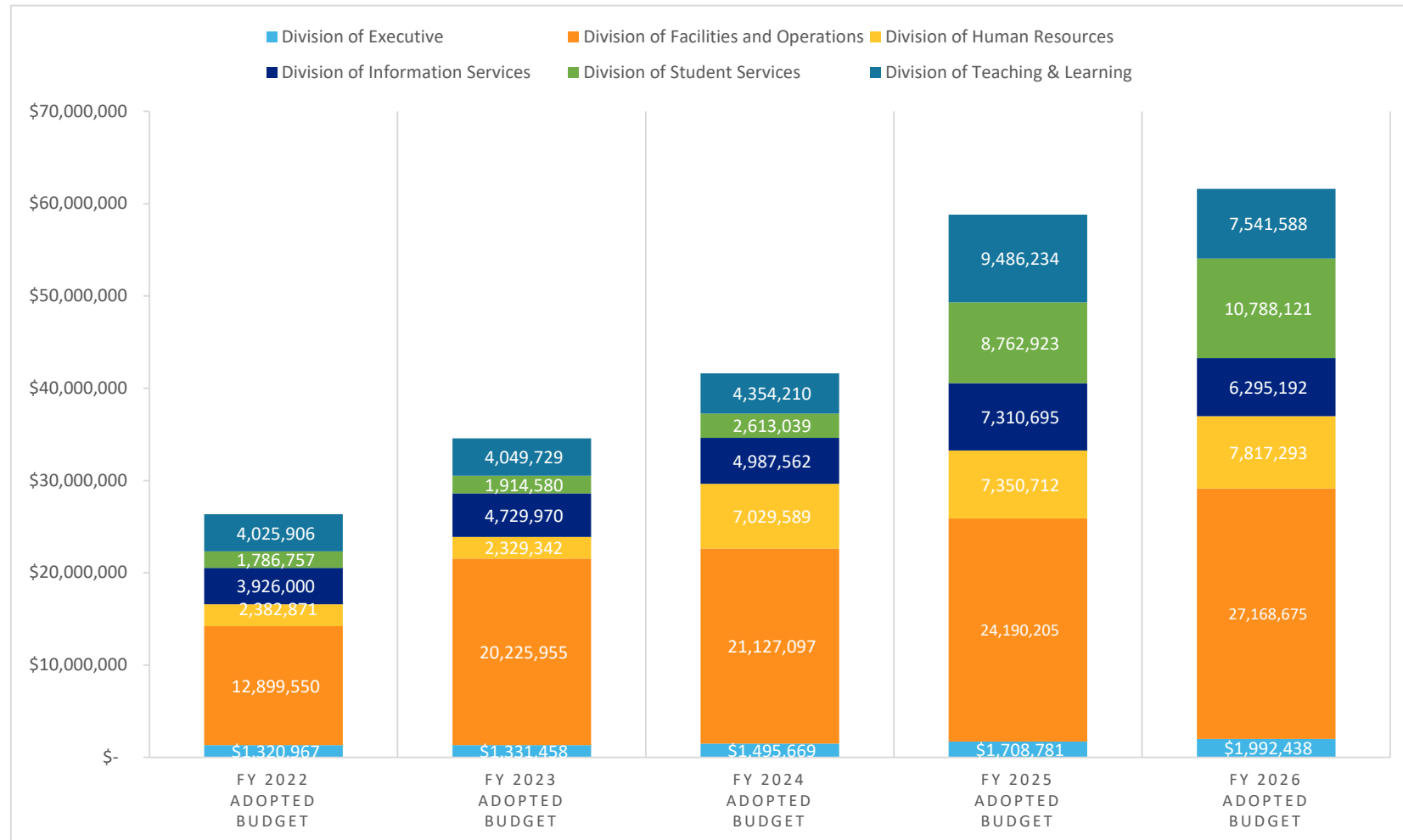
Likewise for the TRS employer cost, for FY 2027, the District is projected to incur total expenditures of \$46 million, which is an increase of \$1 million or 2.67% over FY 2026, which is a result of increases related to raises given to employees plus an employer rate increase. Since FY 2022, the District has incurred \$11.7 million in additional TRS employer cost. The average increase for the same period was 4.91%.

OPERATIONAL COSTS

Muscogee County School District General Fund

Total Budgeted Operational Expenditures Categorized by Division*

FY 2022 - FY 2027



*Excludes total expenditures of the Finance and System Divisions which are less than \$150,000.

**Muscogee County School District
General Fund**

Operational Expenditures Budget Analysis by Division

FY 2022 - FY 2027

Department	Department	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2027 Tentative	FY 2026 to FY 2027 Variance
Division of Executive	DOE	\$ 1,320,967	\$ 1,331,458	\$ 1,495,669	\$ 1,708,781	\$ 1,992,438	\$ 2,227,602	\$ 235,164
Division of Facilities and Operations	DFO	12,899,550	20,225,955	21,127,097	24,190,205	27,168,675	29,467,139	2,298,464
Division of Financial Services	FIN	88,100	93,600	103,100	131,200	139,900	129,900	(10,000)
Division of Human Resources	DHR	2,382,871	2,329,342	7,029,589	7,350,712	7,817,293	7,970,254	152,961
Division of Information Services	DIS	3,926,000	4,729,970	4,987,562	7,310,695	6,295,192	6,451,277	156,085
Division of Student Services	DSS	1,786,757	1,914,580	2,613,039	8,762,923	10,788,121	11,859,247	1,071,126
Division of Teaching & Learning	DTL	4,025,906	4,049,729	4,354,210	9,486,234	7,541,588	8,147,745	606,157
System-Wide	SYS	126,000	126,000	126,000	136,000	75,000	77,000	2,000
	All Divisions	\$ 26,556,151	\$ 34,800,634	\$ 41,836,266	\$ 59,076,750	\$ 61,818,207	\$ 66,330,164	\$ 4,511,957

Comments:

Change in expenditures due to:

DFO-2022 ESSER* funding being used for utilities

DFO-2023 Moving back the budget for utilities from ESSER* funding, along with increases in utilities, fuel, and other maintenance supplies

DIS-2023 The addition of the virtual academy; along with additions to and increases for various software packages

DHR-2024 New substitute contract

DFO-2024 Increases in cleaning service cost

DSS-2024 Increases in the athletic department related to officials, trainers, and transportation.

DFO-2025 Increases due to inflation; more outsourced custodians; increase in utilities

DIS-2025 Increases in computer support and software subscriptions previously paid by ESSER

DSS-2025 Behavior support program previously paid by ESSER and outsourcing speech language pathologist

DTL-2025 Instructional materials previously paid by ESSER; Instructional Extension Program moved from salaries

DFO-2026 Increases in utilities and fuel; outsource custodians for 5 schools; overall inflationary increases

DIS-2026 Move technology support services to salaries

DSS-2026 Increased use of outsourced speech language pathologist

DLT-2026 Move Instructional Extension Program back to salaries; no new textbook adoption

DFO-2027 Outsourced custodians for 5 more schools; various repairs and maintenance; overall inflationary increases

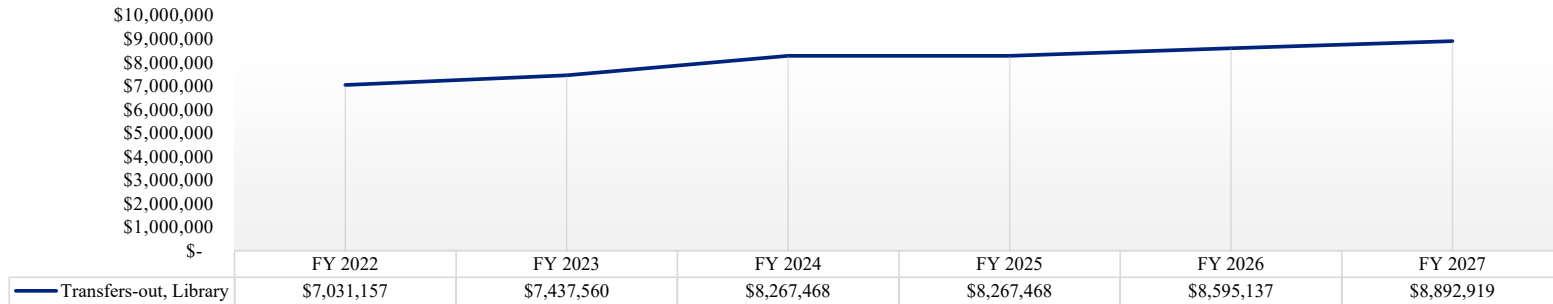
DSS-2027 Increases in outsourced special ed services; mental health grant expenditures

DTL-2027 Additional instructional resources

*ESSER-Elementary and Secondary School Education Relief

TRANSFERS OUT

Muscogee County School District
Transfers-Out to Chattahoochee Valley Libraries (CVL)
Actual FY 2022 - FY 2025, Projected FY 2026 and FY 2027



Year-over-Year Trends				
	Transfers - Out	Year over Year Change	Year over Year Percentage change	
FY 2022	\$ 7,031,157	\$ 915,986	14.98%	
FY 2023	\$ 7,437,560	\$ 406,403	5.78%	
FY 2024	\$ 8,267,468	\$ 829,908	11.16%	
FY 2025	\$ 8,267,468	\$ -	0.00%	
FY 2026	\$ 8,595,137	\$ 327,669	3.96%	
FY 2027	\$ 8,892,919	\$ 297,782	3.46%	
Average Change		\$ 462,958	10.64%	

The annual Transfer-Out to the Chattahoochee Valley Libraries (CVL) was approved by the Board as part of the FY 2027 Budget Parameters. The transfer amount is directly tied to the Net Maintenance & Operations (M&O) tax digest; as the digest grows, so does the dollar value of the transfer.

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

Muscogee County School District

Transfers-Out to Local Capital Projects

Actual FY 2022 - FY 2025 Projected FY 2026 and FY 2027



Year-over-Year Trends			
	Transfers - Out	Year over Year Change	Year over Year Percentage change
FY 2022	\$ -	\$ -	0.00%
FY 2023	\$ 250,000	\$ 250,000	NA
FY 2024	\$ 250,000	\$ -	0.00%
FY 2025	\$ 250,000	\$ -	0.00%
FY 2026	\$ 500,000	\$ 250,000	100.00%
FY 2027	\$ 500,000	\$ -	0.00%
Average Change		\$ (350,000)	10.00%

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

FUND BALANCE

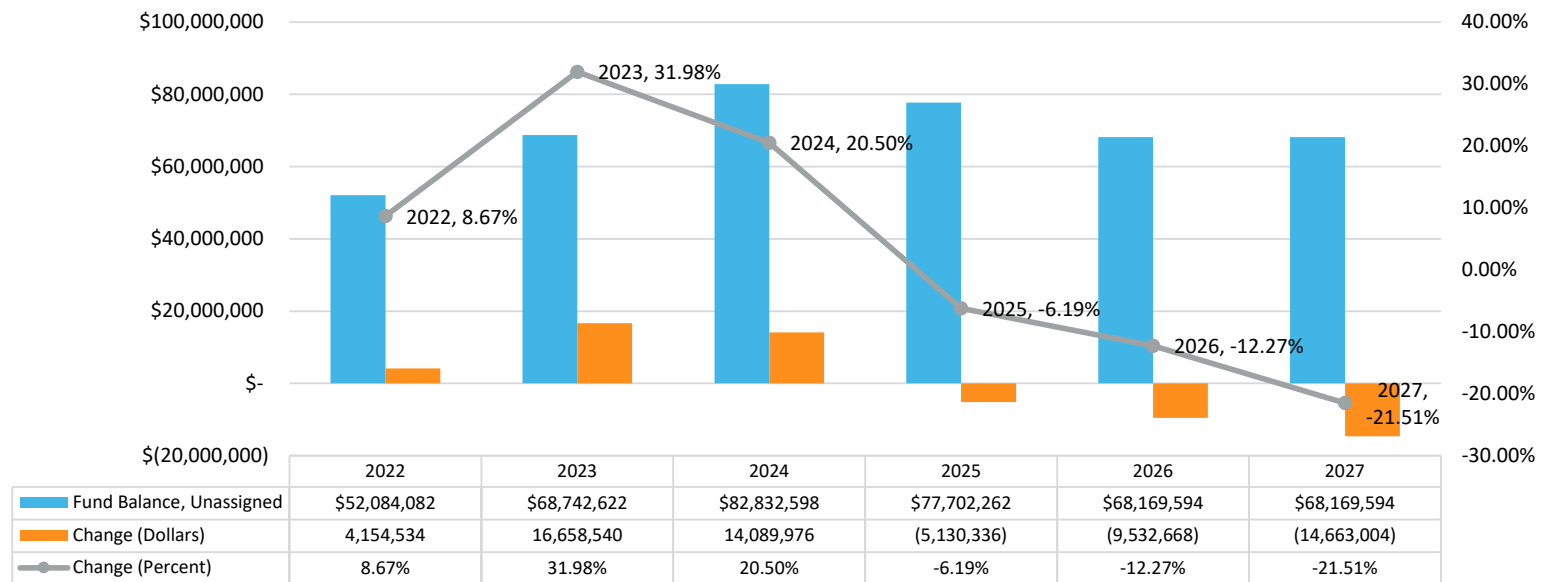
Muscogee County School District

Fund Balance - General Fund

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

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

The chart below depicts the Unassigned Fund Balance trends for FY 2021 - 2024, with FY 2026 and FY 2027 reflecting the current projections

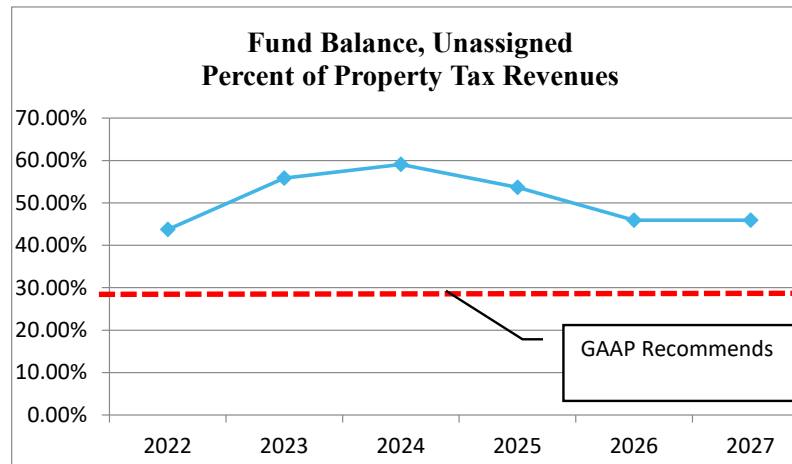
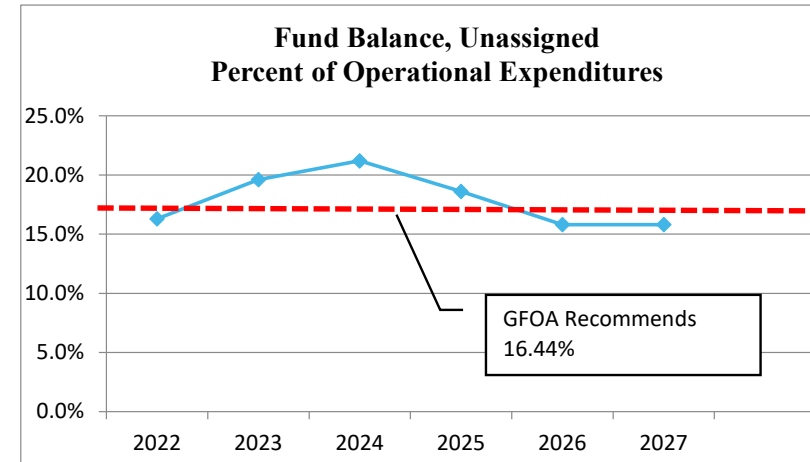
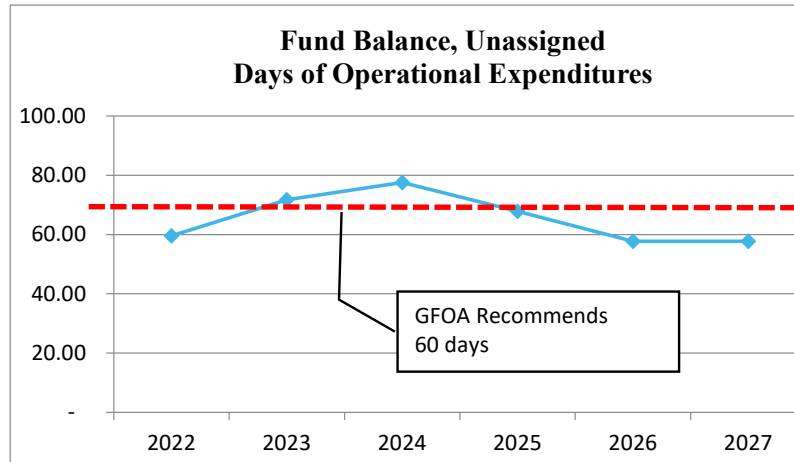


MUSCOGEE COUNTY SCHOOL DISTRICT											
Relationship Between Fund Balance, Property Tax Revenues, and Operational Expenditures and Transfers Out											
Actual FY 2022 - 2025 and Projected FY 2026 and FY 2027											
Fiscal	Fund Balance	Assigned to next year's budget	Other Committed, Assigned, 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)
2022	\$ 62,625,308	\$ 9,181,711	\$ 1,359,515	\$ 52,084,082	4,154,534	8.67%	\$ 119,122,136	\$ 318,972,228	43.72%	59.60	16.3%
2023	\$ 70,038,870	\$ -	\$ 1,296,248	\$ 68,742,622	16,658,540	31.98%	\$ 123,040,752	\$ 350,040,042	55.87%	71.68	19.6%
2024	\$ 93,292,673	\$ 8,792,609	\$ 1,667,466	\$ 82,832,598	14,089,976	20.50%	\$ 140,224,685	\$ 389,809,059	59.07%	77.56	21.2%
2025	\$ 104,911,471	\$ 25,068,329	\$ 2,140,880	\$ 77,702,262	(5,130,336)	-6.19%	\$ 144,743,251	\$ 417,834,775	53.68%	67.88	18.6%
2026	\$ 83,026,874	\$ 12,716,400	\$ 2,140,880	\$ 68,169,594	(9,532,668)	-12.27%	\$ 148,502,736	\$ 431,059,771	45.90%	57.72	15.8%
2027	\$ 70,310,474	\$ -	\$ 2,140,880	\$ 68,169,594	(14,663,004)	-21.51%	\$ 148,502,736	\$ 431,059,771	45.90%	57.72	15.8%
Note: - Fiscal years 2026 and 2027 amounts represent current projection. - Fund balance as percentage of local property tax revenues recommended at 28% to 30%. - The Government Finance Officers Association (GFOA) recommends that governments, regardless of size, maintain unrestricted or unassigned budgetary fund balance in their General Fund, at a minimum of 60 days or 16.44% of Regular General Fund Operational Expenditures and Transfers Out.											

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

Muscogee County School District

Fund Balance



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

GAAP = Generally Accepted Accounting Principles

GFOA = Government Finance Officers Association



Appendix

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Muscookee County School District Listing of Schools

Code	Name	Code	Name
ACM	Aaron Cohn Middle School	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	MAR	Marshall Success Center
BLN	Blanchard Elementary School	MAC	Midland Academy
BRW	Brewer Early Innovation Academy	MBA	Mary A Buckner Academy
CLB	Clubview Elementary School	MDL	Midland Middle School
COH	Columbus High School	MLK	Martin Luther King, Jr Elementary School
CVH	Carver High School	MTH	Mathews Elementary School
DCM	Double Churches Middle School	NCE	North Columbus Elementary
DHE	Dorothy Heights Elementary School	NOR	Northside High School
DMN	Dimon Elementary	RCH	Richards Middle School
DTN	Downtown Elementary Magnet Academy	RES	Reese Road Leadership Academy
DUB	Double Churches Elementary School	RIG	Rigdon Road Elementary School
DVS	Davis Elementary School	RIV	River Road Elementary School
ECM	East Columbus Magnet Academy	RMA	Rainey-McCullers School of the Arts
EDY	Eddy Middle School	RTH	Rothschild Leadership Academy
ERA	Eagle Ridge Academy	SHW	Shaw High School
FOR	Forrest Road Elementary School	SOC	South Columbus Elementary School
FOX	Fox Elementary School	SPC	Spencer High School
FRT	Fort Middle School	STE	St Elmo Center for the Gifted
GEN	Gentian Elementary School	VET	Veterans Memorial Middle School
GRG	Georgetown Elementary School	WAD	Waddell Elementary School
HAN	Hannan Elementary	WDL	Woodall Center
HAR	Hardaway High School	WES	Wesley Heights Elementary School
JNS	Johnson Elementary School	WYN	Wynnton Elementary School



Muscogee County School District Departments

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

04/17/2026
FY27 Initial--Published

Date: 5/26/2026 12:00:00 AM

Muscogee County School District
Quality Basic Education Allotment Sheet
Georgia State Department Of Education
Earnings Sheet for FY 2027

04/17/2026

FY27 Initial--Published

System: 706 - Muscogee County	THE BASIC UNIT COST IS DEFINED TO BE THE AMOUNT OF \$3,253.18	
School: ALL	<----- Earnings (\$) ----->	<----- Earned Positions ----->
	<----- K12 ----->	

CATEGORICAL GRANTS	QBE Earnings	LESS LOCAL 5 MILLS	State Funds
Local Charter Supplement	0		0
State Special Charter Supplement	0		0
Social Worker	0		0
Student Mental/Behavioral Health Services	420,000		420,000
Targeted Support for Econ. Disadvantaged Stud.	1,596,063		1,596,063
TOTAL FUNDING ON THIS ALLOTMENT SHEET	289,260,647	28,885,629	260,375,018

Muscogee County School District
WEIGHTS FOR FTE FUNDING FORMULA

FY 2027

FY27 Initial

Salary Increment(%) 0 %
Retirement % 22.32 %
Health Insurance % 0 %
System Size 3300

CATEGORY	Kindergarten			Kindergarten Early Intervention			Primary Grades 1-3			Primary Grades 1-3 Early Intervention			Upper Elementary Grades 4-5		
TEACHER STUDENT RATIO			15			11			17			11			23
WEIGHT			1.6924			2.0985			1.3039			1.8414			1.0421
DIRECT INSTR. COST															
Teacher		65.5138%	\$3,606.92		72.0483%	\$4,918.53		75.0262%	\$3,182.58		82.1055%	\$4,918.53		69.3861%	\$2,352.34
Aides/Parapro	1:18	18.1982%	\$1,001.92	1:18	14.6765%	\$1,001.92		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
Subject Specialists		0.000%	\$0.00		0.000%	\$0.00	1:345	3.6969%	\$156.82	1:345	2.6178%	\$156.82	1:345	4.6257%	\$156.82
Counselors	1:450	2.1778%	\$119.90	1:450	1.7563%	\$119.90	1:450	2.8265%	\$119.90	1:450	2.0015%	\$119.90	1:450	3.5366%	\$119.90
Tech. Specialist	1:1100	0.8909%	\$49.05	1:1100	0.7185%	\$49.05	1:1100	1.1563%	\$49.05	1:1100	0.8188%	\$49.05	1:1100	1.4468%	\$49.05
OPERATIONS COST		1.4195%	78.15		1.1448%	78.15		2.0250%	85.9		1.4339%	85.9		2.0772%	70.42
INDIRECT INSTR. COST - CENTRAL ADMIN															
Psychologist	1:2420	0.4049%	\$22.29	1:2420	0.3265%	\$22.29	1:2420	0.5255%	\$22.29	1:2420	0.3721%	\$22.29	1:2420	0.6575%	\$22.29
Social Worker	1:2475	0.3960%	\$21.80	1:2475	0.3193%	\$21.80	1:2475	0.5139%	\$21.80	1:2475	0.3639%	\$21.80	1:2475	0.6430%	\$21.80
Spec Ed Leadership		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
Operations		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN															
Asst. Principal		1.0889%	\$59.95		0.8782%	\$59.95		1.4133%	\$59.95		1.0008%	\$59.95		1.7683%	\$59.95
Secretary		0.7135%	\$39.28		0.5754%	\$39.28		0.9260%	\$39.28		0.6557%	\$39.28		1.1586%	\$39.28
Operations		0.1424%	\$7.84		0.1148%	\$7.84		0.1848%	\$7.84		0.1309%	\$7.84		0.2313%	\$7.84
FACILITY M & O		5.4100%	\$298.00		4.3652%	\$298.00		7.0251%	\$298.00		4.9745%	\$298.00		8.7900%	\$298.00
20 Days Addtnl. Instr	1:15.7	0.6588%	36.27	1:15.7	0.5313%	36.27	1:15.7	0.8550%	36.27	1:15.7	0.6055%	36.27	1:15.7	1.0698%	36.27
STAFF DEVELOPMENT		0.5269%	29.01		0.5643%	38.52		0.6381%	27.07		0.6620%	39.66		0.6209%	21.05
MEDIA															
Personnel		2.1778%	\$119.90		1.7563%	\$119.90		2.8265%	\$119.90		2.0015%	\$119.90		3.5366%	\$119.90
Materials		0.2781%	\$15.31		0.2243%	\$15.31		0.3609%	\$15.31		0.2556%	\$15.31		0.4516%	\$15.31
TOTAL PER FTE COST		100.0000%	\$5,505.59		100.0000%	\$6,826.71		100.0000%	\$4,241.96		100.0000%	\$5,990.50		100.0000%	\$3,390.22

Muscogee County School District
WEIGHTS FOR FTE FUNDING FORMULA

FY 2027

FY27 Initial

Salary Increment(%) 0 %
Retirement % 22.32 %
Health Insurance % 0 %
System Size 3300

CATEGORY	Upper Elementary Grades 4-5 Early Intervention			Middle Grades 6-8			Middle School 6-8			***Base*** High School Grades 9-12			Vocational Lab 9-12		
TEACHER STUDENT RATIO			11			23			20			23			20
WEIGHT			1.8367			1.0354			1.1446			1			1.1752
DIRECT INSTR. COST															
Teacher		82.3182%	\$4,918.53		69.8393%	\$2,352.34		72.6493%	\$2,705.19		72.3089%	\$2,352.34		70.7574%	\$2,705.19
Aides/Parapro		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
Subject Specialists	1:345	2.6246%	\$156.82	1:345	4.6559%	\$156.82	1:345	4.2115%	\$156.82		0.000%	\$0.00		0.000%	\$0.00
Counselors	1:450	2.0067%	\$119.90	1:450	3.5597%	\$119.90	1:450	3.2200%	\$119.90	1:450	3.6856%	\$119.90	1:450	3.1361%	\$119.90
Tech. Specialist	1:1100	0.8209%	\$49.05	1:1100	1.4563%	\$49.05	1:1100	1.3173%	\$49.05	1:1100	1.5078%	\$49.05	1:1100	1.2830%	\$49.05
OPERATIONS COST		1.1786%	70.42		2.0907%	70.42		1.8912%	70.42		3.4920%	113.6		8.5845%	328.2
INDIRECT INSTR. COST - CENTRAL ADMIN															
Psychologist	1:2420	0.3731%	\$22.29	1:2420	0.6618%	\$22.29	1:2420	0.5986%	\$22.29	1:2420	0.6852%	\$22.29	1:2420	0.5830%	\$22.29
Social Worker	1:2475	0.3649%	\$21.80	1:2475	0.6472%	\$21.80	1:2475	0.5855%	\$21.80	1:2475	0.6701%	\$21.80	1:2475	0.5702%	\$21.80
Spec Ed Leadership		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
Operations		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN															
Asst. Principal		1.0033%	\$59.95		2.5669%	\$86.46		2.3219%	\$86.46		3.4194%	\$111.24		2.9096%	\$111.24
Secretary		0.6574%	\$39.28		0.8408%	\$28.32		0.7605%	\$28.32		1.0267%	\$33.40		0.8736%	\$33.40
Operations		0.1312%	\$7.84		0.1799%	\$6.06		0.1627%	\$6.06		0.2096%	\$6.82		0.1784%	\$6.82
FACILITY M & O		4.9874%	\$298.00		8.8474%	\$298.00		8.0029%	\$298.00		9.1603%	\$298.00		7.7945%	\$298.00
20 Days Addtnl. Instr	1:15.7	0.6070%	36.27	1:15.7	1.0768%	36.27	1:15.7	0.9740%	36.27	1:15.7	1.1149%	36.27	1:15.7	0.9487%	36.27
STAFF DEVELOPMENT		0.6638%	39.66		0.6235%	21		0.6327%	23.56		0.6093%	19.82		0.5854%	22.38
MEDIA															
Personnel		2.0067%	\$119.90		2.5669%	\$86.46		2.3219%	\$86.46		1.7097%	\$55.62		1.4548%	\$55.62
Materials		0.2562%	\$15.31		0.3869%	\$13.03		0.3499%	\$13.03		0.4005%	\$13.03		0.3408%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,975.02		100.0000%	\$3,368.22		100.0000%	\$3,723.63		100.0000%	\$3,253.18		100.0000%	\$3,823.19

Muscogee County School District
WEIGHTS FOR FTE FUNDING FORMULA

FY 2027

FY27 Initial

Salary Increment(%) 0 %
Retirement % 22.32 %
Health Insurance % 0 %
System Size 3300

CATEGORY	Special Education Category 1			Special Education Category 2			Special Education Category 3			Special Education Category 4			Special Education Category 5		
TEACHER STUDENT RATIO			8			6.5			5			3			8
WEIGHT			2.4797			2.9268			3.7223			6.0229			2.533
DIRECT INSTR. COST															
Teacher		83.8363%	\$6,762.98		87.4216%	\$8,323.66		89.3589%	\$10,820.76		92.0429%	\$18,034.60		82.0715%	\$6,762.98
Aides/Parapro		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
Subject Specialists		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
Counselors	1:450	1.4863%	\$119.90	1:450	1.2593%	\$119.90	1:450	0.9901%	\$119.90	1:450	0.6119%	\$119.90	1:450	1.4550%	\$119.90
Tech. Specialist	1:1100	0.6080%	\$49.05	1:1100	0.5152%	\$49.05	1:1100	0.4051%	\$49.05	1:1100	0.2503%	\$49.05	1:1100	0.5952%	\$49.05
OPERATIONS COST		3.0862%	248.96		1.3795%	131.35		1.6863%	204.2		2.1559%	422.42		5.1262%	422.42
INDIRECT INSTR. COST - CENTRAL ADMIN															
Psychologist	1:2420	0.2763%	\$22.29	1:2420	0.2341%	\$22.29	1:2420	0.1841%	\$22.29	1:2420	0.1138%	\$22.29	1:2420	0.2705%	\$22.29
Social Worker	1:2475	0.2702%	\$21.80	1:2475	0.2290%	\$21.80	1:2475	0.1800%	\$21.80	1:2475	0.1113%	\$21.80	1:2475	0.2646%	\$21.80
Spec Ed Leadership	1:200	3.3442%	\$269.77	1:200	2.8333%	\$269.77	1:200	2.2278%	\$269.77	1:200	1.3768%	\$269.77	1:200	3.2738%	\$269.77
Operations		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN															
Asst. Principal		1.0718%	\$86.46		0.9081%	\$86.46		0.7140%	\$86.46		0.4413%	\$86.46		1.0492%	\$86.46
Secretary		0.3511%	\$28.32		0.2974%	\$28.32		0.2339%	\$28.32		0.1445%	\$28.32		0.3437%	\$28.32
Operations		0.0751%	\$6.06		0.0636%	\$6.06		0.0500%	\$6.06		0.0309%	\$6.06		0.0735%	\$6.06
FACILITY M & O		3.6900%	\$298.00		3.1300%	\$298.00		2.4600%	\$298.00		1.5200%	\$298.00		3.6200%	\$298.00
20 Days Addtnl. Instr			0			0			0			0			0
STAFF DEVELOPMENT		0.6670%	53.81		0.6840%	65.13		0.6873%	83.23		0.6918%	135.54		0.6530%	53.81
MEDIA															
Personnel		1.0718%	\$86.46		0.9081%	\$86.46		0.7140%	\$86.46		1.0718%	\$86.46		1.0492%	\$86.46
Materials		0.1615%	\$13.03		0.1369%	\$13.03		0.1076%	\$13.03		0.0665%	\$13.03		0.1581%	\$13.03
TOTAL PER FTE COST		100.0000%	\$8,066.89		100.0000%	\$9,521.28		100.0000%	\$12,109.33		100.0000%	\$19,593.70		100.0000%	\$8,240.35

Muscogee County School District
WEIGHTS FOR FTE FUNDING FORMULA

FY27 Initial

FY 2027

Salary Increment(%) 0 %
Retirement % 22.32 %
Health Insurance % 0 %
System Size 3300

CATEGORY	Gifted - Special Education Category 6			Remedial			Alternative			ESOL		
TEACHER STUDENT RATIO			12			15			15			7
WEIGHT			1.7362			1.3713			1.5044			2.6364
DIRECT INSTR. COST												
Teacher		79.8253%	\$4,508.65		80.8552%	\$3,606.92		73.7001%	\$3,606.92		90.1168%	\$7,729.12
Aides/Parapro		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
Subject Specialists		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
Counselors	1:450	2.1228%	\$119.90	1:450	2.6878%	\$119.90	1:450	2.4499%	\$119.90	1:450	1.3980%	\$119.90
Tech. Specialist	1:1100	0.8684%	\$49.05	1:1100	1.0995%	\$49.05	1:1100	1.0022%	\$49.05	1:1100	0.5719%	\$49.05
OPERATIONS COST		1.7864%	100.9		1.2876%	57.44		1.4389%	70.42		0.6697%	57.44
INDIRECT INSTR. COST - CENTRAL ADMIN												
Psychologist	1:2420	0.3946%	\$22.29	1:2420	0.4997%	\$22.29	1:2420	0.4555%	\$22.29	1:2420	0.2599%	\$22.29
Social Worker	1:2475	0.3860%	\$21.80	1:2475	0.4887%	\$21.80	1:2475	0.4454%	\$21.80	1:2475	0.2542%	\$21.80
Spec Ed Leadership	1:200	4.7763%	\$269.77		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
Operations		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00		0.000%	\$0.00
INDIRECT INSTR. COST - SCHOOL ADMIN												
Asst. Principal		1.5308%	\$86.46		1.9381%	\$86.46		11.0244%	\$539.54		1.0081%	\$86.46
Secretary		0.5014%	\$28.32		0.6348%	\$28.32		0.5787%	\$28.32		0.3302%	\$28.32
Operations		0.1073%	\$6.06		0.1358%	\$6.06		0.1238%	\$6.06		0.0707%	\$6.06
FACILITY M & O		5.2761%	\$298.00		6.6802%	\$298.00		6.0890%	\$298.00		3.4745%	\$298.00
20 Days Addtnl. Instr			0	1:15.7	0.8131%	36.27			0			0
STAFF DEVELOPMENT		0.6632%	37.46		0.6492%	28.96		0.6592%	32.26		0.6862%	58.85
MEDIA												
Personnel		1.5308%	\$86.46		1.9381%	\$86.46		1.7666%	\$86.46		1.0081%	\$86.46
Materials		0.2307%	\$13.03		0.2921%	\$13.03		0.2662%	\$13.03		0.1519%	\$13.03
TOTAL PER FTE COST		100.0000%	\$5,648.15		100.0000%	\$4,460.96		100.0000%	\$4,894.05		100.0000%	\$8,576.78

Muscogee County School District
DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2027

FY27 Initial

CATEGORY	Kindergarten	Kindergarten Early Intervention	Primary Grades 1-3	Primary Grades 1-3 Early Intervention	Upper Elementary Grades 4-5	Upper Elementary Grades 4-5 Early Intervention	Middle Grades 6-8	Middle School 6-8	High School Grades 9-12	Vocational Lab 9-12
Consumable Materials	40.16	40.16	33.21	33.21	26.51	26.51	26.51	26.51	35.91	140.60
Instructional Materials	30.86	30.86	48.65	48.65	39.87	39.87	39.87	39.87	55.65	24.95
Travel	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	0.93	26.32
Equipment(Replacement)	6.20	6.20	3.11	3.11	3.11	3.11	3.11	3.11	3.11	136.33
Non Vocational Lab Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.00	0.00
TOTAL	78.15	78.15	85.90	85.90	70.42	70.42	70.42	70.42	113.60	328.20
Media Books/Periodicals	15.31	15.31	15.31	15.31	15.31	15.31	13.03	13.03	13.03	13.03

Muscogee County School District
DIRECT INSTRUCTIONAL OPERATIONAL COSTS

FY 2027

FY27 Initial

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

Muscogee County School District

WEIGHTS FOR SALARY & OPERATIONS

FY 2027

FY27 Initial

BASE INSTRUCTION SALARY		CENTRAL ADMINISTRATION	
Previous Base Salary	\$43,592.00	System Size	3,300
Salary Increment(%)	0.00%	1 Superintendent Amount	\$64,744.57
10 Month salary increment	\$0.00	1 Secretary (12MO)	\$14,449.00
Base Salary(10 MO)	\$43,592.00	Secretary Amount (12MO) W/Benfits	\$17,674.02
12 Month salary increment	\$0.00	1 Accountant (10MO)	\$21,567.00
Base Salary(12 MO)	\$43,592.00	Acct. Amount (10MO) W/Benfits	\$26,380.75
Retirement %	22.32%	2 Asst. Suptd.(1 - 5,000)	\$129,489.14
Retirement Amount	\$9,729.73	4 Asst. Suptd.(5,001 - 9,999)	\$258,978.28
Health Insurance %	0.00%	6 Asst. Suptd.(10,000 - +)	\$388,467.42
Health Insurance Amount	\$0.00	Supplies	\$0.00
Medicare %	1.45%	Travel	\$0.00
Medicare Amount	\$632.08	Equipment(Replacement)	\$0.00
Sick Leave for 8 days	\$150.00	Miscellaneous	\$0.00
Total Instructional Sal(10MO)	\$54,103.81	Unemployment Ins & Workers Comp	\$0.00
Teacher Aides	\$18,034.60	TOTAL OPERATIONS	\$0.00
ADMIN SALARY (10MO) excl Sick Leave	\$53,953.81	TOTAL OPERATIONS PER FTE	\$0.00
ADMIN SALARY (12MO) excl Sick Leave	\$64,744.57		

Muscogee County School District
WEIGHTS FOR SALARY & OPERATIONS

FY 2027

FY27 Initial

Kindergarten		Kindergarten Early Intervention	
BASE SCHOOL SIZE	450	BASE SCHOOL SIZE	450
1/2 Assistant Principal Amount (10 MO)	\$26,976.90	1/2 Assistant Principal Amount (10 MO)	\$26,976.90
Assistant Principal (10 MO) per FTE	\$59.95	Assistant Principal (10 MO) per FTE	\$59.95
Secretary (12MO)	\$14,449.00	Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benefits	\$17,674.02	Secretary Amount (12MO) W/Benefits	\$17,674.02
Secretary (12 MO) per FTE	\$39.28	Secretary (12 MO) per FTE	\$39.28
TOTAL SALARIES AMOUNT	\$44,650.92	TOTAL SALARIES AMOUNT	\$44,650.92
Total salaries PER FTE	\$99.22	Total salaries PER FTE	\$99.22
Supplies	\$1,319.00	Supplies	\$1,319.00
Travel	\$750.00	Travel	\$750.00
Equipment(Replacement)	\$880.00	Equipment(Replacement)	\$880.00
Miscellaneous	\$580.00	Miscellaneous	\$580.00
TOTAL OPERATIONS	\$3,529.00	TOTAL OPERATIONS	\$3,529.00
TOTAL OPERATIONS PER FTE	\$7.84	TOTAL OPERATIONS PER FTE	\$7.84

Muscogee County School District

FY 2027

WEIGHTS FOR SALARY & OPERATIONS

FY27 Initial

Primary Grades 1-3		Primary Grades 1-3 Early Intervention	
BASE SCHOOL SIZE	450	BASE SCHOOL SIZE	450
1/2 Assistant Principal Amount (10 MO)	\$26,976.90	1/2 Assistant Principal Amount (10 MO)	\$26,976.90
Assistant Principal (10 MO) per FTE	\$59.95	Assistant Principal (10 MO) per FTE	\$59.95
Secretary (12MO)	\$14,449.00	Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benfits	\$17,674.02	Secretary Amount (12MO) W/Benfits	\$17,674.02
Secretarv (12 MO) per FTE	\$39.28	Secretarv (12 MO) per FTE	\$39.28
TOTAL SALARIES AMOUNT	\$44,650.92	TOTAL SALARIES AMOUNT	\$44,650.92
Total salaries PER FTE	\$99.22	Total salaries PER FTE	\$99.22
Supplies	\$1,319.00	Supplies	\$1,319.00
Travel	\$750.00	Travel	\$750.00
Equipment(Replacement)	\$880.00	Equipment(Replacement)	\$880.00
Miscellaneous	\$580.00	Miscellaneous	\$580.00
TOTAL OPERATIONS	\$3,529.00	TOTAL OPERATIONS	\$3,529.00
TOTAL OPERATIONS PER FTE	\$7.84	TOTAL OPERATIONS PER FTE	\$7.84

Muscogee County School District

FY 2027

WEIGHTS FOR SALARY & OPERATIONS

FY27 Initial

Upper Elementary Grades 4-5		Upper Elementary Grades 4-5 Early Intervention	
BASE SCHOOL SIZE	450	BASE SCHOOL SIZE	450
1/2 Assistant Principal Amount (10 MO)	\$26,976.90	1/2 Assistant Principal Amount (10 MO)	\$26,976.90
Assistant Principal (10 MO) per FTE	\$59.95	Assistant Principal (10 MO) per FTE	\$59.95
Secretary (12MO)	\$14,449.00	Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benefits	\$17,674.02	Secretary Amount (12MO) W/Benefits	\$17,674.02
Secretary (12 MO) per FTE	\$39.28	Secretary (12 MO) per FTE	\$39.28
TOTAL SALARIES AMOUNT	\$44,650.92	TOTAL SALARIES AMOUNT	\$44,650.92
Total salaries PER FTE	\$99.22	Total salaries PER FTE	\$99.22
Supplies	\$1,319.00	Supplies	\$1,319.00
Travel	\$750.00	Travel	\$750.00
Equipment(Replacement)	\$880.00	Equipment(Replacement)	\$880.00
Miscellaneous	\$580.00	Miscellaneous	\$580.00
TOTAL OPERATIONS	\$3,529.00	TOTAL OPERATIONS	\$3,529.00
TOTAL OPERATIONS PER FTE	\$7.84	TOTAL OPERATIONS PER FTE	\$7.84

Muscogee County School District

FY 2027

WEIGHTS FOR SALARY & OPERATIONS

FY27 Initial

Middle Grades 6-8		Middle School 6-8	
BASE SCHOOL SIZE	624	BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	\$53,953.81	1 Assistant Principal Amount (10 MO)	\$53,953.81
Assistant Principal (10 MO) per FTE	\$86.46	Assistant Principal (10 MO) per FTE	\$86.46
Secretary (12MO)	\$14,449.00	Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benefits	\$17,674.02	Secretary Amount (12MO) W/Benefits	\$17,674.02
Secretary (12 MO) per FTE	\$28.32	Secretary (12 MO) per FTE	\$28.32
TOTAL SALARIES AMOUNT	\$71,627.83	TOTAL SALARIES AMOUNT	\$71,627.83
Total salaries PER FTE	\$114.79	Total salaries PER FTE	\$114.79
Supplies	\$1,319.00	Supplies	\$1,319.00
Travel	\$1,000.00	Travel	\$1,000.00
Equipment(Replacement)	\$880.00	Equipment(Replacement)	\$880.00
Miscellaneous	\$580.00	Miscellaneous	\$580.00
TOTAL OPERATIONS	\$3,779.00	TOTAL OPERATIONS	\$3,779.00
TOTAL OPERATIONS PER FTE	\$6.06	TOTAL OPERATIONS PER FTE	\$6.06

Muscogee County School District

WEIGHTS FOR SALARY & OPERATIONS

FY 2027

FY27 Initial

High School Grades 9-12		Vocational Lab 9-12	
BASE SCHOOL SIZE	970	BASE SCHOOL SIZE	970
2 Assistant Principal Amount (10 MO)	\$107,907.62	2 Assistant Principal Amount (10 MO)	\$107,907.62
Assistant Principal (10 MO) per FTE	\$111.24	Assistant Principal (10 MO) per FTE	\$111.24
Secretary (12MO)	\$14,449.00	Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benefits	\$17,674.02	Secretary Amount (12MO) W/Benefits	\$17,674.02
Secretary (12 MO) per FTE	\$18.22	Secretary (12 MO) per FTE	\$18.22
Secretary (10 MO)	\$12,040.83	Secretary (10 MO)	\$12,040.83
Secretary Amount (10 MO)	\$14,728.34	Secretary Amount (10 MO)	\$14,728.34
Secretary (10 MO) per FTE	\$15.18	Secretary (10 MO) per FTE	\$15.18
TOTAL SALARIES AMOUNT	\$140,309.98	TOTAL SALARIES AMOUNT	\$140,309.98
Total salaries PER FTE	\$144.65	Total salaries PER FTE	\$144.65
Supplies	\$2,198.00	Supplies	\$2,198.00
Travel	\$1,500.00	Travel	\$1,500.00
Equipment(Replacement)	\$1,759.00	Equipment(Replacement)	\$1,759.00
Miscellaneous	\$1,162.00	Miscellaneous	\$1,162.00
TOTAL OPERATIONS	\$6,619.00	TOTAL OPERATIONS	\$6,619.00
TOTAL OPERATIONS PER FTE	\$6.82	TOTAL OPERATIONS PER FTE	\$6.82

Muscogee County School District
WEIGHTS FOR SALARY & OPERATIONS

FY 2027

FY27 Initial

Special Education Category 1		Special Education Category 2	
BASE SCHOOL SIZE	624	BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	\$53,953.81	1 Assistant Principal Amount (10 MO)	\$53,953.81
Assistant Principal (10 MO) per FTE	\$86.46	Assistant Principal (10 MO) per FTE	\$86.46
Secretary (12MO)	\$14,449.00	Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benfits	\$17,674.02	Secretary Amount (12MO) W/Benfits	\$17,674.02
Secretary (12 MO) per FTE	\$28.32	Secretary (12 MO) per FTE	\$28.32
TOTAL SALARIES AMOUNT	\$71,627.83	TOTAL SALARIES AMOUNT	\$71,627.83
Total salaries PER FTE	\$114.79	Total salaries PER FTE	\$114.79
Supplies	\$1,319.00	Supplies	\$1,319.00
Travel	\$1,000.00	Travel	\$1,000.00
Equipment(Replacement)	\$880.00	Equipment(Replacement)	\$880.00
Miscellaneous	\$580.00	Miscellaneous	\$580.00
TOTAL OPERATIONS	\$3,779.00	TOTAL OPERATIONS	\$3,779.00
TOTAL OPERATIONS PER FTE	\$6.06	TOTAL OPERATIONS PER FTE	\$6.06

Muscogee County School District

FY 2027

WEIGHTS FOR SALARY & OPERATIONS

FY27 Initial

Special Education Category 3		Special Education Category 4	
BASE SCHOOL SIZE	624	BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	\$53,953.81	1 Assistant Principal Amount (10 MO)	\$53,953.81
Assistant Principal (10 MO) per FTE	\$86.46	Assistant Principal (10 MO) per FTE	\$86.46
Secretary (12MO)	\$14,449.00	Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benefits	\$17,674.02	Secretary Amount (12MO) W/Benefits	\$17,674.02
Secretary (12 MO) per FTE	\$28.32	Secretary (12 MO) per FTE	\$28.32
TOTAL SALARIES AMOUNT	\$71,627.83	TOTAL SALARIES AMOUNT	\$71,627.83
Total salaries PER FTE	\$114.79	Total salaries PER FTE	\$114.79
Supplies	\$1,319.00	Supplies	\$1,319.00
Travel	\$1,000.00	Travel	\$1,000.00
Equipment(Replacement)	\$880.00	Equipment(Replacement)	\$880.00
Miscellaneous	\$580.00	Miscellaneous	\$580.00
TOTAL OPERATIONS	\$3,779.00	TOTAL OPERATIONS	\$3,779.00
TOTAL OPERATIONS PER FTE	\$6.06	TOTAL OPERATIONS PER FTE	\$6.06

FY 2027

Muscogee County School District
WEIGHTS FOR SALARY & OPERATIONS

FY27 Initial

Special Education Category 5		Gifted - Special Education Category 6	
BASE SCHOOL SIZE	624	BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	\$53,953.81	1 Assistant Principal Amount (10 MO)	\$53,953.81
Assistant Principal (10 MO) per FTE	\$86.46	Assistant Principal (10 MO) per FTE	\$86.46
Secretary (12MO)	\$14,449.00	Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benefits	\$17,674.02	Secretary Amount (12MO) W/Benefits	\$17,674.00
Secretary (12 MO) per FTE	\$28.32	Secretary (12 MO) per FTE	\$28.32
TOTAL SALARIES AMOUNT	\$71,627.83	TOTAL SALARIES AMOUNT	\$71,627.81
Total salaries PER FTE	\$114.79	Total salaries PER FTE	\$114.79
Supplies	\$1,319.00	Supplies	\$1,319.00
Travel	\$1,000.00	Travel	\$1,000.00
Equipment(Replacement)	\$880.00	Equipment(Replacement)	\$880.00
Miscellaneous	\$580.00	Miscellaneous	\$580.00
TOTAL OPERATIONS	\$3,779.00	TOTAL OPERATIONS	\$3,779.00
TOTAL OPERATIONS PER FTE	\$6.06	TOTAL OPERATIONS PER FTE	\$6.06

FY 2027

Muscogee County School District
WEIGHTS FOR SALARY & OPERATIONS

FY27 Initial

Remedial		Alternative	
BASE SCHOOL SIZE	624	BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	\$53,953.81	1 Assistant Principal Amount (10 MO)(0)	\$53,953.81
Assistant Principal (10 MO) per FTE	\$86.46	Assistant Principal (10 MO) per FTE	\$539.54
Secretary (12MO)	\$14,449.00	Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benfits	\$17,674.02	Secretary Amount (12MO) W/Benfits	\$17,674.02
Secretarv (12 MO) per FTE	\$28.32	Secretarv (12 MO) per FTE	\$28.32
TOTAL SALARIES AMOUNT	\$71,627.83	TOTAL SALARIES AMOUNT	\$71,627.83
Total salaries PER FTE	\$114.79	Total salaries PER FTE	\$114.79
Supplies	\$1,319.00	Supplies	\$1,319.00
Travel	\$1,000.00	Travel	\$1,000.00
Equipment(Replacement)	\$880.00	Equipment(Replacement)	\$880.00
Miscellaneous	\$580.00	Miscellaneous	\$580.00
TOTAL OPERATIONS	\$3,779.00	TOTAL OPERATIONS	\$3,779.00
TOTAL OPERATIONS PER FTE	\$6.06	TOTAL OPERATIONS PER FTE	\$6.06

Muscogee County School District
WEIGHTS FOR SALARY & OPERATIONS

FY 2027

FY27 Initial

ESOL	
BASE SCHOOL SIZE	624
1 Assistant Principal Amount (10 MO)	\$53,953.81
Assistant Principal (10 MO) per FTE	\$86.46
Secretary (12MO)	\$14,449.00
Secretary Amount (12MO) W/Benefits	\$17,674.02
Secretary (12 MO) per FTE	\$28.32
TOTAL SALARIES AMOUNT	\$71,627.83
Total salaries PER FTE	\$114.79
Supplies	\$1,319.00
Travel	\$1,000.00
Equipment(Replacement)	\$880.00
Miscellaneous	\$580.00
TOTAL OPERATIONS	\$3,779.00
TOTAL OPERATIONS PER FTE	\$6.06

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027
Division/Department/Function/ Key/Object	-Budget-	-Tentative-
DOE-Executive	10,719,582	12,080,329
DFO-Facilities and Operations	53,662,513	57,313,347
FIN-Financial Services	2,528,732	2,555,612
DHR-Human Resources	10,829,238	11,364,650
DIS-Information Services	14,488,309	14,709,864
DSS-Student Services	83,077,759	86,763,619
DTL-Teaching and Learning	233,358,505	236,802,431
SYS-System-Wide	75,000	77,000
Grand Total	408,739,638	421,666,852

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

Salary and Benefits

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

Division/Department/Function/ Key/Object	FY 2026	FY 2027	-Dollar Variance-
	-Budget-	-Tentative-	
DOE-Executive	8,727,144	9,852,727	1,125,583
DFO-Facilities and Operations	26,493,838	27,846,208	1,352,370
FIN-Financial Services	2,388,832	2,425,712	36,880
DHR-Human Resources	3,011,945	3,394,396	382,451
DIS-Information Services	8,193,117	8,258,587	65,470
DSS-Student Services	72,289,638	74,904,372	2,614,734
DTL-Teaching and Learning	225,816,917	228,654,686	2,837,769
Grand Total	346,921,431	355,336,688	8,415,257

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

Salary and Benefits

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Function/Division/Department/ Object/ Key	-Budget-	-Tentative-	-Dollar Variance-
1000-Instruction	246,106,943	237,992,819	(8,114,124)
2100-Pupil Support	11,882,871	24,076,045	12,193,174
2210-Improvement of Instruction	7,475,889	8,797,371	1,321,482
2220-Educational Media Services	6,279,863	6,329,761	49,898
2300-General Administration	1,047,307	1,082,530	35,223
2400-School Administration	27,095,861	27,007,653	(88,208)
2500-Support Services Business	3,948,650	3,849,410	(99,240)
2600-Maintenance and Operation	12,056,264	10,793,842	(1,262,422)
2660-School Safety & Security	4,301,507	5,375,851	1,074,344
2700-Student Transportation	14,283,870	17,061,320	2,777,450
2800-Support Services-Central	11,518,935	11,971,394	452,459
3300-Community Services Operations	923,471	998,692	75,221
Grand Total	346,921,431	355,336,688	8,415,257

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

Operations

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

Division/Department/Function/ Key/Object	FY 2026 -Budget-	FY 2027 -Tentative-	Variance
DOE-Executive	1,992,438	2,227,602	235,164
DFO-Facilities and Operations	27,168,675	29,467,139	2,298,464
FIN-Financial Services	139,900	129,900	(10,000)
DHR-Human Resources	7,817,293	7,970,254	152,961
DIS-Information Services	6,295,192	6,451,277	156,085
DSS-Student Services	10,788,121	11,859,247	1,071,126
DTL-Teaching and Learning	7,541,588	8,147,745	606,157
SYS-System Wide	75,000	77,000	2,000
Grand Total	61,818,207	66,330,164	4,511,957

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

Operations

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

Function/Division/Department/ Object/ Key	FY 2026 -Budget-	FY 2027 -Tentative-	Variance
1000-Instruction	19,695,718	11,650,550	(8,045,168)
2100-Pupil Support	2,140,672	11,585,947	9,445,275
2210-Improvement of Instruction	2,408,206	2,043,704	(364,502)
2213-Instructional Staff Training	43,455	45,665	2,210
2220-Educational Media Services	87,521	99,696	12,175
2300-General Administration	1,275,480	1,276,896	1,416
2400-School Administration	167,820	169,274	1,454
2500-Support Services Business	431,362	400,009	(31,353)
2600-Maintenance and Operation	25,420,401	27,591,647	2,171,246
2660-School Safety & Security	406,700	593,702	187,002
2700-Student Transportation	5,102,118	5,440,540	338,422
2800-Support Services-Central	4,532,754	5,324,534	791,780
2900-Other Support Services	106,000	108,000	2,000
Grand Total	61,818,207	66,330,164	4,511,957

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Function

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

Division/Department/Function/ Key/Object	FY 2026 -Budget-	FY 2027 -Tentative-	Variance
1000-Instruction	265,802,661	249,643,369	(16,159,292)
2100-Pupil Support	14,023,543	35,661,992	21,638,449
2210-Improvement of Instruction	9,884,095	10,841,075	956,980
2213-Instructional Staff Training	43,455	45,665	2,210
2220-Educational Media Services	6,367,384	6,429,457	62,073
2300-General Administration	2,322,787	2,359,426	36,639
2400-School Administration	27,263,681	27,176,927	(86,754)
2500-Support Services Business	4,380,012	4,249,419	(130,593)
2600-Maintenance and Operation	37,476,665	38,385,489	908,824
2660-School Safety & Security	4,708,207	5,969,553	1,261,346
2700-Student Transportation	19,385,988	22,501,860	3,115,872
2800-Support Services-Central	16,051,689	17,295,928	1,244,239
2900-Other Support Services	106,000	108,000	2,000
3300-Community Services Operations	923,471	998,692	75,221
Grand Total	408,739,638	421,666,852	12,927,214

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

Salary

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

Division/Department/Function/ Key/Object	FY 2026 -Budget-	FY 2027 -Tentative-
1000-Instruction	157,850,985	150,656,824
2100-Pupil Support	8,167,161	15,957,519
2210-Improvement of Instruction	5,024,668	5,918,125
2220-Educational Media Services	3,975,787	3,949,933
2300-General Administration	726,136	729,013
2400-School Administration	17,451,022	17,370,476
2500-Support Services Business	2,448,817	2,415,805
2600-Maintenance and Operation	7,953,951	7,142,427
2660-School Safety & Security	2,889,480	3,496,067
2700-Student Transportation	9,638,730	12,252,011
2800-Support Services-Central	7,270,511	7,514,511
3300-Community Services Operations	566,901	566,928
Grand Total	223,964,149	227,969,639

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

Benefits

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

Division/Department/Function/ Key/Object	FY 2026 -Budget-	FY 2027 -Tentative-
1000-Instruction	88,255,958	87,335,995
2100-Pupil Support	3,715,710	8,118,526
2210-Improvement of Instruction	2,451,221	2,879,246
2220-Educational Media Services	2,304,076	2,379,828
2300-General Administration	321,171	353,517
2400-School Administration	9,644,839	9,637,177
2500-Support Services Business	1,499,833	1,433,605
2600-Maintenance and Operation	4,102,313	3,651,415
2660-School Safety & Security	1,412,027	1,879,784
2700-Student Transportation	4,645,140	4,809,309
2800-Support Services-Central	4,248,424	4,456,883
3300-Community Services Operations	356,570	431,764
Grand Total	122,957,282	127,367,049

Division/Department/Function/ Key/Object	FY 2026 -Budget-	FY 2027 -Tentative-
52100-Health Insurance	57,849,930	61,520,694
52200-FICA	17,133,271	17,409,061
52300-Teacher Retirement	44,938,249	45,975,103
52500-Unemployment	-	62,595
52600-Workers Comp	2,277,550	1,669,200
52900-Other Benefits	758,282	730,396
Grand Total	122,957,282	127,367,049

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Division

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Division/Object	Sum of Budget	Sum of Tentative	Variance
DOE-Executive			
Salaries	5,865,925	6,463,523	597,598
Benefits	2,861,219	3,389,204	527,985
Professional Services	956,846	984,878	28,032
Property Services	244,017	291,304	47,287
Other Services	91,580	92,500	920
Dues and Fees	93,235	98,500	5,265
Utilities/Supplies	606,760	760,420	153,660
DFO-Facilities and Operations			
Salaries	17,524,072	19,238,226	1,714,154
Benefits	8,969,766	8,607,982	(361,784)
Professional Services	892,473	889,964	(2,509)
Property Services	12,210,325	14,237,775	2,027,450
Other Services	33,350	26,500	(6,850)
Equipment	82,000	36,000	(46,000)
Dues and Fees	63,250	50,550	(12,700)
Utilities/Supplies	13,887,277	14,226,350	339,073
DHR-Human Resources			
Salaries	1,928,550	2,169,279	240,729
Benefits	1,083,395	1,225,117	141,722
Professional Services	4,695,755	4,807,624	111,869
Property Services	-	1,000	1,000
Other Services	3,069,888	3,116,532	46,644
Dues and Fees	19,000	19,000	-
Utilities/Supplies	32,650	26,098	(6,552)
FIN-Financial Services			
Salaries	1,527,934	1,531,691	3,757
Benefits	860,898	894,021	33,123
Professional Services	37,100	31,500	(5,600)
Property Services	26,500	23,300	(3,200)
Other Services	17,300	18,500	1,200
Dues and Fees	14,600	12,000	(2,600)

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Division

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Division/Object	Sum of Budget	Sum of Tentative	Variance
Utilities/Supplies	44,400	44,600	200
DIS-Information Services			
Salaries	5,146,939	5,155,094	8,155
Benefits	3,046,178	3,103,493	57,315
Professional Services	3,929,911	4,225,584	295,673
Property Services	949,965	960,204	10,239
Other Services	1,033,095	889,525	(143,570)
Dues and Fees	33,821	32,564	(1,257)
Utilities/Supplies	348,400	343,400	(5,000)
DSS-Student Services			
Salaries	46,758,720	47,439,951	681,231
Benefits	25,530,918	27,464,421	1,933,503
Professional Services	9,792,460	9,989,159	196,699
Property Services	50,145	584,012	533,867
Other Services	600,650	963,746	363,096
Dues and Fees	34,812	75,160	40,348
Utilities/Supplies	310,054	247,170	(62,884)
DTL-Teaching and Learning			
Salaries	145,212,009	145,971,875	759,866
Benefits	80,604,908	82,682,811	2,077,903
Professional Services	831,325	1,208,200	376,875
Property Services	75,650	74,650	(1,000)
Other Services	1,138,874	1,645,028	506,154
Dues and Fees	1,378,927	1,203,955	(174,972)
Utilities/Supplies	4,116,812	4,015,912	(100,900)
SYS-System-Wide			
Professional Services	75,000	77,000	2,000
Grand Total	408,739,638	421,666,852	12,927,214

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

**By Function/Object/Division/Key
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Function/Object/Division/Key	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
1000-Instruction	265,802,661	249,643,369	(16,159,292)
Salaries	157,850,985	150,656,824	(7,194,161)
Benefits	88,255,958	87,335,995	(919,963)
Other Services	1,830,819	2,364,649	533,830
Property Services	62,150	53,200	(8,950)
Dues and Fees/COF	443,340	278,744	(164,596)
Utilities/Supplies	3,854,032	3,845,657	(8,375)
Professional Services	13,505,377	5,108,300	(8,397,077)
2100-Pupil Support	14,023,543	35,661,992	21,638,449
Salaries	8,167,161	15,957,519	7,790,358
Benefits	3,715,710	8,118,526	4,402,816
Other Services	553,200	676,600	123,400
Property Services	41,645	527,962	486,317
Dues and Fees/COF	211,564	310,846	99,282
Utilities/Supplies	162,780	167,180	4,400
Professional Services	1,171,483	9,903,359	8,731,876
2210-Improvement of Instruction	9,884,095	10,841,075	956,980
Salaries	5,024,668	5,918,125	893,457
Benefits	2,451,221	2,879,246	428,025
Other Services	137,700	110,950	(26,750)
Property Services	4,500	2,500	(2,000)
Dues and Fees/COF	695,831	614,000	(81,831)
Utilities/Supplies	244,950	62,850	(182,100)
Professional Services	1,325,225	1,253,404	(71,821)
2213-Instructional Staff Training	43,455	45,665	2,210
Dues and Fees/COF	43,455	45,665	2,210
2220-Educational Media Services	6,367,384	6,429,457	62,073
Salaries	3,975,787	3,949,933	(25,854)
Benefits	2,304,076	2,379,828	75,752
Dues and Fees/COF	29,787	34,925	5,138
Utilities/Supplies	57,734	64,771	7,037
2300-General Administration	2,322,787	2,359,426	36,639
Salaries	726,136	729,013	2,877
Benefits	321,171	353,517	32,346
Other Services	533,025	547,816	14,791

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

**By Function/Object/Division/Key
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Function/Object/Division/Key	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
Dues and Fees/COF	75,285	78,000	2,715
Utilities/Supplies	13,810	13,820	10
Professional Services	653,360	637,260	(16,100)
2400-School Administration	27,263,681	27,176,927	(86,754)
Salaries	17,451,022	17,370,476	(80,546)
Benefits	9,644,839	9,637,177	(7,662)
Other Services	400	400	-
Dues and Fees/COF	300	300	-
Utilities/Supplies	166,620	168,074	1,454
Professional Services	500	500	-
2500-Support Services Business	4,380,012	4,249,419	(130,593)
Salaries	2,448,817	2,415,805	(33,012)
Benefits	1,499,833	1,433,605	(66,228)
Other Services	25,100	25,800	700
Property Services	181,278	174,149	(7,129)
Dues and Fees/COF	15,350	12,500	(2,850)
Utilities/Supplies	69,070	74,550	5,480
Professional Services	140,564	113,010	(27,554)
2600-Maintenance and Operation	37,476,665	38,385,489	908,824
Salaries	7,953,951	7,142,427	(811,524)
Benefits	4,102,313	3,651,415	(450,898)
Other Services	1,445,645	1,343,360	(102,285)
Property Services	11,993,772	14,156,938	2,163,166
Dues and Fees/COF	17,546	10,596	(6,950)
Equipment	28,000	36,000	8,000
Utilities/Supplies	11,429,638	11,508,400	78,762
Professional Services	505,800	536,353	30,553
2660-School Safety & Security	4,708,207	5,969,553	1,261,346
Salaries	2,889,480	3,496,067	606,587
Benefits	1,412,027	1,879,784	467,757
Other Services	21,000	24,000	3,000
Property Services	14,200	15,200	1,000
Dues and Fees/COF	15,000	18,000	3,000
Utilities/Supplies	141,500	285,000	143,500
Professional Services	215,000	251,502	36,502

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

**By Function/Object/Division/Key
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Function/Object/Division/Key	Sum of Budget	Sum of Tentative	Sum of Dollar Variance
2700-Student Transportation	19,385,988	22,501,860	3,115,872
Salaries	9,638,730	12,252,011	2,613,281
Benefits	4,645,140	4,809,309	164,169
Other Services	1,256,778	1,406,746	149,968
Property Services	381,000	348,000	(33,000)
Dues and Fees/COF	47,537	45,913	(1,624)
Equipment	54,000	-	(54,000)
Utilities/Supplies	3,050,594	3,334,000	283,406
Professional Services	312,209	305,881	(6,328)
2800-Support Services-Central	16,051,689	17,295,928	1,244,239
Salaries	7,270,511	7,514,511	244,000
Benefits	4,248,424	4,456,883	208,459
Other Services	181,070	252,010	70,940
Property Services	878,057	894,296	16,239
Dues and Fees/COF	42,650	42,240	(410)
Utilities/Supplies	155,625	139,648	(15,977)
Professional Services	3,275,352	3,996,340	720,988
2900-Other Support Services	106,000	108,000	2,000
Professional Services	106,000	108,000	2,000
3300-Community Services Operations	923,471	998,692	75,221
Salaries	566,901	566,928	27
Benefits	356,570	431,764	75,194
Grand Total	408,739,638	421,666,852	12,927,214

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
DOE-Executive			
AUD			
Salaries	268,897	251,948	(16,949)
Benefits	167,524	144,213	(23,311)
Property Services	4,500	300	(4,200)
Other Services	900	1,500	600
Utilities/Supplies	1,400	2,000	600
Dues and Fees	150	300	150
COM			
Salaries	177,075	194,282	17,207
Benefits	107,562	129,773	22,211
Professional Services	54,486	61,836	7,350
Other Services	13,500	5,000	(8,500)
Utilities/Supplies	3,250	5,100	1,850
Dues and Fees	2,000	2,000	-
DEP			
Professional Services	300	200	(100)
Other Services	9,500	9,500	-
Utilities/Supplies	4,500	4,100	(400)
Dues and Fees	3,900	3,900	-
EXE			
Salaries	1,216,596	1,219,675	3,079
Benefits	531,299	566,410	35,111
Professional Services	686,160	670,340	(15,820)
Property Services	94,700	100,000	5,300
Other Services	46,015	51,300	5,285
Utilities/Supplies	211,810	212,720	910
Dues and Fees	71,385	74,100	2,715
MSM			
Salaries	709,829	709,652	(177)
Benefits	515,170	547,493	32,323
Professional Services	400	1,000	600
Property Services	130,617	175,804	45,187
Other Services	215	1,200	985
Utilities/Supplies	243,525	251,500	7,975
Dues and Fees	-	200	200

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
PMO			
Salaries	56,638	57,681	1,043
Benefits	40,110	41,112	1,002
Professional Services	500	-	(500)
Other Services	450	-	(450)
Utilities/Supplies	775	-	(775)
Dues and Fees	800	-	(800)
SCR			
Salaries	3,436,890	4,030,285	593,395
Benefits	1,499,554	1,960,203	460,649
Professional Services	215,000	251,502	36,502
Property Services	14,200	15,200	1,000
Other Services	21,000	24,000	3,000
Utilities/Supplies	141,500	285,000	143,500
Dues and Fees	15,000	18,000	3,000
DFO-Facilities and Operations			
CON			
Salaries	290,428	287,164	(3,264)
Benefits	111,687	135,112	23,425
Professional Services	101,700	175,000	73,300
Property Services	750	750	-
Other Services	2,900	3,200	300
Utilities/Supplies	2,000	17,950	15,950
Dues and Fees	4,300	650	(3,650)
PGM			
Salaries	519,789	509,905	(9,884)
Benefits	386,973	310,843	(76,130)
Professional Services	90,000	81,510	(8,490)
Property Services	156,778	158,349	1,571
Other Services	200	600	400
Utilities/Supplies	33,120	38,300	5,180
PLS			
Salaries	7,257,078	6,434,270	(822,808)
Benefits	3,721,171	3,260,105	(461,066)
Professional Services	375,100	327,573	(47,527)
Property Services	11,627,040	13,685,676	2,058,636
Equipment	28,000	36,000	8,000
Other Services	3,200	1,000	(2,200)
Utilities/Supplies	10,661,713	10,710,550	48,837
Dues and Fees	12,600	9,400	(3,200)

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
REC			
Salaries	132,197	132,638	441
Benefits	84,438	85,737	1,299
Professional Services	13,464	-	(13,464)
Property Services	4,500	4,000	(500)
Other Services	6,700	5,200	(1,500)
Utilities/Supplies	83,650	77,550	(6,100)
Dues and Fees	600	200	(400)
TRN			
Salaries	9,118,814	11,665,639	2,546,825
Benefits	4,557,613	4,705,706	148,093
Professional Services	312,209	305,881	(6,328)
Property Services	421,257	389,000	(32,257)
Equipment	54,000	-	(54,000)
Other Services	19,350	15,000	(4,350)
Utilities/Supplies	3,105,594	3,381,000	275,406
Dues and Fees	45,150	40,000	(5,150)
OPR			
Salaries	205,766	208,610	2,844
Benefits	107,884	110,479	2,595
Other Services	1,000	1,500	500
Utilities/Supplies	1,200	1,000	(200)
Dues and Fees	600	300	(300)
FIN-Financial Services			
FIS			
Salaries	921,986	926,760	4,774
Benefits	548,777	555,164	6,387
Professional Services	34,100	23,500	(10,600)
Property Services	2,500	2,500	-
Other Services	13,800	16,000	2,200
Utilities/Supplies	17,400	18,500	1,100
Dues and Fees	13,600	11,000	(2,600)
PUR			
Salaries	347,622	349,398	1,776
Benefits	197,754	224,458	26,704
WHS			
Salaries	258,326	255,533	(2,793)
Benefits	114,367	114,399	32
Professional Services	3,000	8,000	5,000
Property Services	24,000	20,800	(3,200)
Other Services	3,500	2,500	(1,000)
Utilities/Supplies	27,000	26,100	(900)
Dues and Fees	1,000	1,000	-

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
DHR-Human Resources			
HRS			
Salaries	1,928,550	2,169,279	240,729
Benefits	1,083,395	1,225,117	141,722
Professional Services	4,695,755	4,807,624	111,869
Property Services	-	1,000	1,000
Other Services	21,800	75,755	53,955
Utilities/Supplies	31,150	24,598	(6,552)
Dues and Fees	11,000	11,000	-
PRM			
Other Services	3,048,088	3,040,777	(7,311)
Utilities/Supplies	1,500	1,500	-
Dues and Fees	8,000	8,000	-
DIS-Information Services			
ENT			
Salaries	2,148,906	2,071,654	(77,252)
Benefits	1,155,777	1,196,196	40,419
Professional Services	1,734,885	1,897,444	162,559
Property Services	332,670	354,190	21,520
Other Services	27,850	7,200	(20,650)
Utilities/Supplies	11,800	9,500	(2,300)
Dues and Fees	5,020	6,828	1,808
INF			
Salaries	236,206	341,302	105,096
Benefits	117,540	151,930	34,390
Professional Services	1,480,476	1,570,890	90,414
Property Services	587,295	581,014	(6,281)
Utilities/Supplies	158,200	165,000	6,800
Dues and Fees	8,346	5,846	(2,500)
LVA			
Salaries	395,792	420,723	24,931
Benefits	228,310	245,898	17,588
Professional Services	711,800	754,500	42,700
Other Services	47,495	38,320	(9,175)
Utilities/Supplies	18,450	12,950	(5,500)
Dues and Fees	3,590	1,840	(1,750)

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
TLS			
Salaries	2,366,035	2,321,415	(44,620)
Benefits	1,544,551	1,509,469	(35,082)
Professional Services	2,750	2,750	-
Property Services	30,000	25,000	(5,000)
Other Services	957,750	844,005	(113,745)
Utilities/Supplies	159,950	155,950	(4,000)
Dues and Fees	16,865	18,050	1,185
DSS-Student Services			
ALT			
Salaries	1,350,016	1,433,552	83,536
Benefits	724,877	831,464	106,587
Professional Services	500	500	-
Property Services	1,000	1,000	-
Other Services	400	400	-
Utilities/Supplies	8,700	5,300	(3,400)
Dues and Fees	412	412	-
ATH			
Salaries	176,851	170,034	(6,817)
Benefits	77,166	99,206	22,040
Professional Services	560,000	11,600	(548,400)
Property Services	42,500	576,500	534,000
Other Services	509,200	604,000	94,800
Utilities/Supplies	47,300	65,900	18,600
Dues and Fees	15,500	16,500	1,000
GUD			
Salaries	1,205,148	1,194,440	(10,708)
Benefits	664,420	670,831	6,411
Professional Services	21,500	16,000	(5,500)
Property Services	500	1,800	1,300
Other Services	20,000	20,000	-
Utilities/Supplies	2,500	3,250	750
Dues and Fees	3,500	4,500	1,000
PIP			
Salaries	364,097	353,337	(10,760)
Benefits	187,296	189,685	2,389
Professional Services	1,500	420,600	419,100
Other Services	3,000	6,000	3,000
Utilities/Supplies	3,500	3,500	-
Dues and Fees	950	950	-

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
REG			
Salaries	142,919	157,224	14,305
Benefits	104,606	107,366	2,760
Professional Services	37,500	37,500	-
Other Services	1,000	1,000	-
Utilities/Supplies	5,600	5,700	100
Dues and Fees	600	600	-
SPD			
Salaries	41,360,746	41,960,954	600,208
Benefits	22,880,332	24,650,486	1,770,154
Professional Services	8,654,210	8,988,390	334,180
Property Services	6,145	4,712	(1,433)
Other Services	49,850	314,546	264,696
Utilities/Supplies	217,974	135,590	(82,384)
Dues and Fees	9,500	47,698	38,198
SSA			
Salaries	1,951,437	1,977,117	25,680
Benefits	829,056	809,545	(19,511)
Professional Services	5,800	3,800	(2,000)
Other Services	11,890	11,900	10
Utilities/Supplies	12,330	14,430	2,100
Dues and Fees	3,000	3,000	-
SSD			
Salaries	207,506	193,293	(14,213)
Benefits	63,165	105,838	42,673
Professional Services	511,450	510,769	(681)
Other Services	5,310	5,900	590
Utilities/Supplies	12,150	13,500	1,350
Dues and Fees	1,350	1,500	150
DTL-Teaching and Learning			
ACD			
Salaries	321,445	311,176	(10,269)
Benefits	165,655	165,192	(463)
Professional Services	126,000	122,000	(4,000)
Other Services	9,550	10,300	750
Utilities/Supplies	6,850	10,600	3,750
Dues and Fees	74,200	72,800	(1,400)

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
ART			
Salaries	120,000	120,000	-
Benefits	36,992	37,190	198
Professional Services	26,500	30,500	4,000
Property Services	15,000	15,000	-
Other Services	114,800	35,600	(79,200)
Utilities/Supplies	122,650	69,033	(53,617)
Dues and Fees	13,000	12,475	(525)
CAR			
Salaries	6,482,752	8,568,220	2,085,468
Benefits	3,648,175	4,471,697	823,522
Professional Services	8,550	6,800	(1,750)
Property Services	34,250	29,200	(5,050)
Other Services	275,194	286,132	10,938
Utilities/Supplies	376,319	397,340	21,021
Dues and Fees	66,025	41,000	(25,025)
ELM			
Salaries	66,425,133	65,079,494	(1,345,639)
Benefits	37,457,717	37,856,201	398,484
Professional Services	11,775	-	(11,775)
Other Services	169,730	522,264	352,534
Utilities/Supplies	1,503,362	1,974,473	471,111
Dues and Fees	39,145	12,910	(26,235)
ESL			
Salaries	3,207,577	3,369,017	161,440
Benefits	1,833,487	1,865,041	31,554
GFT			
Salaries	1,475,352	1,536,673	61,321
Benefits	791,341	869,172	77,831
Other Services	61,650	56,650	(5,000)
Utilities/Supplies	55,300	42,900	(12,400)
Dues and Fees	1,500	1,000	(500)
JTC			
Salaries	2,357,345	480,140	(1,877,205)
Benefits	833,582	170,777	(662,805)
Other Services	11,100	11,100	-
Utilities/Supplies	9,000	9,000	-
MID			
Salaries	26,813,053	26,820,441	7,388
Benefits	15,079,880	15,415,281	335,401
Other Services	259,300	366,784	107,484
Utilities/Supplies	594,836	635,279	40,443
Dues and Fees	16,000	3,000	(13,000)

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
PRF			
Salaries	1,422,769	2,333,154	910,385
Benefits	782,223	1,240,172	457,949
Professional Services	25,000	26,300	1,300
Other Services	50,000	55,000	5,000
Utilities/Supplies	8,200	8,000	(200)
Dues and Fees	38,000	31,500	(6,500)
RAE			
Salaries	357,101	358,898	1,797
Benefits	199,489	203,286	3,797
Professional Services	580,000	1,019,100	439,100
Other Services	78,000	70,200	(7,800)
Utilities/Supplies	4,000	4,000	-
Dues and Fees	500	2,000	1,500
SEC			
Salaries	34,732,639	34,660,026	(72,613)
Benefits	19,085,212	19,602,541	517,329
Professional Services	53,500	3,500	(50,000)
Property Services	26,400	30,450	4,050
Other Services	109,550	230,998	121,448
Utilities/Supplies	1,436,295	865,287	(571,008)
Dues and Fees	138,900	45,525	(93,375)
PRK			
Salaries	182,982	607,982	425,000
Benefits	79,550	81,839	2,289
CUR			
Salaries	1,209,785	1,622,578	412,793
Benefits	579,926	672,472	92,546
FED			
Salaries	104,076	104,076	-
Benefits	31,679	31,950	271
Dues and Fees	991,657	981,745	(9,912)
SYS-System-Wide			
SYS			
Professional Services	75,000	77,000	2,000
Grand Total	408,739,638	421,666,852	12,927,214

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
PUR			
Salaries	347,622	349,398	1,776
Benefits	197,754	224,458	26,704
WHS			
Salaries	258,326	255,533	(2,793)
Benefits	114,367	114,399	32
Professional Services	3,000	8,000	5,000
Property Services	24,000	20,800	(3,200)
Other Services	3,500	2,500	(1,000)
Utilities/Supplies	27,000	26,100	(900)
Dues and Fees	1,000	1,000	-
DHR-Human Resources			
HRS			
Salaries	1,928,550	2,169,279	240,729
Benefits	1,083,395	1,225,117	141,722
Professional Services	4,695,755	4,807,624	111,869
Property Services	-	1,000	1,000
Other Services	21,800	75,755	53,955
Utilities/Supplies	31,150	24,598	(6,552)
Dues and Fees	11,000	11,000	-
PRM			
Other Services	3,048,088	3,040,777	(7,311)
Utilities/Supplies	1,500	1,500	-
Dues and Fees	8,000	8,000	-
DIS-Information Services			
ENT			
Salaries	2,148,906	2,071,654	(77,252)
Benefits	1,155,777	1,196,196	40,419
Professional Services	1,734,885	1,897,444	162,559
Property Services	332,670	354,190	21,520
Other Services	27,850	7,200	(20,650)
Utilities/Supplies	11,800	9,500	(2,300)
Dues and Fees	5,020	6,828	1,808
INF			

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
Salaries	236,206	341,302	105,096
Benefits	117,540	151,930	34,390
Professional Services	1,480,476	1,570,890	90,414
Property Services	587,295	581,014	(6,281)
Utilities/Supplies	158,200	165,000	6,800
Dues and Fees	8,346	5,846	(2,500)
LVA			
Salaries	395,792	420,723	24,931
Benefits	228,310	245,898	17,588
Professional Services	711,800	754,500	42,700
Other Services	47,495	38,320	(9,175)
Utilities/Supplies	18,450	12,950	(5,500)
Dues and Fees	3,590	1,840	(1,750)
TLS			
Salaries	2,366,035	2,321,415	(44,620)
Benefits	1,544,551	1,509,469	(35,082)
Professional Services	2,750	2,750	-
Property Services	30,000	25,000	(5,000)
Other Services	957,750	844,005	(113,745)
Utilities/Supplies	159,950	155,950	(4,000)
Dues and Fees	16,865	18,050	1,185
DSS-Student Services			
ALT			
Salaries	1,350,016	1,433,552	83,536
Benefits	724,877	831,464	106,587
Professional Services	500	500	-
Property Services	1,000	1,000	-
Other Services	400	400	-
Utilities/Supplies	8,700	5,300	(3,400)
Dues and Fees	412	412	-
ATH			
Salaries	176,851	170,034	(6,817)
Benefits	77,166	99,206	22,040
Professional Services	560,000	11,600	(548,400)
Property Services	42,500	576,500	534,000
Other Services	509,200	604,000	94,800
Utilities/Supplies	47,300	65,900	18,600
Dues and Fees	15,500	16,500	1,000
GUD			

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
Salaries	1,205,148	1,194,440	(10,708)
Benefits	664,420	670,831	6,411
Professional Services	21,500	16,000	(5,500)
Property Services	500	1,800	1,300
Other Services	20,000	20,000	-
Utilities/Supplies	2,500	3,250	750
Dues and Fees	3,500	4,500	1,000
PIP			
Salaries	364,097	353,337	(10,760)
Benefits	187,296	189,685	2,389
Professional Services	1,500	420,600	419,100
Other Services	3,000	6,000	3,000
Utilities/Supplies	3,500	3,500	-
Dues and Fees	950	950	-
REG			
Salaries	142,919	157,224	14,305
Benefits	104,606	107,366	2,760
Professional Services	37,500	37,500	-
Other Services	1,000	1,000	-
Utilities/Supplies	5,600	5,700	100
Dues and Fees	600	600	-
SPD			
Salaries	41,360,746	41,960,954	600,208
Benefits	22,880,332	24,650,486	1,770,154
Professional Services	8,654,210	8,988,390	334,180
Property Services	6,145	4,712	(1,433)
Other Services	49,850	314,546	264,696
Utilities/Supplies	217,974	135,590	(82,384)
Dues and Fees	9,500	47,698	38,198
SSA			
Salaries	1,951,437	1,977,117	25,680
Benefits	829,056	809,545	(19,511)
Professional Services	5,800	3,800	(2,000)
Other Services	11,890	11,900	10
Utilities/Supplies	12,330	14,430	2,100
Dues and Fees	3,000	3,000	-
SSD			

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
Salaries	207,506	193,293	(14,213)
Benefits	63,165	105,838	42,673
Professional Services	511,450	510,769	(681)
Other Services	5,310	5,900	590
Utilities/Supplies	12,150	13,500	1,350
Dues and Fees	1,350	1,500	150
DTL-Teaching and Learning			
ACD			
Salaries	321,445	311,176	(10,269)
Benefits	165,655	165,192	(463)
Professional Services	126,000	122,000	(4,000)
Other Services	9,550	10,300	750
Utilities/Supplies	6,850	10,600	3,750
Dues and Fees	74,200	72,800	(1,400)
ART			
Salaries	120,000	120,000	-
Benefits	36,992	37,190	198
Professional Services	26,500	30,500	4,000
Property Services	15,000	15,000	-
Other Services	114,800	35,600	(79,200)
Utilities/Supplies	122,650	69,033	(53,617)
Dues and Fees	13,000	12,475	(525)
CAR			
Salaries	6,482,752	8,568,220	2,085,468
Benefits	3,648,175	4,471,697	823,522
Professional Services	8,550	6,800	(1,750)
Property Services	34,250	29,200	(5,050)
Other Services	275,194	286,132	10,938
Utilities/Supplies	376,319	397,340	21,021
Dues and Fees	66,025	41,000	(25,025)
ELM			

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
Salaries	66,425,133	65,079,494	(1,345,639)
Benefits	37,457,717	37,856,201	398,484
Professional Services	11,775	-	(11,775)
Other Services	169,730	522,264	352,534
Utilities/Supplies	1,503,362	1,974,473	471,111
Dues and Fees	39,145	12,910	(26,235)
ESL			
Salaries	3,207,577	3,369,017	161,440
Benefits	1,833,487	1,865,041	31,554
GFT			
Salaries	1,475,352	1,536,673	61,321
Benefits	791,341	869,172	77,831
Other Services	61,650	56,650	(5,000)
Utilities/Supplies	55,300	42,900	(12,400)
Dues and Fees	1,500	1,000	(500)
JTC			
Salaries	2,357,345	480,140	(1,877,205)
Benefits	833,582	170,777	(662,805)
Other Services	11,100	11,100	-
Utilities/Supplies	9,000	9,000	-
MID			
Salaries	26,813,053	26,820,441	7,388
Benefits	15,079,880	15,415,281	335,401
Other Services	259,300	366,784	107,484
Utilities/Supplies	594,836	635,279	40,443
Dues and Fees	16,000	3,000	(13,000)
PRF			
Salaries	1,422,769	2,333,154	910,385
Benefits	782,223	1,240,172	457,949
Professional Services	25,000	26,300	1,300
Other Services	50,000	55,000	5,000
Utilities/Supplies	8,200	8,000	(200)
Dues and Fees	38,000	31,500	(6,500)
RAE			

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By Dept

**Year-over-Year Expenditure Comparison
FY 2026 and FY 2027**

	FY 2026	FY 2027	
Dept/Object	Sum of Budget	Sum of Tentative	Variance
Salaries	357,101	358,898	1,797
Benefits	199,489	203,286	3,797
Professional Services	580,000	1,019,100	439,100
Other Services	78,000	70,200	(7,800)
Utilities/Supplies	4,000	4,000	-
Dues and Fees	500	2,000	1,500
SEC			
Salaries	34,732,639	34,660,026	(72,613)
Benefits	19,085,212	19,602,541	517,329
Professional Services	53,500	3,500	(50,000)
Property Services	26,400	30,450	4,050
Other Services	109,550	230,998	121,448
Utilities/Supplies	1,436,295	865,287	(571,008)
Dues and Fees	138,900	45,525	(93,375)
PRK			
Salaries	182,982	607,982	425,000
Benefits	79,550	81,839	2,289
CUR			
Salaries	1,209,785	1,622,578	412,793
Benefits	579,926	672,472	92,546
FED			
Salaries	104,076	104,076	-
Benefits	31,679	31,950	271
Dues and Fees	991,657	981,745	(9,912)
SYS-System-Wide			
SYS			
Professional Services	75,000	77,000	2,000
Grand Total	408,739,638	421,666,852	12,927,214

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By School

**Expenditures By Type
FY 2027**

Sum of Tentative	By Type							
Object/Division	Salaries	Benefits	Professional Services	Property Services	Other Services	Utilities/ Supplies	Dues and Fees/ Consolidation of Funds	Grand Total
Elementary	79,225,426	46,479,126	-	4,036,370	-	3,271,112	506,275	133,518,309
ALN	2,494,657	1,560,157		137,527		100,306	18,289	4,310,936
BDV	2,830,257	1,702,897		154,403	-	165,346	-	4,852,903
BLN	2,488,418	1,535,874		154,307		107,260	17,641	4,303,500
CLB	3,245,967	1,977,712		173,413	-	157,905	22,409	5,577,406
DHE	2,590,307	1,439,451		224,577		120,332	16,437	4,391,104
DMN	2,554,256	1,602,265	-	154,416	-	121,028	15,464	4,447,429
DTN	2,234,467	1,227,803	-	10,100	-	148,520	13,520	3,634,410
DUB	2,438,406	1,497,916		168,060		12,319	18,382	4,135,083
DVS	2,492,683	1,545,073		9,500		114,721	17,038	4,179,015
ERA	3,520,939	2,041,543		221,270		11,107	26,067	5,820,926
FOR	1,715,534	901,717		126,274		103,263	9,214	2,856,002
FOX	2,376,270	1,292,088		168,495		116,657	13,566	3,967,076
GEN	2,808,434	1,727,797		144,167		105,785	20,511	4,806,694
GRG	2,372,846	1,198,054		165,947		13,905	17,270	3,768,022
HAN	2,493,788	1,536,916				3,535	13,684	4,047,923
JNS	2,636,642	1,558,660		157,980		148,951	14,538	4,516,771
KEY	1,998,869	1,124,257		4,250		105,117	10,927	3,243,420
LJA	2,462,101	1,575,486		137,515		235,180	17,779	4,428,061
MAC	2,958,678	1,873,192		191,751		13,283	25,234	5,062,138
MBA	3,367,134	1,883,271		229,854		151,161	32,179	5,663,599
MLK	2,789,382	1,697,973		159,893		112,881	18,798	4,778,927
MTH	3,582,753	1,962,012		177,904		120,309		5,842,978
NCE	4,114,450	2,233,001		206,686		227,857	30,465	6,812,459
RES	2,767,866	1,523,440		5,150	-	106,505	16,900	4,419,861
RIG	2,426,396	1,459,032		198,457		116,504	15,233	4,215,622
RIV	2,435,229	1,437,241		136,579		109,716	20,048	4,138,813
SOC	2,144,352	1,281,471		7,150		107,832	14,075	3,554,880
WAD	2,516,755	1,491,771		132,095		98,752	19,956	4,259,329
WES	2,077,960	1,251,968		129,581		83,935	14,770	3,558,214
WYN	2,289,630	1,339,088	-	149,069	-	131,140	15,881	3,924,808

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND**

By School

**Expenditures By Type
FY 2027**

Sum of Tentative	By Type							
Object/Division	Salaries	Benefits	Professional Services	Property Services	Other Services	Utilities/ Supplies	Dues and Fees/ Consolidation of Funds	Grand Total
Middle	37,871,769	22,081,130		862,864	-	2,058,962	244,537	63,119,262
ACM	3,171,238	1,762,248		16,050		148,479		5,098,015
ARN	2,964,559	1,835,553		19,400	-	126,623	23,827	4,969,962
BAK	3,359,726	1,942,502		11,700		172,293	22,250	5,508,471
BLK	3,462,087	2,077,259		248,309		122,719	19,622	5,929,996
DCM	3,269,208	1,976,075		7,750		233,838	17,345	5,504,216
ECM	2,678,841	1,554,902		216,240	-	494,742	17,740	4,962,465
EDY	2,912,632	1,683,669		4,700		134,057	19,930	4,754,988
FRT	2,620,139	1,531,566		295,765		134,986	18,178	4,600,634
MDL	2,997,903	1,860,389		6,400		215,952	19,885	5,100,529
RCH	4,110,938	2,266,734		22,000	-	242,728	35,916	6,678,316
RTH	2,723,656	1,479,912		5,300		17,096	21,462	4,247,426
VET	3,600,842	2,110,321		9,250		15,449	28,382	5,764,244
High	52,244,168	29,966,895	1,300	2,126,602	88,480	3,387,880	230,634	88,045,959
COH	5,657,393	3,176,350		21,350	3,750	485,971	-	9,344,814
CVH	4,681,544	2,547,127	450	630,772	14,550	308,079	31,483	8,214,005
HAR	6,309,782	3,659,998		344,658	3,080	346,979	37,274	10,701,771
JOR	7,075,503	4,138,411	550	591,777	26,200	468,262	37,274	12,337,977
KEN	5,052,227	2,897,348		42,050	4,700	111,815	28,880	8,137,020
NOR	7,823,501	4,488,587		389,045	4,200	444,896	-	13,150,229
RMA	3,235,378	1,828,633		6,550	-	211,005	17,987	5,299,553
SHW	6,573,079	3,890,422		34,300	12,000	627,558	39,253	11,176,612
SPC	5,835,761	3,340,019	300	66,100	20,000	383,315	38,483	9,683,978
Grand Total	169,341,363	98,527,151	1,300	7,025,836	88,480	8,717,954	981,446	284,683,530

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DHR	HRS	HRS1041100	53210	Contracted Services - Teachers		60,000	60,000	N/A
1000	DHR	HRS	HRS1051100	53210	Contracted Services - Teachers	4,200,000	4,200,000	-	0%
1000	DIS	LVA	LVA1041100	51100	Teachers	149,881	149,882	1	0%
1000	DIS	LVA	LVA1041100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DIS	LVA	LVA1041100	52200	Fica & Medicare	11,466	11,466	-	0%
1000	DIS	LVA	LVA1041100	52300	Teachers Retirement System	32,839	33,454	615	2%
1000	DIS	LVA	LVA1041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DIS	LVA	LVA1041100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DIS	LVA	LVA1041100	52900	Other Employee Benefits	525	495	(30)	-6%
1000	DIS	LVA	LVA1041100	53210	Contracted Services - Teachers	711,000	753,700	42,700	6%
1000	DIS	LVA	LVA1041100	55320	Communication Web based Subscr	38,000	33,100	(4,900)	-13%
1000	DIS	LVA	LVA1041100	55800	Travel - Employees	4,595	2,670	(1,925)	-42%
1000	DIS	LVA	LVA1041100	56100	Supplies	3,000	3,000	-	0%
1000	DIS	LVA	LVA1041100	56110	Supplies-Technology	1,500	1,000	(500)	-33%
1000	DIS	LVA	LVA1041100	56150	Expendable Equipment	2,000	500	(1,500)	-75%
1000	DIS	LVA	LVA1041100	56160	Expendable Computer Equipment	1,500	500	(1,000)	-67%
1000	DIS	LVA	LVA1041100	56400	Digital Textbooks	5,600	3,100	(2,500)	-45%
1000	DIS	LVA	LVA1041100	56411	Audio Visual Materials	-	1,000	1,000	N/A
1000	DIS	LVA	LVA1041100	56421	Audio Visual Materials	1,000	-	(1,000)	-100%
1000	DIS	LVA	LVA1041100	58100	Dues and Fees	1,890	990	(900)	-48%
1000	DIS	LVA	LVA2031100	51100	Teachers	-	51,882	51,882	N/A
1000	DIS	LVA	LVA2031100	52200	Fica & Medicare	-	3,969	3,969	N/A
1000	DIS	LVA	LVA2031100	52300	Teachers Retirement System	-	11,580	11,580	N/A
1000	DIS	LVA	LVA2031100	52500	Unemployment Compensation	-	15	15	N/A
1000	DIS	LVA	LVA2031100	52600	Workers' Compensation	-	400	400	N/A
1000	DIS	LVA	LVA2041100	51100	Teachers	29,075	-	(29,075)	-100%
1000	DIS	LVA	LVA2041100	52200	Fica & Medicare	2,224	-	(2,224)	-100%
1000	DIS	LVA	LVA2041100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DIS	LVA	LVA9100100	51910	Oth Administrative Personnel	71,448	73,143	1,695	2%
1000	DIS	LVA	LVA9100100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DIS	LVA	LVA9100100	52200	Fica & Medicare	5,466	5,595	129	2%
1000	DIS	LVA	LVA9100100	52300	Teachers Retirement System	15,654	16,326	672	4%
1000	DIS	LVA	LVA9100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DIS	LVA	LVA9100100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DIS	LVA	LVA9100100	52900	Other Employee Benefits	250	241	(9)	-4%
1000	DIS	TLS	TLS9100100	53000	Purch Professional & Technical	2,500	2,500	-	0%
1000	DIS	TLS	TLS9100100	54320	Repair Services - Technology	30,000	25,000	(5,000)	-17%
1000	DIS	TLS	TLS9100100	55320	Communication Web based Subscr	900,700	767,905	(132,795)	-15%
1000	DIS	TLS	TLS9100100	55800	Travel - Employees	24,550	23,600	(950)	-4%
1000	DIS	TLS	TLS9100100	56100	Supplies	2,000	2,000	-	0%
1000	DIS	TLS	TLS9100100	56110	Supplies-Technology	15,500	15,500	-	0%
1000	DIS	TLS	TLS9100100	56160	Expendable Computer Equipment	32,100	32,100	-	0%
1000	DIS	TLS	TLS9100100	56420	Books And Periodicals	100	100	-	0%
1000	DIS	TLS	TLS9100100	58100	Dues and Fees	5,115	5,200	85	2%
1000	DSS	ALT	AIM5071100	51100	Teachers	838,582	885,127	46,545	6%
1000	DSS	ALT	AIM5071100	51180	Art,Music,Pe	85,238	85,238	-	0%
1000	DSS	ALT	AIM5071100	51400	Aides And Paraprofessionals	57,739	57,395	(344)	-1%
1000	DSS	ALT	AIM5071100	51730	Secondary Counselor	82,815	-	(82,815)	-100%
1000	DSS	ALT	AIM5071100	52100	State Health Insurance	271,440	325,080	53,640	20%
1000	DSS	ALT	AIM5071100	52200	Fica & Medicare	81,425	78,623	(2,802)	-3%
1000	DSS	ALT	AIM5071100	52300	Teachers Retirement System	225,632	221,906	(3,726)	-2%
1000	DSS	ALT	AIM5071100	52500	Unemployment Compensation	-	270	270	N/A
1000	DSS	ALT	AIM5071100	52600	Workers' Compensation	9,900	7,200	(2,700)	-27%
1000	DSS	ALT	AIM5071100	52900	Other Employee Benefits	3,604	3,281	(323)	-9%
1000	DSS	ALT	AIM5071100	54300	Repair And Maintenance Service	1,000	1,000	-	0%
1000	DSS	ALT	AIM5071100	56100	Supplies	5,500	2,000	(3,500)	-64%
1000	DSS	ALT	AIM5071100	56420	Books And Periodicals	500	500	-	0%
1000	DSS	ALT	AIM5071100	58100	Dues and Fees	112	112	-	0%
1000	DSS	ALT	EDY5071100	51100	Teachers	-	36,796	36,796	N/A
1000	DSS	ALT	EDY5071100	52200	Fica & Medicare	-	2,815	2,815	N/A
1000	DSS	ALT	EDY5071100	52300	Teachers Retirement System	-	8,213	8,213	N/A
1000	DSS	ALT	EDY5071100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	ALT	EDY5071100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	ALT	EDY5071100	52900	Other Employee Benefits	-	121	121	N/A
1000	DSS	SPD	ACM2031100	51100	Teachers	74,955	445,435	370,480	494%
1000	DSS	SPD	ACM2031100	52100	State Health Insurance	22,620	92,880	70,260	311%
1000	DSS	SPD	ACM2031100	52200	Fica & Medicare	5,734	34,076	28,342	494%
1000	DSS	SPD	ACM2031100	52300	Teachers Retirement System	16,423	99,421	82,998	505%
1000	DSS	SPD	ACM2031100	52500	Unemployment Compensation	-	90	90	N/A
1000	DSS	SPD	ACM2031100	52600	Workers' Compensation	550	2,400	1,850	336%
1000	DSS	SPD	ACM2031100	52900	Other Employee Benefits	262	1,470	1,208	461%
1000	DSS	SPD	ACM2041100	51100	Teachers	342,357	-	(342,357)	-100%
1000	DSS	SPD	ACM2041100	51400	Aides And Paraprofessionals	-	59,180	59,180	N/A
1000	DSS	SPD	ACM2041100	52100	State Health Insurance	67,860	23,220	(44,640)	-66%
1000	DSS	SPD	ACM2041100	52200	Fica & Medicare	26,190	4,527	(21,663)	-83%
1000	DSS	SPD	ACM2041100	52300	Teachers Retirement System	75,010	13,209	(61,801)	-82%
1000	DSS	SPD	ACM2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	ACM2041100	52600	Workers' Compensation	2,750	800	(1,950)	-71%
1000	DSS	SPD	ACM2041100	52900	Other Employee Benefits	1,198	195	(1,003)	-84%
1000	DSS	SPD	AIM2031100	51100	Teachers	-	172,381	172,381	N/A
1000	DSS	SPD	AIM2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	AIM2031100	52200	Fica & Medicare	-	13,187	13,187	N/A
1000	DSS	SPD	AIM2031100	52300	Teachers Retirement System	-	38,475	38,475	N/A
1000	DSS	SPD	AIM2031100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	AIM2031100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	AIM2031100	52900	Other Employee Benefits	-	569	569	N/A
1000	DSS	SPD	AIM2041100	51100	Teachers	47,835	-	(47,835)	-100%
1000	DSS	SPD	AIM2041100	52100	State Health Insurance	22,620	-	(22,620)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	AIM2041100	52200	Fica & Medicare	3,659	-	(3,659)	-100%
1000	DSS	SPD	AIM2041100	52300	Teachers Retirement System	10,481	-	(10,481)	-100%
1000	DSS	SPD	AIM2041100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	AIM2041100	52900	Other Employee Benefits	167	-	(167)	-100%
1000	DSS	SPD	AIM2051100	51100	Teachers	122,730	-	(122,730)	-100%
1000	DSS	SPD	AIM2051100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	AIM2051100	52200	Fica & Medicare	9,389	-	(9,389)	-100%
1000	DSS	SPD	AIM2051100	52300	Teachers Retirement System	26,890	-	(26,890)	-100%
1000	DSS	SPD	AIM2051100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	AIM2051100	52900	Other Employee Benefits	430	-	(430)	-100%
1000	DSS	SPD	AIM2061100	51400	Aides And Paraprofessionals	28,847	29,200	353	1%
1000	DSS	SPD	AIM2061100	52200	Fica & Medicare	2,207	2,234	27	1%
1000	DSS	SPD	AIM2061100	52300	Teachers Retirement System	6,320	6,517	197	3%
1000	DSS	SPD	AIM2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	AIM2061100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DSS	SPD	AIM2061100	52900	Other Employee Benefits	101	96	(5)	-5%
1000	DSS	SPD	ALN2031100	51100	Teachers	-	207,394	207,394	N/A
1000	DSS	SPD	ALN2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	ALN2031100	52200	Fica & Medicare	-	15,866	15,866	N/A
1000	DSS	SPD	ALN2031100	52300	Teachers Retirement System	-	46,290	46,290	N/A
1000	DSS	SPD	ALN2031100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	ALN2031100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	ALN2031100	52900	Other Employee Benefits	-	684	684	N/A
1000	DSS	SPD	ALN2041100	51100	Teachers	284,712	71,330	(213,382)	-75%
1000	DSS	SPD	ALN2041100	51400	Aides And Paraprofessionals	-	29,355	29,355	N/A
1000	DSS	SPD	ALN2041100	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
1000	DSS	SPD	ALN2041100	52200	Fica & Medicare	21,780	7,702	(14,078)	-65%
1000	DSS	SPD	ALN2041100	52300	Teachers Retirement System	62,380	22,473	(39,907)	-64%
1000	DSS	SPD	ALN2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	ALN2041100	52600	Workers' Compensation	2,200	800	(1,400)	-64%
1000	DSS	SPD	ALN2041100	52900	Other Employee Benefits	996	332	(664)	-67%
1000	DSS	SPD	ALN2061100	51400	Aides And Paraprofessionals	30,779	-	(30,779)	-100%
1000	DSS	SPD	ALN2061100	52200	Fica & Medicare	2,355	-	(2,355)	-100%
1000	DSS	SPD	ALN2061100	52300	Teachers Retirement System	6,744	-	(6,744)	-100%
1000	DSS	SPD	ALN2061100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	ALN2061100	52900	Other Employee Benefits	108	-	(108)	-100%
1000	DSS	SPD	ARN2031100	51100	Teachers	-	390,280	390,280	N/A
1000	DSS	SPD	ARN2031100	52100	State Health Insurance	-	116,100	116,100	N/A
1000	DSS	SPD	ARN2031100	52200	Fica & Medicare	-	29,856	29,856	N/A
1000	DSS	SPD	ARN2031100	52300	Teachers Retirement System	-	87,110	87,110	N/A
1000	DSS	SPD	ARN2031100	52500	Unemployment Compensation	-	90	90	N/A
1000	DSS	SPD	ARN2031100	52600	Workers' Compensation	-	2,400	2,400	N/A
1000	DSS	SPD	ARN2031100	52900	Other Employee Benefits	-	1,288	1,288	N/A
1000	DSS	SPD	ARN2041100	51100	Teachers	429,525	-	(429,525)	-100%
1000	DSS	SPD	ARN2041100	51400	Aides And Paraprofessionals	-	56,279	56,279	N/A
1000	DSS	SPD	ARN2041100	52100	State Health Insurance	113,100	23,220	(89,880)	-79%
1000	DSS	SPD	ARN2041100	52200	Fica & Medicare	32,859	4,305	(28,554)	-87%
1000	DSS	SPD	ARN2041100	52300	Teachers Retirement System	94,109	12,561	(81,548)	-87%
1000	DSS	SPD	ARN2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	ARN2041100	52600	Workers' Compensation	3,850	800	(3,050)	-79%
1000	DSS	SPD	ARN2041100	52900	Other Employee Benefits	1,503	186	(1,317)	-88%
1000	DSS	SPD	ARN2061100	51400	Aides And Paraprofessionals	27,801	-	(27,801)	-100%
1000	DSS	SPD	ARN2061100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	ARN2061100	52200	Fica & Medicare	2,127	-	(2,127)	-100%
1000	DSS	SPD	ARN2061100	52300	Teachers Retirement System	6,091	-	(6,091)	-100%
1000	DSS	SPD	ARN2061100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	ARN2061100	52900	Other Employee Benefits	97	-	(97)	-100%
1000	DSS	SPD	BAK2021100	51100	Teachers	57,255	-	(57,255)	-100%
1000	DSS	SPD	BAK2021100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	BAK2021100	52200	Fica & Medicare	4,380	-	(4,380)	-100%
1000	DSS	SPD	BAK2021100	52300	Teachers Retirement System	12,545	-	(12,545)	-100%
1000	DSS	SPD	BAK2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	BAK2021100	52900	Other Employee Benefits	200	-	(200)	-100%
1000	DSS	SPD	BAK2031100	51100	Teachers	-	525,121	525,121	N/A
1000	DSS	SPD	BAK2031100	52100	State Health Insurance	-	162,540	162,540	N/A
1000	DSS	SPD	BAK2031100	52200	Fica & Medicare	-	40,172	40,172	N/A
1000	DSS	SPD	BAK2031100	52300	Teachers Retirement System	-	90,691	90,691	N/A
1000	DSS	SPD	BAK2031100	52500	Unemployment Compensation	-	120	120	N/A
1000	DSS	SPD	BAK2031100	52600	Workers' Compensation	-	3,200	3,200	N/A
1000	DSS	SPD	BAK2031100	52900	Other Employee Benefits	-	1,733	1,733	N/A
1000	DSS	SPD	BAK2041100	51100	Teachers	580,930	67,774	(513,156)	-88%
1000	DSS	SPD	BAK2041100	51400	Aides And Paraprofessionals	-	91,324	91,324	N/A
1000	DSS	SPD	BAK2041100	52100	State Health Insurance	135,720	92,880	(42,840)	-32%
1000	DSS	SPD	BAK2041100	52200	Fica & Medicare	44,441	12,171	(32,270)	-73%
1000	DSS	SPD	BAK2041100	52300	Teachers Retirement System	127,282	35,511	(91,771)	-72%
1000	DSS	SPD	BAK2041100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	BAK2041100	52600	Workers' Compensation	4,950	1,600	(3,350)	-68%
1000	DSS	SPD	BAK2041100	52900	Other Employee Benefits	1,857	525	(1,332)	-72%
1000	DSS	SPD	BAK2051100	51100	Teachers	68,229	-	(68,229)	-100%
1000	DSS	SPD	BAK2051100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	BAK2051100	52200	Fica & Medicare	5,220	-	(5,220)	-100%
1000	DSS	SPD	BAK2051100	52300	Teachers Retirement System	14,949	-	(14,949)	-100%
1000	DSS	SPD	BAK2051100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	BAK2051100	52900	Other Employee Benefits	239	-	(239)	-100%
1000	DSS	SPD	BAK2061100	51400	Aides And Paraprofessionals	84,100	-	(84,100)	-100%
1000	DSS	SPD	BAK2061100	52100	State Health Insurance	67,860	-	(67,860)	-100%
1000	DSS	SPD	BAK2061100	52200	Fica & Medicare	6,434	-	(6,434)	-100%
1000	DSS	SPD	BAK2061100	52300	Teachers Retirement System	18,426	-	(18,426)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	BAK2061100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	BAK2061100	52900	Other Employee Benefits	294	-	(294)	-100%
1000	DSS	SPD	BDV2041100	51100	Teachers	156,881	-	(156,881)	-100%
1000	DSS	SPD	BDV2041100	51400	Aides And Paraprofessionals	-	31,564	31,564	N/A
1000	DSS	SPD	BDV2041100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DSS	SPD	BDV2041100	52200	Fica & Medicare	12,001	2,415	(9,586)	-80%
1000	DSS	SPD	BDV2041100	52300	Teachers Retirement System	34,373	-	(34,373)	-100%
1000	DSS	SPD	BDV2041100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	BDV2041100	52600	Workers' Compensation	1,100	400	(700)	-64%
1000	DSS	SPD	BDV2041100	52900	Other Employee Benefits	549	104	(445)	-81%
1000	DSS	SPD	BDV2061100	51400	Aides And Paraprofessionals	90,120	-	(90,120)	-100%
1000	DSS	SPD	BDV2061100	52200	Fica & Medicare	6,894	-	(6,894)	-100%
1000	DSS	SPD	BDV2061100	52300	Teachers Retirement System	19,745	-	(19,745)	-100%
1000	DSS	SPD	BDV2061100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	BDV2061100	52900	Other Employee Benefits	212	-	(212)	-100%
1000	DSS	SPD	BLK2021100	51100	Teachers	247,654	-	(247,654)	-100%
1000	DSS	SPD	BLK2021100	52100	State Health Insurance	90,480	-	(90,480)	-100%
1000	DSS	SPD	BLK2021100	52200	Fica & Medicare	18,946	-	(18,946)	-100%
1000	DSS	SPD	BLK2021100	52300	Teachers Retirement System	54,261	-	(54,261)	-100%
1000	DSS	SPD	BLK2021100	52600	Workers' Compensation	2,200	-	(2,200)	-100%
1000	DSS	SPD	BLK2021100	52900	Other Employee Benefits	867	-	(867)	-100%
1000	DSS	SPD	BLK2031100	51100	Teachers	65,265	593,366	528,101	809%
1000	DSS	SPD	BLK2031100	52100	State Health Insurance	22,620	162,540	139,920	619%
1000	DSS	SPD	BLK2031100	52200	Fica & Medicare	4,993	45,392	40,399	809%
1000	DSS	SPD	BLK2031100	52300	Teachers Retirement System	14,299	124,503	110,204	771%
1000	DSS	SPD	BLK2031100	52500	Unemployment Compensation	-	150	150	N/A
1000	DSS	SPD	BLK2031100	52600	Workers' Compensation	550	4,000	3,450	627%
1000	DSS	SPD	BLK2031100	52900	Other Employee Benefits	228	1,841	1,613	707%
1000	DSS	SPD	BLK2041100	51100	Teachers	728,080	255,942	(472,138)	-65%
1000	DSS	SPD	BLK2041100	51400	Aides And Paraprofessionals	-	95,462	95,462	N/A
1000	DSS	SPD	BLK2041100	52100	State Health Insurance	158,340	139,320	(19,020)	-12%
1000	DSS	SPD	BLK2041100	52200	Fica & Medicare	55,698	26,882	(28,816)	-52%
1000	DSS	SPD	BLK2041100	52300	Teachers Retirement System	126,394	78,433	(47,961)	-38%
1000	DSS	SPD	BLK2041100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	BLK2041100	52600	Workers' Compensation	6,050	2,800	(3,250)	-54%
1000	DSS	SPD	BLK2041100	52900	Other Employee Benefits	2,019	1,160	(859)	-43%
1000	DSS	SPD	BLK2051100	51100	Teachers	-	157,068	157,068	N/A
1000	DSS	SPD	BLK2051100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DSS	SPD	BLK2051100	52200	Fica & Medicare	-	12,016	12,016	N/A
1000	DSS	SPD	BLK2051100	52300	Teachers Retirement System	-	35,058	35,058	N/A
1000	DSS	SPD	BLK2051100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	BLK2051100	52600	Workers' Compensation	-	800	800	N/A
1000	DSS	SPD	BLK2051100	52900	Other Employee Benefits	-	518	518	N/A
1000	DSS	SPD	BLK2061100	51400	Aides And Paraprofessionals	91,486	-	(91,486)	-100%
1000	DSS	SPD	BLK2061100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	BLK2061100	52200	Fica & Medicare	6,999	-	(6,999)	-100%
1000	DSS	SPD	BLK2061100	52300	Teachers Retirement System	20,045	-	(20,045)	-100%
1000	DSS	SPD	BLK2061100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	BLK2061100	52900	Other Employee Benefits	320	-	(320)	-100%
1000	DSS	SPD	BLN2031100	51100	Teachers	-	269,856	269,856	N/A
1000	DSS	SPD	BLN2031100	52100	State Health Insurance	-	116,100	116,100	N/A
1000	DSS	SPD	BLN2031100	52200	Fica & Medicare	-	20,644	20,644	N/A
1000	DSS	SPD	BLN2031100	52300	Teachers Retirement System	-	60,232	60,232	N/A
1000	DSS	SPD	BLN2031100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	BLN2031100	52600	Workers' Compensation	-	2,000	2,000	N/A
1000	DSS	SPD	BLN2031100	52900	Other Employee Benefits	-	891	891	N/A
1000	DSS	SPD	BLN2041100	51100	Teachers	318,201	165,816	(152,385)	-48%
1000	DSS	SPD	BLN2041100	51400	Aides And Paraprofessionals	30,045	-	(30,045)	-100%
1000	DSS	SPD	BLN2041100	52100	State Health Insurance	113,100	46,440	(66,660)	-59%
1000	DSS	SPD	BLN2041100	52200	Fica & Medicare	26,641	12,685	(13,956)	-52%
1000	DSS	SPD	BLN2041100	52300	Teachers Retirement System	76,301	37,010	(39,291)	-51%
1000	DSS	SPD	BLN2041100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	BLN2041100	52600	Workers' Compensation	3,850	1,200	(2,650)	-69%
1000	DSS	SPD	BLN2041100	52900	Other Employee Benefits	1,219	547	(672)	-55%
1000	DSS	SPD	BLN2051100	51100	Teachers	132,548	-	(132,548)	-100%
1000	DSS	SPD	BLN2051100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	BLN2051100	52200	Fica & Medicare	10,140	-	(10,140)	-100%
1000	DSS	SPD	BLN2051100	52300	Teachers Retirement System	29,041	-	(29,041)	-100%
1000	DSS	SPD	BLN2051100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	BLN2051100	52900	Other Employee Benefits	464	-	(464)	-100%
1000	DSS	SPD	BLN2061100	51400	Aides And Paraprofessionals	26,904	28,614	1,710	6%
1000	DSS	SPD	BLN2061100	52200	Fica & Medicare	2,058	2,189	131	6%
1000	DSS	SPD	BLN2061100	52300	Teachers Retirement System	5,895	6,387	492	8%
1000	DSS	SPD	BLN2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	BLN2061100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DSS	SPD	BLN2061100	52900	Other Employee Benefits	-	94	94	N/A
1000	DSS	SPD	BRW2031100	51100	Teachers	-	117,882	117,882	N/A
1000	DSS	SPD	BRW2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	BRW2031100	52200	Fica & Medicare	-	9,018	9,018	N/A
1000	DSS	SPD	BRW2031100	52300	Teachers Retirement System	-	26,311	26,311	N/A
1000	DSS	SPD	BRW2031100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	BRW2031100	52600	Workers' Compensation	-	800	800	N/A
1000	DSS	SPD	BRW2031100	52900	Other Employee Benefits	-	389	389	N/A
1000	DSS	SPD	BRW2041100	51100	Teachers	153,466	-	(153,466)	-100%
1000	DSS	SPD	BRW2041100	51400	Aides And Paraprofessionals	-	32,337	32,337	N/A
1000	DSS	SPD	BRW2041100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DSS	SPD	BRW2041100	52200	Fica & Medicare	11,740	2,474	(9,266)	-79%
1000	DSS	SPD	BRW2041100	52300	Teachers Retirement System	33,625	7,218	(26,407)	-79%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	BRW2041100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	BRW2041100	52600	Workers' Compensation	1,650	400	(1,250)	-76%
1000	DSS	SPD	BRW2041100	52900	Other Employee Benefits	537	107	(430)	-80%
1000	DSS	SPD	CLB2021100	51100	Teachers	156,789	-	(156,789)	-100%
1000	DSS	SPD	CLB2021100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	CLB2021100	52200	Fica & Medicare	11,994	-	(11,994)	-100%
1000	DSS	SPD	CLB2021100	52300	Teachers Retirement System	34,353	-	(34,353)	-100%
1000	DSS	SPD	CLB2021100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	CLB2021100	52900	Other Employee Benefits	549	-	(549)	-100%
1000	DSS	SPD	CLB2031100	51100	Teachers	-	353,893	353,893	N/A
1000	DSS	SPD	CLB2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	CLB2031100	52200	Fica & Medicare	-	27,073	27,073	N/A
1000	DSS	SPD	CLB2031100	52300	Teachers Retirement System	-	78,989	78,989	N/A
1000	DSS	SPD	CLB2031100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	CLB2031100	52600	Workers' Compensation	-	2,000	2,000	N/A
1000	DSS	SPD	CLB2031100	52900	Other Employee Benefits	-	1,168	1,168	N/A
1000	DSS	SPD	CLB2041100	51100	Teachers	214,957	-	(214,957)	-100%
1000	DSS	SPD	CLB2041100	51400	Aides And Paraprofessionals	-	30,039	30,039	N/A
1000	DSS	SPD	CLB2041100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DSS	SPD	CLB2041100	52200	Fica & Medicare	16,444	2,298	(14,146)	-86%
1000	DSS	SPD	CLB2041100	52300	Teachers Retirement System	47,097	6,705	(40,392)	-86%
1000	DSS	SPD	CLB2041100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	CLB2041100	52600	Workers' Compensation	1,650	400	(1,250)	-76%
1000	DSS	SPD	CLB2041100	52900	Other Employee Benefits	752	99	(653)	-87%
1000	DSS	SPD	COH2041100	51100	Teachers	160,853	160,854	1	0%
1000	DSS	SPD	COH2041100	51400	Aides And Paraprofessionals	-	93,489	93,489	N/A
1000	DSS	SPD	COH2041100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DSS	SPD	COH2041100	52200	Fica & Medicare	12,305	19,457	7,152	58%
1000	DSS	SPD	COH2041100	52300	Teachers Retirement System	35,243	56,769	21,526	61%
1000	DSS	SPD	COH2041100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	COH2041100	52600	Workers' Compensation	1,100	2,000	900	82%
1000	DSS	SPD	COH2041100	52900	Other Employee Benefits	563	839	276	49%
1000	DSS	SPD	CVH2021100	51100	Teachers	60,853	-	(60,853)	-100%
1000	DSS	SPD	CVH2021100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	CVH2021100	52200	Fica & Medicare	4,655	-	(4,655)	-100%
1000	DSS	SPD	CVH2021100	52300	Teachers Retirement System	13,333	-	(13,333)	-100%
1000	DSS	SPD	CVH2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	CVH2021100	52900	Other Employee Benefits	213	-	(213)	-100%
1000	DSS	SPD	CVH2031100	51100	Teachers	-	650,706	650,706	N/A
1000	DSS	SPD	CVH2031100	52100	State Health Insurance	-	185,760	185,760	N/A
1000	DSS	SPD	CVH2031100	52200	Fica & Medicare	-	49,779	49,779	N/A
1000	DSS	SPD	CVH2031100	52300	Teachers Retirement System	-	145,238	145,238	N/A
1000	DSS	SPD	CVH2031100	52500	Unemployment Compensation	-	165	165	N/A
1000	DSS	SPD	CVH2031100	52600	Workers' Compensation	-	4,400	4,400	N/A
1000	DSS	SPD	CVH2031100	52900	Other Employee Benefits	-	2,147	2,147	N/A
1000	DSS	SPD	CVH2041100	51100	Teachers	803,977	246,921	(557,056)	-69%
1000	DSS	SPD	CVH2041100	51400	Aides And Paraprofessionals	-	152,684	152,684	N/A
1000	DSS	SPD	CVH2041100	52100	State Health Insurance	158,340	92,880	(65,460)	-41%
1000	DSS	SPD	CVH2041100	52200	Fica & Medicare	61,504	30,570	(30,934)	-50%
1000	DSS	SPD	CVH2041100	52300	Teachers Retirement System	176,151	82,674	(93,477)	-53%
1000	DSS	SPD	CVH2041100	52500	Unemployment Compensation	-	120	120	N/A
1000	DSS	SPD	CVH2041100	52600	Workers' Compensation	7,150	3,200	(3,950)	-55%
1000	DSS	SPD	CVH2041100	52900	Other Employee Benefits	2,814	1,319	(1,495)	-53%
1000	DSS	SPD	CVH2051100	51100	Teachers	135,854	-	(135,854)	-100%
1000	DSS	SPD	CVH2051100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	CVH2051100	52200	Fica & Medicare	10,393	-	(10,393)	-100%
1000	DSS	SPD	CVH2051100	52300	Teachers Retirement System	29,766	-	(29,766)	-100%
1000	DSS	SPD	CVH2051100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	CVH2051100	52900	Other Employee Benefits	475	-	(475)	-100%
1000	DSS	SPD	CVH2061100	51400	Aides And Paraprofessionals	57,694	-	(57,694)	-100%
1000	DSS	SPD	CVH2061100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	CVH2061100	52200	Fica & Medicare	4,414	-	(4,414)	-100%
1000	DSS	SPD	CVH2061100	52300	Teachers Retirement System	12,641	-	(12,641)	-100%
1000	DSS	SPD	CVH2061100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	CVH2061100	52900	Other Employee Benefits	202	-	(202)	-100%
1000	DSS	SPD	DCM2021100	51100	Teachers	115,441	-	(115,441)	-100%
1000	DSS	SPD	DCM2021100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	DCM2021100	52200	Fica & Medicare	8,831	-	(8,831)	-100%
1000	DSS	SPD	DCM2021100	52300	Teachers Retirement System	25,293	-	(25,293)	-100%
1000	DSS	SPD	DCM2021100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	DCM2021100	52900	Other Employee Benefits	404	-	(404)	-100%
1000	DSS	SPD	DCM2031100	51100	Teachers	-	397,956	397,956	N/A
1000	DSS	SPD	DCM2031100	52100	State Health Insurance	-	92,880	92,880	N/A
1000	DSS	SPD	DCM2031100	52200	Fica & Medicare	-	30,444	30,444	N/A
1000	DSS	SPD	DCM2031100	52300	Teachers Retirement System	-	88,824	88,824	N/A
1000	DSS	SPD	DCM2031100	52500	Unemployment Compensation	-	90	90	N/A
1000	DSS	SPD	DCM2031100	52600	Workers' Compensation	-	2,400	2,400	N/A
1000	DSS	SPD	DCM2031100	52900	Other Employee Benefits	-	1,313	1,313	N/A
1000	DSS	SPD	DCM2041100	51100	Teachers	656,023	324,746	(331,277)	-50%
1000	DSS	SPD	DCM2041100	51400	Aides And Paraprofessionals	-	546,621	546,621	N/A
1000	DSS	SPD	DCM2041100	52100	State Health Insurance	158,340	325,080	166,740	105%
1000	DSS	SPD	DCM2041100	52200	Fica & Medicare	50,186	66,660	16,474	33%
1000	DSS	SPD	DCM2041100	52300	Teachers Retirement System	143,735	194,489	50,754	35%
1000	DSS	SPD	DCM2041100	52500	Unemployment Compensation	-	330	330	N/A
1000	DSS	SPD	DCM2041100	52600	Workers' Compensation	6,050	8,800	2,750	45%
1000	DSS	SPD	DCM2041100	52900	Other Employee Benefits	2,296	2,876	580	25%
1000	DSS	SPD	DCM2051100	51100	Teachers	74,955	-	(74,955)	-100%
1000	DSS	SPD	DCM2051100	52100	State Health Insurance	22,620	-	(22,620)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	DCM2051100	52200	Fica & Medicare	5,734	-	(5,734)	-100%
1000	DSS	SPD	DCM2051100	52300	Teachers Retirement System	16,423	-	(16,423)	-100%
1000	DSS	SPD	DCM2051100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	DCM2051100	52900	Other Employee Benefits	262	-	(262)	-100%
1000	DSS	SPD	DCM2061100	51400	Aides And Paraprofessionals	347,030	-	(347,030)	-100%
1000	DSS	SPD	DCM2061100	52100	State Health Insurance	180,960	-	(180,960)	-100%
1000	DSS	SPD	DCM2061100	52200	Fica & Medicare	26,548	-	(26,548)	-100%
1000	DSS	SPD	DCM2061100	52300	Teachers Retirement System	76,034	-	(76,034)	-100%
1000	DSS	SPD	DCM2061100	52600	Workers' Compensation	6,050	-	(6,050)	-100%
1000	DSS	SPD	DCM2061100	52900	Other Employee Benefits	1,215	-	(1,215)	-100%
1000	DSS	SPD	DHE2031100	51100	Teachers	-	369,673	369,673	N/A
1000	DSS	SPD	DHE2031100	52100	State Health Insurance	-	139,320	139,320	N/A
1000	DSS	SPD	DHE2031100	52200	Fica & Medicare	-	28,280	28,280	N/A
1000	DSS	SPD	DHE2031100	52300	Teachers Retirement System	-	82,511	82,511	N/A
1000	DSS	SPD	DHE2031100	52500	Unemployment Compensation	-	90	90	N/A
1000	DSS	SPD	DHE2031100	52600	Workers' Compensation	-	2,400	2,400	N/A
1000	DSS	SPD	DHE2031100	52900	Other Employee Benefits	-	1,220	1,220	N/A
1000	DSS	SPD	DHE2041100	51100	Teachers	422,020	-	(422,020)	-100%
1000	DSS	SPD	DHE2041100	52100	State Health Insurance	113,100	-	(113,100)	-100%
1000	DSS	SPD	DHE2041100	52200	Fica & Medicare	32,285	-	(32,285)	-100%
1000	DSS	SPD	DHE2041100	52300	Teachers Retirement System	92,465	-	(92,465)	-100%
1000	DSS	SPD	DHE2041100	52600	Workers' Compensation	3,850	-	(3,850)	-100%
1000	DSS	SPD	DHE2041100	52900	Other Employee Benefits	1,477	-	(1,477)	-100%
1000	DSS	SPD	DHE2061100	51400	Aides And Paraprofessionals	27,579	27,916	337	1%
1000	DSS	SPD	DHE2061100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DSS	SPD	DHE2061100	52200	Fica & Medicare	2,110	2,136	26	1%
1000	DSS	SPD	DHE2061100	52300	Teachers Retirement System	6,043	6,231	188	3%
1000	DSS	SPD	DHE2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	DHE2061100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DSS	SPD	DHE2061100	52900	Other Employee Benefits	97	92	(5)	-5%
1000	DSS	SPD	DMN2031100	51100	Teachers	-	270,661	270,661	N/A
1000	DSS	SPD	DMN2031100	52100	State Health Insurance	-	69,660	69,660	N/A
1000	DSS	SPD	DMN2031100	52200	Fica & Medicare	-	20,706	20,706	N/A
1000	DSS	SPD	DMN2031100	52300	Teachers Retirement System	-	60,412	60,412	N/A
1000	DSS	SPD	DMN2031100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	DMN2031100	52600	Workers' Compensation	-	1,600	1,600	N/A
1000	DSS	SPD	DMN2031100	52900	Other Employee Benefits	-	893	893	N/A
1000	DSS	SPD	DMN2041100	51100	Teachers	436,764	234,445	(202,319)	-46%
1000	DSS	SPD	DMN2041100	52100	State Health Insurance	113,100	69,660	(43,440)	-38%
1000	DSS	SPD	DMN2041100	52200	Fica & Medicare	33,412	17,935	(15,477)	-46%
1000	DSS	SPD	DMN2041100	52300	Teachers Retirement System	95,695	52,328	(43,367)	-45%
1000	DSS	SPD	DMN2041100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	DMN2041100	52600	Workers' Compensation	3,850	1,200	(2,650)	-69%
1000	DSS	SPD	DMN2041100	52900	Other Employee Benefits	1,529	774	(755)	-49%
1000	DSS	SPD	DMN2061100	51400	Aides And Paraprofessionals	113,677	28,258	(85,419)	-75%
1000	DSS	SPD	DMN2061100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DSS	SPD	DMN2061100	52200	Fica & Medicare	8,696	2,162	(6,534)	-75%
1000	DSS	SPD	DMN2061100	52300	Teachers Retirement System	24,907	6,307	(18,600)	-75%
1000	DSS	SPD	DMN2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	DMN2061100	52600	Workers' Compensation	2,200	400	(1,800)	-82%
1000	DSS	SPD	DMN2061100	52900	Other Employee Benefits	210	93	(117)	-56%
1000	DSS	SPD	DTN2031100	51100	Teachers	-	108,586	108,586	N/A
1000	DSS	SPD	DTN2031100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DSS	SPD	DTN2031100	52200	Fica & Medicare	-	8,307	8,307	N/A
1000	DSS	SPD	DTN2031100	52300	Teachers Retirement System	-	24,236	24,236	N/A
1000	DSS	SPD	DTN2031100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	DTN2031100	52600	Workers' Compensation	-	800	800	N/A
1000	DSS	SPD	DTN2031100	52900	Other Employee Benefits	-	358	358	N/A
1000	DSS	SPD	DTN2041100	51100	Teachers	253,203	95,189	(158,014)	-62%
1000	DSS	SPD	DTN2041100	52100	State Health Insurance	90,480	23,220	(67,260)	-74%
1000	DSS	SPD	DTN2041100	52200	Fica & Medicare	19,370	7,282	(12,088)	-62%
1000	DSS	SPD	DTN2041100	52300	Teachers Retirement System	55,477	21,246	(34,231)	-62%
1000	DSS	SPD	DTN2041100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	DTN2041100	52600	Workers' Compensation	2,200	400	(1,800)	-82%
1000	DSS	SPD	DTN2041100	52900	Other Employee Benefits	886	314	(572)	-65%
1000	DSS	SPD	DTN2061100	51400	Aides And Paraprofessionals	123,658	33,644	(90,014)	-73%
1000	DSS	SPD	DTN2061100	52100	State Health Insurance	67,860	23,220	(44,640)	-66%
1000	DSS	SPD	DTN2061100	52200	Fica & Medicare	9,460	2,574	(6,886)	-73%
1000	DSS	SPD	DTN2061100	52300	Teachers Retirement System	27,093	7,509	(19,584)	-72%
1000	DSS	SPD	DTN2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	DTN2061100	52600	Workers' Compensation	2,200	400	(1,800)	-82%
1000	DSS	SPD	DTN2061100	52900	Other Employee Benefits	433	111	(322)	-74%
1000	DSS	SPD	DUB2031100	51100	Teachers	-	235,995	235,995	N/A
1000	DSS	SPD	DUB2031100	52100	State Health Insurance	-	69,660	69,660	N/A
1000	DSS	SPD	DUB2031100	52200	Fica & Medicare	-	18,054	18,054	N/A
1000	DSS	SPD	DUB2031100	52300	Teachers Retirement System	-	52,674	52,674	N/A
1000	DSS	SPD	DUB2031100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	DUB2031100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	DUB2031100	52900	Other Employee Benefits	-	779	779	N/A
1000	DSS	SPD	DUB2041100	51100	Teachers	384,418	109,380	(275,038)	-72%
1000	DSS	SPD	DUB2041100	52100	State Health Insurance	67,860	-	(67,860)	-100%
1000	DSS	SPD	DUB2041100	52200	Fica & Medicare	29,408	8,368	(21,040)	-72%
1000	DSS	SPD	DUB2041100	52300	Teachers Retirement System	84,226	24,414	(59,812)	-71%
1000	DSS	SPD	DUB2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	DUB2041100	52600	Workers' Compensation	2,750	800	(1,950)	-71%
1000	DSS	SPD	DUB2041100	52900	Other Employee Benefits	1,040	361	(679)	-65%
1000	DSS	SPD	DUB2061100	51400	Aides And Paraprofessionals	54,806	27,574	(27,232)	-50%
1000	DSS	SPD	DUB2061100	52100	State Health Insurance	22,620	23,220	600	3%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	DUB2061100	52200	Fica & Medicare	4,193	2,109	(2,084)	-50%
1000	DSS	SPD	DUB2061100	52300	Teachers Retirement System	12,008	6,154	(5,854)	-49%
1000	DSS	SPD	DUB2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	DUB2061100	52600	Workers' Compensation	1,100	400	(700)	-64%
1000	DSS	SPD	DUB2061100	52900	Other Employee Benefits	192	91	(101)	-53%
1000	DSS	SPD	DVS2031100	51100	Teachers	-	289,791	289,791	N/A
1000	DSS	SPD	DVS2031100	52100	State Health Insurance	-	116,100	116,100	N/A
1000	DSS	SPD	DVS2031100	52200	Fica & Medicare	-	22,169	22,169	N/A
1000	DSS	SPD	DVS2031100	52300	Teachers Retirement System	-	64,681	64,681	N/A
1000	DSS	SPD	DVS2031100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	DVS2031100	52600	Workers' Compensation	-	2,000	2,000	N/A
1000	DSS	SPD	DVS2031100	52900	Other Employee Benefits	-	956	956	N/A
1000	DSS	SPD	DVS2041100	51100	Teachers	284,345	-	(284,345)	-100%
1000	DSS	SPD	DVS2041100	52100	State Health Insurance	113,100	-	(113,100)	-100%
1000	DSS	SPD	DVS2041100	52200	Fica & Medicare	21,752	-	(21,752)	-100%
1000	DSS	SPD	DVS2041100	52300	Teachers Retirement System	62,300	-	(62,300)	-100%
1000	DSS	SPD	DVS2041100	52600	Workers' Compensation	2,750	-	(2,750)	-100%
1000	DSS	SPD	DVS2041100	52900	Other Employee Benefits	995	-	(995)	-100%
1000	DSS	SPD	DVS2061100	51400	Aides And Paraprofessionals	26,904	54,136	27,232	101%
1000	DSS	SPD	DVS2061100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DSS	SPD	DVS2061100	52200	Fica & Medicare	2,058	4,141	2,083	101%
1000	DSS	SPD	DVS2061100	52300	Teachers Retirement System	5,895	12,083	6,188	105%
1000	DSS	SPD	DVS2061100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	DVS2061100	52600	Workers' Compensation	550	800	250	45%
1000	DSS	SPD	DVS2061100	52900	Other Employee Benefits	94	179	85	90%
1000	DSS	SPD	ECM2031100	51100	Teachers	-	361,169	361,169	N/A
1000	DSS	SPD	ECM2031100	52100	State Health Insurance	-	139,320	139,320	N/A
1000	DSS	SPD	ECM2031100	52200	Fica & Medicare	-	27,629	27,629	N/A
1000	DSS	SPD	ECM2031100	52300	Teachers Retirement System	-	80,613	80,613	N/A
1000	DSS	SPD	ECM2031100	52500	Unemployment Compensation	-	90	90	N/A
1000	DSS	SPD	ECM2031100	52600	Workers' Compensation	-	2,400	2,400	N/A
1000	DSS	SPD	ECM2031100	52900	Other Employee Benefits	-	1,192	1,192	N/A
1000	DSS	SPD	ECM2041100	51100	Teachers	428,654	133,229	(295,425)	-69%
1000	DSS	SPD	ECM2041100	51400	Aides And Paraprofessionals	-	152,610	152,610	N/A
1000	DSS	SPD	ECM2041100	52100	State Health Insurance	113,100	46,440	(66,660)	-59%
1000	DSS	SPD	ECM2041100	52200	Fica & Medicare	32,792	21,867	(10,925)	-33%
1000	DSS	SPD	ECM2041100	52300	Teachers Retirement System	93,918	63,799	(30,119)	-32%
1000	DSS	SPD	ECM2041100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	ECM2041100	52600	Workers' Compensation	3,850	2,800	(1,050)	-27%
1000	DSS	SPD	ECM2041100	52900	Other Employee Benefits	1,500	943	(557)	-37%
1000	DSS	SPD	ECM2061100	51400	Aides And Paraprofessionals	28,498	-	(28,498)	-100%
1000	DSS	SPD	ECM2061100	52200	Fica & Medicare	2,180	-	(2,180)	-100%
1000	DSS	SPD	ECM2061100	52300	Teachers Retirement System	6,244	-	(6,244)	-100%
1000	DSS	SPD	ECM2061100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	ECM2061100	52900	Other Employee Benefits	100	-	(100)	-100%
1000	DSS	SPD	EDY2031100	51100	Teachers	-	382,053	382,053	N/A
1000	DSS	SPD	EDY2031100	52100	State Health Insurance	-	116,100	116,100	N/A
1000	DSS	SPD	EDY2031100	52200	Fica & Medicare	-	29,227	29,227	N/A
1000	DSS	SPD	EDY2031100	52300	Teachers Retirement System	-	85,274	85,274	N/A
1000	DSS	SPD	EDY2031100	52500	Unemployment Compensation	-	90	90	N/A
1000	DSS	SPD	EDY2031100	52600	Workers' Compensation	-	2,400	2,400	N/A
1000	DSS	SPD	EDY2031100	52900	Other Employee Benefits	-	1,261	1,261	N/A
1000	DSS	SPD	EDY2041100	51100	Teachers	458,663	76,310	(382,353)	-83%
1000	DSS	SPD	EDY2041100	51400	Aides And Paraprofessionals	-	117,682	117,682	N/A
1000	DSS	SPD	EDY2041100	52100	State Health Insurance	135,720	46,440	(89,280)	-66%
1000	DSS	SPD	EDY2041100	52200	Fica & Medicare	35,088	14,840	(20,248)	-58%
1000	DSS	SPD	EDY2041100	52300	Teachers Retirement System	100,493	43,299	(57,194)	-57%
1000	DSS	SPD	EDY2041100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	EDY2041100	52600	Workers' Compensation	3,850	2,000	(1,850)	-48%
1000	DSS	SPD	EDY2041100	52900	Other Employee Benefits	1,605	640	(965)	-60%
1000	DSS	SPD	EDY2061100	51400	Aides And Paraprofessionals	58,453	-	(58,453)	-100%
1000	DSS	SPD	EDY2061100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	EDY2061100	52200	Fica & Medicare	4,472	-	(4,472)	-100%
1000	DSS	SPD	EDY2061100	52300	Teachers Retirement System	12,807	-	(12,807)	-100%
1000	DSS	SPD	EDY2061100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	EDY2061100	52900	Other Employee Benefits	205	-	(205)	-100%
1000	DSS	SPD	ERA2021100	51100	Teachers	125,816	-	(125,816)	-100%
1000	DSS	SPD	ERA2021100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	ERA2021100	52200	Fica & Medicare	9,625	-	(9,625)	-100%
1000	DSS	SPD	ERA2021100	52300	Teachers Retirement System	27,566	-	(27,566)	-100%
1000	DSS	SPD	ERA2021100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	ERA2021100	52900	Other Employee Benefits	440	-	(440)	-100%
1000	DSS	SPD	ERA2031100	51100	Teachers	-	406,844	406,844	N/A
1000	DSS	SPD	ERA2031100	52100	State Health Insurance	-	92,880	92,880	N/A
1000	DSS	SPD	ERA2031100	52200	Fica & Medicare	-	31,124	31,124	N/A
1000	DSS	SPD	ERA2031100	52300	Teachers Retirement System	-	90,808	90,808	N/A
1000	DSS	SPD	ERA2031100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	ERA2031100	52600	Workers' Compensation	-	2,800	2,800	N/A
1000	DSS	SPD	ERA2031100	52900	Other Employee Benefits	-	1,343	1,343	N/A
1000	DSS	SPD	ERA2041100	51100	Teachers	393,510	318,034	(75,476)	-19%
1000	DSS	SPD	ERA2041100	51400	Aides And Paraprofessionals	-	27,232	27,232	N/A
1000	DSS	SPD	ERA2041100	52100	State Health Insurance	135,720	116,100	(19,620)	-14%
1000	DSS	SPD	ERA2041100	52200	Fica & Medicare	30,104	26,413	(3,691)	-12%
1000	DSS	SPD	ERA2041100	52300	Teachers Retirement System	86,218	77,063	(9,155)	-11%
1000	DSS	SPD	ERA2041100	52500	Unemployment Compensation	-	90	90	N/A
1000	DSS	SPD	ERA2041100	52600	Workers' Compensation	3,850	2,400	(1,450)	-38%
1000	DSS	SPD	ERA2041100	52900	Other Employee Benefits	1,377	1,139	(238)	-17%
1000	DSS	SPD	ERA2051100	51100	Teachers	192,653	-	(192,653)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	ERA2051100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	ERA2051100	52200	Fica & Medicare	14,738	-	(14,738)	-100%
1000	DSS	SPD	ERA2051100	52300	Teachers Retirement System	42,210	-	(42,210)	-100%
1000	DSS	SPD	ERA2051100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	ERA2051100	52900	Other Employee Benefits	674	-	(674)	-100%
1000	DSS	SPD	ERA2061100	51400	Aides And Paraprofessionals	30,045	28,258	(1,787)	-6%
1000	DSS	SPD	ERA2061100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DSS	SPD	ERA2061100	52200	Fica & Medicare	2,298	2,162	(136)	-6%
1000	DSS	SPD	ERA2061100	52300	Teachers Retirement System	6,583	6,307	(276)	-4%
1000	DSS	SPD	ERA2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	ERA2061100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DSS	SPD	ERA2061100	52900	Other Employee Benefits	105	93	(12)	-11%
1000	DSS	SPD	FOR2031100	51100	Teachers	-	155,567	155,567	N/A
1000	DSS	SPD	FOR2031100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DSS	SPD	FOR2031100	52200	Fica & Medicare	-	11,901	11,901	N/A
1000	DSS	SPD	FOR2031100	52300	Teachers Retirement System	-	34,723	34,723	N/A
1000	DSS	SPD	FOR2031100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	FOR2031100	52600	Workers' Compensation	-	800	800	N/A
1000	DSS	SPD	FOR2031100	52900	Other Employee Benefits	-	513	513	N/A
1000	DSS	SPD	FOR2041100	51100	Teachers	256,174	78,927	(177,247)	-69%
1000	DSS	SPD	FOR2041100	51400	Aides And Paraprofessionals	-	26,904	26,904	N/A
1000	DSS	SPD	FOR2041100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DSS	SPD	FOR2041100	52200	Fica & Medicare	19,597	8,096	(11,501)	-59%
1000	DSS	SPD	FOR2041100	52300	Teachers Retirement System	56,128	23,621	(32,507)	-58%
1000	DSS	SPD	FOR2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	FOR2041100	52600	Workers' Compensation	2,200	800	(1,400)	-64%
1000	DSS	SPD	FOR2041100	52900	Other Employee Benefits	897	349	(548)	-61%
1000	DSS	SPD	FOR2061100	51400	Aides And Paraprofessionals	26,904	27,232	328	1%
1000	DSS	SPD	FOR2061100	52200	Fica & Medicare	2,058	2,083	25	1%
1000	DSS	SPD	FOR2061100	52300	Teachers Retirement System	5,895	6,078	183	3%
1000	DSS	SPD	FOR2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	FOR2061100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DSS	SPD	FOR2061100	52900	Other Employee Benefits	94	90	(4)	-4%
1000	DSS	SPD	FOX2031100	51100	Teachers	-	215,774	215,774	N/A
1000	DSS	SPD	FOX2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	FOX2031100	52200	Fica & Medicare	-	16,507	16,507	N/A
1000	DSS	SPD	FOX2031100	52300	Teachers Retirement System	-	48,161	48,161	N/A
1000	DSS	SPD	FOX2031100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	FOX2031100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	FOX2031100	52900	Other Employee Benefits	-	712	712	N/A
1000	DSS	SPD	FOX2041100	51100	Teachers	260,679	123,537	(137,142)	-53%
1000	DSS	SPD	FOX2041100	52100	State Health Insurance	67,860	23,220	(44,640)	-66%
1000	DSS	SPD	FOX2041100	52200	Fica & Medicare	19,942	9,451	(10,491)	-53%
1000	DSS	SPD	FOX2041100	52300	Teachers Retirement System	57,115	27,573	(29,542)	-52%
1000	DSS	SPD	FOX2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	FOX2041100	52600	Workers' Compensation	2,200	800	(1,400)	-64%
1000	DSS	SPD	FOX2041100	52900	Other Employee Benefits	912	408	(504)	-55%
1000	DSS	SPD	FOX2061100	51400	Aides And Paraprofessionals	30,045	33,644	3,599	12%
1000	DSS	SPD	FOX2061100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DSS	SPD	FOX2061100	52200	Fica & Medicare	2,298	2,574	276	12%
1000	DSS	SPD	FOX2061100	52300	Teachers Retirement System	6,583	7,509	926	14%
1000	DSS	SPD	FOX2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	FOX2061100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DSS	SPD	FOX2061100	52900	Other Employee Benefits	105	111	6	6%
1000	DSS	SPD	FRT2031100	51100	Teachers	-	440,889	440,889	N/A
1000	DSS	SPD	FRT2031100	52100	State Health Insurance	-	162,540	162,540	N/A
1000	DSS	SPD	FRT2031100	52200	Fica & Medicare	-	33,728	33,728	N/A
1000	DSS	SPD	FRT2031100	52300	Teachers Retirement System	-	98,406	98,406	N/A
1000	DSS	SPD	FRT2031100	52500	Unemployment Compensation	-	120	120	N/A
1000	DSS	SPD	FRT2031100	52600	Workers' Compensation	-	3,200	3,200	N/A
1000	DSS	SPD	FRT2031100	52900	Other Employee Benefits	-	1,455	1,455	N/A
1000	DSS	SPD	FRT2041100	51100	Teachers	495,193	53,151	(442,042)	-89%
1000	DSS	SPD	FRT2041100	51400	Aides And Paraprofessionals	-	94,903	94,903	N/A
1000	DSS	SPD	FRT2041100	52100	State Health Insurance	135,720	-	(135,720)	-100%
1000	DSS	SPD	FRT2041100	52200	Fica & Medicare	37,882	11,326	(26,556)	-70%
1000	DSS	SPD	FRT2041100	52300	Teachers Retirement System	108,497	33,046	(75,451)	-70%
1000	DSS	SPD	FRT2041100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	FRT2041100	52600	Workers' Compensation	4,950	1,600	(3,350)	-68%
1000	DSS	SPD	FRT2041100	52900	Other Employee Benefits	1,733	489	(1,244)	-72%
1000	DSS	SPD	FRT2061100	51400	Aides And Paraprofessionals	60,424	-	(60,424)	-100%
1000	DSS	SPD	FRT2061100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	FRT2061100	52200	Fica & Medicare	4,622	-	(4,622)	-100%
1000	DSS	SPD	FRT2061100	52300	Teachers Retirement System	13,239	-	(13,239)	-100%
1000	DSS	SPD	FRT2061100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	FRT2061100	52900	Other Employee Benefits	211	-	(211)	-100%
1000	DSS	SPD	GEN2021100	51100	Teachers	197,596	-	(197,596)	-100%
1000	DSS	SPD	GEN2021100	52100	State Health Insurance	67,860	-	(67,860)	-100%
1000	DSS	SPD	GEN2021100	52200	Fica & Medicare	15,116	-	(15,116)	-100%
1000	DSS	SPD	GEN2021100	52300	Teachers Retirement System	43,293	-	(43,293)	-100%
1000	DSS	SPD	GEN2021100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	GEN2021100	52900	Other Employee Benefits	692	-	(692)	-100%
1000	DSS	SPD	GEN2031100	51100	Teachers	-	380,156	380,156	N/A
1000	DSS	SPD	GEN2031100	52100	State Health Insurance	-	139,320	139,320	N/A
1000	DSS	SPD	GEN2031100	52200	Fica & Medicare	-	29,082	29,082	N/A
1000	DSS	SPD	GEN2031100	52300	Teachers Retirement System	-	84,851	84,851	N/A
1000	DSS	SPD	GEN2031100	52500	Unemployment Compensation	-	90	90	N/A
1000	DSS	SPD	GEN2031100	52600	Workers' Compensation	-	2,400	2,400	N/A
1000	DSS	SPD	GEN2031100	52900	Other Employee Benefits	-	1,255	1,255	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	GEN2041100	51100	Teachers	605,525	268,248	(337,277)	-56%
1000	DSS	SPD	GEN2041100	51400	Aides And Paraprofessionals	25,333	29,711	4,378	17%
1000	DSS	SPD	GEN2041100	52100	State Health Insurance	226,200	116,100	(110,100)	-49%
1000	DSS	SPD	GEN2041100	52200	Fica & Medicare	48,261	22,794	(25,467)	-53%
1000	DSS	SPD	GEN2041100	52300	Teachers Retirement System	138,221	66,505	(71,716)	-52%
1000	DSS	SPD	GEN2041100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	GEN2041100	52600	Workers' Compensation	6,050	2,000	(4,050)	-67%
1000	DSS	SPD	GEN2041100	52900	Other Employee Benefits	1,971	983	(988)	-50%
1000	DSS	SPD	GEN2061100	51400	Aides And Paraprofessionals	63,906	-	(63,906)	-100%
1000	DSS	SPD	GEN2061100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	GEN2061100	52200	Fica & Medicare	4,889	-	(4,889)	-100%
1000	DSS	SPD	GEN2061100	52300	Teachers Retirement System	14,002	-	(14,002)	-100%
1000	DSS	SPD	GEN2061100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	GEN2061100	52900	Other Employee Benefits	224	-	(224)	-100%
1000	DSS	SPD	GRG2021100	51100	Teachers	121,502	-	(121,502)	-100%
1000	DSS	SPD	GRG2021100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	GRG2021100	52200	Fica & Medicare	9,295	-	(9,295)	-100%
1000	DSS	SPD	GRG2021100	52300	Teachers Retirement System	26,621	-	(26,621)	-100%
1000	DSS	SPD	GRG2021100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	GRG2021100	52900	Other Employee Benefits	425	-	(425)	-100%
1000	DSS	SPD	GRG2031100	51100	Teachers	-	284,306	284,306	N/A
1000	DSS	SPD	GRG2031100	52100	State Health Insurance	-	69,660	69,660	N/A
1000	DSS	SPD	GRG2031100	52200	Fica & Medicare	-	21,749	21,749	N/A
1000	DSS	SPD	GRG2031100	52300	Teachers Retirement System	-	63,457	63,457	N/A
1000	DSS	SPD	GRG2031100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	GRG2031100	52600	Workers' Compensation	-	1,600	1,600	N/A
1000	DSS	SPD	GRG2031100	52900	Other Employee Benefits	-	938	938	N/A
1000	DSS	SPD	GRG2041100	51100	Teachers	157,448	-	(157,448)	-100%
1000	DSS	SPD	GRG2041100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	GRG2041100	52200	Fica & Medicare	12,045	-	(12,045)	-100%
1000	DSS	SPD	GRG2041100	52300	Teachers Retirement System	34,497	-	(34,497)	-100%
1000	DSS	SPD	GRG2041100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	GRG2041100	52900	Other Employee Benefits	551	-	(551)	-100%
1000	DSS	SPD	GRG2061100	51400	Aides And Paraprofessionals	55,496	55,490	(6)	0%
1000	DSS	SPD	GRG2061100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DSS	SPD	GRG2061100	52200	Fica & Medicare	4,245	4,245	-	0%
1000	DSS	SPD	GRG2061100	52300	Teachers Retirement System	12,159	12,385	226	2%
1000	DSS	SPD	GRG2061100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	GRG2061100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DSS	SPD	GRG2061100	52900	Other Employee Benefits	194	183	(11)	-6%
1000	DSS	SPD	HAN2031100	51100	Teachers	-	137,486	137,486	N/A
1000	DSS	SPD	HAN2031100	51400	Aides And Paraprofessionals	29,663	-	(29,663)	-100%
1000	DSS	SPD	HAN2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	HAN2031100	52200	Fica & Medicare	2,269	10,518	8,249	364%
1000	DSS	SPD	HAN2031100	52300	Teachers Retirement System	6,499	30,687	24,188	372%
1000	DSS	SPD	HAN2031100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	HAN2031100	52600	Workers' Compensation	550	800	250	45%
1000	DSS	SPD	HAN2031100	52900	Other Employee Benefits	104	454	350	337%
1000	DSS	SPD	HAN2041100	51100	Teachers	598,928	444,428	(154,500)	-26%
1000	DSS	SPD	HAN2041100	51400	Aides And Paraprofessionals	29,663	-	(29,663)	-100%
1000	DSS	SPD	HAN2041100	52100	State Health Insurance	203,580	162,540	(41,040)	-20%
1000	DSS	SPD	HAN2041100	52200	Fica & Medicare	48,087	33,999	(14,088)	-29%
1000	DSS	SPD	HAN2041100	52300	Teachers Retirement System	137,724	99,196	(38,528)	-28%
1000	DSS	SPD	HAN2041100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	HAN2041100	52600	Workers' Compensation	5,500	2,800	(2,700)	-49%
1000	DSS	SPD	HAN2041100	52900	Other Employee Benefits	2,200	1,467	(733)	-33%
1000	DSS	SPD	HAN2061100	51400	Aides And Paraprofessionals	64,287	56,615	(7,672)	-12%
1000	DSS	SPD	HAN2061100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	HAN2061100	52200	Fica & Medicare	4,918	4,331	(587)	-12%
1000	DSS	SPD	HAN2061100	52300	Teachers Retirement System	14,085	12,637	(1,448)	-10%
1000	DSS	SPD	HAN2061100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	HAN2061100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DSS	SPD	HAN2061100	52900	Other Employee Benefits	225	187	(38)	-17%
1000	DSS	SPD	HAR2021100	51100	Teachers	47,835	-	(47,835)	-100%
1000	DSS	SPD	HAR2021100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	HAR2021100	52200	Fica & Medicare	3,659	-	(3,659)	-100%
1000	DSS	SPD	HAR2021100	52300	Teachers Retirement System	10,481	-	(10,481)	-100%
1000	DSS	SPD	HAR2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	HAR2021100	52900	Other Employee Benefits	167	-	(167)	-100%
1000	DSS	SPD	HAR2031100	51100	Teachers	-	752,480	752,480	N/A
1000	DSS	SPD	HAR2031100	52100	State Health Insurance	-	232,200	232,200	N/A
1000	DSS	SPD	HAR2031100	52200	Fica & Medicare	-	57,565	57,565	N/A
1000	DSS	SPD	HAR2031100	52300	Teachers Retirement System	-	167,954	167,954	N/A
1000	DSS	SPD	HAR2031100	52500	Unemployment Compensation	-	195	195	N/A
1000	DSS	SPD	HAR2031100	52600	Workers' Compensation	-	5,200	5,200	N/A
1000	DSS	SPD	HAR2031100	52900	Other Employee Benefits	-	2,483	2,483	N/A
1000	DSS	SPD	HAR2041100	51100	Teachers	945,160	317,783	(627,377)	-66%
1000	DSS	SPD	HAR2041100	51400	Aides And Paraprofessionals	-	256,789	256,789	N/A
1000	DSS	SPD	HAR2041100	52100	State Health Insurance	226,200	162,540	(63,660)	-28%
1000	DSS	SPD	HAR2041100	52200	Fica & Medicare	72,305	43,955	(28,350)	-39%
1000	DSS	SPD	HAR2041100	52300	Teachers Retirement System	207,085	114,799	(92,286)	-45%
1000	DSS	SPD	HAR2041100	52500	Unemployment Compensation	-	180	180	N/A
1000	DSS	SPD	HAR2041100	52600	Workers' Compensation	8,250	4,800	(3,450)	-42%
1000	DSS	SPD	HAR2041100	52900	Other Employee Benefits	3,308	1,896	(1,412)	-43%
1000	DSS	SPD	HAR2051100	51100	Teachers	126,606	-	(126,606)	-100%
1000	DSS	SPD	HAR2051100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	HAR2051100	52200	Fica & Medicare	9,685	-	(9,685)	-100%
1000	DSS	SPD	HAR2051100	52300	Teachers Retirement System	27,739	-	(27,739)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	HAR2051100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	HAR2051100	52900	Other Employee Benefits	443	-	(443)	-100%
1000	DSS	SPD	HAR2061100	51400	Aides And Paraprofessionals	91,076	-	(91,076)	-100%
1000	DSS	SPD	HAR2061100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	HAR2061100	52200	Fica & Medicare	6,967	-	(6,967)	-100%
1000	DSS	SPD	HAR2061100	52300	Teachers Retirement System	19,955	-	(19,955)	-100%
1000	DSS	SPD	HAR2061100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	HAR2061100	52900	Other Employee Benefits	319	-	(319)	-100%
1000	DSS	SPD	JNS2031100	51100	Teachers	-	312,928	312,928	N/A
1000	DSS	SPD	JNS2031100	52100	State Health Insurance	-	116,100	116,100	N/A
1000	DSS	SPD	JNS2031100	52200	Fica & Medicare	-	23,939	23,939	N/A
1000	DSS	SPD	JNS2031100	52300	Teachers Retirement System	-	69,846	69,846	N/A
1000	DSS	SPD	JNS2031100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	JNS2031100	52600	Workers' Compensation	-	2,000	2,000	N/A
1000	DSS	SPD	JNS2031100	52900	Other Employee Benefits	-	1,033	1,033	N/A
1000	DSS	SPD	JNS2041100	51100	Teachers	734,737	481,227	(253,510)	-35%
1000	DSS	SPD	JNS2041100	51400	Aides And Paraprofessionals	-	27,574	27,574	N/A
1000	DSS	SPD	JNS2041100	52100	State Health Insurance	203,580	162,540	(41,040)	-20%
1000	DSS	SPD	JNS2041100	52200	Fica & Medicare	56,207	38,923	(17,284)	-31%
1000	DSS	SPD	JNS2041100	52300	Teachers Retirement System	160,981	113,564	(47,417)	-29%
1000	DSS	SPD	JNS2041100	52500	Unemployment Compensation	-	135	135	N/A
1000	DSS	SPD	JNS2041100	52600	Workers' Compensation	6,600	3,600	(3,000)	-45%
1000	DSS	SPD	JNS2041100	52900	Other Employee Benefits	2,572	1,679	(893)	-35%
1000	DSS	SPD	JNS2061100	51400	Aides And Paraprofessionals	119,798	-	(119,798)	-100%
1000	DSS	SPD	JNS2061100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	JNS2061100	52200	Fica & Medicare	9,165	-	(9,165)	-100%
1000	DSS	SPD	JNS2061100	52300	Teachers Retirement System	26,248	-	(26,248)	-100%
1000	DSS	SPD	JNS2061100	52600	Workers' Compensation	2,200	-	(2,200)	-100%
1000	DSS	SPD	JNS2061100	52900	Other Employee Benefits	419	-	(419)	-100%
1000	DSS	SPD	JOR2021100	51100	Teachers	114,009	-	(114,009)	-100%
1000	DSS	SPD	JOR2021100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	JOR2021100	52200	Fica & Medicare	8,722	-	(8,722)	-100%
1000	DSS	SPD	JOR2021100	52300	Teachers Retirement System	24,979	-	(24,979)	-100%
1000	DSS	SPD	JOR2021100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	JOR2021100	52900	Other Employee Benefits	399	-	(399)	-100%
1000	DSS	SPD	JOR2031100	51100	Teachers	187,615	1,049,786	862,171	460%
1000	DSS	SPD	JOR2031100	52100	State Health Insurance	67,860	255,420	187,560	276%
1000	DSS	SPD	JOR2031100	52200	Fica & Medicare	14,353	80,309	65,956	460%
1000	DSS	SPD	JOR2031100	52300	Teachers Retirement System	41,106	234,312	193,206	470%
1000	DSS	SPD	JOR2031100	52500	Unemployment Compensation	-	255	255	N/A
1000	DSS	SPD	JOR2031100	52600	Workers' Compensation	1,650	6,800	5,150	312%
1000	DSS	SPD	JOR2031100	52900	Other Employee Benefits	657	3,464	2,807	427%
1000	DSS	SPD	JOR2041100	51100	Teachers	1,158,208	488,390	(669,818)	-58%
1000	DSS	SPD	JOR2041100	51400	Aides And Paraprofessionals	-	501,504	501,504	N/A
1000	DSS	SPD	JOR2041100	52100	State Health Insurance	294,060	348,300	54,240	18%
1000	DSS	SPD	JOR2041100	52200	Fica & Medicare	88,603	75,727	(12,876)	-15%
1000	DSS	SPD	JOR2041100	52300	Teachers Retirement System	253,763	214,105	(39,658)	-16%
1000	DSS	SPD	JOR2041100	52500	Unemployment Compensation	-	360	360	N/A
1000	DSS	SPD	JOR2041100	52600	Workers' Compensation	10,450	9,600	(850)	-8%
1000	DSS	SPD	JOR2041100	52900	Other Employee Benefits	4,054	3,267	(787)	-19%
1000	DSS	SPD	JOR2051100	51100	Teachers	74,955	49,335	(25,620)	-34%
1000	DSS	SPD	JOR2051100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DSS	SPD	JOR2051100	52200	Fica & Medicare	5,734	3,774	(1,960)	-34%
1000	DSS	SPD	JOR2051100	52300	Teachers Retirement System	16,423	11,012	(5,411)	-33%
1000	DSS	SPD	JOR2051100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	JOR2051100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DSS	SPD	JOR2051100	52900	Other Employee Benefits	262	163	(99)	-38%
1000	DSS	SPD	JOR2061100	51400	Aides And Paraprofessionals	217,673	-	(217,673)	-100%
1000	DSS	SPD	JOR2061100	52100	State Health Insurance	67,860	-	(67,860)	-100%
1000	DSS	SPD	JOR2061100	52200	Fica & Medicare	16,652	-	(16,652)	-100%
1000	DSS	SPD	JOR2061100	52300	Teachers Retirement System	47,692	-	(47,692)	-100%
1000	DSS	SPD	JOR2061100	52600	Workers' Compensation	3,850	-	(3,850)	-100%
1000	DSS	SPD	JOR2061100	52900	Other Employee Benefits	762	-	(762)	-100%
1000	DSS	SPD	KEN2031100	51100	Teachers	-	841,930	841,930	N/A
1000	DSS	SPD	KEN2031100	51400	Aides And Paraprofessionals	59,150	-	(59,150)	-100%
1000	DSS	SPD	KEN2031100	52100	State Health Insurance	-	255,420	255,420	N/A
1000	DSS	SPD	KEN2031100	52200	Fica & Medicare	4,525	64,408	59,883	1323%
1000	DSS	SPD	KEN2031100	52300	Teachers Retirement System	12,960	177,242	164,282	1268%
1000	DSS	SPD	KEN2031100	52500	Unemployment Compensation	-	225	225	N/A
1000	DSS	SPD	KEN2031100	52600	Workers' Compensation	1,100	6,000	4,900	445%
1000	DSS	SPD	KEN2031100	52900	Other Employee Benefits	207	2,621	2,414	1166%
1000	DSS	SPD	KEN2041100	51100	Teachers	1,033,045	296,621	(736,424)	-71%
1000	DSS	SPD	KEN2041100	51400	Aides And Paraprofessionals	-	281,292	281,292	N/A
1000	DSS	SPD	KEN2041100	52100	State Health Insurance	294,060	162,540	(131,520)	-45%
1000	DSS	SPD	KEN2041100	52200	Fica & Medicare	79,028	44,210	(34,818)	-44%
1000	DSS	SPD	KEN2041100	52300	Teachers Retirement System	226,340	128,990	(97,350)	-43%
1000	DSS	SPD	KEN2041100	52500	Unemployment Compensation	-	195	195	N/A
1000	DSS	SPD	KEN2041100	52600	Workers' Compensation	9,350	5,200	(4,150)	-44%
1000	DSS	SPD	KEN2041100	52900	Other Employee Benefits	3,616	1,907	(1,709)	-47%
1000	DSS	SPD	KEN2061100	51400	Aides And Paraprofessionals	95,869	-	(95,869)	-100%
1000	DSS	SPD	KEN2061100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	KEN2061100	52200	Fica & Medicare	7,334	-	(7,334)	-100%
1000	DSS	SPD	KEN2061100	52300	Teachers Retirement System	21,005	-	(21,005)	-100%
1000	DSS	SPD	KEN2061100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	KEN2061100	52900	Other Employee Benefits	336	-	(336)	-100%
1000	DSS	SPD	KEY2031100	51100	Teachers	-	232,439	232,439	N/A
1000	DSS	SPD	KEY2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	KEY2031100	52200	Fica & Medicare	-	17,782	17,782	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	KEY2031100	52300	Teachers Retirement System	-	51,880	51,880	N/A
1000	DSS	SPD	KEY2031100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	KEY2031100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	KEY2031100	52900	Other Employee Benefits	-	479	479	N/A
1000	DSS	SPD	KEY2041100	51100	Teachers	278,046	196,564	(81,482)	-29%
1000	DSS	SPD	KEY2041100	51400	Aides And Paraprofessionals	-	27,232	27,232	N/A
1000	DSS	SPD	KEY2041100	52100	State Health Insurance	67,860	23,220	(44,640)	-66%
1000	DSS	SPD	KEY2041100	52200	Fica & Medicare	21,271	17,120	(4,151)	-20%
1000	DSS	SPD	KEY2041100	52300	Teachers Retirement System	60,920	49,951	(10,969)	-18%
1000	DSS	SPD	KEY2041100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	KEY2041100	52600	Workers' Compensation	2,200	1,600	(600)	-27%
1000	DSS	SPD	KEY2041100	52900	Other Employee Benefits	668	739	71	11%
1000	DSS	SPD	LJA2031100	51100	Teachers	-	321,244	321,244	N/A
1000	DSS	SPD	LJA2031100	52100	State Health Insurance	-	92,880	92,880	N/A
1000	DSS	SPD	LJA2031100	52200	Fica & Medicare	-	24,575	24,575	N/A
1000	DSS	SPD	LJA2031100	52300	Teachers Retirement System	-	71,702	71,702	N/A
1000	DSS	SPD	LJA2031100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	LJA2031100	52600	Workers' Compensation	-	2,000	2,000	N/A
1000	DSS	SPD	LJA2031100	52900	Other Employee Benefits	-	1,060	1,060	N/A
1000	DSS	SPD	LJA2041100	51100	Teachers	353,499	142,252	(211,247)	-60%
1000	DSS	SPD	LJA2041100	52100	State Health Insurance	22,620	46,440	23,820	105%
1000	DSS	SPD	LJA2041100	52200	Fica & Medicare	27,043	10,882	(16,161)	-60%
1000	DSS	SPD	LJA2041100	52300	Teachers Retirement System	77,452	31,751	(45,701)	-59%
1000	DSS	SPD	LJA2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	LJA2041100	52600	Workers' Compensation	2,750	800	(1,950)	-71%
1000	DSS	SPD	LJA2041100	52900	Other Employee Benefits	1,237	469	(768)	-62%
1000	DSS	SPD	LJA2061100	51400	Aides And Paraprofessionals	-	87,994	87,994	N/A
1000	DSS	SPD	LJA2061100	52100	State Health Insurance	-	69,660	69,660	N/A
1000	DSS	SPD	LJA2061100	52200	Fica & Medicare	-	6,732	6,732	N/A
1000	DSS	SPD	LJA2061100	52300	Teachers Retirement System	-	19,640	19,640	N/A
1000	DSS	SPD	LJA2061100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	LJA2061100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	LJA2061100	52900	Other Employee Benefits	-	290	290	N/A
1000	DSS	SPD	MAC2031100	51100	Teachers	-	368,543	368,543	N/A
1000	DSS	SPD	MAC2031100	52100	State Health Insurance	-	116,100	116,100	N/A
1000	DSS	SPD	MAC2031100	52200	Fica & Medicare	-	28,194	28,194	N/A
1000	DSS	SPD	MAC2031100	52300	Teachers Retirement System	-	82,259	82,259	N/A
1000	DSS	SPD	MAC2031100	52500	Unemployment Compensation	-	90	90	N/A
1000	DSS	SPD	MAC2031100	52600	Workers' Compensation	-	2,400	2,400	N/A
1000	DSS	SPD	MAC2031100	52900	Other Employee Benefits	-	1,216	1,216	N/A
1000	DSS	SPD	MAC2041100	51100	Teachers	308,807	56,296	(252,511)	-82%
1000	DSS	SPD	MAC2041100	51400	Aides And Paraprofessionals	-	28,258	28,258	N/A
1000	DSS	SPD	MAC2041100	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
1000	DSS	SPD	MAC2041100	52200	Fica & Medicare	23,624	6,468	(17,156)	-73%
1000	DSS	SPD	MAC2041100	52300	Teachers Retirement System	67,660	18,872	(48,788)	-72%
1000	DSS	SPD	MAC2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	MAC2041100	52600	Workers' Compensation	2,750	800	(1,950)	-71%
1000	DSS	SPD	MAC2041100	52900	Other Employee Benefits	1,081	279	(802)	-74%
1000	DSS	SPD	MAC2051100	51100	Teachers	56,296	-	(56,296)	-100%
1000	DSS	SPD	MAC2051100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	MAC2051100	52200	Fica & Medicare	4,307	-	(4,307)	-100%
1000	DSS	SPD	MAC2051100	52300	Teachers Retirement System	12,335	-	(12,335)	-100%
1000	DSS	SPD	MAC2051100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	MAC2051100	52900	Other Employee Benefits	197	-	(197)	-100%
1000	DSS	SPD	MBA2031100	51100	Teachers	-	305,426	305,426	N/A
1000	DSS	SPD	MBA2031100	52100	State Health Insurance	-	92,880	92,880	N/A
1000	DSS	SPD	MBA2031100	52200	Fica & Medicare	-	23,365	23,365	N/A
1000	DSS	SPD	MBA2031100	52300	Teachers Retirement System	-	68,171	68,171	N/A
1000	DSS	SPD	MBA2031100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	MBA2031100	52600	Workers' Compensation	-	2,000	2,000	N/A
1000	DSS	SPD	MBA2031100	52900	Other Employee Benefits	-	1,008	1,008	N/A
1000	DSS	SPD	MBA2041100	51100	Teachers	532,906	145,195	(387,711)	-73%
1000	DSS	SPD	MBA2041100	51400	Aides And Paraprofessionals	120,561	-	(120,561)	-100%
1000	DSS	SPD	MBA2041100	52100	State Health Insurance	135,720	-	(135,720)	-100%
1000	DSS	SPD	MBA2041100	52200	Fica & Medicare	49,990	11,107	(38,883)	-78%
1000	DSS	SPD	MBA2041100	52300	Teachers Retirement System	143,175	32,408	(110,767)	-77%
1000	DSS	SPD	MBA2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	MBA2041100	52600	Workers' Compensation	7,150	800	(6,350)	-89%
1000	DSS	SPD	MBA2041100	52900	Other Employee Benefits	2,287	479	(1,808)	-79%
1000	DSS	SPD	MBA2061100	51400	Aides And Paraprofessionals	122,513	29,355	(93,158)	-76%
1000	DSS	SPD	MBA2061100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DSS	SPD	MBA2061100	52200	Fica & Medicare	9,372	2,246	(7,126)	-76%
1000	DSS	SPD	MBA2061100	52300	Teachers Retirement System	26,843	6,552	(20,291)	-76%
1000	DSS	SPD	MBA2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	MBA2061100	52600	Workers' Compensation	2,200	400	(1,800)	-82%
1000	DSS	SPD	MBA2061100	52900	Other Employee Benefits	330	97	(233)	-71%
1000	DSS	SPD	MDL2021100	51100	Teachers	145,253	-	(145,253)	-100%
1000	DSS	SPD	MDL2021100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	MDL2021100	52200	Fica & Medicare	11,112	-	(11,112)	-100%
1000	DSS	SPD	MDL2021100	52300	Teachers Retirement System	31,825	-	(31,825)	-100%
1000	DSS	SPD	MDL2021100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	MDL2021100	52900	Other Employee Benefits	508	-	(508)	-100%
1000	DSS	SPD	MDL2031100	51100	Teachers	-	561,998	561,998	N/A
1000	DSS	SPD	MDL2031100	52100	State Health Insurance	-	185,760	185,760	N/A
1000	DSS	SPD	MDL2031100	52200	Fica & Medicare	-	42,993	42,993	N/A
1000	DSS	SPD	MDL2031100	52300	Teachers Retirement System	-	125,438	125,438	N/A
1000	DSS	SPD	MDL2031100	52500	Unemployment Compensation	-	135	135	N/A
1000	DSS	SPD	MDL2031100	52600	Workers' Compensation	-	3,600	3,600	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	MDL2031100	52900	Other Employee Benefits		1,855	1,855	N/A
1000	DSS	SPD	MDL2041100	51100	Teachers	539,254	143,819	(395,435)	-73%
1000	DSS	SPD	MDL2041100	51400	Aides And Paraprofessionals	-	153,302	153,302	N/A
1000	DSS	SPD	MDL2041100	52100	State Health Insurance	180,960	116,100	(64,860)	-36%
1000	DSS	SPD	MDL2041100	52200	Fica & Medicare	41,253	22,730	(18,523)	-45%
1000	DSS	SPD	MDL2041100	52300	Teachers Retirement System	118,151	59,478	(58,673)	-50%
1000	DSS	SPD	MDL2041100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	MDL2041100	52600	Workers' Compensation	4,950	2,800	(2,150)	-43%
1000	DSS	SPD	MDL2041100	52900	Other Employee Benefits	1,887	980	(907)	-48%
1000	DSS	SPD	MLK2031100	51100	Teachers	-	359,931	359,931	N/A
1000	DSS	SPD	MLK2031100	52100	State Health Insurance	-	116,100	116,100	N/A
1000	DSS	SPD	MLK2031100	52200	Fica & Medicare	-	27,535	27,535	N/A
1000	DSS	SPD	MLK2031100	52300	Teachers Retirement System	-	80,337	80,337	N/A
1000	DSS	SPD	MLK2031100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	MLK2031100	52600	Workers' Compensation	-	2,000	2,000	N/A
1000	DSS	SPD	MLK2031100	52900	Other Employee Benefits	-	1,188	1,188	N/A
1000	DSS	SPD	MLK2041100	51100	Teachers	364,860	160,044	(204,816)	-56%
1000	DSS	SPD	MLK2041100	51400	Aides And Paraprofessionals	-	27,574	27,574	N/A
1000	DSS	SPD	MLK2041100	52100	State Health Insurance	90,480	69,660	(20,820)	-23%
1000	DSS	SPD	MLK2041100	52200	Fica & Medicare	27,912	14,353	(13,559)	-49%
1000	DSS	SPD	MLK2041100	52300	Teachers Retirement System	79,941	41,876	(38,065)	-48%
1000	DSS	SPD	MLK2041100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	MLK2041100	52600	Workers' Compensation	2,750	1,200	(1,550)	-56%
1000	DSS	SPD	MLK2041100	52900	Other Employee Benefits	1,277	619	(658)	-52%
1000	DSS	SPD	MTH2031100	51100	Teachers	-	421,704	421,704	N/A
1000	DSS	SPD	MTH2031100	52100	State Health Insurance	-	116,100	116,100	N/A
1000	DSS	SPD	MTH2031100	52200	Fica & Medicare	-	32,260	32,260	N/A
1000	DSS	SPD	MTH2031100	52300	Teachers Retirement System	-	94,124	94,124	N/A
1000	DSS	SPD	MTH2031100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	MTH2031100	52600	Workers' Compensation	-	2,800	2,800	N/A
1000	DSS	SPD	MTH2031100	52900	Other Employee Benefits	-	1,392	1,392	N/A
1000	DSS	SPD	MTH2041100	51100	Teachers	525,586	78,927	(446,659)	-85%
1000	DSS	SPD	MTH2041100	51400	Aides And Paraprofessionals	-	26,904	26,904	N/A
1000	DSS	SPD	MTH2041100	52100	State Health Insurance	135,720	23,220	(112,500)	-83%
1000	DSS	SPD	MTH2041100	52200	Fica & Medicare	40,207	8,096	(32,111)	-80%
1000	DSS	SPD	MTH2041100	52300	Teachers Retirement System	115,156	23,621	(91,535)	-79%
1000	DSS	SPD	MTH2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	MTH2041100	52600	Workers' Compensation	4,400	800	(3,600)	-82%
1000	DSS	SPD	MTH2041100	52900	Other Employee Benefits	1,840	349	(1,491)	-81%
1000	DSS	SPD	NCE2031100	51100	Teachers	-	635,832	635,832	N/A
1000	DSS	SPD	NCE2031100	52100	State Health Insurance	-	139,320	139,320	N/A
1000	DSS	SPD	NCE2031100	52200	Fica & Medicare	-	48,641	48,641	N/A
1000	DSS	SPD	NCE2031100	52300	Teachers Retirement System	-	141,918	141,918	N/A
1000	DSS	SPD	NCE2031100	52500	Unemployment Compensation	-	150	150	N/A
1000	DSS	SPD	NCE2031100	52600	Workers' Compensation	-	4,000	4,000	N/A
1000	DSS	SPD	NCE2031100	52900	Other Employee Benefits	-	1,705	1,705	N/A
1000	DSS	SPD	NCE2041100	51100	Teachers	866,998	248,765	(618,233)	-71%
1000	DSS	SPD	NCE2041100	52100	State Health Insurance	248,820	69,660	(179,160)	-72%
1000	DSS	SPD	NCE2041100	52200	Fica & Medicare	66,325	19,031	(47,294)	-71%
1000	DSS	SPD	NCE2041100	52300	Teachers Retirement System	189,959	55,524	(134,435)	-71%
1000	DSS	SPD	NCE2041100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	NCE2041100	52600	Workers' Compensation	7,700	1,600	(6,100)	-79%
1000	DSS	SPD	NCE2041100	52900	Other Employee Benefits	3,034	821	(2,213)	-73%
1000	DSS	SPD	NCE2061100	51400	Aides And Paraprofessionals	107,938	203,704	95,766	89%
1000	DSS	SPD	NCE2061100	52100	State Health Insurance	45,240	92,880	47,640	105%
1000	DSS	SPD	NCE2061100	52200	Fica & Medicare	8,257	15,583	7,326	89%
1000	DSS	SPD	NCE2061100	52300	Teachers Retirement System	23,649	45,467	21,818	92%
1000	DSS	SPD	NCE2061100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	NCE2061100	52600	Workers' Compensation	2,200	2,800	600	27%
1000	DSS	SPD	NCE2061100	52900	Other Employee Benefits	378	672	294	78%
1000	DSS	SPD	NOR2021100	51100	Teachers	116,719	-	(116,719)	-100%
1000	DSS	SPD	NOR2021100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	NOR2021100	52200	Fica & Medicare	8,929	-	(8,929)	-100%
1000	DSS	SPD	NOR2021100	52300	Teachers Retirement System	25,573	-	(25,573)	-100%
1000	DSS	SPD	NOR2021100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	NOR2021100	52900	Other Employee Benefits	409	-	(409)	-100%
1000	DSS	SPD	NOR2031100	51100	Teachers	-	983,047	983,047	N/A
1000	DSS	SPD	NOR2031100	51400	Aides And Paraprofessionals	60,667	-	(60,667)	-100%
1000	DSS	SPD	NOR2031100	52100	State Health Insurance	-	208,980	208,980	N/A
1000	DSS	SPD	NOR2031100	52200	Fica & Medicare	4,641	75,203	70,562	1520%
1000	DSS	SPD	NOR2031100	52300	Teachers Retirement System	13,292	219,416	206,124	1551%
1000	DSS	SPD	NOR2031100	52500	Unemployment Compensation	-	210	210	N/A
1000	DSS	SPD	NOR2031100	52600	Workers' Compensation	1,100	5,600	4,500	409%
1000	DSS	SPD	NOR2031100	52900	Other Employee Benefits	212	3,244	3,032	1430%
1000	DSS	SPD	NOR2041100	51100	Teachers	1,136,605	334,848	(801,757)	-71%
1000	DSS	SPD	NOR2041100	51400	Aides And Paraprofessionals	-	450,894	450,894	N/A
1000	DSS	SPD	NOR2041100	52100	State Health Insurance	271,440	325,080	53,640	20%
1000	DSS	SPD	NOR2041100	52200	Fica & Medicare	86,950	60,109	(26,841)	-31%
1000	DSS	SPD	NOR2041100	52300	Teachers Retirement System	232,161	167,822	(64,339)	-28%
1000	DSS	SPD	NOR2041100	52500	Unemployment Compensation	-	285	285	N/A
1000	DSS	SPD	NOR2041100	52600	Workers' Compensation	9,350	7,600	(1,750)	-19%
1000	DSS	SPD	NOR2041100	52900	Other Employee Benefits	3,709	2,593	(1,116)	-30%
1000	DSS	SPD	NOR2051100	51100	Teachers	145,993	-	(145,993)	-100%
1000	DSS	SPD	NOR2051100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	NOR2051100	52200	Fica & Medicare	11,168	-	(11,168)	-100%
1000	DSS	SPD	NOR2051100	52300	Teachers Retirement System	31,987	-	(31,987)	-100%
1000	DSS	SPD	NOR2051100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	NOR2051100	52900	Other Employee Benefits	511	-	(511)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	NOR2061100	51400	Aides And Paraprofessionals	414,613	-	(414,613)	-100%
1000	DSS	SPD	NOR2061100	52100	State Health Insurance	158,340	-	(158,340)	-100%
1000	DSS	SPD	NOR2061100	52200	Fica & Medicare	31,718	-	(31,718)	-100%
1000	DSS	SPD	NOR2061100	52300	Teachers Retirement System	83,521	-	(83,521)	-100%
1000	DSS	SPD	NOR2061100	52600	Workers' Compensation	7,150	-	(7,150)	-100%
1000	DSS	SPD	NOR2061100	52900	Other Employee Benefits	1,342	-	(1,342)	-100%
1000	DSS	SPD	RCH2021100	51100	Teachers	59,399	-	(59,399)	-100%
1000	DSS	SPD	RCH2021100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	RCH2021100	52200	Fica & Medicare	4,544	-	(4,544)	-100%
1000	DSS	SPD	RCH2021100	52300	Teachers Retirement System	13,014	-	(13,014)	-100%
1000	DSS	SPD	RCH2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	RCH2021100	52900	Other Employee Benefits	208	-	(208)	-100%
1000	DSS	SPD	RCH2031100	51100	Teachers	-	464,075	464,075	N/A
1000	DSS	SPD	RCH2031100	52100	State Health Insurance	-	139,320	139,320	N/A
1000	DSS	SPD	RCH2031100	52200	Fica & Medicare	-	35,502	35,502	N/A
1000	DSS	SPD	RCH2031100	52300	Teachers Retirement System	-	103,582	103,582	N/A
1000	DSS	SPD	RCH2031100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	RCH2031100	52600	Workers' Compensation	-	2,800	2,800	N/A
1000	DSS	SPD	RCH2031100	52900	Other Employee Benefits	-	1,531	1,531	N/A
1000	DSS	SPD	RCH2041100	51100	Teachers	388,492	-	(388,492)	-100%
1000	DSS	SPD	RCH2041100	51400	Aides And Paraprofessionals	-	33,411	33,411	N/A
1000	DSS	SPD	RCH2041100	52100	State Health Insurance	113,100	-	(113,100)	-100%
1000	DSS	SPD	RCH2041100	52200	Fica & Medicare	29,720	2,556	(27,164)	-91%
1000	DSS	SPD	RCH2041100	52300	Teachers Retirement System	85,119	7,457	(77,662)	-91%
1000	DSS	SPD	RCH2041100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	RCH2041100	52600	Workers' Compensation	3,300	400	(2,900)	-88%
1000	DSS	SPD	RCH2041100	52900	Other Employee Benefits	1,360	110	(1,250)	-92%
1000	DSS	SPD	RCH2061100	51400	Aides And Paraprofessionals	30,698	-	(30,698)	-100%
1000	DSS	SPD	RCH2061100	52200	Fica & Medicare	2,348	-	(2,348)	-100%
1000	DSS	SPD	RCH2061100	52300	Teachers Retirement System	6,726	-	(6,726)	-100%
1000	DSS	SPD	RCH2061100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	RCH2061100	52900	Other Employee Benefits	107	-	(107)	-100%
1000	DSS	SPD	RES2031100	51100	Teachers	-	274,472	274,472	N/A
1000	DSS	SPD	RES2031100	52100	State Health Insurance	-	92,880	92,880	N/A
1000	DSS	SPD	RES2031100	52200	Fica & Medicare	-	20,997	20,997	N/A
1000	DSS	SPD	RES2031100	52300	Teachers Retirement System	-	61,262	61,262	N/A
1000	DSS	SPD	RES2031100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	RES2031100	52600	Workers' Compensation	-	1,600	1,600	N/A
1000	DSS	SPD	RES2031100	52900	Other Employee Benefits	-	906	906	N/A
1000	DSS	SPD	RES2041100	51100	Teachers	283,844	-	(283,844)	-100%
1000	DSS	SPD	RES2041100	51400	Aides And Paraprofessionals	-	27,574	27,574	N/A
1000	DSS	SPD	RES2041100	52100	State Health Insurance	90,480	-	(90,480)	-100%
1000	DSS	SPD	RES2041100	52200	Fica & Medicare	21,714	2,109	(19,605)	-90%
1000	DSS	SPD	RES2041100	52300	Teachers Retirement System	62,190	6,154	(56,036)	-90%
1000	DSS	SPD	RES2041100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	RES2041100	52600	Workers' Compensation	2,750	400	(2,350)	-85%
1000	DSS	SPD	RES2041100	52900	Other Employee Benefits	993	91	(902)	-91%
1000	DSS	SPD	RIG2021100	51100	Teachers	121,502	-	(121,502)	-100%
1000	DSS	SPD	RIG2021100	52200	Fica & Medicare	9,295	-	(9,295)	-100%
1000	DSS	SPD	RIG2021100	52300	Teachers Retirement System	26,621	-	(26,621)	-100%
1000	DSS	SPD	RIG2021100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	RIG2021100	52900	Other Employee Benefits	425	-	(425)	-100%
1000	DSS	SPD	RIG2031100	51100	Teachers	-	245,932	245,932	N/A
1000	DSS	SPD	RIG2031100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DSS	SPD	RIG2031100	52200	Fica & Medicare	-	18,814	18,814	N/A
1000	DSS	SPD	RIG2031100	52300	Teachers Retirement System	-	54,892	54,892	N/A
1000	DSS	SPD	RIG2031100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	RIG2031100	52600	Workers' Compensation	-	1,600	1,600	N/A
1000	DSS	SPD	RIG2031100	52900	Other Employee Benefits	-	812	812	N/A
1000	DSS	SPD	RIG2041100	51100	Teachers	394,338	340,631	(53,707)	-14%
1000	DSS	SPD	RIG2041100	51400	Aides And Paraprofessionals	29,663	-	(29,663)	-100%
1000	DSS	SPD	RIG2041100	52100	State Health Insurance	135,720	92,880	(42,840)	-32%
1000	DSS	SPD	RIG2041100	52200	Fica & Medicare	32,436	26,058	(6,378)	-20%
1000	DSS	SPD	RIG2041100	52300	Teachers Retirement System	92,899	76,029	(16,870)	-18%
1000	DSS	SPD	RIG2041100	52500	Unemployment Compensation	-	75	75	N/A
1000	DSS	SPD	RIG2041100	52600	Workers' Compensation	3,850	2,000	(1,850)	-48%
1000	DSS	SPD	RIG2041100	52900	Other Employee Benefits	1,484	1,124	(360)	-24%
1000	DSS	SPD	RIG2051100	51100	Teachers	129,762	-	(129,762)	-100%
1000	DSS	SPD	RIG2051100	52200	Fica & Medicare	9,927	-	(9,927)	-100%
1000	DSS	SPD	RIG2051100	52300	Teachers Retirement System	28,431	-	(28,431)	-100%
1000	DSS	SPD	RIG2051100	52600	Workers' Compensation	1,100	-	(1,100)	-100%
1000	DSS	SPD	RIG2051100	52900	Other Employee Benefits	454	-	(454)	-100%
1000	DSS	SPD	RIG2061100	51400	Aides And Paraprofessionals	29,707	30,082	375	1%
1000	DSS	SPD	RIG2061100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DSS	SPD	RIG2061100	52200	Fica & Medicare	2,273	2,301	28	1%
1000	DSS	SPD	RIG2061100	52300	Teachers Retirement System	6,509	6,714	205	3%
1000	DSS	SPD	RIG2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	RIG2061100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DSS	SPD	RIG2061100	52900	Other Employee Benefits	104	99	(5)	-5%
1000	DSS	SPD	RIV2031100	51100	Teachers	-	222,842	222,842	N/A
1000	DSS	SPD	RIV2031100	52100	State Health Insurance	-	69,660	69,660	N/A
1000	DSS	SPD	RIV2031100	52200	Fica & Medicare	-	17,047	17,047	N/A
1000	DSS	SPD	RIV2031100	52300	Teachers Retirement System	-	49,738	49,738	N/A
1000	DSS	SPD	RIV2031100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	RIV2031100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	RIV2031100	52900	Other Employee Benefits	-	735	735	N/A
1000	DSS	SPD	RIV2041100	51100	Teachers	283,561	-	(283,561)	-100%
1000	DSS	SPD	RIV2041100	52100	State Health Insurance	90,480	-	(90,480)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	RIV2041100	52200	Fica & Medicare	21,692	-	(21,692)	-100%
1000	DSS	SPD	RIV2041100	52300	Teachers Retirement System	62,128	-	(62,128)	-100%
1000	DSS	SPD	RIV2041100	52600	Workers' Compensation	2,200	-	(2,200)	-100%
1000	DSS	SPD	RIV2041100	52900	Other Employee Benefits	992	-	(992)	-100%
1000	DSS	SPD	RIV2061100	51400	Aides And Paraprofessionals	32,393	32,804	411	1%
1000	DSS	SPD	RIV2061100	52200	Fica & Medicare	2,478	2,509	31	1%
1000	DSS	SPD	RIV2061100	52300	Teachers Retirement System	7,097	7,322	225	3%
1000	DSS	SPD	RIV2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	RIV2061100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DSS	SPD	RIV2061100	52900	Other Employee Benefits	113	108	(5)	-4%
1000	DSS	SPD	RMA2031100	51100	Teachers	-	154,435	154,435	N/A
1000	DSS	SPD	RMA2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	RMA2031100	52200	Fica & Medicare	-	11,814	11,814	N/A
1000	DSS	SPD	RMA2031100	52300	Teachers Retirement System	-	34,470	34,470	N/A
1000	DSS	SPD	RMA2031100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	RMA2031100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	RMA2031100	52900	Other Employee Benefits	-	510	510	N/A
1000	DSS	SPD	RMA2041100	51100	Teachers	152,829	-	(152,829)	-100%
1000	DSS	SPD	RMA2041100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	RMA2041100	52200	Fica & Medicare	11,691	-	(11,691)	-100%
1000	DSS	SPD	RMA2041100	52300	Teachers Retirement System	33,485	-	(33,485)	-100%
1000	DSS	SPD	RMA2041100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	RMA2041100	52900	Other Employee Benefits	535	-	(535)	-100%
1000	DSS	SPD	RTH2031100	51100	Teachers	-	584,527	584,527	N/A
1000	DSS	SPD	RTH2031100	52100	State Health Insurance	-	116,100	116,100	N/A
1000	DSS	SPD	RTH2031100	52200	Fica & Medicare	-	44,716	44,716	N/A
1000	DSS	SPD	RTH2031100	52300	Teachers Retirement System	-	112,850	112,850	N/A
1000	DSS	SPD	RTH2031100	52500	Unemployment Compensation	-	150	150	N/A
1000	DSS	SPD	RTH2031100	52600	Workers' Compensation	-	4,000	4,000	N/A
1000	DSS	SPD	RTH2031100	52900	Other Employee Benefits	-	1,929	1,929	N/A
1000	DSS	SPD	RTH2041100	51100	Teachers	652,171	80,427	(571,744)	-88%
1000	DSS	SPD	RTH2041100	51400	Aides And Paraprofessionals	-	66,955	66,955	N/A
1000	DSS	SPD	RTH2041100	52100	State Health Insurance	135,720	69,660	(66,060)	-49%
1000	DSS	SPD	RTH2041100	52200	Fica & Medicare	49,891	11,275	(38,616)	-77%
1000	DSS	SPD	RTH2041100	52300	Teachers Retirement System	142,891	32,896	(109,995)	-77%
1000	DSS	SPD	RTH2041100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	RTH2041100	52600	Workers' Compensation	6,050	1,200	(4,850)	-80%
1000	DSS	SPD	RTH2041100	52900	Other Employee Benefits	2,283	486	(1,797)	-79%
1000	DSS	SPD	SHW2031100	51100	Teachers	128,950	1,081,243	952,293	738%
1000	DSS	SPD	SHW2031100	52100	State Health Insurance	45,240	348,300	303,060	670%
1000	DSS	SPD	SHW2031100	52200	Fica & Medicare	9,865	82,715	72,850	738%
1000	DSS	SPD	SHW2031100	52300	Teachers Retirement System	28,253	241,333	213,080	754%
1000	DSS	SPD	SHW2031100	52500	Unemployment Compensation	-	255	255	N/A
1000	DSS	SPD	SHW2031100	52600	Workers' Compensation	1,100	6,800	5,700	518%
1000	DSS	SPD	SHW2031100	52900	Other Employee Benefits	451	3,568	3,117	691%
1000	DSS	SPD	SHW2041100	51100	Teachers	1,097,472	150,658	(946,814)	-86%
1000	DSS	SPD	SHW2041100	51400	Aides And Paraprofessionals	-	342,032	342,032	N/A
1000	DSS	SPD	SHW2041100	52100	State Health Insurance	316,680	208,980	(107,700)	-34%
1000	DSS	SPD	SHW2041100	52200	Fica & Medicare	83,957	37,691	(46,266)	-55%
1000	DSS	SPD	SHW2041100	52300	Teachers Retirement System	240,456	109,968	(130,488)	-54%
1000	DSS	SPD	SHW2041100	52500	Unemployment Compensation	-	195	195	N/A
1000	DSS	SPD	SHW2041100	52600	Workers' Compensation	9,350	5,200	(4,150)	-44%
1000	DSS	SPD	SHW2041100	52900	Other Employee Benefits	3,841	1,626	(2,215)	-58%
1000	DSS	SPD	SHW2051100	51100	Teachers	66,274	-	(66,274)	-100%
1000	DSS	SPD	SHW2051100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	SHW2051100	52200	Fica & Medicare	5,070	-	(5,070)	-100%
1000	DSS	SPD	SHW2051100	52300	Teachers Retirement System	14,521	-	(14,521)	-100%
1000	DSS	SPD	SHW2051100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	SHW2051100	52900	Other Employee Benefits	232	-	(232)	-100%
1000	DSS	SPD	SHW2061100	51400	Aides And Paraprofessionals	205,054	-	(205,054)	-100%
1000	DSS	SPD	SHW2061100	51450	Interpreter	235,770	78,590	(157,180)	-67%
1000	DSS	SPD	SHW2061100	52100	State Health Insurance	113,100	23,220	(89,880)	-79%
1000	DSS	SPD	SHW2061100	52200	Fica & Medicare	33,723	6,012	(27,711)	-82%
1000	DSS	SPD	SHW2061100	52300	Teachers Retirement System	96,585	17,541	(79,044)	-82%
1000	DSS	SPD	SHW2061100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	SHW2061100	52600	Workers' Compensation	5,500	400	(5,100)	-93%
1000	DSS	SPD	SHW2061100	52900	Other Employee Benefits	1,543	259	(1,284)	-83%
1000	DSS	SPD	SOC2021100	51100	Teachers	161,944	-	(161,944)	-100%
1000	DSS	SPD	SOC2021100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	SOC2021100	52200	Fica & Medicare	12,389	-	(12,389)	-100%
1000	DSS	SPD	SOC2021100	52300	Teachers Retirement System	35,482	-	(35,482)	-100%
1000	DSS	SPD	SOC2021100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	SOC2021100	52900	Other Employee Benefits	567	-	(567)	-100%
1000	DSS	SPD	SOC2031100	51100	Teachers	-	185,142	185,142	N/A
1000	DSS	SPD	SOC2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	SOC2031100	52200	Fica & Medicare	-	14,163	14,163	N/A
1000	DSS	SPD	SOC2031100	52300	Teachers Retirement System	-	41,324	41,324	N/A
1000	DSS	SPD	SOC2031100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	SOC2031100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	SOC2031100	52900	Other Employee Benefits	-	611	611	N/A
1000	DSS	SPD	SOC2041100	51100	Teachers	78,927	-	(78,927)	-100%
1000	DSS	SPD	SOC2041100	51400	Aides And Paraprofessionals	-	57,242	57,242	N/A
1000	DSS	SPD	SOC2041100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DSS	SPD	SOC2041100	52200	Fica & Medicare	6,038	4,379	(1,659)	-27%
1000	DSS	SPD	SOC2041100	52300	Teachers Retirement System	17,293	12,776	(4,517)	-26%
1000	DSS	SPD	SOC2041100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	SOC2041100	52600	Workers' Compensation	550	800	250	45%
1000	DSS	SPD	SOC2041100	52900	Other Employee Benefits	276	189	(87)	-32%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	SPC2021100	51100	Teachers	51,651	-	(51,651)	-100%
1000	DSS	SPD	SPC2021100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	SPC2021100	52200	Fica & Medicare	3,951	-	(3,951)	-100%
1000	DSS	SPD	SPC2021100	52300	Teachers Retirement System	11,317	-	(11,317)	-100%
1000	DSS	SPD	SPC2021100	52600	Workers' Compensation	550	-	(550)	-100%
1000	DSS	SPD	SPC2021100	52900	Other Employee Benefits	181	-	(181)	-100%
1000	DSS	SPD	SPC2031100	51100	Teachers	-	813,832	813,832	N/A
1000	DSS	SPD	SPC2031100	52100	State Health Insurance	-	232,200	232,200	N/A
1000	DSS	SPD	SPC2031100	52200	Fica & Medicare	-	62,258	62,258	N/A
1000	DSS	SPD	SPC2031100	52300	Teachers Retirement System	-	181,647	181,647	N/A
1000	DSS	SPD	SPC2031100	52500	Unemployment Compensation	-	195	195	N/A
1000	DSS	SPD	SPC2031100	52600	Workers' Compensation	-	5,200	5,200	N/A
1000	DSS	SPD	SPC2031100	52900	Other Employee Benefits	-	2,455	2,455	N/A
1000	DSS	SPD	SPC2041100	51100	Teachers	732,625	141,971	(590,654)	-81%
1000	DSS	SPD	SPC2041100	51400	Aides And Paraprofessionals	-	160,326	160,326	N/A
1000	DSS	SPD	SPC2041100	52100	State Health Insurance	203,580	92,880	(110,700)	-54%
1000	DSS	SPD	SPC2041100	52200	Fica & Medicare	56,046	23,126	(32,920)	-59%
1000	DSS	SPD	SPC2041100	52300	Teachers Retirement System	160,518	67,473	(93,045)	-58%
1000	DSS	SPD	SPC2041100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	SPC2041100	52600	Workers' Compensation	6,600	2,800	(3,800)	-58%
1000	DSS	SPD	SPC2041100	52900	Other Employee Benefits	2,564	998	(1,566)	-61%
1000	DSS	SPD	SPC2051100	51100	Teachers	178,758	-	(178,758)	-100%
1000	DSS	SPD	SPC2051100	52100	State Health Insurance	45,240	-	(45,240)	-100%
1000	DSS	SPD	SPC2051100	52200	Fica & Medicare	13,675	-	(13,675)	-100%
1000	DSS	SPD	SPC2051100	52300	Teachers Retirement System	39,166	-	(39,166)	-100%
1000	DSS	SPD	SPC2051100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	SPC2051100	52900	Other Employee Benefits	626	-	(626)	-100%
1000	DSS	SPD	SPD2021100	56100	Supplies	13,675	-	(13,675)	-100%
1000	DSS	SPD	SPD2031100	51100	Teachers	-	68,229	68,229	N/A
1000	DSS	SPD	SPD2031100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DSS	SPD	SPD2031100	52200	Fica & Medicare	-	5,220	5,220	N/A
1000	DSS	SPD	SPD2031100	52300	Teachers Retirement System	-	15,229	15,229	N/A
1000	DSS	SPD	SPD2031100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	SPD2031100	52600	Workers' Compensation	-	400	400	N/A
1000	DSS	SPD	SPD2031100	52900	Other Employee Benefits	-	225	225	N/A
1000	DSS	SPD	SPD2031100	56100	Supplies	12,913	27,480	14,567	113%
1000	DSS	SPD	SPD2031100	56150	Expendable Equipment	-	18,320	18,320	N/A
1000	DSS	SPD	SPD2041100	51100	Teachers	1,849,070	138,632	(1,710,438)	-93%
1000	DSS	SPD	SPD2041100	51101	Academic Supplement	25,000	25,000	-	0%
1000	DSS	SPD	SPD2041100	51400	Aides And Paraprofessionals	272,802	229,913	(42,889)	-16%
1000	DSS	SPD	SPD2041100	51420	Salary Of Clerical Staff	-	940,530	940,530	N/A
1000	DSS	SPD	SPD2041100	51640	Phy/Occup/Mobility Therapist	1,241,830	-	(1,241,830)	-100%
1000	DSS	SPD	SPD2041100	51910	Oth Administrative Personnel	225,381	509,389	284,008	126%
1000	DSS	SPD	SPD2041100	52100	State Health Insurance	882,180	719,820	(162,360)	-18%
1000	DSS	SPD	SPD2041100	52200	Fica & Medicare	276,477	142,562	(133,915)	-48%
1000	DSS	SPD	SPD2041100	52300	Teachers Retirement System	745,479	390,972	(354,507)	-48%
1000	DSS	SPD	SPD2041100	52500	Unemployment Compensation	-	630	630	N/A
1000	DSS	SPD	SPD2041100	52600	Workers' Compensation	29,700	16,800	(12,900)	-43%
1000	DSS	SPD	SPD2041100	52900	Other Employee Benefits	11,909	9,367	(2,542)	-21%
1000	DSS	SPD	SPD2041100	53000	Purch Professional & Technical	8,489,252	-	(8,489,252)	-100%
1000	DSS	SPD	SPD2041100	55320	Communication Web based Subscr	18,850	198,546	179,696	953%
1000	DSS	SPD	SPD2041100	55800	Travel - Employees	20,000	30,000	10,000	50%
1000	DSS	SPD	SPD2041100	56100	Supplies	120,735	37,290	(83,445)	-69%
1000	DSS	SPD	SPD2041100	56150	Expendable Equipment	7,651	-	(7,651)	-100%
1000	DSS	SPD	SPD2051100	51100	Teachers	-	242,781	242,781	N/A
1000	DSS	SPD	SPD2051100	52100	State Health Insurance	-	69,660	69,660	N/A
1000	DSS	SPD	SPD2051100	52200	Fica & Medicare	-	18,573	18,573	N/A
1000	DSS	SPD	SPD2051100	52300	Teachers Retirement System	-	54,189	54,189	N/A
1000	DSS	SPD	SPD2051100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	SPD2051100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DSS	SPD	SPD2051100	52900	Other Employee Benefits	-	801	801	N/A
1000	DSS	SPD	SPD2061100	51100	Teachers	204,398	-	(204,398)	-100%
1000	DSS	SPD	SPD2061100	52100	State Health Insurance	67,860	-	(67,860)	-100%
1000	DSS	SPD	SPD2061100	52200	Fica & Medicare	15,636	-	(15,636)	-100%
1000	DSS	SPD	SPD2061100	52300	Teachers Retirement System	44,784	-	(44,784)	-100%
1000	DSS	SPD	SPD2061100	52600	Workers' Compensation	1,650	-	(1,650)	-100%
1000	DSS	SPD	SPD2061100	52900	Other Employee Benefits	715	-	(715)	-100%
1000	DSS	SPD	VET2031100	51100	Teachers	-	613,038	613,038	N/A
1000	DSS	SPD	VET2031100	52100	State Health Insurance	-	162,540	162,540	N/A
1000	DSS	SPD	VET2031100	52200	Fica & Medicare	-	46,897	46,897	N/A
1000	DSS	SPD	VET2031100	52300	Teachers Retirement System	-	136,830	136,830	N/A
1000	DSS	SPD	VET2031100	52500	Unemployment Compensation	-	165	165	N/A
1000	DSS	SPD	VET2031100	52600	Workers' Compensation	-	4,400	4,400	N/A
1000	DSS	SPD	VET2031100	52900	Other Employee Benefits	-	2,023	2,023	N/A
1000	DSS	SPD	VET2041100	51100	Teachers	797,031	116,551	(680,480)	-85%
1000	DSS	SPD	VET2041100	51400	Aides And Paraprofessionals	-	160,031	160,031	N/A
1000	DSS	SPD	VET2041100	52100	State Health Insurance	113,100	46,440	(66,660)	-59%
1000	DSS	SPD	VET2041100	52200	Fica & Medicare	60,973	21,159	(39,814)	-65%
1000	DSS	SPD	VET2041100	52300	Teachers Retirement System	174,629	61,733	(112,896)	-65%
1000	DSS	SPD	VET2041100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SPD	VET2041100	52600	Workers' Compensation	7,700	2,800	(4,900)	-64%
1000	DSS	SPD	VET2041100	52900	Other Employee Benefits	2,790	913	(1,877)	-67%
1000	DSS	SPD	VET2061100	51400	Aides And Paraprofessionals	185,596	-	(185,596)	-100%
1000	DSS	SPD	VET2061100	52100	State Health Insurance	22,620	-	(22,620)	-100%
1000	DSS	SPD	VET2061100	52200	Fica & Medicare	14,198	-	(14,198)	-100%
1000	DSS	SPD	VET2061100	52300	Teachers Retirement System	40,664	-	(40,664)	-100%
1000	DSS	SPD	VET2061100	52600	Workers' Compensation	3,300	-	(3,300)	-100%
1000	DSS	SPD	VET2061100	52900	Other Employee Benefits	650	-	(650)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DSS	SPD	WAD2031100	51100	Teachers	-	340,132	340,132	N/A
1000	DSS	SPD	WAD2031100	52100	State Health Insurance	-	92,880	92,880	N/A
1000	DSS	SPD	WAD2031100	52200	Fica & Medicare	-	26,020	26,020	N/A
1000	DSS	SPD	WAD2031100	52300	Teachers Retirement System	-	75,917	75,917	N/A
1000	DSS	SPD	WAD2031100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	WAD2031100	52600	Workers' Compensation	-	1,600	1,600	N/A
1000	DSS	SPD	WAD2031100	52900	Other Employee Benefits	-	1,122	1,122	N/A
1000	DSS	SPD	WAD2041100	51100	Teachers	366,167	-	(366,167)	-100%
1000	DSS	SPD	WAD2041100	52100	State Health Insurance	90,480	-	(90,480)	-100%
1000	DSS	SPD	WAD2041100	52200	Fica & Medicare	28,012	-	(28,012)	-100%
1000	DSS	SPD	WAD2041100	52300	Teachers Retirement System	80,227	-	(80,227)	-100%
1000	DSS	SPD	WAD2041100	52600	Workers' Compensation	2,750	-	(2,750)	-100%
1000	DSS	SPD	WAD2041100	52900	Other Employee Benefits	1,282	-	(1,282)	-100%
1000	DSS	SPD	WAD2061100	51400	Aides And Paraprofessionals	55,158	55,889	731	1%
1000	DSS	SPD	WAD2061100	52100	State Health Insurance	22,620	46,440	23,820	105%
1000	DSS	SPD	WAD2061100	52200	Fica & Medicare	4,220	4,275	55	1%
1000	DSS	SPD	WAD2061100	52300	Teachers Retirement System	12,085	12,474	389	3%
1000	DSS	SPD	WAD2061100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	WAD2061100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DSS	SPD	WAD2061100	52900	Other Employee Benefits	193	184	(9)	-5%
1000	DSS	SPD	WDL2021100	51400	Aides And Paraprofessionals	151,310	122,297	(29,013)	-19%
1000	DSS	SPD	WDL2021100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DSS	SPD	WDL2021100	52200	Fica & Medicare	11,575	9,356	(2,219)	-19%
1000	DSS	SPD	WDL2021100	52300	Teachers Retirement System	33,152	27,297	(5,855)	-18%
1000	DSS	SPD	WDL2021100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	WDL2021100	52600	Workers' Compensation	2,750	1,600	(1,150)	-42%
1000	DSS	SPD	WDL2021100	52900	Other Employee Benefits	530	404	(126)	-24%
1000	DSS	SPD	WDL2061100	51100	Teachers	489,344	194,003	(295,341)	-60%
1000	DSS	SPD	WDL2061100	52100	State Health Insurance	45,240	69,660	24,420	54%
1000	DSS	SPD	WDL2061100	52200	Fica & Medicare	37,435	14,841	(22,594)	-60%
1000	DSS	SPD	WDL2061100	52300	Teachers Retirement System	107,215	43,301	(63,914)	-60%
1000	DSS	SPD	WDL2061100	52500	Unemployment Compensation	-	45	45	N/A
1000	DSS	SPD	WDL2061100	52600	Workers' Compensation	4,400	1,200	(3,200)	-73%
1000	DSS	SPD	WDL2061100	52900	Other Employee Benefits	1,713	640	(1,073)	-63%
1000	DSS	SPD	WDL2061100	53000	Purch Professional & Technical	65,000	65,000	-	0%
1000	DSS	SPD	WDL2061100	53210	Contracted Services - Teachers	16,500	16,500	-	0%
1000	DSS	SPD	WDL2061100	55800	Travel - Employees	1,000	1,000	-	0%
1000	DSS	SPD	WES2031100	51100	Teachers	-	269,179	269,179	N/A
1000	DSS	SPD	WES2031100	52100	State Health Insurance	-	69,660	69,660	N/A
1000	DSS	SPD	WES2031100	52200	Fica & Medicare	-	20,592	20,592	N/A
1000	DSS	SPD	WES2031100	52300	Teachers Retirement System	-	60,081	60,081	N/A
1000	DSS	SPD	WES2031100	52500	Unemployment Compensation	-	60	60	N/A
1000	DSS	SPD	WES2031100	52600	Workers' Compensation	-	1,600	1,600	N/A
1000	DSS	SPD	WES2031100	52900	Other Employee Benefits	-	888	888	N/A
1000	DSS	SPD	WES2041100	51100	Teachers	246,955	-	(246,955)	-100%
1000	DSS	SPD	WES2041100	51400	Aides And Paraprofessionals	-	31,592	31,592	N/A
1000	DSS	SPD	WES2041100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DSS	SPD	WES2041100	52200	Fica & Medicare	18,892	2,417	(16,475)	-87%
1000	DSS	SPD	WES2041100	52300	Teachers Retirement System	54,108	7,051	(47,057)	-87%
1000	DSS	SPD	WES2041100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	WES2041100	52600	Workers' Compensation	2,200	400	(1,800)	-82%
1000	DSS	SPD	WES2041100	52900	Other Employee Benefits	864	104	(760)	-88%
1000	DSS	SPD	WYN2031100	51100	Teachers	-	157,854	157,854	N/A
1000	DSS	SPD	WYN2031100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DSS	SPD	WYN2031100	52200	Fica & Medicare	-	12,076	12,076	N/A
1000	DSS	SPD	WYN2031100	52300	Teachers Retirement System	-	35,233	35,233	N/A
1000	DSS	SPD	WYN2031100	52500	Unemployment Compensation	-	30	30	N/A
1000	DSS	SPD	WYN2031100	52600	Workers' Compensation	-	800	800	N/A
1000	DSS	SPD	WYN2031100	52900	Other Employee Benefits	-	521	521	N/A
1000	DSS	SPD	WYN2041100	51100	Teachers	245,091	-	(245,091)	-100%
1000	DSS	SPD	WYN2041100	51400	Aides And Paraprofessionals	-	27,916	27,916	N/A
1000	DSS	SPD	WYN2041100	52100	State Health Insurance	67,860	-	(67,860)	-100%
1000	DSS	SPD	WYN2041100	52200	Fica & Medicare	18,749	2,136	(16,613)	-89%
1000	DSS	SPD	WYN2041100	52300	Teachers Retirement System	53,699	6,231	(47,468)	-88%
1000	DSS	SPD	WYN2041100	52500	Unemployment Compensation	-	15	15	N/A
1000	DSS	SPD	WYN2041100	52600	Workers' Compensation	1,650	400	(1,250)	-76%
1000	DSS	SPD	WYN2041100	52900	Other Employee Benefits	858	92	(766)	-89%
1000	DSS	SSA	HHB9100100	51100	Teachers	259,580	255,751	(3,829)	-1%
1000	DSS	SSA	HHB9100100	52200	Fica & Medicare	19,858	19,567	(291)	-1%
1000	DSS	SSA	HHB9100100	52500	Unemployment Compensation	-	105	105	N/A
1000	DSS	SSA	HHB9100100	52600	Workers' Compensation	3,850	2,800	(1,050)	-27%
1000	DSS	SSA	HHB9100100	53000	Purch Professional & Technical	3,800	3,800	-	0%
1000	DSS	SSA	HHB9100100	55800	Travel - Employees	7,000	7,000	-	0%
1000	DSS	SSA	HHB9100100	55950	Other Purchased Services	200	200	-	0%
1000	DSS	SSA	HHB9100100	56100	Supplies	600	600	-	0%
1000	DTL	ART	ART1021100	55320	Communication Web based Subscr	20,250	-	(20,250)	-100%
1000	DTL	ART	ART1021100	56100	Supplies	-	2,033	2,033	N/A
1000	DTL	ART	ART1021101	55320	Communication Web based Subscr	43,200	-	(43,200)	-100%
1000	DTL	ART	ART1021101	56100	Supplies	3,000	2,500	(500)	-17%
1000	DTL	ART	ART1021101	56150	Expendable Equipment	10,850	11,000	150	1%
1000	DTL	ART	ART1021101	56420	Books And Periodicals	-	3,000	3,000	N/A
1000	DTL	ART	ART1041100	51102	Music Supplement	50,000	50,000	-	0%
1000	DTL	ART	ART1041100	52200	Fica & Medicare	3,825	3,825	-	0%
1000	DTL	ART	ART1041100	52300	Teachers Retirement System	10,955	11,160	205	2%
1000	DTL	ART	ART1041100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ART	ART1041100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	ART	ART1041100	52900	Other Employee Benefits	175	165	(10)	-6%
1000	DTL	ART	ART1041100	55320	Communication Web based Subscr	9,750	-	(9,750)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ART	ART1041100	56100	Supplies	9,900	20,800	10,900	110%
1000	DTL	ART	ART1041100	56150	Expendable Equipment	3,300	-	(3,300)	-100%
1000	DTL	ART	ART1041101	55320	Communication Web based Subscr	2,000	-	(2,000)	-100%
1000	DTL	ART	ART1041101	55950	Other Purchased Services	11,500	23,000	11,500	100%
1000	DTL	ART	ART1041101	56100	Supplies	6,000	6,000	-	0%
1000	DTL	ART	ART1041101	56150	Expendable Equipment	61,000	-	(61,000)	-100%
1000	DTL	ART	ART1041101	58100	Dues and Fees	5,500	6,000	500	9%
1000	DTL	ART	ART1081100	51102	Music Supplement	70,000	70,000	-	0%
1000	DTL	ART	ART1081100	52200	Fica & Medicare	5,355	5,355	-	0%
1000	DTL	ART	ART1081100	52300	Teachers Retirement System	15,337	15,624	287	2%
1000	DTL	ART	ART1081100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ART	ART1081100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	ART	ART1081100	52900	Other Employee Benefits	245	231	(14)	-6%
1000	DTL	ART	ART1081100	55320	Communication Web based Subscr	100	100	-	0%
1000	DTL	ART	ART1081100	55800	Travel - Employees	1,000	1,000	-	0%
1000	DTL	ART	ART1081100	56100	Supplies	5,700	5,700	-	0%
1000	DTL	ART	ART1081100	56150	Expendable Equipment	1,900	-	(1,900)	-100%
1000	DTL	ART	ART1081100	58100	Dues and Fees	1,000	275	(725)	-73%
1000	DTL	ART	ART1081101	55800	Travel - Employees	5,000	3,000	(2,000)	-40%
1000	DTL	ART	ART1081101	55950	Other Purchased Services	11,500	3,000	(8,500)	-74%
1000	DTL	ART	ART1081101	56100	Supplies	6,000	6,000	-	0%
1000	DTL	ART	ART1081101	56150	Expendable Equipment	5,000	-	(5,000)	-100%
1000	DTL	ART	ART1081101	58100	Dues and Fees	5,500	6,000	500	9%
1000	DTL	CAR	ACM3018100	51100	Teachers	124,425	124,425	-	0%
1000	DTL	CAR	ACM3018100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	CAR	ACM3018100	52200	Fica & Medicare	9,519	9,519	-	0%
1000	DTL	CAR	ACM3018100	52300	Teachers Retirement System	27,262	27,772	510	2%
1000	DTL	CAR	ACM3018100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	CAR	ACM3018100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	CAR	ACM3018100	52900	Other Employee Benefits	434	411	(23)	-5%
1000	DTL	CAR	ACM3018100	56100	Supplies	2,625	2,788	163	6%
1000	DTL	CAR	AIM3011100	51100	Teachers	48,304	48,304	-	0%
1000	DTL	CAR	AIM3011100	52200	Fica & Medicare	3,695	3,695	-	0%
1000	DTL	CAR	AIM3011100	52300	Teachers Retirement System	10,583	10,781	198	2%
1000	DTL	CAR	AIM3011100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	CAR	AIM3011100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	CAR	AIM3011100	52900	Other Employee Benefits	169	159	(10)	-6%
1000	DTL	CAR	AIM3011100	56100	Supplies	600	600	-	0%
1000	DTL	CAR	AIM3011100	56110	Supplies-Technology	400	400	-	0%
1000	DTL	CAR	ARN3018100	51100	Teachers	205,783	207,697	1,914	1%
1000	DTL	CAR	ARN3018100	52100	State Health Insurance	67,860	69,660	1,800	3%
1000	DTL	CAR	ARN3018100	52200	Fica & Medicare	15,742	15,889	147	1%
1000	DTL	CAR	ARN3018100	52300	Teachers Retirement System	45,087	46,358	1,271	3%
1000	DTL	CAR	ARN3018100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	CAR	ARN3018100	52600	Workers' Compensation	1,650	1,200	(450)	-27%
1000	DTL	CAR	ARN3018100	52900	Other Employee Benefits	526	503	(23)	-4%
1000	DTL	CAR	BAK3018100	51100	Teachers	128,906	116,098	(12,808)	-10%
1000	DTL	CAR	BAK3018100	52100	State Health Insurance	22,620	46,440	23,820	105%
1000	DTL	CAR	BAK3018100	52200	Fica & Medicare	9,861	8,881	(980)	-10%
1000	DTL	CAR	BAK3018100	52300	Teachers Retirement System	28,243	25,913	(2,330)	-8%
1000	DTL	CAR	BAK3018100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	CAR	BAK3018100	52600	Workers' Compensation	1,650	800	(850)	-52%
1000	DTL	CAR	BAK3018100	52900	Other Employee Benefits	301	383	82	27%
1000	DTL	CAR	BLK3018100	51100	Teachers	128,206	85,238	(42,968)	-34%
1000	DTL	CAR	BLK3018100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DTL	CAR	BLK3018100	52200	Fica & Medicare	9,808	6,521	(3,287)	-34%
1000	DTL	CAR	BLK3018100	52300	Teachers Retirement System	28,090	19,025	(9,065)	-32%
1000	DTL	CAR	BLK3018100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	CAR	BLK3018100	52600	Workers' Compensation	1,100	400	(700)	-64%
1000	DTL	CAR	BLK3018100	52900	Other Employee Benefits	449	281	(168)	-37%
1000	DTL	CAR	CAR3011100	53000	Purch Professional & Technical	5,000	2,000	(3,000)	-60%
1000	DTL	CAR	CAR3011100	54300	Repair And Maintenance Service	12,250	8,000	(4,250)	-35%
1000	DTL	CAR	CAR3011100	54320	Repair Services - Technology	4,000	4,000	-	0%
1000	DTL	CAR	CAR3011100	54410	Rental Of Land Or Buildings	14,000	14,000	-	0%
1000	DTL	CAR	CAR3011100	55300	Communication	-	5,000	5,000	N/A
1000	DTL	CAR	CAR3011100	55320	Communication Web based Subscr	7,222	3,200	(4,022)	-56%
1000	DTL	CAR	CAR3011100	55800	Travel - Employees	4,000	5,000	1,000	25%
1000	DTL	CAR	CAR3011100	55950	Other Purchased Services	99,600	100,000	400	0%
1000	DTL	CAR	CAR3011100	56100	Supplies	36,150	23,075	(13,075)	-36%
1000	DTL	CAR	CAR3011100	56110	Supplies-Technology	500	2,500	2,000	400%
1000	DTL	CAR	CAR3011100	56150	Expendable Equipment	8,400	1,000	(7,400)	-88%
1000	DTL	CAR	CAR3011100	56160	Expendable Computer Equipment	2,600	5,600	3,000	115%
1000	DTL	CAR	CAR3011100	56410	Textbooks	52,795	60,000	7,205	14%
1000	DTL	CAR	CAR3011100	58100	Dues and Fees	63,025	38,000	(25,025)	-40%
1000	DTL	CAR	CAR3018100	53000	Purch Professional & Technical	-	3,500	3,500	N/A
1000	DTL	CAR	CAR3018100	54300	Repair And Maintenance Service	-	1,200	1,200	N/A
1000	DTL	CAR	CAR3018100	55320	Communication Web based Subscr	60,000	66,452	6,452	11%
1000	DTL	CAR	CAR3018100	56100	Supplies	21,621	14,500	(7,121)	-33%
1000	DTL	CAR	CAR3018100	56110	Supplies-Technology	3,511	5,343	1,832	52%
1000	DTL	CAR	CAR3018100	56150	Expendable Equipment	13,817	13,817	-	0%
1000	DTL	CAR	CAR3018100	56160	Expendable Computer Equipment	3,550	3,550	-	0%
1000	DTL	CAR	CAR3018100	56420	Books And Periodicals	-	750	750	N/A
1000	DTL	CAR	CAR9100100	51100	Teachers	145,175	110,078	(35,097)	-24%
1000	DTL	CAR	CAR9100100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	CAR	CAR9100100	52200	Fica & Medicare	11,106	8,421	(2,685)	-24%
1000	DTL	CAR	CAR9100100	52300	Teachers Retirement System	16,354	17,080	726	4%
1000	DTL	CAR	CAR9100100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	CAR	CAR9100100	52600	Workers' Compensation	1,100	800	(300)	-27%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	CAR	CAR9100100	52900	Other Employee Benefits	261	253	(8)	-3%
1000	DTL	CAR	COH3011100	51100	Teachers	-	298,773	298,773	N/A
1000	DTL	CAR	COH3011100	52200	Fica & Medicare	-	22,856	22,856	N/A
1000	DTL	CAR	COH3011100	52300	Teachers Retirement System	-	66,686	66,686	N/A
1000	DTL	CAR	COH3011100	52500	Unemployment Compensation	-	60	60	N/A
1000	DTL	CAR	COH3011100	52600	Workers' Compensation	-	1,600	1,600	N/A
1000	DTL	CAR	COH3011100	52900	Other Employee Benefits	-	986	986	N/A
1000	DTL	CAR	COH3011100	55320	Communication Web based Subscr	3,700	3,750	50	1%
1000	DTL	CAR	COH3011100	56100	Supplies	1,750	4,000	2,250	129%
1000	DTL	CAR	COH3011100	56110	Supplies-Technology	750	2,500	1,750	233%
1000	DTL	CAR	COH3011100	56150	Expendable Equipment	-	2,500	2,500	N/A
1000	DTL	CAR	COH3011100	56160	Expendable Computer Equipment	4,200	2,100	(2,100)	-50%
1000	DTL	CAR	CVH3011100	51100	Teachers	445,293	672,167	226,874	51%
1000	DTL	CAR	CVH3011100	52100	State Health Insurance	180,960	139,320	(41,640)	-23%
1000	DTL	CAR	CVH3011100	52200	Fica & Medicare	34,065	51,421	17,356	51%
1000	DTL	CAR	CVH3011100	52300	Teachers Retirement System	97,564	150,028	52,464	54%
1000	DTL	CAR	CVH3011100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	CAR	CVH3011100	52600	Workers' Compensation	4,950	4,400	(550)	-11%
1000	DTL	CAR	CVH3011100	52900	Other Employee Benefits	1,559	2,218	659	42%
1000	DTL	CAR	CVH3011100	53000	Purch Professional & Technical	-	450	450	N/A
1000	DTL	CAR	CVH3011100	55320	Communication Web based Subscr	8,000	14,550	6,550	82%
1000	DTL	CAR	CVH3011100	56100	Supplies	13,500	18,000	4,500	33%
1000	DTL	CAR	CVH3011100	56110	Supplies-Technology	4,500	4,250	(250)	-6%
1000	DTL	CAR	CVH3011100	56150	Expendable Equipment	8,000	12,250	4,250	53%
1000	DTL	CAR	CVH3011100	56160	Expendable Computer Equipment	3,200	4,000	800	25%
1000	DTL	CAR	CVH3011100	56420	Books And Periodicals	500	1,350	850	170%
1000	DTL	CAR	DCM3018100	51100	Teachers	120,241	122,385	2,144	2%
1000	DTL	CAR	DCM3018100	52200	Fica & Medicare	9,198	9,362	164	2%
1000	DTL	CAR	DCM3018100	52300	Teachers Retirement System	26,345	27,316	971	4%
1000	DTL	CAR	DCM3018100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	CAR	DCM3018100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	CAR	DCM3018100	52900	Other Employee Benefits	421	404	(17)	-4%
1000	DTL	CAR	ECM3018100	51100	Teachers	150,923	185,227	34,304	23%
1000	DTL	CAR	ECM3018100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DTL	CAR	ECM3018100	52200	Fica & Medicare	11,546	14,170	2,624	23%
1000	DTL	CAR	ECM3018100	52300	Teachers Retirement System	33,067	41,343	8,276	25%
1000	DTL	CAR	ECM3018100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	CAR	ECM3018100	52600	Workers' Compensation	1,650	1,200	(450)	-27%
1000	DTL	CAR	ECM3018100	52900	Other Employee Benefits	528	611	83	16%
1000	DTL	CAR	EDY3018100	51100	Teachers	166,376	172,127	5,751	3%
1000	DTL	CAR	EDY3018100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	CAR	EDY3018100	52200	Fica & Medicare	12,728	13,168	440	3%
1000	DTL	CAR	EDY3018100	52300	Teachers Retirement System	36,453	38,419	1,966	5%
1000	DTL	CAR	EDY3018100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	CAR	EDY3018100	52600	Workers' Compensation	1,650	1,200	(450)	-27%
1000	DTL	CAR	EDY3018100	52900	Other Employee Benefits	582	568	(14)	-2%
1000	DTL	CAR	FRT3018100	51100	Teachers	92,620	92,620	-	0%
1000	DTL	CAR	FRT3018100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	CAR	FRT3018100	52200	Fica & Medicare	7,085	7,085	-	0%
1000	DTL	CAR	FRT3018100	52300	Teachers Retirement System	20,293	20,673	380	2%
1000	DTL	CAR	FRT3018100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	CAR	FRT3018100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	CAR	FRT3018100	52900	Other Employee Benefits	324	306	(18)	-6%
1000	DTL	CAR	HAR3011100	51100	Teachers	511,056	798,713	287,657	56%
1000	DTL	CAR	HAR3011100	52100	State Health Insurance	135,720	139,320	3,600	3%
1000	DTL	CAR	HAR3011100	52200	Fica & Medicare	39,096	61,102	22,006	56%
1000	DTL	CAR	HAR3011100	52300	Teachers Retirement System	111,972	178,273	66,301	59%
1000	DTL	CAR	HAR3011100	52500	Unemployment Compensation	-	180	180	N/A
1000	DTL	CAR	HAR3011100	52600	Workers' Compensation	4,400	4,800	400	9%
1000	DTL	CAR	HAR3011100	52900	Other Employee Benefits	1,789	2,636	847	47%
1000	DTL	CAR	HAR3011100	55320	Communication Web based Subscr	4,000	3,080	(920)	-23%
1000	DTL	CAR	HAR3011100	56100	Supplies	10,000	9,315	(685)	-7%
1000	DTL	CAR	HAR3011100	56110	Supplies-Technology	2,000	2,300	300	15%
1000	DTL	CAR	HAR3011100	56150	Expendable Equipment	2,500	10,510	8,010	320%
1000	DTL	CAR	HAR3011100	56160	Expendable Computer Equipment	3,200	2,467	(733)	-23%
1000	DTL	CAR	HAR3011100	56420	Books And Periodicals	300	-	(300)	-100%
1000	DTL	CAR	JOR3011100	51100	Teachers	953,705	1,186,941	233,236	24%
1000	DTL	CAR	JOR3011100	52100	State Health Insurance	226,200	301,860	75,660	33%
1000	DTL	CAR	JOR3011100	52200	Fica & Medicare	72,958	90,801	17,843	24%
1000	DTL	CAR	JOR3011100	52300	Teachers Retirement System	180,935	264,925	83,990	46%
1000	DTL	CAR	JOR3011100	52500	Unemployment Compensation	-	270	270	N/A
1000	DTL	CAR	JOR3011100	52600	Workers' Compensation	8,250	7,200	(1,050)	-13%
1000	DTL	CAR	JOR3011100	52900	Other Employee Benefits	2,890	3,917	1,027	36%
1000	DTL	CAR	JOR3011100	53000	Purch Professional & Technical	550	550	-	0%
1000	DTL	CAR	JOR3011100	55320	Communication Web based Subscr	25,000	26,200	1,200	5%
1000	DTL	CAR	JOR3011100	56100	Supplies	32,000	36,350	4,350	14%
1000	DTL	CAR	JOR3011100	56110	Supplies-Technology	5,500	3,500	(2,000)	-36%
1000	DTL	CAR	JOR3011100	56150	Expendable Equipment	10,000	7,250	(2,750)	-28%
1000	DTL	CAR	JOR3011100	56160	Expendable Computer Equipment	3,000	1,000	(2,000)	-67%
1000	DTL	CAR	JOR3011100	56200	Energy	1,500	-	(1,500)	-100%
1000	DTL	CAR	JOR3011100	56420	Books And Periodicals	1,000	1,200	200	20%
1000	DTL	CAR	KEN3011100	51100	Teachers	493,733	735,552	241,819	49%
1000	DTL	CAR	KEN3011100	52100	State Health Insurance	180,960	185,760	4,800	3%
1000	DTL	CAR	KEN3011100	52200	Fica & Medicare	37,771	56,270	18,499	49%
1000	DTL	CAR	KEN3011100	52300	Teachers Retirement System	108,177	164,175	55,998	52%
1000	DTL	CAR	KEN3011100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	CAR	KEN3011100	52600	Workers' Compensation	4,400	4,400	-	0%
1000	DTL	CAR	KEN3011100	52900	Other Employee Benefits	1,728	2,427	699	40%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	CAR	KEN3011100	55320	Communication Web based Subscr	11,152	4,700	(6,452)	-58%
1000	DTL	CAR	KEN3011100	56100	Supplies	11,000	10,000	(1,000)	-9%
1000	DTL	CAR	KEN3011100	56110	Supplies-Technology	9,600	8,000	(1,600)	-17%
1000	DTL	CAR	KEN3011100	56150	Expendable Equipment	16,000	11,900	(4,100)	-26%
1000	DTL	CAR	KEN3011100	56160	Expendable Computer Equipment	5,000	7,000	2,000	40%
1000	DTL	CAR	MDL3018100	51100	Teachers	76,927	76,927	-	0%
1000	DTL	CAR	MDL3018100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	CAR	MDL3018100	52200	Fica & Medicare	5,885	5,885	-	0%
1000	DTL	CAR	MDL3018100	52300	Teachers Retirement System	16,855	17,170	315	2%
1000	DTL	CAR	MDL3018100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	CAR	MDL3018100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	CAR	MDL3018100	52900	Other Employee Benefits	269	254	(15)	-6%
1000	DTL	CAR	NOR3011100	51100	Teachers	677,273	975,196	297,923	44%
1000	DTL	CAR	NOR3011100	52100	State Health Insurance	158,340	208,980	50,640	32%
1000	DTL	CAR	NOR3011100	52200	Fica & Medicare	51,811	74,602	22,791	44%
1000	DTL	CAR	NOR3011100	52300	Teachers Retirement System	148,391	217,664	69,273	47%
1000	DTL	CAR	NOR3011100	52500	Unemployment Compensation	-	210	210	N/A
1000	DTL	CAR	NOR3011100	52600	Workers' Compensation	5,500	5,600	100	2%
1000	DTL	CAR	NOR3011100	52900	Other Employee Benefits	2,370	3,218	848	36%
1000	DTL	CAR	NOR3011100	55320	Communication Web based Subscr	15,220	4,200	(11,020)	-72%
1000	DTL	CAR	NOR3011100	56100	Supplies	18,500	20,800	2,300	12%
1000	DTL	CAR	NOR3011100	56110	Supplies-Technology	1,350	1,700	350	26%
1000	DTL	CAR	NOR3011100	56150	Expendable Equipment	5,700	22,500	16,800	295%
1000	DTL	CAR	NOR3011100	56160	Expendable Computer Equipment	4,000	2,700	(1,300)	-33%
1000	DTL	CAR	NOR3011100	56420	Books And Periodicals	-	3,475	3,475	N/A
1000	DTL	CAR	RCH3018100	51100	Teachers	206,898	315,687	108,789	53%
1000	DTL	CAR	RCH3018100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	CAR	RCH3018100	52200	Fica & Medicare	15,828	24,150	8,322	53%
1000	DTL	CAR	RCH3018100	52300	Teachers Retirement System	45,331	70,461	25,130	55%
1000	DTL	CAR	RCH3018100	52500	Unemployment Compensation	-	75	75	N/A
1000	DTL	CAR	RCH3018100	52600	Workers' Compensation	1,650	2,000	350	21%
1000	DTL	CAR	RCH3018100	52900	Other Employee Benefits	724	1,042	318	44%
1000	DTL	CAR	RTH3018100	51100	Teachers	110,821	93,344	(17,477)	-16%
1000	DTL	CAR	RTH3018100	52100	State Health Insurance	22,620	46,440	23,820	105%
1000	DTL	CAR	RTH3018100	52200	Fica & Medicare	8,478	7,141	(1,337)	-16%
1000	DTL	CAR	RTH3018100	52300	Teachers Retirement System	24,281	-	(24,281)	-100%
1000	DTL	CAR	RTH3018100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	CAR	RTH3018100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	CAR	RTH3018100	52900	Other Employee Benefits	388	308	(80)	-21%
1000	DTL	CAR	SHW3011100	51100	Teachers	547,122	805,614	258,492	47%
1000	DTL	CAR	SHW3011100	52100	State Health Insurance	180,960	185,760	4,800	3%
1000	DTL	CAR	SHW3011100	52200	Fica & Medicare	41,855	61,629	19,774	47%
1000	DTL	CAR	SHW3011100	52300	Teachers Retirement System	119,874	179,813	59,939	50%
1000	DTL	CAR	SHW3011100	52500	Unemployment Compensation	-	180	180	N/A
1000	DTL	CAR	SHW3011100	52600	Workers' Compensation	4,950	4,800	(150)	-3%
1000	DTL	CAR	SHW3011100	52900	Other Employee Benefits	1,915	2,659	744	39%
1000	DTL	CAR	SHW3011100	55320	Communication Web based Subscr	10,000	12,000	2,000	20%
1000	DTL	CAR	SHW3011100	56100	Supplies	14,000	13,700	(300)	-2%
1000	DTL	CAR	SHW3011100	56110	Supplies-Technology	5,000	3,500	(1,500)	-30%
1000	DTL	CAR	SHW3011100	56150	Expendable Equipment	5,000	10,000	5,000	100%
1000	DTL	CAR	SHW3011100	56160	Expendable Computer Equipment	3,500	1,000	(2,500)	-71%
1000	DTL	CAR	SHW3011100	56420	Books And Periodicals	-	100	100	N/A
1000	DTL	CAR	SPC3011100	51100	Teachers	329,703	540,844	211,141	64%
1000	DTL	CAR	SPC3011100	52100	State Health Insurance	67,860	92,880	25,020	37%
1000	DTL	CAR	SPC3011100	52200	Fica & Medicare	25,222	41,375	16,153	64%
1000	DTL	CAR	SPC3011100	52300	Teachers Retirement System	72,238	120,716	48,478	67%
1000	DTL	CAR	SPC3011100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	CAR	SPC3011100	52600	Workers' Compensation	3,300	3,600	300	9%
1000	DTL	CAR	SPC3011100	52900	Other Employee Benefits	1,154	1,785	631	55%
1000	DTL	CAR	SPC3011100	53000	Purch Professional & Technical	-	300	300	N/A
1000	DTL	CAR	SPC3011100	55320	Communication Web based Subscr	12,300	20,000	7,700	63%
1000	DTL	CAR	SPC3011100	56100	Supplies	12,000	11,500	(500)	-4%
1000	DTL	CAR	SPC3011100	56110	Supplies-Technology	2,000	4,000	2,000	100%
1000	DTL	CAR	SPC3011100	56150	Expendable Equipment	7,000	4,000	(3,000)	-43%
1000	DTL	CAR	VET3018100	51100	Teachers	120,151	98,137	(22,014)	-18%
1000	DTL	CAR	VET3018100	52100	State Health Insurance	22,620	46,440	23,820	105%
1000	DTL	CAR	VET3018100	52200	Fica & Medicare	9,192	7,507	(1,685)	-18%
1000	DTL	CAR	VET3018100	52300	Teachers Retirement System	26,325	21,904	(4,421)	-17%
1000	DTL	CAR	VET3018100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	CAR	VET3018100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	CAR	VET3018100	52900	Other Employee Benefits	421	324	(97)	-23%
1000	DTL	ELM	ALN1011100	51100	Teachers	172,458	176,742	4,284	2%
1000	DTL	ELM	ALN1011100	51400	Aides And Paraprofessionals	77,644	77,962	318	0%
1000	DTL	ELM	ALN1011100	52100	State Health Insurance	135,720	139,320	3,600	3%
1000	DTL	ELM	ALN1011100	52200	Fica & Medicare	19,133	19,485	352	2%
1000	DTL	ELM	ALN1011100	52300	Teachers Retirement System	54,797	56,850	2,053	4%
1000	DTL	ELM	ALN1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	ALN1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	ALN1011100	52900	Other Employee Benefits	875	841	(34)	-4%
1000	DTL	ELM	ALN1021100	51100	Teachers	786,791	662,552	(124,239)	-16%
1000	DTL	ELM	ALN1021100	51400	Aides And Paraprofessionals	78,026	51,927	(26,099)	-33%
1000	DTL	ELM	ALN1021100	52100	State Health Insurance	271,440	232,200	(39,240)	-14%
1000	DTL	ELM	ALN1021100	52200	Fica & Medicare	66,158	54,658	(11,500)	-17%
1000	DTL	ELM	ALN1021100	52300	Teachers Retirement System	189,481	159,472	(30,009)	-16%
1000	DTL	ELM	ALN1021100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	ELM	ALN1021100	52600	Workers' Compensation	7,700	4,400	(3,300)	-43%
1000	DTL	ELM	ALN1021100	52900	Other Employee Benefits	3,027	2,358	(669)	-22%
1000	DTL	ELM	ALN1051100	51100	Teachers	402,231	401,121	(1,110)	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	ALN1051100	51180	Art,Music,Pe	152,789	222,194	69,405	45%
1000	DTL	ELM	ALN1051100	51720	Elementary Counselor	55,255	-	(55,255)	-100%
1000	DTL	ELM	ALN1051100	52100	State Health Insurance	180,960	185,760	4,800	3%
1000	DTL	ELM	ALN1051100	52200	Fica & Medicare	46,686	47,684	998	2%
1000	DTL	ELM	ALN1051100	52300	Teachers Retirement System	133,711	139,124	5,413	4%
1000	DTL	ELM	ALN1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	ALN1051100	52600	Workers' Compensation	4,950	3,600	(1,350)	-27%
1000	DTL	ELM	ALN1051100	52900	Other Employee Benefits	2,136	2,057	(79)	-4%
1000	DTL	ELM	BDV1011100	51100	Teachers	296,085	295,657	(428)	0%
1000	DTL	ELM	BDV1011100	51400	Aides And Paraprofessionals	104,298	105,564	1,266	1%
1000	DTL	ELM	BDV1011100	52100	State Health Insurance	158,340	162,540	4,200	3%
1000	DTL	ELM	BDV1011100	52200	Fica & Medicare	30,629	30,693	64	0%
1000	DTL	ELM	BDV1011100	52300	Teachers Retirement System	87,724	89,553	1,829	2%
1000	DTL	ELM	BDV1011100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	BDV1011100	52600	Workers' Compensation	4,400	3,200	(1,200)	-27%
1000	DTL	ELM	BDV1011100	52900	Other Employee Benefits	1,401	1,324	(77)	-5%
1000	DTL	ELM	BDV1011100	56100	Supplies	2,605	2,957	352	14%
1000	DTL	ELM	BDV1021100	51100	Teachers	866,924	853,038	(13,886)	-2%
1000	DTL	ELM	BDV1021100	51400	Aides And Paraprofessionals	54,292	76,979	22,687	42%
1000	DTL	ELM	BDV1021100	52100	State Health Insurance	203,580	232,200	28,620	14%
1000	DTL	ELM	BDV1021100	52200	Fica & Medicare	70,473	71,146	673	1%
1000	DTL	ELM	BDV1021100	52300	Teachers Retirement System	201,838	207,580	5,742	3%
1000	DTL	ELM	BDV1021100	52500	Unemployment Compensation	-	225	225	N/A
1000	DTL	ELM	BDV1021100	52600	Workers' Compensation	7,700	6,000	(1,700)	-22%
1000	DTL	ELM	BDV1021100	52900	Other Employee Benefits	3,224	3,069	(155)	-5%
1000	DTL	ELM	BDV1021100	56100	Supplies	8,361	8,586	225	3%
1000	DTL	ELM	BDV1051100	51100	Teachers	615,607	631,724	16,117	3%
1000	DTL	ELM	BDV1051100	51180	Art,Music,Pe	211,982	187,489	(24,493)	-12%
1000	DTL	ELM	BDV1051100	51720	Elementary Counselor	70,974	-	(70,974)	-100%
1000	DTL	ELM	BDV1051100	52100	State Health Insurance	248,820	232,200	(16,620)	-7%
1000	DTL	ELM	BDV1051100	52200	Fica & Medicare	68,740	62,670	(6,070)	-9%
1000	DTL	ELM	BDV1051100	52300	Teachers Retirement System	196,875	182,848	(14,027)	-7%
1000	DTL	ELM	BDV1051100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	ELM	BDV1051100	52600	Workers' Compensation	6,600	4,400	(2,200)	-33%
1000	DTL	ELM	BDV1051100	52900	Other Employee Benefits	3,145	2,703	(442)	-14%
1000	DTL	ELM	BDV1051100	56100	Supplies	5,756	6,583	827	14%
1000	DTL	ELM	BDV9100100	51100	Teachers	170,116	170,116	-	0%
1000	DTL	ELM	BDV9100100	51400	Aides And Paraprofessionals	27,608	-	(27,608)	-100%
1000	DTL	ELM	BDV9100100	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
1000	DTL	ELM	BDV9100100	52200	Fica & Medicare	15,126	13,014	(2,112)	-14%
1000	DTL	ELM	BDV9100100	52300	Teachers Retirement System	43,321	37,970	(5,351)	-12%
1000	DTL	ELM	BDV9100100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ELM	BDV9100100	52600	Workers' Compensation	1,650	800	(850)	-52%
1000	DTL	ELM	BDV9100100	52900	Other Employee Benefits	692	561	(131)	-19%
1000	DTL	ELM	BDV9100100	55320	Communication Web based Subscr	8,930	-	(8,930)	-100%
1000	DTL	ELM	BDV9100100	55800	Travel - Employees	7,600	-	(7,600)	-100%
1000	DTL	ELM	BDV9100100	56100	Supplies	2,650	24,950	22,300	842%
1000	DTL	ELM	BDV9100100	56150	Expendable Equipment	700	-	(700)	-100%
1000	DTL	ELM	BDV9100100	58100	Dues and Fees	6,750	-	(6,750)	-100%
1000	DTL	ELM	BLN1011100	51100	Teachers	239,795	192,006	(47,789)	-20%
1000	DTL	ELM	BLN1011100	51400	Aides And Paraprofessionals	108,158	83,776	(24,382)	-23%
1000	DTL	ELM	BLN1011100	52100	State Health Insurance	135,720	116,100	(19,620)	-14%
1000	DTL	ELM	BLN1011100	52200	Fica & Medicare	26,618	21,097	(5,521)	-21%
1000	DTL	ELM	BLN1011100	52300	Teachers Retirement System	76,237	61,554	(14,683)	-19%
1000	DTL	ELM	BLN1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	BLN1011100	52600	Workers' Compensation	4,400	2,400	(2,000)	-45%
1000	DTL	ELM	BLN1011100	52900	Other Employee Benefits	1,218	910	(308)	-25%
1000	DTL	ELM	BLN1021100	51100	Teachers	729,161	688,918	(40,243)	-6%
1000	DTL	ELM	BLN1021100	51400	Aides And Paraprofessionals	51,900	50,687	(1,213)	-2%
1000	DTL	ELM	BLN1021100	52100	State Health Insurance	180,960	232,200	51,240	28%
1000	DTL	ELM	BLN1021100	52200	Fica & Medicare	59,751	56,580	(3,171)	-5%
1000	DTL	ELM	BLN1021100	52300	Teachers Retirement System	171,130	165,080	(6,050)	-4%
1000	DTL	ELM	BLN1021100	52500	Unemployment Compensation	-	180	180	N/A
1000	DTL	ELM	BLN1021100	52600	Workers' Compensation	6,600	4,800	(1,800)	-27%
1000	DTL	ELM	BLN1021100	52900	Other Employee Benefits	2,734	2,441	(293)	-11%
1000	DTL	ELM	BLN1051100	51100	Teachers	431,056	357,035	(74,021)	-17%
1000	DTL	ELM	BLN1051100	51180	Art,Music,Pe	189,972	200,054	10,082	5%
1000	DTL	ELM	BLN1051100	51720	Elementary Counselor	57,399	-	(57,399)	-100%
1000	DTL	ELM	BLN1051100	52100	State Health Insurance	203,580	162,540	(41,040)	-20%
1000	DTL	ELM	BLN1051100	52200	Fica & Medicare	51,900	42,617	(9,283)	-18%
1000	DTL	ELM	BLN1051100	52300	Teachers Retirement System	148,643	124,342	(24,301)	-16%
1000	DTL	ELM	BLN1051100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	BLN1051100	52600	Workers' Compensation	5,500	3,200	(2,300)	-42%
1000	DTL	ELM	BLN1051100	52900	Other Employee Benefits	2,374	1,838	(536)	-23%
1000	DTL	ELM	BRW1011100	51100	Teachers	441,299	528,040	86,741	20%
1000	DTL	ELM	BRW1011100	51400	Aides And Paraprofessionals	172,666	210,602	37,936	22%
1000	DTL	ELM	BRW1011100	52100	State Health Insurance	90,480	185,760	95,280	105%
1000	DTL	ELM	BRW1011100	52200	Fica & Medicare	46,968	56,506	9,538	20%
1000	DTL	ELM	BRW1011100	52300	Teachers Retirement System	134,520	164,865	30,345	23%
1000	DTL	ELM	BRW1011100	52500	Unemployment Compensation	-	240	240	N/A
1000	DTL	ELM	BRW1011100	52600	Workers' Compensation	7,700	6,400	(1,300)	-17%
1000	DTL	ELM	BRW1011100	52900	Other Employee Benefits	2,149	2,438	289	13%
1000	DTL	ELM	BRW1011100	56100	Supplies	-	2,703	2,703	N/A
1000	DTL	ELM	BRW1021100	51100	Teachers	1,236,548	1,271,533	34,985	3%
1000	DTL	ELM	BRW1021100	51400	Aides And Paraprofessionals	50,050	54,272	4,222	8%
1000	DTL	ELM	BRW1021100	51910	Oth Administrative Personnel	76,522	-	(76,522)	-100%
1000	DTL	ELM	BRW1021100	52100	State Health Insurance	271,440	278,640	7,200	3%
1000	DTL	ELM	BRW1021100	52200	Fica & Medicare	104,279	101,424	(2,855)	-3%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	BRW1021100	52300	Teachers Retirement System	291,938	289,104	(2,834)	-1%
1000	DTL	ELM	BRW1021100	52500	Unemployment Compensation	-	315	315	N/A
1000	DTL	ELM	BRW1021100	52600	Workers' Compensation	12,650	8,400	(4,250)	-34%
1000	DTL	ELM	BRW1021100	52900	Other Employee Benefits	4,664	4,274	(390)	-8%
1000	DTL	ELM	BRW1021100	56100	Supplies	-	6,201	6,201	N/A
1000	DTL	ELM	BRW1051100	51100	Teachers	30,679	-	(30,679)	-100%
1000	DTL	ELM	BRW1051100	51180	Art,Music,Pe	199,688	214,577	14,889	7%
1000	DTL	ELM	BRW1051100	51720	Elementary Counselor	134,733	-	(134,733)	-100%
1000	DTL	ELM	BRW1051100	52100	State Health Insurance	67,860	69,660	1,800	3%
1000	DTL	ELM	BRW1051100	52200	Fica & Medicare	27,930	16,415	(11,515)	-41%
1000	DTL	ELM	BRW1051100	52300	Teachers Retirement System	73,272	47,894	(25,378)	-35%
1000	DTL	ELM	BRW1051100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	ELM	BRW1051100	52600	Workers' Compensation	3,300	1,200	(2,100)	-64%
1000	DTL	ELM	BRW1051100	52900	Other Employee Benefits	1,170	708	(462)	-39%
1000	DTL	ELM	CLB1011100	51100	Teachers	289,633	286,036	(3,597)	-1%
1000	DTL	ELM	CLB1011100	51400	Aides And Paraprofessionals	102,361	102,985	624	1%
1000	DTL	ELM	CLB1011100	52100	State Health Insurance	135,720	162,540	26,820	20%
1000	DTL	ELM	CLB1011100	52200	Fica & Medicare	29,988	29,760	(228)	-1%
1000	DTL	ELM	CLB1011100	52300	Teachers Retirement System	85,886	86,829	943	1%
1000	DTL	ELM	CLB1011100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	CLB1011100	52600	Workers' Compensation	4,400	3,200	(1,200)	-27%
1000	DTL	ELM	CLB1011100	52900	Other Employee Benefits	1,372	1,284	(88)	-6%
1000	DTL	ELM	CLB1021100	51100	Teachers	1,021,267	1,042,886	21,619	2%
1000	DTL	ELM	CLB1021100	51400	Aides And Paraprofessionals	82,458	57,143	(25,315)	-31%
1000	DTL	ELM	CLB1021100	52100	State Health Insurance	361,920	348,300	(13,620)	-4%
1000	DTL	ELM	CLB1021100	52200	Fica & Medicare	84,435	84,152	(283)	0%
1000	DTL	ELM	CLB1021100	52300	Teachers Retirement System	241,826	245,526	3,700	2%
1000	DTL	ELM	CLB1021100	52500	Unemployment Compensation	-	240	240	N/A
1000	DTL	ELM	CLB1021100	52600	Workers' Compensation	9,350	6,400	(2,950)	-32%
1000	DTL	ELM	CLB1021100	52900	Other Employee Benefits	3,863	3,630	(233)	-6%
1000	DTL	ELM	CLB1051100	51100	Teachers	517,508	568,292	50,784	10%
1000	DTL	ELM	CLB1051100	51180	Art,Music,Pe	191,998	201,118	9,120	5%
1000	DTL	ELM	CLB1051100	51720	Elementary Counselor	74,741	-	(74,741)	-100%
1000	DTL	ELM	CLB1051100	52100	State Health Insurance	203,580	208,980	5,400	3%
1000	DTL	ELM	CLB1051100	52200	Fica & Medicare	59,995	58,860	(1,135)	-2%
1000	DTL	ELM	CLB1051100	52300	Teachers Retirement System	171,829	171,732	(97)	0%
1000	DTL	ELM	CLB1051100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	ELM	CLB1051100	52600	Workers' Compensation	6,600	4,400	(2,200)	-33%
1000	DTL	ELM	CLB1051100	52900	Other Employee Benefits	2,745	2,539	(206)	-8%
1000	DTL	ELM	CLB9100100	51100	Teachers	65,845	81,507	15,662	24%
1000	DTL	ELM	CLB9100100	51180	Art,Music,Pe	57,399	47,509	(9,890)	-17%
1000	DTL	ELM	CLB9100100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ELM	CLB9100100	52200	Fica & Medicare	9,428	9,870	442	5%
1000	DTL	ELM	CLB9100100	52300	Teachers Retirement System	27,003	28,796	1,793	7%
1000	DTL	ELM	CLB9100100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ELM	CLB9100100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	ELM	CLB9100100	52900	Other Employee Benefits	431	426	(5)	-1%
1000	DTL	ELM	CLB9100100	55320	Communication Web based Subscr	1,000	-	(1,000)	-100%
1000	DTL	ELM	CLB9100100	55800	Travel - Employees	17,000	-	(17,000)	-100%
1000	DTL	ELM	CLB9100100	56100	Supplies	17,000	41,940	24,940	147%
1000	DTL	ELM	CLB9100100	58100	Dues and Fees	9,500	-	(9,500)	-100%
1000	DTL	ELM	DHE1011100	51100	Teachers	255,575	149,737	(105,838)	-41%
1000	DTL	ELM	DHE1011100	51400	Aides And Paraprofessionals	98,192	49,733	(48,459)	-49%
1000	DTL	ELM	DHE1011100	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
1000	DTL	ELM	DHE1011100	52200	Fica & Medicare	27,063	15,259	(11,804)	-44%
1000	DTL	ELM	DHE1011100	52300	Teachers Retirement System	77,510	44,522	(32,988)	-43%
1000	DTL	ELM	DHE1011100	52500	Unemployment Compensation	-	60	60	N/A
1000	DTL	ELM	DHE1011100	52600	Workers' Compensation	4,400	1,600	(2,800)	-64%
1000	DTL	ELM	DHE1011100	52900	Other Employee Benefits	1,238	658	(580)	-47%
1000	DTL	ELM	DHE1021100	51100	Teachers	799,015	806,718	7,703	1%
1000	DTL	ELM	DHE1021100	51400	Aides And Paraprofessionals	123,555	50,018	(73,537)	-60%
1000	DTL	ELM	DHE1021100	52100	State Health Insurance	180,960	185,760	4,800	3%
1000	DTL	ELM	DHE1021100	52200	Fica & Medicare	70,577	65,540	(5,037)	-7%
1000	DTL	ELM	DHE1021100	52300	Teachers Retirement System	202,135	191,223	(10,912)	-5%
1000	DTL	ELM	DHE1021100	52500	Unemployment Compensation	-	210	210	N/A
1000	DTL	ELM	DHE1021100	52600	Workers' Compensation	9,350	5,600	(3,750)	-40%
1000	DTL	ELM	DHE1021100	52900	Other Employee Benefits	2,931	2,827	(104)	-4%
1000	DTL	ELM	DHE1051100	51100	Teachers	740,606	441,982	(298,624)	-40%
1000	DTL	ELM	DHE1051100	51180	Art,Music,Pe	197,829	173,681	(24,148)	-12%
1000	DTL	ELM	DHE1051100	51720	Elementary Counselor	76,522	-	(76,522)	-100%
1000	DTL	ELM	DHE1051100	52100	State Health Insurance	271,440	162,540	(108,900)	-40%
1000	DTL	ELM	DHE1051100	52200	Fica & Medicare	77,644	47,098	(30,546)	-39%
1000	DTL	ELM	DHE1051100	52300	Teachers Retirement System	222,377	137,416	(84,961)	-38%
1000	DTL	ELM	DHE1051100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	DHE1051100	52600	Workers' Compensation	8,250	4,000	(4,250)	-52%
1000	DTL	ELM	DHE1051100	52900	Other Employee Benefits	3,552	2,032	(1,520)	-43%
1000	DTL	ELM	DMN1011100	51100	Teachers	211,441	169,003	(42,438)	-20%
1000	DTL	ELM	DMN1011100	51400	Aides And Paraprofessionals	79,714	80,669	955	1%
1000	DTL	ELM	DMN1011100	52100	State Health Insurance	124,410	116,100	(8,310)	-7%
1000	DTL	ELM	DMN1011100	52200	Fica & Medicare	22,273	19,100	(3,173)	-14%
1000	DTL	ELM	DMN1011100	52300	Teachers Retirement System	63,792	55,727	(8,065)	-13%
1000	DTL	ELM	DMN1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	DMN1011100	52600	Workers' Compensation	3,850	2,400	(1,450)	-38%
1000	DTL	ELM	DMN1011100	52900	Other Employee Benefits	1,019	824	(195)	-19%
1000	DTL	ELM	DMN1021100	51100	Teachers	524,752	542,910	18,158	3%
1000	DTL	ELM	DMN1021100	51400	Aides And Paraprofessionals	52,912	26,619	(26,293)	-50%
1000	DTL	ELM	DMN1021100	52100	State Health Insurance	226,200	208,980	(17,220)	-8%
1000	DTL	ELM	DMN1021100	52200	Fica & Medicare	44,191	43,569	(622)	-1%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	DMN1021100	52300	Teachers Retirement System	126,566	127,119	553	0%
1000	DTL	ELM	DMN1021100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	DMN1021100	52600	Workers' Compensation	6,050	4,000	(2,050)	-34%
1000	DTL	ELM	DMN1021100	52900	Other Employee Benefits	2,022	1,879	(143)	-7%
1000	DTL	ELM	DMN1051100	51100	Teachers	416,623	420,493	3,870	1%
1000	DTL	ELM	DMN1051100	51180	Art,Music,Pe	131,772	137,451	5,679	4%
1000	DTL	ELM	DMN1051100	51720	Elementary Counselor	74,640	-	(74,640)	-100%
1000	DTL	ELM	DMN1051100	52100	State Health Insurance	158,340	185,760	27,420	17%
1000	DTL	ELM	DMN1051100	52200	Fica & Medicare	47,662	42,683	(4,979)	-10%
1000	DTL	ELM	DMN1051100	52300	Teachers Retirement System	136,507	124,533	(11,974)	-9%
1000	DTL	ELM	DMN1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	DMN1051100	52600	Workers' Compensation	5,500	3,600	(1,900)	-35%
1000	DTL	ELM	DMN1051100	52900	Other Employee Benefits	2,181	1,841	(340)	-16%
1000	DTL	ELM	DMN9100100	51100	Teachers	85,238	85,238	-	0%
1000	DTL	ELM	DMN9100100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	ELM	DMN9100100	52200	Fica & Medicare	6,521	6,521	-	0%
1000	DTL	ELM	DMN9100100	52300	Teachers Retirement System	18,676	19,025	349	2%
1000	DTL	ELM	DMN9100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ELM	DMN9100100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	ELM	DMN9100100	52900	Other Employee Benefits	298	281	(17)	-6%
1000	DTL	ELM	DMN9100100	53000	Purch Professional & Technical	775	-	(775)	-100%
1000	DTL	ELM	DMN9100100	55320	Communication Web based Subscr	1,000	-	(1,000)	-100%
1000	DTL	ELM	DMN9100100	56100	Supplies	500	11,690	11,190	2238%
1000	DTL	ELM	DMN9100100	56110	Supplies-Technology	3,000	-	(3,000)	-100%
1000	DTL	ELM	DMN9100100	56420	Books And Periodicals	2,800	-	(2,800)	-100%
1000	DTL	ELM	DMN9100100	58100	Dues and Fees	1,000	-	(1,000)	-100%
1000	DTL	ELM	DTN1011100	51100	Teachers	201,319	203,505	2,186	1%
1000	DTL	ELM	DTN1011100	51400	Aides And Paraprofessionals	79,317	79,971	654	1%
1000	DTL	ELM	DTN1011100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ELM	DTN1011100	52200	Fica & Medicare	21,469	21,686	217	1%
1000	DTL	ELM	DTN1011100	52300	Teachers Retirement System	61,487	63,272	1,785	3%
1000	DTL	ELM	DTN1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	DTN1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	DTN1011100	52900	Other Employee Benefits	982	935	(47)	-5%
1000	DTL	ELM	DTN1021100	51100	Teachers	597,567	535,545	(62,022)	-10%
1000	DTL	ELM	DTN1021100	51400	Aides And Paraprofessionals	53,441	24,724	(28,717)	-54%
1000	DTL	ELM	DTN1021100	52100	State Health Insurance	158,340	162,540	4,200	3%
1000	DTL	ELM	DTN1021100	52200	Fica & Medicare	49,802	42,861	(6,941)	-14%
1000	DTL	ELM	DTN1021100	52300	Teachers Retirement System	142,636	125,052	(17,584)	-12%
1000	DTL	ELM	DTN1021100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	DTN1021100	52600	Workers' Compensation	6,050	4,000	(2,050)	-34%
1000	DTL	ELM	DTN1021100	52900	Other Employee Benefits	2,279	1,849	(430)	-19%
1000	DTL	ELM	DTN1051100	51100	Teachers	269,182	329,058	59,876	22%
1000	DTL	ELM	DTN1051100	51180	Art,Music,Pe	134,027	138,386	4,359	3%
1000	DTL	ELM	DTN1051100	51720	Elementary Counselor	93,189	-	(93,189)	-100%
1000	DTL	ELM	DTN1051100	52100	State Health Insurance	90,480	139,320	48,840	54%
1000	DTL	ELM	DTN1051100	52200	Fica & Medicare	37,975	35,759	(2,216)	-6%
1000	DTL	ELM	DTN1051100	52300	Teachers Retirement System	108,761	104,333	(4,428)	-4%
1000	DTL	ELM	DTN1051100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	DTN1051100	52600	Workers' Compensation	4,400	3,200	(1,200)	-27%
1000	DTL	ELM	DTN1051100	52900	Other Employee Benefits	1,737	1,543	(194)	-11%
1000	DTL	ELM	DTN9100100	51100	Teachers	85,238	76,927	(8,311)	-10%
1000	DTL	ELM	DTN9100100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	ELM	DTN9100100	52200	Fica & Medicare	6,521	5,885	(636)	-10%
1000	DTL	ELM	DTN9100100	52300	Teachers Retirement System	18,676	17,170	(1,506)	-8%
1000	DTL	ELM	DTN9100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ELM	DTN9100100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	ELM	DTN9100100	52900	Other Employee Benefits	298	254	(44)	-15%
1000	DTL	ELM	DTN9100100	53000	Purch Professional & Technical	1,000	-	(1,000)	-100%
1000	DTL	ELM	DTN9100100	55320	Communication Web based Subscr	2,000	-	(2,000)	-100%
1000	DTL	ELM	DTN9100100	55800	Travel - Employees	1,200	-	(1,200)	-100%
1000	DTL	ELM	DTN9100100	56100	Supplies	4,000	15,220	11,220	281%
1000	DTL	ELM	DTN9100100	56110	Supplies-Technology	8,000	-	(8,000)	-100%
1000	DTL	ELM	DTN9100100	56150	Expendable Equipment	500	-	(500)	-100%
1000	DTL	ELM	DTN9100100	58100	Dues and Fees	1,945	-	(1,945)	-100%
1000	DTL	ELM	DUB1011100	51100	Teachers	203,074	229,824	26,750	13%
1000	DTL	ELM	DUB1011100	51400	Aides And Paraprofessionals	81,754	113,302	31,548	39%
1000	DTL	ELM	DUB1011100	52100	State Health Insurance	135,720	185,760	50,040	37%
1000	DTL	ELM	DUB1011100	52200	Fica & Medicare	21,789	26,249	4,460	20%
1000	DTL	ELM	DUB1011100	52300	Teachers Retirement System	62,406	76,586	14,180	23%
1000	DTL	ELM	DUB1011100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	DUB1011100	52600	Workers' Compensation	3,300	3,200	(100)	-3%
1000	DTL	ELM	DUB1011100	52900	Other Employee Benefits	997	1,132	135	14%
1000	DTL	ELM	DUB1021100	51100	Teachers	571,001	563,345	(7,656)	-1%
1000	DTL	ELM	DUB1021100	51400	Aides And Paraprofessionals	77,644	50,687	(26,957)	-35%
1000	DTL	ELM	DUB1021100	52100	State Health Insurance	226,200	162,540	(63,660)	-28%
1000	DTL	ELM	DUB1021100	52200	Fica & Medicare	49,621	46,973	(2,648)	-5%
1000	DTL	ELM	DUB1021100	52300	Teachers Retirement System	142,118	137,052	(5,066)	-4%
1000	DTL	ELM	DUB1021100	52500	Unemployment Compensation	-	195	195	N/A
1000	DTL	ELM	DUB1021100	52600	Workers' Compensation	7,150	5,200	(1,950)	-27%
1000	DTL	ELM	DUB1021100	52900	Other Employee Benefits	2,270	2,026	(244)	-11%
1000	DTL	ELM	DUB1051100	51100	Teachers	412,129	424,766	12,637	3%
1000	DTL	ELM	DUB1051100	51180	Art,Music,Pe	262,843	198,743	(64,100)	-24%
1000	DTL	ELM	DUB1051100	51720	Elementary Counselor	82,815	-	(82,815)	-100%
1000	DTL	ELM	DUB1051100	52100	State Health Insurance	226,200	185,760	(40,440)	-18%
1000	DTL	ELM	DUB1051100	52200	Fica & Medicare	57,971	47,698	(10,273)	-18%
1000	DTL	ELM	DUB1051100	52300	Teachers Retirement System	166,031	139,167	(26,864)	-16%
1000	DTL	ELM	DUB1051100	52500	Unemployment Compensation	-	135	135	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	DUB1051100	52600	Workers' Compensation	6,050	3,600	(2,450)	-40%
1000	DTL	ELM	DUB1051100	52900	Other Employee Benefits	2,652	2,058	(594)	-22%
1000	DTL	ELM	DVS1011100	51100	Teachers	186,328	190,144	3,816	2%
1000	DTL	ELM	DVS1011100	51400	Aides And Paraprofessionals	73,505	73,516	11	0%
1000	DTL	ELM	DVS1011100	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
1000	DTL	ELM	DVS1011100	52200	Fica & Medicare	19,877	20,170	293	1%
1000	DTL	ELM	DVS1011100	52300	Teachers Retirement System	56,929	58,849	1,920	3%
1000	DTL	ELM	DVS1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	DVS1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	DVS1011100	52900	Other Employee Benefits	909	870	(39)	-4%
1000	DTL	ELM	DVS1021100	51100	Teachers	743,333	732,090	(11,243)	-2%
1000	DTL	ELM	DVS1021100	51400	Aides And Paraprofessionals	73,798	49,120	(24,678)	-33%
1000	DTL	ELM	DVS1021100	52100	State Health Insurance	180,960	208,980	28,020	15%
1000	DTL	ELM	DVS1021100	52200	Fica & Medicare	62,511	59,763	(2,748)	-4%
1000	DTL	ELM	DVS1021100	52300	Teachers Retirement System	179,034	174,366	(4,668)	-3%
1000	DTL	ELM	DVS1021100	52500	Unemployment Compensation	-	210	210	N/A
1000	DTL	ELM	DVS1021100	52600	Workers' Compensation	8,250	5,600	(2,650)	-32%
1000	DTL	ELM	DVS1021100	52900	Other Employee Benefits	2,860	2,578	(282)	-10%
1000	DTL	ELM	DVS1051100	51100	Teachers	414,244	375,072	(39,172)	-9%
1000	DTL	ELM	DVS1051100	51180	Art,Music,Pe	198,138	168,296	(29,842)	-15%
1000	DTL	ELM	DVS1051100	51720	Elementary Counselor	76,927	-	(76,927)	-100%
1000	DTL	ELM	DVS1051100	52100	State Health Insurance	192,270	208,980	16,710	9%
1000	DTL	ELM	DVS1051100	52200	Fica & Medicare	52,732	41,568	(11,164)	-21%
1000	DTL	ELM	DVS1051100	52300	Teachers Retirement System	151,028	121,280	(29,748)	-20%
1000	DTL	ELM	DVS1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	DVS1051100	52600	Workers' Compensation	7,150	3,600	(3,550)	-50%
1000	DTL	ELM	DVS1051100	52900	Other Employee Benefits	2,413	1,793	(620)	-26%
1000	DTL	ELM	ELM1011100	55320	Communication Web Based Subsc	-	40,000	40,000	N/A
1000	DTL	ELM	ELM1011100	56100	Supplies	151,500	133,257	(18,243)	-12%
1000	DTL	ELM	ELM1011100	56400	Digital Textbooks	35,000	11,000	(24,000)	-69%
1000	DTL	ELM	ELM1011100	56410	Textbooks	25,000	32,000	7,000	28%
1000	DTL	ELM	ELM1021100	51101	Academic Supplement	350,000	350,000	-	0%
1000	DTL	ELM	ELM1021100	52200	Fica & Medicare	26,775	26,775	-	0%
1000	DTL	ELM	ELM1021100	52300	Teachers Retirement System	76,685	78,120	1,435	2%
1000	DTL	ELM	ELM1021100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ELM	ELM1021100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	ELM	ELM1021100	52900	Other Employee Benefits	1,225	1,155	(70)	-6%
1000	DTL	ELM	ELM1021100	55320	Communication Web based Subscr	40,000	77,220	37,220	93%
1000	DTL	ELM	ELM1021100	56100	Supplies	424,000	425,030	1,030	0%
1000	DTL	ELM	ELM1021100	56400	Digital Textbooks	59,000	60,000	1,000	2%
1000	DTL	ELM	ELM1021100	56410	Textbooks	73,000	706,000	633,000	867%
1000	DTL	ELM	ELM1051100	51990	Oth Salaries And Compensation	170,000	30,000	(140,000)	-82%
1000	DTL	ELM	ELM1051100	52200	Fica & Medicare	13,005	2,295	(10,710)	-82%
1000	DTL	ELM	ELM1051100	52300	Teachers Retirement System	37,247	-	(37,247)	-100%
1000	DTL	ELM	ELM1051100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ELM	ELM1051100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	ELM	ELM1051100	52900	Other Employee Benefits	595	99	(496)	-83%
1000	DTL	ELM	ELM1051100	55320	Communication Web based Subscr	-	272,044	272,044	N/A
1000	DTL	ELM	ELM1051100	56100	Supplies	223,200	212,623	(10,577)	-5%
1000	DTL	ELM	ELM1051100	56400	Digital Textbooks	85,000	35,000	(50,000)	-59%
1000	DTL	ELM	ELM1051100	56410	Textbooks	55,000	65,000	10,000	18%
1000	DTL	ELM	ELM1100100	51101	Academic Supplement	480,000	400,000	(80,000)	-17%
1000	DTL	ELM	ELM1100100	52200	Fica & Medicare	36,720	30,600	(6,120)	-17%
1000	DTL	ELM	ELM1100100	52300	Teachers Retirement System	105,168	89,280	(15,888)	-15%
1000	DTL	ELM	ELM1100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ELM	ELM1100100	52600	Workers' Compensation	-	400	400	N/A
1000	DTL	ELM	ELM1100100	52900	Other Employee Benefits	-	1,320	1,320	N/A
1000	DTL	ELM	ERA1011100	51100	Teachers	333,891	283,649	(50,242)	-15%
1000	DTL	ELM	ERA1011100	51400	Aides And Paraprofessionals	126,740	102,785	(23,955)	-19%
1000	DTL	ELM	ERA1011100	52100	State Health Insurance	135,720	139,320	3,600	3%
1000	DTL	ELM	ERA1011100	52200	Fica & Medicare	35,238	29,562	(5,676)	-16%
1000	DTL	ELM	ERA1011100	52300	Teachers Retirement System	100,924	86,252	(14,672)	-15%
1000	DTL	ELM	ERA1011100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	ERA1011100	52600	Workers' Compensation	5,500	3,200	(2,300)	-42%
1000	DTL	ELM	ERA1011100	52900	Other Employee Benefits	1,612	1,275	(337)	-21%
1000	DTL	ELM	ERA1021100	51100	Teachers	966,962	994,191	27,229	3%
1000	DTL	ELM	ERA1021100	51400	Aides And Paraprofessionals	77,835	78,161	326	0%
1000	DTL	ELM	ERA1021100	52100	State Health Insurance	226,200	208,980	(17,220)	-8%
1000	DTL	ELM	ERA1021100	52200	Fica & Medicare	79,927	82,035	2,108	3%
1000	DTL	ELM	ERA1021100	52300	Teachers Retirement System	228,915	239,349	10,434	5%
1000	DTL	ELM	ERA1021100	52500	Unemployment Compensation	-	255	255	N/A
1000	DTL	ELM	ERA1021100	52600	Workers' Compensation	9,350	6,800	(2,550)	-27%
1000	DTL	ELM	ERA1021100	52900	Other Employee Benefits	3,657	3,539	(118)	-3%
1000	DTL	ELM	ERA1051100	51100	Teachers	480,035	496,265	16,230	3%
1000	DTL	ELM	ERA1051100	51180	Art,Music,Pe	204,861	213,883	9,022	4%
1000	DTL	ELM	ERA1051100	51720	Elementary Counselor	58,751	-	(58,751)	-100%
1000	DTL	ELM	ERA1051100	52100	State Health Insurance	271,440	255,420	(16,020)	-6%
1000	DTL	ELM	ERA1051100	52200	Fica & Medicare	56,889	54,326	(2,563)	-5%
1000	DTL	ELM	ERA1051100	52300	Teachers Retirement System	162,933	158,505	(4,428)	-3%
1000	DTL	ELM	ERA1051100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	ELM	ERA1051100	52600	Workers' Compensation	6,600	4,400	(2,200)	-33%
1000	DTL	ELM	ERA1051100	52900	Other Employee Benefits	2,603	2,343	(260)	-10%
1000	DTL	ELM	FOR1011100	51100	Teachers	129,996	132,182	2,186	2%
1000	DTL	ELM	FOR1011100	51400	Aides And Paraprofessionals	52,002	52,013	11	0%
1000	DTL	ELM	FOR1011100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ELM	FOR1011100	52200	Fica & Medicare	13,923	14,091	168	1%
1000	DTL	ELM	FOR1011100	52300	Teachers Retirement System	39,876	41,112	1,236	3%
1000	DTL	ELM	FOR1011100	52500	Unemployment Compensation	-	60	60	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	FOR1011100	52600	Workers' Compensation	2,200	1,600	(600)	-27%
1000	DTL	ELM	FOR1011100	52900	Other Employee Benefits	637	608	(29)	-5%
1000	DTL	ELM	FOR1021100	51100	Teachers	368,907	379,424	10,517	3%
1000	DTL	ELM	FOR1021100	51400	Aides And Paraprofessionals	49,404	26,291	(23,113)	-47%
1000	DTL	ELM	FOR1021100	52100	State Health Insurance	135,720	116,100	(19,620)	-14%
1000	DTL	ELM	FOR1021100	52200	Fica & Medicare	32,001	31,037	(964)	-3%
1000	DTL	ELM	FOR1021100	52300	Teachers Retirement System	91,652	90,556	(1,096)	-1%
1000	DTL	ELM	FOR1021100	52500	Unemployment Compensation	-	105	105	N/A
1000	DTL	ELM	FOR1021100	52600	Workers' Compensation	4,400	2,800	(1,600)	-36%
1000	DTL	ELM	FOR1021100	52900	Other Employee Benefits	1,464	1,085	(379)	-26%
1000	DTL	ELM	FOR1051100	51100	Teachers	315,230	273,630	(41,600)	-13%
1000	DTL	ELM	FOR1051100	51180	Art,Music,Pe	44,402	72,568	28,166	63%
1000	DTL	ELM	FOR1051100	51400	Aides And Paraprofessionals	25,964	-	(25,964)	-100%
1000	DTL	ELM	FOR1051100	51720	Elementary Counselor	82,815	-	(82,815)	-100%
1000	DTL	ELM	FOR1051100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ELM	FOR1051100	52200	Fica & Medicare	35,833	26,484	(9,349)	-26%
1000	DTL	ELM	FOR1051100	52300	Teachers Retirement System	94,208	77,272	(16,936)	-18%
1000	DTL	ELM	FOR1051100	52500	Unemployment Compensation	-	105	105	N/A
1000	DTL	ELM	FOR1051100	52600	Workers' Compensation	4,950	2,800	(2,150)	-43%
1000	DTL	ELM	FOR1051100	52900	Other Employee Benefits	1,505	1,142	(363)	-24%
1000	DTL	ELM	FOX1011100	51100	Teachers	181,513	211,816	30,303	17%
1000	DTL	ELM	FOX1011100	51400	Aides And Paraprofessionals	77,292	80,912	3,620	5%
1000	DTL	ELM	FOX1011100	52100	State Health Insurance	45,240	92,880	47,640	105%
1000	DTL	ELM	FOX1011100	52200	Fica & Medicare	19,799	22,394	2,595	13%
1000	DTL	ELM	FOX1011100	52300	Teachers Retirement System	56,704	65,337	8,633	15%
1000	DTL	ELM	FOX1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	FOX1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	FOX1011100	52900	Other Employee Benefits	906	966	60	7%
1000	DTL	ELM	FOX1021100	51100	Teachers	534,337	569,092	34,755	7%
1000	DTL	ELM	FOX1021100	51400	Aides And Paraprofessionals	76,015	25,636	(50,379)	-66%
1000	DTL	ELM	FOX1021100	52100	State Health Insurance	135,720	139,320	3,600	3%
1000	DTL	ELM	FOX1021100	52200	Fica & Medicare	46,692	45,497	(1,195)	-3%
1000	DTL	ELM	FOX1021100	52300	Teachers Retirement System	133,728	132,743	(985)	-1%
1000	DTL	ELM	FOX1021100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	FOX1021100	52600	Workers' Compensation	6,600	4,000	(2,600)	-39%
1000	DTL	ELM	FOX1021100	52900	Other Employee Benefits	2,136	1,963	(173)	-8%
1000	DTL	ELM	FOX1051100	51100	Teachers	298,662	295,912	(2,750)	-1%
1000	DTL	ELM	FOX1051100	51180	Art,Music,Pe	127,524	136,577	9,053	7%
1000	DTL	ELM	FOX1051100	51720	Elementary Counselor	76,927	-	(76,927)	-100%
1000	DTL	ELM	FOX1051100	52100	State Health Insurance	101,790	116,100	14,310	14%
1000	DTL	ELM	FOX1051100	52200	Fica & Medicare	38,488	33,085	(5,403)	-14%
1000	DTL	ELM	FOX1051100	52300	Teachers Retirement System	110,232	96,532	(13,700)	-12%
1000	DTL	ELM	FOX1051100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	FOX1051100	52600	Workers' Compensation	5,500	3,200	(2,300)	-42%
1000	DTL	ELM	FOX1051100	52900	Other Employee Benefits	1,761	1,427	(334)	-19%
1000	DTL	ELM	GEN1011100	51100	Teachers	297,267	235,508	(61,759)	-21%
1000	DTL	ELM	GEN1011100	51400	Aides And Paraprofessionals	98,838	101,033	2,195	2%
1000	DTL	ELM	GEN1011100	52100	State Health Insurance	90,480	92,880	2,400	3%
1000	DTL	ELM	GEN1011100	52200	Fica & Medicare	30,302	25,745	(4,557)	-15%
1000	DTL	ELM	GEN1011100	52300	Teachers Retirement System	86,787	75,116	(11,671)	-13%
1000	DTL	ELM	GEN1011100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	GEN1011100	52600	Workers' Compensation	4,400	3,200	(1,200)	-27%
1000	DTL	ELM	GEN1011100	52900	Other Employee Benefits	1,386	1,111	(275)	-20%
1000	DTL	ELM	GEN1021100	51100	Teachers	781,574	762,540	(19,034)	-2%
1000	DTL	ELM	GEN1021100	51400	Aides And Paraprofessionals	51,621	52,255	634	1%
1000	DTL	ELM	GEN1021100	52100	State Health Insurance	226,200	185,760	(40,440)	-18%
1000	DTL	ELM	GEN1021100	52200	Fica & Medicare	63,739	62,332	(1,407)	-2%
1000	DTL	ELM	GEN1021100	52300	Teachers Retirement System	182,553	181,862	(691)	0%
1000	DTL	ELM	GEN1021100	52500	Unemployment Compensation	-	180	180	N/A
1000	DTL	ELM	GEN1021100	52600	Workers' Compensation	7,150	4,800	(2,350)	-33%
1000	DTL	ELM	GEN1021100	52900	Other Employee Benefits	2,916	2,689	(227)	-8%
1000	DTL	ELM	GEN1051100	51100	Teachers	459,547	375,255	(84,292)	-18%
1000	DTL	ELM	GEN1051100	51180	Art,Music,Pe	155,789	157,651	1,862	1%
1000	DTL	ELM	GEN1051100	51720	Elementary Counselor	57,399	-	(57,399)	-100%
1000	DTL	ELM	GEN1051100	52100	State Health Insurance	248,820	208,980	(39,840)	-16%
1000	DTL	ELM	GEN1051100	52200	Fica & Medicare	51,464	40,767	(10,697)	-21%
1000	DTL	ELM	GEN1051100	52300	Teachers Retirement System	147,396	118,945	(28,451)	-19%
1000	DTL	ELM	GEN1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	GEN1051100	52600	Workers' Compensation	6,600	3,600	(3,000)	-45%
1000	DTL	ELM	GEN1051100	52900	Other Employee Benefits	2,355	1,759	(596)	-25%
1000	DTL	ELM	GRG1011100	51100	Teachers	187,438	187,439	1	0%
1000	DTL	ELM	GRG1011100	51400	Aides And Paraprofessionals	75,398	75,026	(372)	0%
1000	DTL	ELM	GRG1011100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ELM	GRG1011100	52200	Fica & Medicare	20,107	20,079	(28)	0%
1000	DTL	ELM	GRG1011100	52300	Teachers Retirement System	57,588	58,582	994	2%
1000	DTL	ELM	GRG1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	GRG1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	GRG1011100	52900	Other Employee Benefits	920	866	(54)	-6%
1000	DTL	ELM	GRG1021100	51100	Teachers	456,694	637,386	180,692	40%
1000	DTL	ELM	GRG1021100	51400	Aides And Paraprofessionals	75,692	26,291	(49,401)	-65%
1000	DTL	ELM	GRG1021100	52100	State Health Insurance	135,720	116,100	(19,620)	-14%
1000	DTL	ELM	GRG1021100	52200	Fica & Medicare	40,728	50,771	10,043	25%
1000	DTL	ELM	GRG1021100	52300	Teachers Retirement System	116,646	148,133	31,487	27%
1000	DTL	ELM	GRG1021100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	ELM	GRG1021100	52600	Workers' Compensation	6,600	4,400	(2,200)	-33%
1000	DTL	ELM	GRG1021100	52900	Other Employee Benefits	1,543	2,190	647	42%
1000	DTL	ELM	GRG1051100	51100	Teachers	451,364	403,953	(47,411)	-11%
1000	DTL	ELM	GRG1051100	51180	Art,Music,Pe	156,355	179,377	23,022	15%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	GRG1051100	51720	Elementary Counselor	60,843	-	(60,843)	-100%
1000	DTL	ELM	GRG1051100	52100	State Health Insurance	113,100	116,100	3,000	3%
1000	DTL	ELM	GRG1051100	52200	Fica & Medicare	51,145	44,625	(6,520)	-13%
1000	DTL	ELM	GRG1051100	52300	Teachers Retirement System	146,482	130,199	(16,283)	-11%
1000	DTL	ELM	GRG1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	GRG1051100	52600	Workers' Compensation	5,500	3,600	(1,900)	-35%
1000	DTL	ELM	GRG1051100	52900	Other Employee Benefits	2,340	1,925	(415)	-18%
1000	DTL	ELM	HAN1011100	51100	Teachers	97,348	101,090	3,742	4%
1000	DTL	ELM	HAN1011100	51400	Aides And Paraprofessionals	49,727	50,673	946	2%
1000	DTL	ELM	HAN1011100	52100	State Health Insurance	90,480	69,660	(20,820)	-23%
1000	DTL	ELM	HAN1011100	52200	Fica & Medicare	11,251	11,610	359	3%
1000	DTL	ELM	HAN1011100	52300	Teachers Retirement System	32,224	33,874	1,650	5%
1000	DTL	ELM	HAN1011100	52500	Unemployment Compensation	-	60	60	N/A
1000	DTL	ELM	HAN1011100	52600	Workers' Compensation	2,200	1,600	(600)	-27%
1000	DTL	ELM	HAN1011100	52900	Other Employee Benefits	515	501	(14)	-3%
1000	DTL	ELM	HAN1021100	51100	Teachers	517,536	530,093	12,557	2%
1000	DTL	ELM	HAN1021100	51400	Aides And Paraprofessionals	51,004	49,405	(1,599)	-3%
1000	DTL	ELM	HAN1021100	52100	State Health Insurance	203,580	162,540	(41,040)	-20%
1000	DTL	ELM	HAN1021100	52200	Fica & Medicare	43,493	44,332	839	2%
1000	DTL	ELM	HAN1021100	52300	Teachers Retirement System	124,567	123,344	4,777	4%
1000	DTL	ELM	HAN1021100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	HAN1021100	52600	Workers' Compensation	6,050	4,000	(2,050)	-34%
1000	DTL	ELM	HAN1021100	52900	Other Employee Benefits	1,990	1,912	(78)	-4%
1000	DTL	ELM	HAN1051100	51100	Teachers	402,079	491,279	89,200	22%
1000	DTL	ELM	HAN1051100	51180	Art,Music,Pe	87,610	172,064	84,454	96%
1000	DTL	ELM	HAN1051100	51720	Elementary Counselor	85,238	-	(85,238)	-100%
1000	DTL	ELM	HAN1051100	52100	State Health Insurance	147,030	162,540	15,510	11%
1000	DTL	ELM	HAN1051100	52200	Fica & Medicare	43,982	50,746	6,764	15%
1000	DTL	ELM	HAN1051100	52300	Teachers Retirement System	125,966	148,058	22,092	18%
1000	DTL	ELM	HAN1051100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	HAN1051100	52600	Workers' Compensation	5,500	4,000	(1,500)	-27%
1000	DTL	ELM	HAN1051100	52900	Other Employee Benefits	2,012	2,189	177	9%
1000	DTL	ELM	HAN9100100	51100	Teachers	60,601	62,047	1,446	2%
1000	DTL	ELM	HAN9100100	51180	Art,Music,Pe	49,651	-	(49,651)	-100%
1000	DTL	ELM	HAN9100100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DTL	ELM	HAN9100100	52200	Fica & Medicare	8,434	4,747	(3,687)	-44%
1000	DTL	ELM	HAN9100100	52300	Teachers Retirement System	24,156	13,849	(10,307)	-43%
1000	DTL	ELM	HAN9100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ELM	HAN9100100	52600	Workers' Compensation	1,100	400	(700)	-64%
1000	DTL	ELM	HAN9100100	52900	Other Employee Benefits	386	205	(181)	-47%
1000	DTL	ELM	HAN9100100	56100	Supplies	500	3,535	3,035	607%
1000	DTL	ELM	HAN9100100	58100	Dues and Fees	200	-	(200)	-100%
1000	DTL	ELM	JNS1011100	51100	Teachers	214,405	195,115	(19,290)	-9%
1000	DTL	ELM	JNS1011100	51400	Aides And Paraprofessionals	73,798	74,456	658	1%
1000	DTL	ELM	JNS1011100	52100	State Health Insurance	22,620	46,440	23,820	105%
1000	DTL	ELM	JNS1011100	52200	Fica & Medicare	22,048	20,622	(1,426)	-6%
1000	DTL	ELM	JNS1011100	52300	Teachers Retirement System	63,145	60,168	(2,977)	-5%
1000	DTL	ELM	JNS1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	JNS1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	JNS1011100	52900	Other Employee Benefits	1,009	738	(271)	-27%
1000	DTL	ELM	JNS1021100	51100	Teachers	518,706	561,597	42,891	8%
1000	DTL	ELM	JNS1021100	51400	Aides And Paraprofessionals	50,359	24,396	(25,963)	-52%
1000	DTL	ELM	JNS1021100	52100	State Health Insurance	180,960	162,540	(18,420)	-10%
1000	DTL	ELM	JNS1021100	52200	Fica & Medicare	43,533	44,828	1,295	3%
1000	DTL	ELM	JNS1021100	52300	Teachers Retirement System	124,682	130,794	6,112	5%
1000	DTL	ELM	JNS1021100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	JNS1021100	52600	Workers' Compensation	6,050	4,000	(2,050)	-34%
1000	DTL	ELM	JNS1021100	52900	Other Employee Benefits	1,992	1,934	(58)	-3%
1000	DTL	ELM	JNS1051100	51100	Teachers	190,972	243,893	52,921	28%
1000	DTL	ELM	JNS1051100	51180	Art,Music,Pe	134,027	163,211	29,184	22%
1000	DTL	ELM	JNS1051100	51720	Elementary Counselor	69,126	-	(69,126)	-100%
1000	DTL	ELM	JNS1051100	52100	State Health Insurance	113,100	92,880	(20,220)	-18%
1000	DTL	ELM	JNS1051100	52200	Fica & Medicare	30,151	31,143	992	3%
1000	DTL	ELM	JNS1051100	52300	Teachers Retirement System	86,353	90,866	4,513	5%
1000	DTL	ELM	JNS1051100	52500	Unemployment Compensation	-	105	105	N/A
1000	DTL	ELM	JNS1051100	52600	Workers' Compensation	4,400	2,800	(1,600)	-36%
1000	DTL	ELM	JNS1051100	52900	Other Employee Benefits	1,379	1,343	(36)	-3%
1000	DTL	ELM	KEY1011100	51100	Teachers	148,176	105,809	(42,367)	-29%
1000	DTL	ELM	KEY1011100	51400	Aides And Paraprofessionals	78,554	49,405	(29,149)	-37%
1000	DTL	ELM	KEY1011100	52100	State Health Insurance	67,860	92,880	25,020	37%
1000	DTL	ELM	KEY1011100	52200	Fica & Medicare	17,345	11,874	(5,471)	-32%
1000	DTL	ELM	KEY1011100	52300	Teachers Retirement System	49,676	34,644	(15,032)	-30%
1000	DTL	ELM	KEY1011100	52500	Unemployment Compensation	-	60	60	N/A
1000	DTL	ELM	KEY1011100	52600	Workers' Compensation	3,300	1,600	(1,700)	-52%
1000	DTL	ELM	KEY1011100	52900	Other Employee Benefits	794	512	(282)	-36%
1000	DTL	ELM	KEY1021100	51100	Teachers	511,510	393,607	(117,903)	-23%
1000	DTL	ELM	KEY1021100	51400	Aides And Paraprofessionals	78,877	29,768	(49,109)	-62%
1000	DTL	ELM	KEY1021100	52100	State Health Insurance	135,720	69,660	(66,060)	-49%
1000	DTL	ELM	KEY1021100	52200	Fica & Medicare	45,165	32,388	(12,777)	-28%
1000	DTL	ELM	KEY1021100	52300	Teachers Retirement System	129,354	94,497	(34,857)	-27%
1000	DTL	ELM	KEY1021100	52500	Unemployment Compensation	-	105	105	N/A
1000	DTL	ELM	KEY1021100	52600	Workers' Compensation	6,600	2,800	(3,800)	-58%
1000	DTL	ELM	KEY1021100	52900	Other Employee Benefits	1,893	1,397	(496)	-26%
1000	DTL	ELM	KEY1051100	51100	Teachers	232,325	248,479	16,154	7%
1000	DTL	ELM	KEY1051100	51180	Art,Music,Pe	142,551	87,815	(54,736)	-38%
1000	DTL	ELM	KEY1051100	51720	Elementary Counselor	55,255	-	(55,255)	-100%
1000	DTL	ELM	KEY1051100	52100	State Health Insurance	90,480	104,490	14,010	15%
1000	DTL	ELM	KEY1051100	52200	Fica & Medicare	32,905	25,726	(7,179)	-22%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	KEY1051100	52300	Teachers Retirement System	78,787	75,061	(3,726)	-5%
1000	DTL	ELM	KEY1051100	52500	Unemployment Compensation	-	105	105	N/A
1000	DTL	ELM	KEY1051100	52600	Workers' Compensation	4,950	2,800	(2,150)	-43%
1000	DTL	ELM	KEY1051100	52900	Other Employee Benefits	1,259	1,110	(149)	-12%
1000	DTL	ELM	LJA1011100	51100	Teachers	174,349	266,986	92,637	53%
1000	DTL	ELM	LJA1011100	51400	Aides And Paraprofessionals	81,636	101,375	19,739	24%
1000	DTL	ELM	LJA1011100	52100	State Health Insurance	113,100	162,540	49,440	44%
1000	DTL	ELM	LJA1011100	52200	Fica & Medicare	19,583	28,180	8,597	44%
1000	DTL	ELM	LJA1011100	52300	Teachers Retirement System	56,086	82,218	26,132	47%
1000	DTL	ELM	LJA1011100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	LJA1011100	52600	Workers' Compensation	3,300	3,200	(100)	-3%
1000	DTL	ELM	LJA1011100	52900	Other Employee Benefits	896	1,216	320	36%
1000	DTL	ELM	LJA1021100	51100	Teachers	507,128	579,749	72,621	14%
1000	DTL	ELM	LJA1021100	51400	Aides And Paraprofessionals	54,923	54,920	(3)	0%
1000	DTL	ELM	LJA1021100	52100	State Health Insurance	158,340	185,760	27,420	17%
1000	DTL	ELM	LJA1021100	52200	Fica & Medicare	42,997	48,552	5,555	13%
1000	DTL	ELM	LJA1021100	52300	Teachers Retirement System	123,145	141,658	18,513	15%
1000	DTL	ELM	LJA1021100	52500	Unemployment Compensation	-	180	180	N/A
1000	DTL	ELM	LJA1021100	52600	Workers' Compensation	6,050	4,800	(1,250)	-21%
1000	DTL	ELM	LJA1021100	52900	Other Employee Benefits	1,967	1,994	27	1%
1000	DTL	ELM	LJA1051100	51100	Teachers	385,734	365,857	(19,877)	-5%
1000	DTL	ELM	LJA1051100	51180	Art,Music,Pe	57,002	145,137	88,135	155%
1000	DTL	ELM	LJA1051100	51720	Elementary Counselor	55,255	-	(55,255)	-100%
1000	DTL	ELM	LJA1051100	52100	State Health Insurance	158,340	162,540	4,200	3%
1000	DTL	ELM	LJA1051100	52200	Fica & Medicare	38,096	39,091	995	3%
1000	DTL	ELM	LJA1051100	52300	Teachers Retirement System	109,110	114,054	4,944	5%
1000	DTL	ELM	LJA1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	LJA1051100	52600	Workers' Compensation	4,950	3,600	(1,350)	-27%
1000	DTL	ELM	LJA1051100	52900	Other Employee Benefits	1,743	1,686	(57)	-3%
1000	DTL	ELM	MAC1011100	51100	Teachers	297,009	298,611	1,602	1%
1000	DTL	ELM	MAC1011100	51400	Aides And Paraprofessionals	101,084	102,401	1,317	1%
1000	DTL	ELM	MAC1011100	52100	State Health Insurance	113,100	139,320	26,220	23%
1000	DTL	ELM	MAC1011100	52200	Fica & Medicare	30,454	30,677	223	1%
1000	DTL	ELM	MAC1011100	52300	Teachers Retirement System	87,222	83,851	(3,371)	-4%
1000	DTL	ELM	MAC1011100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	MAC1011100	52600	Workers' Compensation	4,400	3,200	(1,200)	-27%
1000	DTL	ELM	MAC1011100	52900	Other Employee Benefits	1,393	1,323	(70)	-5%
1000	DTL	ELM	MAC1021100	51100	Teachers	747,800	738,022	(9,778)	-1%
1000	DTL	ELM	MAC1021100	51400	Aides And Paraprofessionals	49,404	48,792	(612)	-1%
1000	DTL	ELM	MAC1021100	52100	State Health Insurance	271,440	255,420	(16,020)	-6%
1000	DTL	ELM	MAC1021100	52200	Fica & Medicare	60,986	60,191	(795)	-1%
1000	DTL	ELM	MAC1021100	52300	Teachers Retirement System	174,667	175,617	950	1%
1000	DTL	ELM	MAC1021100	52500	Unemployment Compensation	-	210	210	N/A
1000	DTL	ELM	MAC1021100	52600	Workers' Compensation	7,700	5,600	(2,100)	-27%
1000	DTL	ELM	MAC1021100	52900	Other Employee Benefits	2,705	2,596	(109)	-4%
1000	DTL	ELM	MAC1051100	51100	Teachers	483,599	541,803	58,204	12%
1000	DTL	ELM	MAC1051100	51180	Art,Music,Pe	180,874	196,373	15,499	9%
1000	DTL	ELM	MAC1051100	51720	Elementary Counselor	57,399	-	(57,399)	-100%
1000	DTL	ELM	MAC1051100	52100	State Health Insurance	203,580	232,200	28,620	14%
1000	DTL	ELM	MAC1051100	52200	Fica & Medicare	55,223	56,470	1,247	2%
1000	DTL	ELM	MAC1051100	52300	Teachers Retirement System	158,162	164,761	6,599	4%
1000	DTL	ELM	MAC1051100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	ELM	MAC1051100	52600	Workers' Compensation	6,600	4,400	(2,200)	-33%
1000	DTL	ELM	MAC1051100	52900	Other Employee Benefits	2,152	2,231	79	4%
1000	DTL	ELM	MBA1011100	51100	Teachers	291,403	338,907	47,504	16%
1000	DTL	ELM	MBA1011100	51400	Aides And Paraprofessionals	123,863	123,533	(330)	0%
1000	DTL	ELM	MBA1011100	52100	State Health Insurance	113,100	162,540	49,440	44%
1000	DTL	ELM	MBA1011100	52200	Fica & Medicare	31,768	35,377	3,609	11%
1000	DTL	ELM	MBA1011100	52300	Teachers Retirement System	90,985	103,217	12,232	13%
1000	DTL	ELM	MBA1011100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	MBA1011100	52600	Workers' Compensation	5,500	4,000	(1,500)	-27%
1000	DTL	ELM	MBA1011100	52900	Other Employee Benefits	1,453	1,526	73	5%
1000	DTL	ELM	MBA1021100	51100	Teachers	871,525	918,363	46,838	5%
1000	DTL	ELM	MBA1021100	51400	Aides And Paraprofessionals	73,182	73,516	334	0%
1000	DTL	ELM	MBA1021100	52100	State Health Insurance	271,440	208,980	(62,460)	-23%
1000	DTL	ELM	MBA1021100	52200	Fica & Medicare	72,270	75,879	3,609	5%
1000	DTL	ELM	MBA1021100	52300	Teachers Retirement System	206,985	202,362	(4,623)	-2%
1000	DTL	ELM	MBA1021100	52500	Unemployment Compensation	-	285	285	N/A
1000	DTL	ELM	MBA1021100	52600	Workers' Compensation	9,900	7,600	(2,300)	-23%
1000	DTL	ELM	MBA1021100	52900	Other Employee Benefits	3,306	3,091	(215)	-7%
1000	DTL	ELM	MBA1051100	51100	Teachers	608,490	583,776	(24,714)	-4%
1000	DTL	ELM	MBA1051100	51180	Art,Music,Pe	166,854	176,742	9,888	6%
1000	DTL	ELM	MBA1051100	51720	Elementary Counselor	69,126	-	(69,126)	-100%
1000	DTL	ELM	MBA1051100	52100	State Health Insurance	180,960	208,980	28,020	15%
1000	DTL	ELM	MBA1051100	52200	Fica & Medicare	64,602	58,180	(6,422)	-10%
1000	DTL	ELM	MBA1051100	52300	Teachers Retirement System	185,023	169,748	(15,275)	-8%
1000	DTL	ELM	MBA1051100	52500	Unemployment Compensation	-	195	195	N/A
1000	DTL	ELM	MBA1051100	52600	Workers' Compensation	7,700	5,200	(2,500)	-32%
1000	DTL	ELM	MBA1051100	52900	Other Employee Benefits	2,956	2,510	(446)	-15%
1000	DTL	ELM	MLK1011100	51100	Teachers	211,935	121,964	(89,971)	-42%
1000	DTL	ELM	MLK1011100	51400	Aides And Paraprofessionals	74,151	50,018	(24,133)	-33%
1000	DTL	ELM	MLK1011100	52100	State Health Insurance	45,240	69,660	24,420	54%
1000	DTL	ELM	MLK1011100	52200	Fica & Medicare	21,886	13,157	(8,729)	-40%
1000	DTL	ELM	MLK1011100	52300	Teachers Retirement System	53,531	38,386	(15,145)	-28%
1000	DTL	ELM	MLK1011100	52500	Unemployment Compensation	-	60	60	N/A
1000	DTL	ELM	MLK1011100	52600	Workers' Compensation	3,850	1,600	(2,250)	-58%
1000	DTL	ELM	MLK1011100	52900	Other Employee Benefits	855	568	(287)	-34%
1000	DTL	ELM	MLK1021100	51100	Teachers	757,737	674,859	(82,878)	-11%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	MLK1021100	51400	Aides And Paraprofessionals	57,154	48,792	(8,362)	-15%
1000	DTL	ELM	MLK1021100	52100	State Health Insurance	203,580	185,760	(17,820)	-9%
1000	DTL	ELM	MLK1021100	52200	Fica & Medicare	62,339	55,359	(6,980)	-11%
1000	DTL	ELM	MLK1021100	52300	Teachers Retirement System	165,104	161,519	(3,585)	-2%
1000	DTL	ELM	MLK1021100	52500	Unemployment Compensation	-	180	180	N/A
1000	DTL	ELM	MLK1021100	52600	Workers' Compensation	8,250	4,800	(3,450)	-42%
1000	DTL	ELM	MLK1021100	52900	Other Employee Benefits	2,637	2,388	(249)	-9%
1000	DTL	ELM	MLK1051100	51100	Teachers	491,512	503,668	12,156	2%
1000	DTL	ELM	MLK1051100	51180	Art,Music,Pe	165,994	169,415	3,421	2%
1000	DTL	ELM	MLK1051100	51720	Elementary Counselor	65,845	-	(65,845)	-100%
1000	DTL	ELM	MLK1051100	52100	State Health Insurance	135,720	185,760	50,040	37%
1000	DTL	ELM	MLK1051100	52200	Fica & Medicare	55,336	51,491	(3,845)	-7%
1000	DTL	ELM	MLK1051100	52300	Teachers Retirement System	158,486	150,232	(8,254)	-5%
1000	DTL	ELM	MLK1051100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	ELM	MLK1051100	52600	Workers' Compensation	6,600	4,400	(2,200)	-33%
1000	DTL	ELM	MLK1051100	52900	Other Employee Benefits	2,532	2,221	(311)	-12%
1000	DTL	ELM	MTH1011100	51100	Teachers	326,371	329,761	3,390	1%
1000	DTL	ELM	MTH1011100	51400	Aides And Paraprofessionals	125,771	132,254	6,483	5%
1000	DTL	ELM	MTH1011100	52100	State Health Insurance	158,340	139,320	(19,020)	-12%
1000	DTL	ELM	MTH1011100	52200	Fica & Medicare	34,589	35,344	755	2%
1000	DTL	ELM	MTH1011100	52300	Teachers Retirement System	99,064	97,327	(1,737)	-2%
1000	DTL	ELM	MTH1011100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	MTH1011100	52600	Workers' Compensation	5,500	4,000	(1,500)	-27%
1000	DTL	ELM	MTH1011100	52900	Other Employee Benefits	1,582	1,525	(57)	-4%
1000	DTL	ELM	MTH1011100	56100	Supplies	2,969	3,466	497	17%
1000	DTL	ELM	MTH1021100	51100	Teachers	1,026,789	1,021,064	(5,725)	-1%
1000	DTL	ELM	MTH1021100	51400	Aides And Paraprofessionals	80,624	84,702	4,078	5%
1000	DTL	ELM	MTH1021100	52100	State Health Insurance	271,440	301,860	30,420	11%
1000	DTL	ELM	MTH1021100	52200	Fica & Medicare	84,717	84,591	(126)	0%
1000	DTL	ELM	MTH1021100	52300	Teachers Retirement System	242,634	246,807	4,173	2%
1000	DTL	ELM	MTH1021100	52500	Unemployment Compensation	-	270	270	N/A
1000	DTL	ELM	MTH1021100	52600	Workers' Compensation	9,900	7,200	(2,700)	-27%
1000	DTL	ELM	MTH1021100	52900	Other Employee Benefits	3,787	3,649	(138)	-4%
1000	DTL	ELM	MTH1021100	56100	Supplies	9,209	9,158	(51)	-1%
1000	DTL	ELM	MTH1051100	51100	Teachers	702,143	664,371	(37,772)	-5%
1000	DTL	ELM	MTH1051100	51180	Art,Music,Pe	177,632	180,253	2,621	1%
1000	DTL	ELM	MTH1051100	51720	Elementary Counselor	58,751	-	(58,751)	-100%
1000	DTL	ELM	MTH1051100	52100	State Health Insurance	135,720	185,760	50,040	37%
1000	DTL	ELM	MTH1051100	52200	Fica & Medicare	71,797	64,614	(7,183)	-10%
1000	DTL	ELM	MTH1051100	52300	Teachers Retirement System	205,631	188,520	(17,111)	-8%
1000	DTL	ELM	MTH1051100	52500	Unemployment Compensation	-	195	195	N/A
1000	DTL	ELM	MTH1051100	52600	Workers' Compensation	7,700	5,200	(2,500)	-32%
1000	DTL	ELM	MTH1051100	52900	Other Employee Benefits	3,285	2,787	(498)	-15%
1000	DTL	ELM	MTH1051100	56100	Supplies	6,786	7,155	369	5%
1000	DTL	ELM	NCE1011100	51100	Teachers	360,710	343,724	(16,986)	-5%
1000	DTL	ELM	NCE1011100	51400	Aides And Paraprofessionals	126,505	131,684	5,179	4%
1000	DTL	ELM	NCE1011100	52100	State Health Insurance	135,720	185,760	50,040	37%
1000	DTL	ELM	NCE1011100	52200	Fica & Medicare	37,272	36,369	(903)	-2%
1000	DTL	ELM	NCE1011100	52300	Teachers Retirement System	106,749	100,456	(6,293)	-6%
1000	DTL	ELM	NCE1011100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	NCE1011100	52600	Workers' Compensation	5,500	4,000	(1,500)	-27%
1000	DTL	ELM	NCE1011100	52900	Other Employee Benefits	1,620	1,569	(51)	-3%
1000	DTL	ELM	NCE1021100	51100	Teachers	963,986	904,467	(59,519)	-6%
1000	DTL	ELM	NCE1021100	51400	Aides And Paraprofessionals	51,621	77,634	26,013	50%
1000	DTL	ELM	NCE1021100	52100	State Health Insurance	260,130	197,370	(62,760)	-24%
1000	DTL	ELM	NCE1021100	52200	Fica & Medicare	77,694	75,131	(2,563)	-3%
1000	DTL	ELM	NCE1021100	52300	Teachers Retirement System	222,520	219,205	(3,315)	-1%
1000	DTL	ELM	NCE1021100	52500	Unemployment Compensation	-	285	285	N/A
1000	DTL	ELM	NCE1021100	52600	Workers' Compensation	9,900	7,600	(2,300)	-23%
1000	DTL	ELM	NCE1021100	52900	Other Employee Benefits	3,555	3,077	(478)	-13%
1000	DTL	ELM	NCE1051100	51100	Teachers	653,163	602,909	(50,254)	-8%
1000	DTL	ELM	NCE1051100	51180	Art,Music,Pe	216,689	220,856	4,167	2%
1000	DTL	ELM	NCE1051100	51720	Elementary Counselor	70,974	-	(70,974)	-100%
1000	DTL	ELM	NCE1051100	52100	State Health Insurance	180,960	185,760	4,800	3%
1000	DTL	ELM	NCE1051100	52200	Fica & Medicare	71,973	63,018	(8,955)	-12%
1000	DTL	ELM	NCE1051100	52300	Teachers Retirement System	206,135	183,864	(22,271)	-11%
1000	DTL	ELM	NCE1051100	52500	Unemployment Compensation	-	195	195	N/A
1000	DTL	ELM	NCE1051100	52600	Workers' Compensation	7,700	5,200	(2,500)	-32%
1000	DTL	ELM	NCE1051100	52900	Other Employee Benefits	3,293	2,718	(575)	-17%
1000	DTL	ELM	RES1011100	51100	Teachers	222,423	204,342	(18,081)	-8%
1000	DTL	ELM	RES1011100	51400	Aides And Paraprofessionals	83,574	84,189	615	1%
1000	DTL	ELM	RES1011100	52100	State Health Insurance	90,480	92,880	2,400	3%
1000	DTL	ELM	RES1011100	52200	Fica & Medicare	23,409	22,073	(1,336)	-6%
1000	DTL	ELM	RES1011100	52300	Teachers Retirement System	67,044	64,400	(2,644)	-4%
1000	DTL	ELM	RES1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	RES1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	RES1011100	52900	Other Employee Benefits	1,071	952	(119)	-11%
1000	DTL	ELM	RES1021100	51100	Teachers	652,662	670,257	17,595	3%
1000	DTL	ELM	RES1021100	51400	Aides And Paraprofessionals	52,252	52,910	658	1%
1000	DTL	ELM	RES1021100	52100	State Health Insurance	158,340	162,540	4,200	3%
1000	DTL	ELM	RES1021100	52200	Fica & Medicare	53,926	55,322	1,396	3%
1000	DTL	ELM	RES1021100	52300	Teachers Retirement System	154,447	139,361	(15,086)	-10%
1000	DTL	ELM	RES1021100	52500	Unemployment Compensation	-	180	180	N/A
1000	DTL	ELM	RES1021100	52600	Workers' Compensation	6,050	4,800	(1,250)	-21%
1000	DTL	ELM	RES1021100	52900	Other Employee Benefits	2,467	2,314	(153)	-6%
1000	DTL	ELM	RES1051100	51100	Teachers	450,607	464,377	13,770	3%
1000	DTL	ELM	RES1051100	51180	Art,Music,Pe	190,098	192,192	2,094	1%
1000	DTL	ELM	RES1051100	51720	Elementary Counselor	93,189	-	(93,189)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	RES1051100	52100	State Health Insurance	135,720	116,100	(19,620)	-14%
1000	DTL	ELM	RES1051100	52200	Fica & Medicare	56,143	50,228	(5,915)	-11%
1000	DTL	ELM	RES1051100	52300	Teachers Retirement System	160,796	146,546	(14,250)	-9%
1000	DTL	ELM	RES1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	RES1051100	52600	Workers' Compensation	5,500	3,600	(1,900)	-35%
1000	DTL	ELM	RES1051100	52900	Other Employee Benefits	2,569	2,167	(402)	-16%
1000	DTL	ELM	RES9100100	51100	Teachers	-	46,595	46,595	N/A
1000	DTL	ELM	RES9100100	52100	State Health Insurance	-	11,610	11,610	N/A
1000	DTL	ELM	RES9100100	52200	Fica & Medicare	-	3,564	3,564	N/A
1000	DTL	ELM	RES9100100	52300	Teachers Retirement System	-	10,400	10,400	N/A
1000	DTL	ELM	RES9100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ELM	RES9100100	52600	Workers' Compensation	-	400	400	N/A
1000	DTL	ELM	RES9100100	52900	Other Employee Benefits	-	154	154	N/A
1000	DTL	ELM	RES9100100	55800	Travel - Employees	5,000	-	(5,000)	-100%
1000	DTL	ELM	RES9100100	56100	Supplies	1,300	10,005	8,705	670%
1000	DTL	ELM	RES9100100	56150	Expendable Equipment	500	-	(500)	-100%
1000	DTL	ELM	RES9100100	58100	Dues and Fees	7,500	-	(7,500)	-100%
1000	DTL	ELM	RIG1011100	51100	Teachers	204,015	183,051	(20,964)	-10%
1000	DTL	ELM	RIG1011100	51400	Aides And Paraprofessionals	80,418	80,783	365	0%
1000	DTL	ELM	RIG1011100	52100	State Health Insurance	45,240	69,660	24,420	54%
1000	DTL	ELM	RIG1011100	52200	Fica & Medicare	21,759	20,183	(1,576)	-7%
1000	DTL	ELM	RIG1011100	52300	Teachers Retirement System	62,319	58,888	(3,431)	-6%
1000	DTL	ELM	RIG1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	RIG1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	RIG1011100	52900	Other Employee Benefits	996	871	(125)	-13%
1000	DTL	ELM	RIG1021100	51100	Teachers	543,817	528,094	(15,723)	-3%
1000	DTL	ELM	RIG1021100	51400	Aides And Paraprofessionals	57,477	24,724	(32,753)	-57%
1000	DTL	ELM	RIG1021100	52100	State Health Insurance	180,960	185,760	4,800	3%
1000	DTL	ELM	RIG1021100	52200	Fica & Medicare	45,999	42,291	(3,708)	-8%
1000	DTL	ELM	RIG1021100	52300	Teachers Retirement System	131,744	123,389	(8,355)	-6%
1000	DTL	ELM	RIG1021100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	RIG1021100	52600	Workers' Compensation	6,050	4,000	(2,050)	-34%
1000	DTL	ELM	RIG1021100	52900	Other Employee Benefits	1,806	1,824	18	1%
1000	DTL	ELM	RIG1051100	51100	Teachers	354,941	373,687	18,746	5%
1000	DTL	ELM	RIG1051100	51180	Art,Music,Pe	181,728	154,918	(26,810)	-15%
1000	DTL	ELM	RIG1051100	51720	Elementary Counselor	55,255	-	(55,255)	-100%
1000	DTL	ELM	RIG1051100	52100	State Health Insurance	203,580	197,370	(6,210)	-3%
1000	DTL	ELM	RIG1051100	52200	Fica & Medicare	45,282	40,438	(4,844)	-11%
1000	DTL	ELM	RIG1051100	52300	Teachers Retirement System	129,691	117,985	(11,706)	-9%
1000	DTL	ELM	RIG1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	RIG1051100	52600	Workers' Compensation	4,950	3,600	(1,350)	-27%
1000	DTL	ELM	RIG1051100	52900	Other Employee Benefits	2,072	1,744	(328)	-16%
1000	DTL	ELM	RIV1011100	51100	Teachers	165,893	158,155	(7,738)	-5%
1000	DTL	ELM	RIV1011100	51400	Aides And Paraprofessionals	104,856	79,216	(25,640)	-24%
1000	DTL	ELM	RIV1011100	52100	State Health Insurance	67,860	92,880	25,020	37%
1000	DTL	ELM	RIV1011100	52200	Fica & Medicare	20,712	18,159	(2,553)	-12%
1000	DTL	ELM	RIV1011100	52300	Teachers Retirement System	59,321	52,981	(6,340)	-11%
1000	DTL	ELM	RIV1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	RIV1011100	52600	Workers' Compensation	3,850	2,400	(1,450)	-38%
1000	DTL	ELM	RIV1011100	52900	Other Employee Benefits	948	783	(165)	-17%
1000	DTL	ELM	RIV1021100	51100	Teachers	674,896	683,756	8,860	1%
1000	DTL	ELM	RIV1021100	51400	Aides And Paraprofessionals	109,127	26,961	(82,166)	-75%
1000	DTL	ELM	RIV1021100	52100	State Health Insurance	226,200	208,980	(17,220)	-8%
1000	DTL	ELM	RIV1021100	52200	Fica & Medicare	59,978	54,370	(5,608)	-9%
1000	DTL	ELM	RIV1021100	52300	Teachers Retirement System	171,780	158,632	(13,148)	-8%
1000	DTL	ELM	RIV1021100	52500	Unemployment Compensation	-	165	165	N/A
1000	DTL	ELM	RIV1021100	52600	Workers' Compensation	7,700	4,400	(3,300)	-43%
1000	DTL	ELM	RIV1021100	52900	Other Employee Benefits	2,744	2,345	(399)	-15%
1000	DTL	ELM	RIV1051100	51100	Teachers	440,509	408,952	(31,557)	-7%
1000	DTL	ELM	RIV1051100	51180	Art,Music,Pe	205,756	177,796	(27,960)	-14%
1000	DTL	ELM	RIV1051100	51720	Elementary Counselor	85,238	-	(85,238)	-100%
1000	DTL	ELM	RIV1051100	52100	State Health Insurance	180,960	174,150	(6,810)	-4%
1000	DTL	ELM	RIV1051100	52200	Fica & Medicare	55,960	44,886	(11,074)	-20%
1000	DTL	ELM	RIV1051100	52300	Teachers Retirement System	160,272	130,962	(29,310)	-18%
1000	DTL	ELM	RIV1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	RIV1051100	52600	Workers' Compensation	5,500	3,600	(1,900)	-35%
1000	DTL	ELM	RIV1051100	52900	Other Employee Benefits	2,560	1,936	(624)	-24%
1000	DTL	ELM	SOC1011100	51100	Teachers	198,027	197,402	(625)	0%
1000	DTL	ELM	SOC1011100	51400	Aides And Paraprofessionals	80,257	80,256	(1)	0%
1000	DTL	ELM	SOC1011100	52100	State Health Insurance	113,100	116,100	3,000	3%
1000	DTL	ELM	SOC1011100	52200	Fica & Medicare	21,289	21,241	(48)	0%
1000	DTL	ELM	SOC1011100	52300	Teachers Retirement System	60,972	56,528	(4,444)	-7%
1000	DTL	ELM	SOC1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	SOC1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	SOC1011100	52900	Other Employee Benefits	974	916	(58)	-6%
1000	DTL	ELM	SOC1021100	51100	Teachers	446,065	482,104	36,039	8%
1000	DTL	ELM	SOC1021100	51400	Aides And Paraprofessionals	85,805	28,329	(57,476)	-67%
1000	DTL	ELM	SOC1021100	52100	State Health Insurance	180,960	185,760	4,800	3%
1000	DTL	ELM	SOC1021100	52200	Fica & Medicare	40,688	39,048	(1,640)	-4%
1000	DTL	ELM	SOC1021100	52300	Teachers Retirement System	116,533	113,929	(2,604)	-2%
1000	DTL	ELM	SOC1021100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	SOC1021100	52600	Workers' Compensation	6,050	4,000	(2,050)	-34%
1000	DTL	ELM	SOC1021100	52900	Other Employee Benefits	1,862	1,684	(178)	-10%
1000	DTL	ELM	SOC1051100	51100	Teachers	250,526	281,285	30,759	12%
1000	DTL	ELM	SOC1051100	51180	Art,Music,Pe	80,504	143,493	62,989	78%
1000	DTL	ELM	SOC1051100	51720	Elementary Counselor	85,238	-	(85,238)	-100%
1000	DTL	ELM	SOC1051100	52100	State Health Insurance	67,860	104,490	36,630	54%
1000	DTL	ELM	SOC1051100	52200	Fica & Medicare	31,844	32,496	652	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	SOC1051100	52300	Teachers Retirement System	91,204	94,810	3,606	4%
1000	DTL	ELM	SOC1051100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	SOC1051100	52600	Workers' Compensation	3,850	3,200	(650)	-17%
1000	DTL	ELM	SOC1051100	52900	Other Employee Benefits	1,457	1,402	(55)	-4%
1000	DTL	ELM	WAD1011100	51100	Teachers	231,311	229,179	(2,132)	-1%
1000	DTL	ELM	WAD1011100	51400	Aides And Paraprofessionals	109,435	110,138	703	1%
1000	DTL	ELM	WAD1011100	52100	State Health Insurance	67,860	92,880	25,020	37%
1000	DTL	ELM	WAD1011100	52200	Fica & Medicare	26,067	25,958	(109)	0%
1000	DTL	ELM	WAD1011100	52300	Teachers Retirement System	74,658	75,736	1,078	1%
1000	DTL	ELM	WAD1011100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	WAD1011100	52600	Workers' Compensation	4,400	3,200	(1,200)	-27%
1000	DTL	ELM	WAD1011100	52900	Other Employee Benefits	1,193	1,120	(73)	-6%
1000	DTL	ELM	WAD1021100	51100	Teachers	738,632	662,684	(75,948)	-10%
1000	DTL	ELM	WAD1021100	51400	Aides And Paraprofessionals	28,665	53,053	24,388	85%
1000	DTL	ELM	WAD1021100	52100	State Health Insurance	180,960	162,540	(18,420)	-10%
1000	DTL	ELM	WAD1021100	52200	Fica & Medicare	58,698	54,754	(3,944)	-7%
1000	DTL	ELM	WAD1021100	52300	Teachers Retirement System	168,115	159,752	(8,363)	-5%
1000	DTL	ELM	WAD1021100	52500	Unemployment Compensation	-	180	180	N/A
1000	DTL	ELM	WAD1021100	52600	Workers' Compensation	7,150	4,800	(2,350)	-33%
1000	DTL	ELM	WAD1021100	52900	Other Employee Benefits	2,686	2,362	(324)	-12%
1000	DTL	ELM	WAD1051100	51100	Teachers	379,328	434,584	55,256	15%
1000	DTL	ELM	WAD1051100	51180	Art,Music,Pe	172,139	173,315	1,176	1%
1000	DTL	ELM	WAD1051100	51720	Elementary Counselor	60,843	-	(60,843)	-100%
1000	DTL	ELM	WAD1051100	52100	State Health Insurance	226,200	232,200	6,000	3%
1000	DTL	ELM	WAD1051100	52200	Fica & Medicare	46,842	46,504	(338)	-1%
1000	DTL	ELM	WAD1051100	52300	Teachers Retirement System	134,157	135,683	1,526	1%
1000	DTL	ELM	WAD1051100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	WAD1051100	52600	Workers' Compensation	5,500	4,000	(1,500)	-27%
1000	DTL	ELM	WAD1051100	52900	Other Employee Benefits	2,143	2,006	(137)	-6%
1000	DTL	ELM	WES1011100	51100	Teachers	210,847	214,268	3,421	2%
1000	DTL	ELM	WES1011100	51400	Aides And Paraprofessionals	73,828	73,844	16	0%
1000	DTL	ELM	WES1011100	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
1000	DTL	ELM	WES1011100	52200	Fica & Medicare	21,778	22,041	263	1%
1000	DTL	ELM	WES1011100	52300	Teachers Retirement System	62,372	64,306	1,934	3%
1000	DTL	ELM	WES1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	WES1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	WES1011100	52900	Other Employee Benefits	996	951	(45)	-5%
1000	DTL	ELM	WES1021100	51100	Teachers	497,508	491,847	(5,661)	-1%
1000	DTL	ELM	WES1021100	51400	Aides And Paraprofessionals	25,964	24,396	(1,568)	-6%
1000	DTL	ELM	WES1021100	52100	State Health Insurance	158,340	185,760	27,420	17%
1000	DTL	ELM	WES1021100	52200	Fica & Medicare	40,046	39,493	(553)	-1%
1000	DTL	ELM	WES1021100	52300	Teachers Retirement System	114,693	115,225	532	0%
1000	DTL	ELM	WES1021100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	WES1021100	52600	Workers' Compensation	5,500	3,600	(1,900)	-35%
1000	DTL	ELM	WES1021100	52900	Other Employee Benefits	1,832	1,704	(128)	-7%
1000	DTL	ELM	WES1051100	51100	Teachers	397,034	330,236	(66,798)	-17%
1000	DTL	ELM	WES1051100	51180	Art,Music,Pe	184,515	187,971	3,456	2%
1000	DTL	ELM	WES1051100	51720	Elementary Counselor	67,462	-	(67,462)	-100%
1000	DTL	ELM	WES1051100	52100	State Health Insurance	180,960	162,540	(18,420)	-10%
1000	DTL	ELM	WES1051100	52200	Fica & Medicare	49,649	39,643	(10,006)	-20%
1000	DTL	ELM	WES1051100	52300	Teachers Retirement System	142,198	115,664	(26,534)	-19%
1000	DTL	ELM	WES1051100	52500	Unemployment Compensation	-	120	120	N/A
1000	DTL	ELM	WES1051100	52600	Workers' Compensation	5,500	3,200	(2,300)	-42%
1000	DTL	ELM	WES1051100	52900	Other Employee Benefits	2,272	1,710	(562)	-25%
1000	DTL	ELM	WYN1011100	51100	Teachers	181,172	200,760	19,588	11%
1000	DTL	ELM	WYN1011100	51400	Aides And Paraprofessionals	82,810	74,741	(8,069)	-10%
1000	DTL	ELM	WYN1011100	52100	State Health Insurance	45,240	69,660	24,420	54%
1000	DTL	ELM	WYN1011100	52200	Fica & Medicare	20,195	21,076	881	4%
1000	DTL	ELM	WYN1011100	52300	Teachers Retirement System	57,839	61,492	3,653	6%
1000	DTL	ELM	WYN1011100	52500	Unemployment Compensation	-	90	90	N/A
1000	DTL	ELM	WYN1011100	52600	Workers' Compensation	3,300	2,400	(900)	-27%
1000	DTL	ELM	WYN1011100	52900	Other Employee Benefits	924	909	(15)	-2%
1000	DTL	ELM	WYN1021100	51100	Teachers	522,552	526,652	4,100	1%
1000	DTL	ELM	WYN1021100	51400	Aides And Paraprofessionals	49,404	24,396	(25,008)	-51%
1000	DTL	ELM	WYN1021100	52100	State Health Insurance	180,960	208,980	28,020	15%
1000	DTL	ELM	WYN1021100	52200	Fica & Medicare	43,755	42,155	(1,600)	-4%
1000	DTL	ELM	WYN1021100	52300	Teachers Retirement System	125,316	122,994	(2,322)	-2%
1000	DTL	ELM	WYN1021100	52500	Unemployment Compensation	-	150	150	N/A
1000	DTL	ELM	WYN1021100	52600	Workers' Compensation	6,050	4,000	(2,050)	-34%
1000	DTL	ELM	WYN1021100	52900	Other Employee Benefits	2,002	1,818	(184)	-9%
1000	DTL	ELM	WYN1051100	51100	Teachers	447,078	416,422	(30,656)	-7%
1000	DTL	ELM	WYN1051100	51180	Art,Music,Pe	202,462	202,462	-	0%
1000	DTL	ELM	WYN1051100	51720	Elementary Counselor	76,927	-	(76,927)	-100%
1000	DTL	ELM	WYN1051100	52100	State Health Insurance	180,960	185,760	4,800	3%
1000	DTL	ELM	WYN1051100	52200	Fica & Medicare	55,575	47,345	(8,230)	-15%
1000	DTL	ELM	WYN1051100	52300	Teachers Retirement System	159,169	138,135	(21,034)	-13%
1000	DTL	ELM	WYN1051100	52500	Unemployment Compensation	-	135	135	N/A
1000	DTL	ELM	WYN1051100	52600	Workers' Compensation	5,500	3,600	(1,900)	-35%
1000	DTL	ELM	WYN1051100	52900	Other Employee Benefits	2,543	2,042	(501)	-20%
1000	DTL	ELM	WYN9100100	51100	Teachers	34,562	33,556	(1,006)	-3%
1000	DTL	ELM	WYN9100100	51180	Art,Music,Pe	151,760	151,761	1	0%
1000	DTL	ELM	WYN9100100	52100	State Health Insurance	56,550	58,050	1,500	3%
1000	DTL	ELM	WYN9100100	52200	Fica & Medicare	14,254	14,177	(77)	-1%
1000	DTL	ELM	WYN9100100	52300	Teachers Retirement System	33,251	33,873	622	2%
1000	DTL	ELM	WYN9100100	52500	Unemployment Compensation	-	60	60	N/A
1000	DTL	ELM	WYN9100100	52600	Workers' Compensation	2,200	1,600	(600)	-27%
1000	DTL	ELM	WYN9100100	52900	Other Employee Benefits	531	501	(30)	-6%
1000	DTL	ELM	WYN9100100	53000	Purch Professional & Technical	10,000	-	(10,000)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ELM	WYN9100100	55320	Communication Web based Subscr	1,000	-	(1,000)	-100%
1000	DTL	ELM	WYN9100100	55800	Travel - Employees	3,000	-	(3,000)	-100%
1000	DTL	ELM	WYN9100100	56100	Supplies	6,000	22,040	16,040	267%
1000	DTL	ELM	WYN9100100	56110	Supplies-Technology	1,500	-	(1,500)	-100%
1000	DTL	ELM	WYN9100100	56150	Expendable Equipment	500	-	(500)	-100%
1000	DTL	ELM	WYN9100100	58100	Dues and Fees	3,500	-	(3,500)	-100%
1000	DTL	ESL	ALN1351100	51100	Teachers	138,526	142,571	4,045	3%
1000	DTL	ESL	ALN1351100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	ESL	ALN1351100	52200	Fica & Medicare	10,597	10,907	310	3%
1000	DTL	ESL	ALN1351100	52300	Teachers Retirement System	30,351	31,822	1,471	5%
1000	DTL	ESL	ALN1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	ALN1351100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	ESL	ALN1351100	52900	Other Employee Benefits	485	470	(15)	-3%
1000	DTL	ESL	ARN1351100	51100	Teachers	195,399	205,264	9,865	5%
1000	DTL	ESL	ARN1351100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ESL	ARN1351100	52200	Fica & Medicare	14,948	15,703	755	5%
1000	DTL	ESL	ARN1351100	52300	Teachers Retirement System	42,812	45,815	3,003	7%
1000	DTL	ESL	ARN1351100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	ESL	ARN1351100	52600	Workers' Compensation	1,650	1,200	(450)	-27%
1000	DTL	ESL	ARN1351100	52900	Other Employee Benefits	684	677	(7)	-1%
1000	DTL	ESL	BAK1351100	51100	Teachers	76,927	142,772	65,845	86%
1000	DTL	ESL	BAK1351100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	ESL	BAK1351100	52200	Fica & Medicare	5,885	10,922	5,037	86%
1000	DTL	ESL	BAK1351100	52300	Teachers Retirement System	16,855	31,867	15,012	89%
1000	DTL	ESL	BAK1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	BAK1351100	52600	Workers' Compensation	550	800	250	45%
1000	DTL	ESL	BAK1351100	52900	Other Employee Benefits	269	471	202	75%
1000	DTL	ESL	BLK1351100	51100	Teachers	-	162,165	162,165	N/A
1000	DTL	ESL	BLK1351100	52100	State Health Insurance	-	46,440	46,440	N/A
1000	DTL	ESL	BLK1351100	52200	Fica & Medicare	-	12,406	12,406	N/A
1000	DTL	ESL	BLK1351100	52300	Teachers Retirement System	-	36,195	36,195	N/A
1000	DTL	ESL	BLK1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	BLK1351100	52600	Workers' Compensation	-	800	800	N/A
1000	DTL	ESL	BLK1351100	52900	Other Employee Benefits	-	535	535	N/A
1000	DTL	ESL	BRW1351100	51100	Teachers	228,594	237,595	9,001	4%
1000	DTL	ESL	BRW1351100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ESL	BRW1351100	52200	Fica & Medicare	17,487	18,176	689	4%
1000	DTL	ESL	BRW1351100	52300	Teachers Retirement System	50,085	53,031	2,946	6%
1000	DTL	ESL	BRW1351100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	ESL	BRW1351100	52600	Workers' Compensation	1,650	1,200	(450)	-27%
1000	DTL	ESL	BRW1351100	52900	Other Employee Benefits	800	784	(16)	-2%
1000	DTL	ESL	EDY1351100	51100	Teachers	162,164	162,165	1	0%
1000	DTL	ESL	EDY1351100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ESL	EDY1351100	52200	Fica & Medicare	12,406	12,406	-	0%
1000	DTL	ESL	EDY1351100	52300	Teachers Retirement System	35,530	36,195	665	2%
1000	DTL	ESL	EDY1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	EDY1351100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	ESL	EDY1351100	52900	Other Employee Benefits	568	535	(33)	-6%
1000	DTL	ESL	ERA1351100	51100	Teachers	534,287	112,112	(422,175)	-79%
1000	DTL	ESL	ERA1351100	52100	State Health Insurance	79,170	-	(79,170)	-100%
1000	DTL	ESL	ERA1351100	52200	Fica & Medicare	40,873	8,577	(32,296)	-79%
1000	DTL	ESL	ERA1351100	52300	Teachers Retirement System	117,062	25,023	(92,039)	-79%
1000	DTL	ESL	ERA1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	ERA1351100	52600	Workers' Compensation	4,400	800	(3,600)	-82%
1000	DTL	ESL	ERA1351100	52900	Other Employee Benefits	1,870	370	(1,500)	-80%
1000	DTL	ESL	FOX1351100	51100	Teachers	-	142,571	142,571	N/A
1000	DTL	ESL	FOX1351100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DTL	ESL	FOX1351100	52200	Fica & Medicare	-	10,907	10,907	N/A
1000	DTL	ESL	FOX1351100	52300	Teachers Retirement System	-	31,822	31,822	N/A
1000	DTL	ESL	FOX1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	FOX1351100	52600	Workers' Compensation	-	800	800	N/A
1000	DTL	ESL	FOX1351100	52900	Other Employee Benefits	-	470	470	N/A
1000	DTL	ESL	HAN1351100	51100	Teachers	-	190,915	190,915	N/A
1000	DTL	ESL	HAN1351100	52100	State Health Insurance	-	23,220	23,220	N/A
1000	DTL	ESL	HAN1351100	52200	Fica & Medicare	-	14,605	14,605	N/A
1000	DTL	ESL	HAN1351100	52300	Teachers Retirement System	-	42,612	42,612	N/A
1000	DTL	ESL	HAN1351100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	ESL	HAN1351100	52600	Workers' Compensation	-	1,200	1,200	N/A
1000	DTL	ESL	HAN1351100	52900	Other Employee Benefits	-	630	630	N/A
1000	DTL	ESL	JOR1351100	51100	Teachers	217,022	284,208	67,186	31%
1000	DTL	ESL	JOR1351100	52100	State Health Insurance	67,860	92,880	25,020	37%
1000	DTL	ESL	JOR1351100	52200	Fica & Medicare	16,602	21,742	5,140	31%
1000	DTL	ESL	JOR1351100	52300	Teachers Retirement System	47,550	63,435	15,885	33%
1000	DTL	ESL	JOR1351100	52500	Unemployment Compensation	-	60	60	N/A
1000	DTL	ESL	JOR1351100	52600	Workers' Compensation	1,650	1,600	(50)	-3%
1000	DTL	ESL	JOR1351100	52900	Other Employee Benefits	760	938	178	23%
1000	DTL	ESL	KEY1351100	51100	Teachers	82,815	82,815	-	0%
1000	DTL	ESL	KEY1351100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	ESL	KEY1351100	52200	Fica & Medicare	6,335	6,335	-	0%
1000	DTL	ESL	KEY1351100	52300	Teachers Retirement System	18,145	18,484	339	2%
1000	DTL	ESL	KEY1351100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ESL	KEY1351100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	ESL	KEY1351100	52900	Other Employee Benefits	290	273	(17)	-6%
1000	DTL	ESL	MAC1351100	51100	Teachers	76,927	113,405	36,478	47%
1000	DTL	ESL	MAC1351100	52100	State Health Insurance	22,620	34,830	12,210	54%
1000	DTL	ESL	MAC1351100	52200	Fica & Medicare	5,885	8,675	2,790	47%
1000	DTL	ESL	MAC1351100	52300	Teachers Retirement System	16,855	25,312	8,457	50%
1000	DTL	ESL	MAC1351100	52500	Unemployment Compensation	-	30	30	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	ESL	MAC1351100	52600	Workers' Compensation	550	800	250	45%
1000	DTL	ESL	MAC1351100	52900	Other Employee Benefits	269	374	105	39%
1000	DTL	ESL	MLK1351100	51100	Teachers	211,940	213,883	1,943	1%
1000	DTL	ESL	MLK1351100	52100	State Health Insurance	67,860	69,660	1,800	3%
1000	DTL	ESL	MLK1351100	52200	Fica & Medicare	16,213	16,362	149	1%
1000	DTL	ESL	MLK1351100	52300	Teachers Retirement System	46,436	47,739	1,303	3%
1000	DTL	ESL	MLK1351100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	ESL	MLK1351100	52600	Workers' Compensation	1,650	1,200	(450)	-27%
1000	DTL	ESL	MLK1351100	52900	Other Employee Benefits	742	706	(36)	-5%
1000	DTL	ESL	NCE1351100	51100	Teachers	103,599	67,830	(35,769)	-35%
1000	DTL	ESL	NCE1351100	52100	State Health Insurance	33,930	23,220	(10,710)	-32%
1000	DTL	ESL	NCE1351100	52200	Fica & Medicare	7,925	5,189	(2,736)	-35%
1000	DTL	ESL	NCE1351100	52300	Teachers Retirement System	22,699	15,140	(7,559)	-33%
1000	DTL	ESL	NCE1351100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	ESL	NCE1351100	52600	Workers' Compensation	1,100	400	(700)	-64%
1000	DTL	ESL	NCE1351100	52900	Other Employee Benefits	363	224	(139)	-38%
1000	DTL	ESL	NOR1351100	51100	Teachers	-	99,302	99,302	N/A
1000	DTL	ESL	NOR1351100	52200	Fica & Medicare	-	7,597	7,597	N/A
1000	DTL	ESL	NOR1351100	52300	Teachers Retirement System	-	22,164	22,164	N/A
1000	DTL	ESL	NOR1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	NOR1351100	52600	Workers' Compensation	-	800	800	N/A
1000	DTL	ESL	NOR1351100	52900	Other Employee Benefits	-	328	328	N/A
1000	DTL	ESL	RES1351100	51100	Teachers	132,231	149,482	17,251	13%
1000	DTL	ESL	RES1351100	52100	State Health Insurance	22,620	46,440	23,820	105%
1000	DTL	ESL	RES1351100	52200	Fica & Medicare	10,116	11,435	1,319	13%
1000	DTL	ESL	RES1351100	52300	Teachers Retirement System	28,972	33,364	4,392	15%
1000	DTL	ESL	RES1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	RES1351100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	ESL	RES1351100	52900	Other Employee Benefits	463	493	30	6%
1000	DTL	ESL	RIV1351100	51100	Teachers	220,050	153,449	(66,601)	-30%
1000	DTL	ESL	RIV1351100	52100	State Health Insurance	79,170	46,440	(32,730)	-41%
1000	DTL	ESL	RIV1351100	52200	Fica & Medicare	16,834	11,739	(5,095)	-30%
1000	DTL	ESL	RIV1351100	52300	Teachers Retirement System	48,213	34,250	(13,963)	-29%
1000	DTL	ESL	RIV1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	RIV1351100	52600	Workers' Compensation	2,200	800	(1,400)	-64%
1000	DTL	ESL	RIV1351100	52900	Other Employee Benefits	770	506	(264)	-34%
1000	DTL	ESL	SHW1351100	51100	Teachers	158,193	123,045	(35,148)	-22%
1000	DTL	ESL	SHW1351100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ESL	SHW1351100	52200	Fica & Medicare	12,102	9,413	(2,689)	-22%
1000	DTL	ESL	SHW1351100	52300	Teachers Retirement System	34,660	27,464	(7,196)	-21%
1000	DTL	ESL	SHW1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	SHW1351100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	ESL	SHW1351100	52900	Other Employee Benefits	554	406	(148)	-27%
1000	DTL	ESL	SOC1351100	51100	Teachers	151,467	153,068	1,601	1%
1000	DTL	ESL	SOC1351100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	ESL	SOC1351100	52200	Fica & Medicare	11,587	11,710	123	1%
1000	DTL	ESL	SOC1351100	52300	Teachers Retirement System	33,186	34,165	979	3%
1000	DTL	ESL	SOC1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	SOC1351100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	ESL	SOC1351100	52900	Other Employee Benefits	530	505	(25)	-5%
1000	DTL	ESL	SPC1351100	51100	Teachers	304,263	214,746	(89,517)	-29%
1000	DTL	ESL	SPC1351100	52100	State Health Insurance	113,100	69,660	(43,440)	-38%
1000	DTL	ESL	SPC1351100	52200	Fica & Medicare	23,276	16,428	(6,848)	-29%
1000	DTL	ESL	SPC1351100	52300	Teachers Retirement System	66,664	47,931	(18,733)	-28%
1000	DTL	ESL	SPC1351100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	ESL	SPC1351100	52600	Workers' Compensation	2,750	1,200	(1,550)	-56%
1000	DTL	ESL	SPC1351100	52900	Other Employee Benefits	1,065	709	(356)	-33%
1000	DTL	ESL	VET1351100	51100	Teachers	126,631	126,581	(50)	0%
1000	DTL	ESL	VET1351100	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
1000	DTL	ESL	VET1351100	52200	Fica & Medicare	9,687	9,683	(4)	0%
1000	DTL	ESL	VET1351100	52300	Teachers Retirement System	27,745	28,253	508	2%
1000	DTL	ESL	VET1351100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	ESL	VET1351100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	ESL	VET1351100	52900	Other Employee Benefits	443	418	(25)	-6%
1000	DTL	FED	ALN8881100	58810	School-Wide Schools Con	4,791	2,091	(2,700)	-56%
1000	DTL	FED	ARN8881100	58810	School-Wide Schools Con	1,694	703	(991)	-59%
1000	DTL	FED	BAK8881100	58810	School-Wide Schools Con	2,143	1,806	(337)	-16%
1000	DTL	FED	BLK8881100	58810	School-Wide Schools Con	5,311	3,013	(2,298)	-43%
1000	DTL	FED	BLN8881100	58810	School-Wide Schools Con	7,633	7,162	(471)	-6%
1000	DTL	FED	BRW8881100	58810	School-Wide Schools Con	1,161	-	(1,161)	-100%
1000	DTL	FED	CLB8881100	58810	School-Wide Schools Con	19,602	19,678	76	0%
1000	DTL	FED	CVH8881100	58810	School-Wide Schools Con	6,224	2,338	(3,886)	-62%
1000	DTL	FED	DCM8881100	58810	School-Wide Schools Con	1,228	2,292	1,064	87%
1000	DTL	FED	DHE8881100	58810	School-Wide Schools Con	1,154	1,440	286	25%
1000	DTL	FED	DMN8881100	58810	School-Wide Schools Con	7,469	10,747	3,278	44%
1000	DTL	FED	DTN8881100	58810	School-Wide Schools Con	761	182	(579)	-76%
1000	DTL	FED	DUB8881100	58810	School-Wide Schools Con	10,673	7,851	(2,822)	-26%
1000	DTL	FED	DVS8881100	58810	School-Wide Schools Con	7,040	4,889	(2,151)	-31%
1000	DTL	FED	ECM8881100	58810	School-Wide Schools Con	4,477	621	(3,856)	-86%
1000	DTL	FED	EDY8881100	58810	School-Wide Schools Con	1,731	1,383	(348)	-20%
1000	DTL	FED	ERA8881100	58810	School-Wide Schools Con	12,913	15,436	2,523	20%
1000	DTL	FED	FOR8881100	58810	School-Wide Schools Con	1,922	76	(1,846)	-96%
1000	DTL	FED	FOX8881100	58810	School-Wide Schools Con	964	609	(355)	-37%
1000	DTL	FED	FRT8881100	58810	School-Wide Schools Con	1,551	3,998	2,447	158%
1000	DTL	FED	GEN8881100	58810	School-Wide Schools Con	6,447	11,183	4,736	73%
1000	DTL	FED	GRG8881100	58810	School-Wide Schools Con	1,289	1,296	7	1%
1000	DTL	FED	HAN8881100	58810	School-Wide Schools Con	6,298	6,154	(144)	-2%
1000	DTL	FED	HAR8881100	58810	School-Wide Schools Con	3,305	3,081	(224)	-7%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	FED	JNS8881100	58810	School-Wide Schools Con	1,598	7,194	5,596	350%
1000	DTL	FED	JOR8881100	58810	School-Wide Schools Con	9,961	2,369	(7,592)	-76%
1000	DTL	FED	KEN8881100	58810	School-Wide Schools Con	6,188	2,953	(3,235)	-52%
1000	DTL	FED	KEY8881100	58810	School-Wide Schools Con	1,736	2,107	371	21%
1000	DTL	FED	LJA8881100	58810	School-Wide Schools Con	6,470	5,863	(607)	-9%
1000	DTL	FED	MAC8881100	58810	School-Wide Schools Con	12,571	12,408	(163)	-1%
1000	DTL	FED	MA8881100	58810	School-Wide Schools Con	15,594	5,219	(10,375)	-67%
1000	DTL	FED	MDL8881100	58810	School-Wide Schools Con	3,773	4,049	276	7%
1000	DTL	FED	MLK8881100	58810	School-Wide Schools Con	1,340	882	(458)	-34%
1000	DTL	FED	NCE8881100	58810	School-Wide Schools Con	12,210	10,726	(1,484)	-12%
1000	DTL	FED	RCH8881100	58810	School-Wide Schools Con	4,127	4,539	412	10%
1000	DTL	FED	RES8881100	58810	School-Wide Schools Con	1,401	4,215	2,814	201%
1000	DTL	FED	RIG8881100	58810	School-Wide Schools Con	1,261	294	(967)	-77%
1000	DTL	FED	RIV8881100	58810	School-Wide Schools Con	8,281	7,174	(1,107)	-13%
1000	DTL	FED	RMA8881100	58810	School-Wide Schools Con	6,166	7,598	1,432	23%
1000	DTL	FED	RTH8881100	58810	School-Wide Schools Con	2,246	512	(1,734)	-77%
1000	DTL	FED	SHW8881100	58810	School-Wide Schools Con	12,205	1,787	(10,418)	-85%
1000	DTL	FED	SOC8881100	58810	School-Wide Schools Con	1,213	401	(812)	-67%
1000	DTL	FED	SPC8881100	58810	School-Wide Schools Con	3,193	514	(2,679)	-84%
1000	DTL	FED	VET8881100	58810	School-Wide Schools Con	14,723	6,781	(7,942)	-54%
1000	DTL	FED	WAD8881100	58810	School-Wide Schools Con	9,916	8,580	(1,336)	-13%
1000	DTL	FED	WES8881100	58810	School-Wide Schools Con	2,491	8,345	5,854	235%
1000	DTL	FED	WYN8881100	58810	School-Wide Schools Con	7,558	8,103	545	7%
1000	DTL	GFT	STE2110100	55320	Communication Web based Subscr	55,000	50,000	(5,000)	-9%
1000	DTL	GFT	STE2110100	56100	Supplies	32,000	20,000	(12,000)	-38%
1000	DTL	GFT	STE2111100	51100	Teachers	1,234,053	1,235,865	1,812	0%
1000	DTL	GFT	STE2111100	51400	Aides And Paraprofessionals	-	57,157	57,157	N/A
1000	DTL	GFT	STE2111100	52100	State Health Insurance	271,440	301,860	30,420	11%
1000	DTL	GFT	STE2111100	52200	Fica & Medicare	94,405	98,916	4,511	5%
1000	DTL	GFT	STE2111100	52300	Teachers Retirement System	270,381	288,602	18,221	7%
1000	DTL	GFT	STE2111100	52500	Unemployment Compensation	-	270	270	N/A
1000	DTL	GFT	STE2111100	52600	Workers' Compensation	8,800	7,200	(1,600)	-18%
1000	DTL	GFT	STE2111100	52900	Other Employee Benefits	4,083	3,958	(125)	-3%
1000	DTL	GFT	STE2111100	55320	Communication Web based Subscr	3,500	3,500	-	0%
1000	DTL	GFT	STE2111100	55800	Travel - Employees	2,500	2,500	-	0%
1000	DTL	GFT	STE2111100	55950	Other Purchased Services	250	250	-	0%
1000	DTL	GFT	STE2111100	56100	Supplies	20,000	20,000	-	0%
1000	DTL	GFT	STE2111100	56110	Supplies-Technology	800	600	(200)	-25%
1000	DTL	GFT	STE2111100	56150	Expendable Equipment	1,000	800	(200)	-20%
1000	DTL	GFT	STE2111100	56160	Expendable Computer Equipment	500	500	-	0%
1000	DTL	GFT	STE2111100	56420	Books And Periodicals	1,000	1,000	-	0%
1000	DTL	GFT	STE2111100	58100	Dues and Fees	1,500	1,000	(500)	-33%
1000	DTL	JTC	JTC1041100	51100	Teachers	1,860,472	-	(1,860,472)	-100%
1000	DTL	JTC	JTC1041100	52100	State Health Insurance	90,480	-	(90,480)	-100%
1000	DTL	JTC	JTC1041100	52200	Fica & Medicare	142,326	-	(142,326)	-100%
1000	DTL	JTC	JTC1041100	52300	Teachers Retirement System	407,629	-	(407,629)	-100%
1000	DTL	JTC	JTC1041100	52600	Workers' Compensation	12,650	-	(12,650)	-100%
1000	DTL	JTC	JTC1041100	52900	Other Employee Benefits	6,512	-	(6,512)	-100%
1000	DTL	JTC	JTC1041100	55300	Communication	1,200	1,200	-	0%
1000	DTL	JTC	JTC1041100	55800	Travel - Employees	5,400	5,400	-	0%
1000	DTL	JTC	JTC1041100	55950	Other Purchased Services	4,500	4,500	-	0%
1000	DTL	JTC	JTC1041100	56100	Supplies	9,000	9,000	-	0%
1000	DTL	MID	ACM1081100	51100	Teachers	1,158,913	1,266,945	108,032	9%
1000	DTL	MID	ACM1081100	51180	Art,Music,Pe	494,542	600,623	106,081	21%
1000	DTL	MID	ACM1081100	51400	Aides And Paraprofessionals	29,778	30,142	364	1%
1000	DTL	MID	ACM1081100	51730	Secondary Counselor	85,238	-	(85,238)	-100%
1000	DTL	MID	ACM1081100	52100	State Health Insurance	475,020	417,960	(57,060)	-12%
1000	DTL	MID	ACM1081100	52200	Fica & Medicare	135,288	145,175	9,887	7%
1000	DTL	MID	ACM1081100	52300	Teachers Retirement System	387,472	423,569	36,097	9%
1000	DTL	MID	ACM1081100	52500	Unemployment Compensation	-	435	435	N/A
1000	DTL	MID	ACM1081100	52600	Workers' Compensation	14,300	11,600	(2,700)	-19%
1000	DTL	MID	ACM1081100	52900	Other Employee Benefits	6,190	6,262	72	1%
1000	DTL	MID	ACM1081100	56100	Supplies	12,991	13,413	422	3%
1000	DTL	MID	ARN1081100	51100	Teachers	1,161,355	1,134,597	(26,758)	-2%
1000	DTL	MID	ARN1081100	51180	Art,Music,Pe	356,153	363,070	6,917	2%
1000	DTL	MID	ARN1081100	51400	Aides And Paraprofessionals	28,697	29,047	350	1%
1000	DTL	MID	ARN1081100	51730	Secondary Counselor	55,255	-	(55,255)	-100%
1000	DTL	MID	ARN1081100	52100	State Health Insurance	429,780	487,620	57,840	13%
1000	DTL	MID	ARN1081100	52200	Fica & Medicare	122,512	116,794	(5,718)	-5%
1000	DTL	MID	ARN1081100	52300	Teachers Retirement System	350,880	329,265	(21,615)	-6%
1000	DTL	MID	ARN1081100	52500	Unemployment Compensation	-	420	420	N/A
1000	DTL	MID	ARN1081100	52600	Workers' Compensation	15,950	11,200	(4,750)	-30%
1000	DTL	MID	ARN1081100	52900	Other Employee Benefits	5,350	5,038	(312)	-6%
1000	DTL	MID	ARN9100100	55950	Other Purchased Services	300	-	(300)	-100%
1000	DTL	MID	ARN9100100	56100	Supplies	1,000	5,985	4,985	499%
1000	DTL	MID	BAK1081100	51100	Teachers	1,451,298	1,179,718	(271,580)	-19%
1000	DTL	MID	BAK1081100	51180	Art,Music,Pe	469,689	437,342	(32,347)	-7%
1000	DTL	MID	BAK1081100	51400	Aides And Paraprofessionals	29,778	55,351	25,573	86%
1000	DTL	MID	BAK1081100	51730	Secondary Counselor	152,378	-	(152,378)	-100%
1000	DTL	MID	BAK1081100	52100	State Health Insurance	429,780	371,520	(58,260)	-14%
1000	DTL	MID	BAK1081100	52200	Fica & Medicare	160,890	127,939	(32,951)	-20%
1000	DTL	MID	BAK1081100	52300	Teachers Retirement System	447,418	366,554	(80,864)	-18%
1000	DTL	MID	BAK1081100	52500	Unemployment Compensation	-	450	450	N/A
1000	DTL	MID	BAK1081100	52600	Workers' Compensation	19,800	12,000	(7,800)	-39%
1000	DTL	MID	BAK1081100	52900	Other Employee Benefits	6,348	5,368	(980)	-15%
1000	DTL	MID	BLK1081100	51100	Teachers	1,445,984	1,155,548	(290,436)	-20%
1000	DTL	MID	BLK1081100	51180	Art,Music,Pe	510,021	468,348	(41,673)	-8%
1000	DTL	MID	BLK1081100	51400	Aides And Paraprofessionals	29,042	28,698	(344)	-1%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	MID	BLK1081100	51730	Secondary Counselor	88,178	-	(88,178)	-100%
1000	DTL	MID	BLK1081100	52100	State Health Insurance	554,190	499,230	(54,960)	-10%
1000	DTL	MID	BLK1081100	52200	Fica & Medicare	158,602	126,423	(32,179)	-20%
1000	DTL	MID	BLK1081100	52300	Teachers Retirement System	454,244	350,134	(104,110)	-23%
1000	DTL	MID	BLK1081100	52500	Unemployment Compensation	-	405	405	N/A
1000	DTL	MID	BLK1081100	52600	Workers' Compensation	18,150	10,800	(7,350)	-40%
1000	DTL	MID	BLK1081100	52900	Other Employee Benefits	6,846	5,341	(1,505)	-22%
1000	DTL	MID	DCM1081100	51100	Teachers	898,073	879,672	(18,401)	-2%
1000	DTL	MID	DCM1081100	51180	Art,Music,Pe	314,795	355,527	40,732	13%
1000	DTL	MID	DCM1081100	51400	Aides And Paraprofessionals	30,138	30,522	384	1%
1000	DTL	MID	DCM1081100	51730	Secondary Counselor	72,955	-	(72,955)	-100%
1000	DTL	MID	DCM1081100	52100	State Health Insurance	407,160	383,130	(24,030)	-6%
1000	DTL	MID	DCM1081100	52200	Fica & Medicare	100,671	96,828	(3,843)	-4%
1000	DTL	MID	DCM1081100	52300	Teachers Retirement System	288,327	282,509	(5,818)	-2%
1000	DTL	MID	DCM1081100	52500	Unemployment Compensation	-	330	330	N/A
1000	DTL	MID	DCM1081100	52600	Workers' Compensation	12,100	8,800	(3,300)	-27%
1000	DTL	MID	DCM1081100	52900	Other Employee Benefits	4,606	4,177	(429)	-9%
1000	DTL	MID	ECM1081100	51100	Teachers	939,753	987,050	47,297	5%
1000	DTL	MID	ECM1081100	51180	Art,Music,Pe	390,811	265,454	(125,357)	-32%
1000	DTL	MID	ECM1081100	51400	Aides And Paraprofessionals	29,042	29,412	370	1%
1000	DTL	MID	ECM1081100	51730	Secondary Counselor	81,115	-	(81,115)	-100%
1000	DTL	MID	ECM1081100	52100	State Health Insurance	361,920	359,910	(2,010)	-1%
1000	DTL	MID	ECM1081100	52200	Fica & Medicare	110,215	98,067	(12,148)	-11%
1000	DTL	MID	ECM1081100	52300	Teachers Retirement System	315,662	279,475	(36,187)	-11%
1000	DTL	MID	ECM1081100	52500	Unemployment Compensation	-	360	360	N/A
1000	DTL	MID	ECM1081100	52600	Workers' Compensation	14,850	9,600	(5,250)	-35%
1000	DTL	MID	ECM1081100	52900	Other Employee Benefits	5,043	4,132	(911)	-18%
1000	DTL	MID	ECM9100100	55800	Travel - Employees	6,500	-	(6,500)	-100%
1000	DTL	MID	ECM9100100	56100	Supplies	2,000	3,605	1,605	80%
1000	DTL	MID	EDY1081100	51100	Teachers	861,354	943,893	82,539	10%
1000	DTL	MID	EDY1081100	51180	Art,Music,Pe	349,918	332,083	(17,835)	-5%
1000	DTL	MID	EDY1081100	51400	Aides And Paraprofessionals	29,042	29,412	370	1%
1000	DTL	MID	EDY1081100	51730	Secondary Counselor	153,610	-	(153,610)	-100%
1000	DTL	MID	EDY1081100	52100	State Health Insurance	350,610	383,130	32,520	9%
1000	DTL	MID	EDY1081100	52200	Fica & Medicare	106,635	99,862	(6,773)	-6%
1000	DTL	MID	EDY1081100	52300	Teachers Retirement System	305,409	291,362	(14,047)	-5%
1000	DTL	MID	EDY1081100	52500	Unemployment Compensation	-	375	375	N/A
1000	DTL	MID	EDY1081100	52600	Workers' Compensation	14,300	10,000	(4,300)	-30%
1000	DTL	MID	EDY1081100	52900	Other Employee Benefits	4,764	4,308	(456)	-10%
1000	DTL	MID	FRT1081100	51100	Teachers	951,195	986,886	35,691	4%
1000	DTL	MID	FRT1081100	51180	Art,Music,Pe	342,436	348,152	5,716	2%
1000	DTL	MID	FRT1081100	51400	Aides And Paraprofessionals	30,921	28,698	(2,223)	-7%
1000	DTL	MID	FRT1081100	51730	Secondary Counselor	145,406	-	(145,406)	-100%
1000	DTL	MID	FRT1081100	52100	State Health Insurance	407,160	394,740	(12,420)	-3%
1000	DTL	MID	FRT1081100	52200	Fica & Medicare	112,452	104,326	(8,126)	-7%
1000	DTL	MID	FRT1081100	52300	Teachers Retirement System	322,068	304,386	(17,682)	-5%
1000	DTL	MID	FRT1081100	52500	Unemployment Compensation	-	375	375	N/A
1000	DTL	MID	FRT1081100	52600	Workers' Compensation	13,750	10,000	(3,750)	-27%
1000	DTL	MID	FRT1081100	52900	Other Employee Benefits	4,976	4,311	(665)	-13%
1000	DTL	MID	FRT9100100	56100	Supplies	2,000	2,695	695	35%
1000	DTL	MID	FRT9100100	58100	Dues and Fees	2,000	-	(2,000)	-100%
1000	DTL	MID	MDL1081100	51100	Teachers	998,281	957,265	(41,016)	-4%
1000	DTL	MID	MDL1081100	51180	Art,Music,Pe	453,000	469,755	16,755	4%
1000	DTL	MID	MDL1081100	51400	Aides And Paraprofessionals	29,418	29,777	359	1%
1000	DTL	MID	MDL1081100	51730	Secondary Counselor	67,462	-	(67,462)	-100%
1000	DTL	MID	MDL1081100	52100	State Health Insurance	452,400	476,010	23,610	5%
1000	DTL	MID	MDL1081100	52200	Fica & Medicare	118,434	111,445	(6,989)	-6%
1000	DTL	MID	MDL1081100	52300	Teachers Retirement System	339,202	325,157	(14,045)	-4%
1000	DTL	MID	MDL1081100	52500	Unemployment Compensation	-	375	375	N/A
1000	DTL	MID	MDL1081100	52600	Workers' Compensation	13,750	10,000	(3,750)	-27%
1000	DTL	MID	MDL1081100	52900	Other Employee Benefits	5,118	4,807	(311)	-6%
1000	DTL	MID	MID1081100	51101	Academic Supplement	175,000	180,000	5,000	3%
1000	DTL	MID	MID1081100	51103	Athletic Supplement	450,000	450,000	-	0%
1000	DTL	MID	MID1081100	51990	Oth Salaries And Compensation	160,000	50,000	(110,000)	-69%
1000	DTL	MID	MID1081100	52200	Fica & Medicare	60,053	52,020	(8,033)	-13%
1000	DTL	MID	MID1081100	52300	Teachers Retirement System	171,994	140,616	(31,378)	-18%
1000	DTL	MID	MID1081100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	MID	MID1081100	52600	Workers' Compensation	1,650	1,200	(450)	-27%
1000	DTL	MID	MID1081100	52900	Other Employee Benefits	2,748	2,244	(504)	-18%
1000	DTL	MID	MID1081100	55320	Communication Web based Subscr	200,000	281,943	81,943	41%
1000	DTL	MID	MID1081100	55800	Travel - Employees	2,500	4,000	1,500	60%
1000	DTL	MID	MID1081100	55950	Other Purchased Services	-	62,841	62,841	N/A
1000	DTL	MID	MID1081100	56100	Supplies	33,000	31,955	(1,045)	-3%
1000	DTL	MID	MID1081100	56400	Digital Textbooks	465,000	465,000	-	0%
1000	DTL	MID	MID1081100	56410	Textbooks	30,000	30,000	-	0%
1000	DTL	MID	MID1100100	51101	Academic Supplement	260,000	400,000	140,000	54%
1000	DTL	MID	MID1100100	52200	Fica & Medicare	19,890	30,600	10,710	54%
1000	DTL	MID	MID1100100	52300	Teachers Retirement System	56,966	89,280	32,314	57%
1000	DTL	MID	MID1100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	MID	MID1100100	52600	Workers' Compensation	-	400	400	N/A
1000	DTL	MID	MID1100100	52900	Other Employee Benefits	-	1,320	1,320	N/A
1000	DTL	MID	RCH1081100	51100	Teachers	1,732,542	1,825,687	93,145	5%
1000	DTL	MID	RCH1081100	51180	Art,Music,Pe	618,568	624,421	5,853	1%
1000	DTL	MID	RCH1081100	51400	Aides And Paraprofessionals	29,042	29,412	370	1%
1000	DTL	MID	RCH1081100	51730	Secondary Counselor	122,068	-	(122,068)	-100%
1000	DTL	MID	RCH1081100	52100	State Health Insurance	655,980	603,720	(52,260)	-8%
1000	DTL	MID	RCH1081100	52200	Fica & Medicare	191,420	189,683	(1,737)	-1%
1000	DTL	MID	RCH1081100	52300	Teachers Retirement System	548,236	553,429	5,193	1%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	MID	RCH1081100	52500	Unemployment Compensation		555	555	N/A
1000	DTL	MID	RCH1081100	52600	Workers' Compensation	20,900	14,800	(6,100)	-29%
1000	DTL	MID	RCH1081100	52900	Other Employee Benefits	8,758	8,182	(576)	-7%
1000	DTL	MID	RCH9100100	51100	Teachers	85,238	85,238	-	0%
1000	DTL	MID	RCH9100100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	MID	RCH9100100	52200	Fica & Medicare	6,521	6,521	-	0%
1000	DTL	MID	RCH9100100	52300	Teachers Retirement System	18,676	19,025	349	2%
1000	DTL	MID	RCH9100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	MID	RCH9100100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	MID	RCH9100100	52900	Other Employee Benefits	298	281	(17)	-6%
1000	DTL	MID	RCH9100100	55800	Travel - Employees	24,000	-	(24,000)	-100%
1000	DTL	MID	RCH9100100	56100	Supplies	600	38,700	38,100	6350%
1000	DTL	MID	RCH9100100	56420	Books And Periodicals	900	-	(900)	-100%
1000	DTL	MID	RCH9100100	58100	Dues and Fees	11,000	-	(11,000)	-100%
1000	DTL	MID	RMA1081100	51100	Teachers	295,186	258,993	(36,193)	-12%
1000	DTL	MID	RMA1081100	51180	Art,Music,Pe	-	49,651	49,651	N/A
1000	DTL	MID	RMA1081100	52100	State Health Insurance	67,860	92,880	25,020	37%
1000	DTL	MID	RMA1081100	52200	Fica & Medicare	22,582	23,611	1,029	5%
1000	DTL	MID	RMA1081100	52300	Teachers Retirement System	64,675	68,889	4,214	7%
1000	DTL	MID	RMA1081100	52500	Unemployment Compensation	-	75	75	N/A
1000	DTL	MID	RMA1081100	52600	Workers' Compensation	2,200	2,000	(200)	-9%
1000	DTL	MID	RMA1081100	52900	Other Employee Benefits	764	1,019	255	33%
1000	DTL	MID	RTH1081100	51100	Teachers	920,912	904,472	(16,440)	-2%
1000	DTL	MID	RTH1081100	51180	Art,Music,Pe	278,997	300,027	21,030	8%
1000	DTL	MID	RTH1081100	51400	Aides And Paraprofessionals	28,697	29,412	715	2%
1000	DTL	MID	RTH1081100	51730	Secondary Counselor	120,485	-	(120,485)	-100%
1000	DTL	MID	RTH1081100	52100	State Health Insurance	384,540	325,080	(59,460)	-15%
1000	DTL	MID	RTH1081100	52200	Fica & Medicare	103,206	94,394	(8,812)	-9%
1000	DTL	MID	RTH1081100	52300	Teachers Retirement System	295,586	275,409	(20,177)	-7%
1000	DTL	MID	RTH1081100	52500	Unemployment Compensation	-	375	375	N/A
1000	DTL	MID	RTH1081100	52600	Workers' Compensation	14,850	10,000	(4,850)	-33%
1000	DTL	MID	RTH1081100	52900	Other Employee Benefits	4,411	3,921	(490)	-11%
1000	DTL	MID	VET1081100	51100	Teachers	1,349,384	1,386,399	37,015	3%
1000	DTL	MID	VET1081100	51180	Art,Music,Pe	549,296	499,148	(50,148)	-9%
1000	DTL	MID	VET1081100	51400	Aides And Paraprofessionals	30,921	26,022	(4,899)	-16%
1000	DTL	MID	VET1081100	51730	Secondary Counselor	88,178	-	(88,178)	-100%
1000	DTL	MID	VET1081100	52100	State Health Insurance	486,330	534,060	47,730	10%
1000	DTL	MID	VET1081100	52200	Fica & Medicare	154,360	146,235	(8,125)	-5%
1000	DTL	MID	VET1081100	52300	Teachers Retirement System	428,377	426,662	(1,715)	0%
1000	DTL	MID	VET1081100	52500	Unemployment Compensation	-	465	465	N/A
1000	DTL	MID	VET1081100	52600	Workers' Compensation	18,150	12,400	(5,750)	-32%
1000	DTL	MID	VET1081100	52900	Other Employee Benefits	6,608	6,222	(386)	-6%
1000	DTL	PRK	PRK1540101	51100	Teachers	-	448,000	448,000	N/A
1000	DTL	PRK	PRK1540101	51101	Academic Supplement	28,000	-	(28,000)	-100%
1000	DTL	PRK	PRK1540101	51420	Salary Of Clerical Staff	20,400	-	(20,400)	-100%
1000	DTL	PRK	PRK1540101	52200	Fica & Medicare	3,703	2,142	(1,561)	-42%
1000	DTL	PRK	PRK1540101	52300	Teachers Retirement System	10,604	6,250	(4,354)	-41%
1000	DTL	PRK	PRK1540101	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	PRK	PRK1540101	52600	Workers' Compensation	1,100	400	(700)	-64%
1000	DTL	PRK	PRK1540101	52900	Other Employee Benefits	169	92	(77)	-46%
1000	DTL	SEC	COH1041100	51100	Teachers	2,811,880	2,783,828	(28,052)	-1%
1000	DTL	SEC	COH1041100	51180	Art,Music,Pe	1,071,473	1,075,910	4,437	0%
1000	DTL	SEC	COH1041100	51400	Aides And Paraprofessionals	57,286	57,998	712	1%
1000	DTL	SEC	COH1041100	51730	Secondary Counselor	334,648	-	(334,648)	-100%
1000	DTL	SEC	COH1041100	52100	State Health Insurance	1,040,520	1,044,900	4,380	0%
1000	DTL	SEC	COH1041100	52200	Fica & Medicare	327,060	299,707	(27,353)	-8%
1000	DTL	SEC	COH1041100	52300	Teachers Retirement System	930,590	868,306	(62,284)	-7%
1000	DTL	SEC	COH1041100	52500	Unemployment Compensation	-	885	885	N/A
1000	DTL	SEC	COH1041100	52600	Workers' Compensation	35,750	23,600	(12,150)	-34%
1000	DTL	SEC	COH1041100	52900	Other Employee Benefits	14,771	12,610	(2,161)	-15%
1000	DTL	SEC	COH1041100	56100	Supplies	28,729	28,470	(259)	-1%
1000	DTL	SEC	COH9100100	51100	Teachers	76,927	76,927	-	0%
1000	DTL	SEC	COH9100100	52100	State Health Insurance	22,620	23,220	600	3%
1000	DTL	SEC	COH9100100	52200	Fica & Medicare	5,885	5,885	-	0%
1000	DTL	SEC	COH9100100	52300	Teachers Retirement System	16,855	17,170	315	2%
1000	DTL	SEC	COH9100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	SEC	COH9100100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	SEC	COH9100100	52900	Other Employee Benefits	269	254	(15)	-6%
1000	DTL	SEC	COH9100100	55320	Communication Web based Subscr	1,500	-	(1,500)	-100%
1000	DTL	SEC	COH9100100	55800	Travel - Employees	7,000	-	(7,000)	-100%
1000	DTL	SEC	COH9100100	56100	Supplies	3,000	39,620	36,620	1221%
1000	DTL	SEC	COH9100100	58100	Dues and Fees	6,000	-	(6,000)	-100%
1000	DTL	SEC	CVH1041100	51100	Teachers	1,508,102	1,595,673	87,571	6%
1000	DTL	SEC	CVH1041100	51180	Art,Music,Pe	653,044	549,217	(103,827)	-16%
1000	DTL	SEC	CVH1041100	51400	Aides And Paraprofessionals	31,312	31,692	380	1%
1000	DTL	SEC	CVH1041100	51730	Secondary Counselor	229,742	-	(229,742)	-100%
1000	DTL	SEC	CVH1041100	52100	State Health Insurance	588,120	534,060	(54,060)	-9%
1000	DTL	SEC	CVH1041100	52200	Fica & Medicare	185,298	166,509	(18,789)	-10%
1000	DTL	SEC	CVH1041100	52300	Teachers Retirement System	530,704	485,813	(44,891)	-8%
1000	DTL	SEC	CVH1041100	52500	Unemployment Compensation	-	525	525	N/A
1000	DTL	SEC	CVH1041100	52600	Workers' Compensation	21,450	14,000	(7,450)	-35%
1000	DTL	SEC	CVH1041100	52900	Other Employee Benefits	8,327	7,031	(1,296)	-16%
1000	DTL	SEC	CVH9100100	56100	Supplies	1,000	5,040	4,040	404%
1000	DTL	SEC	CVH9100100	56110	Supplies-Technology	500	-	(500)	-100%
1000	DTL	SEC	CVH9100100	56150	Expendable Equipment	500	-	(500)	-100%
1000	DTL	SEC	HAR1041100	51100	Teachers	2,158,681	2,211,436	52,755	2%
1000	DTL	SEC	HAR1041100	51180	Art,Music,Pe	923,915	815,507	(108,408)	-12%
1000	DTL	SEC	HAR1041100	51400	Aides And Paraprofessionals	56,937	58,502	1,565	3%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	SEC	HAR1041100	51730	Secondary Counselor	227,261	-	(227,261)	-100%
1000	DTL	SEC	HAR1041100	52100	State Health Insurance	950,040	917,190	(32,850)	-3%
1000	DTL	SEC	HAR1041100	52200	Fica & Medicare	257,560	236,037	(21,523)	-8%
1000	DTL	SEC	HAR1041100	52300	Teachers Retirement System	737,665	688,672	(48,993)	-7%
1000	DTL	SEC	HAR1041100	52500	Unemployment Compensation	-	780	780	N/A
1000	DTL	SEC	HAR1041100	52600	Workers' Compensation	30,250	20,800	(9,450)	-31%
1000	DTL	SEC	HAR1041100	52900	Other Employee Benefits	11,784	10,182	(1,602)	-14%
1000	DTL	SEC	HAR9100100	51100	Teachers	163,828	179,064	15,236	9%
1000	DTL	SEC	HAR9100100	52100	State Health Insurance	45,240	46,440	1,200	3%
1000	DTL	SEC	HAR9100100	52200	Fica & Medicare	12,533	13,698	1,165	9%
1000	DTL	SEC	HAR9100100	52300	Teachers Retirement System	35,895	39,967	4,072	11%
1000	DTL	SEC	HAR9100100	52500	Unemployment Compensation	-	30	30	N/A
1000	DTL	SEC	HAR9100100	52600	Workers' Compensation	1,100	800	(300)	-27%
1000	DTL	SEC	HAR9100100	52900	Other Employee Benefits	573	591	18	3%
1000	DTL	SEC	HAR9100100	55320	Communication Web based Subscr	1,400	-	(1,400)	-100%
1000	DTL	SEC	HAR9100100	55800	Travel - Employees	7,500	-	(7,500)	-100%
1000	DTL	SEC	HAR9100100	56100	Supplies	2,000	45,595	43,595	2180%
1000	DTL	SEC	HAR9100100	56420	Books And Periodicals	1,000	-	(1,000)	-100%
1000	DTL	SEC	HAR9100100	58100	Dues and Fees	35,000	-	(35,000)	-100%
1000	DTL	SEC	JOR1041100	51100	Teachers	1,854,432	1,980,680	126,248	7%
1000	DTL	SEC	JOR1041100	51180	Art,Music,Pe	487,539	508,491	20,952	4%
1000	DTL	SEC	JOR1041100	51400	Aides And Paraprofessionals	31,312	31,312	-	0%
1000	DTL	SEC	JOR1041100	51730	Secondary Counselor	217,147	-	(217,147)	-100%
1000	DTL	SEC	JOR1041100	52100	State Health Insurance	723,840	650,160	(73,680)	-10%
1000	DTL	SEC	JOR1041100	52200	Fica & Medicare	198,168	192,817	(5,351)	-3%
1000	DTL	SEC	JOR1041100	52300	Teachers Retirement System	567,563	551,490	(16,073)	-3%
1000	DTL	SEC	JOR1041100	52500	Unemployment Compensation	-	630	630	N/A
1000	DTL	SEC	JOR1041100	52600	Workers' Compensation	23,650	16,800	(6,850)	-29%
1000	DTL	SEC	JOR1041100	52900	Other Employee Benefits	8,756	7,993	(763)	-9%
1000	DTL	SEC	JOR9100100	55800	Travel - Employees	6,000	-	(6,000)	-100%
1000	DTL	SEC	JOR9100100	56100	Supplies	1,000	8,820	7,820	782%
1000	DTL	SEC	JOR9100100	58100	Dues and Fees	1,000	-	(1,000)	-100%
1000	DTL	SEC	KEN1041100	51100	Teachers	1,334,999	1,296,125	(38,874)	-3%
1000	DTL	SEC	KEN1041100	51180	Art,Music,Pe	426,885	519,456	92,571	22%
1000	DTL	SEC	KEN1041100	51400	Aides And Paraprofessionals	56,937	55,158	(1,779)	-3%
1000	DTL	SEC	KEN1041100	51730	Secondary Counselor	257,529	-	(257,529)	-100%
1000	DTL	SEC	KEN1041100	52100	State Health Insurance	542,880	580,500	37,620	7%
1000	DTL	SEC	KEN1041100	52200	Fica & Medicare	158,841	143,112	(15,729)	-10%
1000	DTL	SEC	KEN1041100	52300	Teachers Retirement System	454,928	417,549	(37,379)	-8%
1000	DTL	SEC	KEN1041100	52500	Unemployment Compensation	-	540	540	N/A
1000	DTL	SEC	KEN1041100	52600	Workers' Compensation	20,900	14,400	(6,500)	-31%
1000	DTL	SEC	KEN1041100	52900	Other Employee Benefits	7,117	6,173	(944)	-13%
1000	DTL	SEC	KEN9100100	55320	Communication Web based Subscr	11,650	-	(11,650)	-100%
1000	DTL	SEC	KEN9100100	55800	Travel - Employees	5,000	-	(5,000)	-100%
1000	DTL	SEC	KEN9100100	56100	Supplies	3,000	27,660	24,660	822%
1000	DTL	SEC	KEN9100100	56110	Supplies-Technology	10,000	-	(10,000)	-100%
1000	DTL	SEC	KEN9100100	58100	Dues and Fees	2,500	-	(2,500)	-100%
1000	DTL	SEC	NOR1041100	51100	Teachers	2,927,945	2,950,350	22,405	1%
1000	DTL	SEC	NOR1041100	51180	Art,Music,Pe	992,476	988,142	(4,334)	0%
1000	DTL	SEC	NOR1041100	51400	Aides And Paraprofessionals	62,040	62,043	3	0%
1000	DTL	SEC	NOR1041100	51730	Secondary Counselor	246,435	-	(246,435)	-100%
1000	DTL	SEC	NOR1041100	52100	State Health Insurance	1,085,760	1,068,120	(17,640)	-2%
1000	DTL	SEC	NOR1041100	52200	Fica & Medicare	323,510	306,041	(17,469)	-5%
1000	DTL	SEC	NOR1041100	52300	Teachers Retirement System	926,551	884,591	(41,960)	-5%
1000	DTL	SEC	NOR1041100	52500	Unemployment Compensation	-	915	915	N/A
1000	DTL	SEC	NOR1041100	52600	Workers' Compensation	34,650	24,400	(10,250)	-30%
1000	DTL	SEC	NOR1041100	52900	Other Employee Benefits	14,801	13,079	(1,722)	-12%
1000	DTL	SEC	NOR1041100	56100	Supplies	34,767	34,053	(714)	-2%
1000	DTL	SEC	NOR9100100	51100	Teachers	-	26,983	26,983	N/A
1000	DTL	SEC	NOR9100100	52200	Fica & Medicare	-	2,064	2,064	N/A
1000	DTL	SEC	NOR9100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	SEC	NOR9100100	52600	Workers' Compensation	-	400	400	N/A
1000	DTL	SEC	NOR9100100	55800	Travel - Employees	7,500	-	(7,500)	-100%
1000	DTL	SEC	NOR9100100	56100	Supplies	7,750	50,535	42,785	552%
1000	DTL	SEC	NOR9100100	56110	Supplies-Technology	31,700	-	(31,700)	-100%
1000	DTL	SEC	NOR9100100	56150	Expendable Equipment	9,516	-	(9,516)	-100%
1000	DTL	SEC	NOR9100100	58100	Dues and Fees	500	-	(500)	-100%
1000	DTL	SEC	RMA1041100	51100	Teachers	1,224,101	1,138,990	(85,111)	-7%
1000	DTL	SEC	RMA1041100	51180	Art,Music,Pe	799,527	809,457	9,930	1%
1000	DTL	SEC	RMA1041100	51400	Aides And Paraprofessionals	30,529	30,917	388	1%
1000	DTL	SEC	RMA1041100	51730	Secondary Counselor	158,579	-	(158,579)	-100%
1000	DTL	SEC	RMA1041100	52100	State Health Insurance	508,950	580,500	71,550	14%
1000	DTL	SEC	RMA1041100	52200	Fica & Medicare	169,274	151,421	(17,853)	-11%
1000	DTL	SEC	RMA1041100	52300	Teachers Retirement System	484,811	417,723	(67,088)	-14%
1000	DTL	SEC	RMA1041100	52500	Unemployment Compensation	-	480	480	N/A
1000	DTL	SEC	RMA1041100	52600	Workers' Compensation	19,250	12,800	(6,450)	-34%
1000	DTL	SEC	RMA1041100	52900	Other Employee Benefits	7,745	6,256	(1,489)	-19%
1000	DTL	SEC	RMA9100100	51100	Teachers	76,927	93,189	16,262	21%
1000	DTL	SEC	RMA9100100	52100	State Health Insurance	11,310	-	(11,310)	-100%
1000	DTL	SEC	RMA9100100	52200	Fica & Medicare	5,885	7,129	1,244	21%
1000	DTL	SEC	RMA9100100	52300	Teachers Retirement System	16,855	20,800	3,945	23%
1000	DTL	SEC	RMA9100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	SEC	RMA9100100	52600	Workers' Compensation	550	400	(150)	-27%
1000	DTL	SEC	RMA9100100	52900	Other Employee Benefits	269	308	39	14%
1000	DTL	SEC	RMA9100100	54320	Repair Services - Technology	900	-	(900)	-100%
1000	DTL	SEC	RMA9100100	55320	Communication Web based Subscr	3,500	-	(3,500)	-100%
1000	DTL	SEC	RMA9100100	55800	Travel - Employees	5,000	-	(5,000)	-100%
1000	DTL	SEC	RMA9100100	56100	Supplies	7,500	21,205	13,705	183%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
1000	DTL	SEC	RMA9100100	56110	Supplies-Technology	1,000	-	(1,000)	-100%
1000	DTL	SEC	RMA9100100	58100	Dues and Fees	3,500	-	(3,500)	-100%
1000	DTL	SEC	SEC1041100	51101	Academic Supplement	175,000	180,000	5,000	3%
1000	DTL	SEC	SEC1041100	51103	Athletic Supplement	1,300,000	1,300,000	-	0%
1000	DTL	SEC	SEC1041100	51990	Oth Salaries And Compensation	160,000	40,000	(120,000)	-75%
1000	DTL	SEC	SEC1041100	52200	Fica & Medicare	125,078	116,280	(8,798)	-7%
1000	DTL	SEC	SEC1041100	52300	Teachers Retirement System	358,229	330,336	(27,893)	-8%
1000	DTL	SEC	SEC1041100	52500	Unemployment Compensation	-	45	45	N/A
1000	DTL	SEC	SEC1041100	52600	Workers' Compensation	1,650	1,200	(450)	-27%
1000	DTL	SEC	SEC1041100	52900	Other Employee Benefits	5,723	5,016	(707)	-12%
1000	DTL	SEC	SEC1041100	55320	Communication Web based Subscr	1,000	155,937	154,937	15494%
1000	DTL	SEC	SEC1041100	55950	Other Purchased Services	-	41,061	41,061	N/A
1000	DTL	SEC	SEC1041100	56100	Supplies	26,000	26,800	800	3%
1000	DTL	SEC	SEC1041100	56160	Expendable Computer Equipment	1,000	88,053	87,053	8705%
1000	DTL	SEC	SEC1041100	56400	Digital Textbooks	802,500	200,000	(602,500)	-75%
1000	DTL	SEC	SEC1041100	56410	Textbooks	325,000	151,321	(173,679)	-53%
1000	DTL	SEC	SEC1041100	56420	Books And Periodicals	-	2,000	2,000	N/A
1000	DTL	SEC	SEC1041100	58100	Dues and Fees	3,000	525	(2,475)	-83%
1000	DTL	SEC	SEC1100100	51101	Academic Supplement	270,000	400,000	130,000	48%
1000	DTL	SEC	SEC1100100	52200	Fica & Medicare	20,655	30,600	9,945	48%
1000	DTL	SEC	SEC1100100	52300	Teachers Retirement System	59,157	89,280	30,123	51%
1000	DTL	SEC	SEC1100100	52500	Unemployment Compensation	-	15	15	N/A
1000	DTL	SEC	SEC1100100	52600	Workers' Compensation	-	400	400	N/A
1000	DTL	SEC	SEC1100100	52900	Other Employee Benefits	-	1,320	1,320	N/A
1000	DTL	SEC	SHW1041100	51100	Teachers	1,926,595	1,873,054	(53,541)	-3%
1000	DTL	SEC	SHW1041100	51180	Art,Music,Pe	873,824	859,730	(14,094)	-2%
1000	DTL	SEC	SHW1041100	51400	Aides And Paraprofessionals	55,842	56,226	384	1%
1000	DTL	SEC	SHW1041100	51730	Secondary Counselor	294,811	-	(294,811)	-100%
1000	DTL	SEC	SHW1041100	52100	State Health Insurance	836,940	731,430	(105,510)	-13%
1000	DTL	SEC	SHW1041100	52200	Fica & Medicare	241,057	213,359	(27,698)	-11%
1000	DTL	SEC	SHW1041100	52300	Teachers Retirement System	690,400	616,522	(73,878)	-11%
1000	DTL	SEC	SHW1041100	52500	Unemployment Compensation	-	720	720	N/A
1000	DTL	SEC	SHW1041100	52600	Workers' Compensation	28,600	19,200	(9,400)	-33%
1000	DTL	SEC	SHW1041100	52900	Other Employee Benefits	11,029	9,204	(1,825)	-17%
1000	DTL	SEC	SHW9100100	55320	Communication Web based Subscr	1,000	-	(1,000)	-100%
1000	DTL	SEC	SHW9100100	56100	Supplies	3,000	11,125	8,125	271%
1000	DTL	SEC	SHW9100100	56110	Supplies-Technology	6,000	-	(6,000)	-100%
1000	DTL	SEC	SHW9100100	56150	Expendable Equipment	5,000	-	(5,000)	-100%
1000	DTL	SEC	SHW9100100	58100	Dues and Fees	800	-	(800)	-100%
1000	DTL	SEC	SPC1041100	51100	Teachers	1,734,733	2,022,888	288,155	17%
1000	DTL	SEC	SPC1041100	51180	Art,Music,Pe	663,063	753,312	90,249	14%
1000	DTL	SEC	SPC1041100	51400	Aides And Paraprofessionals	55,842	58,465	2,623	5%
1000	DTL	SEC	SPC1041100	51730	Secondary Counselor	232,552	-	(232,552)	-100%
1000	DTL	SEC	SPC1041100	52100	State Health Insurance	678,600	812,700	134,100	20%
1000	DTL	SEC	SPC1041100	52200	Fica & Medicare	205,494	216,852	11,358	6%
1000	DTL	SEC	SPC1041100	52300	Teachers Retirement System	588,544	623,107	34,563	6%
1000	DTL	SEC	SPC1041100	52500	Unemployment Compensation	-	705	705	N/A
1000	DTL	SEC	SPC1041100	52600	Workers' Compensation	24,200	18,800	(5,400)	-22%
1000	DTL	SEC	SPC1041100	52900	Other Employee Benefits	9,402	9,354	(48)	-1%
1000	DTL	SEC	SPC9100100	56100	Supplies	2,500	9,345	6,845	274%
1000	DTL	SEC	SPC9100100	56420	Books And Periodicals	300	-	(300)	-100%
2100	DSS	ALT	AIM9100210	51730	Secondary Counselor	-	82,815	82,815	N/A
2100	DSS	ALT	AIM9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DSS	ALT	AIM9100210	52200	Fica & Medicare	-	6,335	6,335	N/A
2100	DSS	ALT	AIM9100210	52300	Teachers Retirement System	-	18,484	18,484	N/A
2100	DSS	ALT	AIM9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	ALT	AIM9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DSS	ALT	AIM9100210	52900	Other Employee Benefits	-	273	273	N/A
2100	DSS	ATH	ATH9100210	51103	Athletic Supplement	35,000	35,000	-	0%
2100	DSS	ATH	ATH9100210	51420	Salary Of Clerical Staff	34,509	34,961	452	1%
2100	DSS	ATH	ATH9100210	51900	Oth Management Personnel	107,342	100,073	(7,269)	-7%
2100	DSS	ATH	ATH9100210	52100	State Health Insurance	22,620	46,440	23,820	105%
2100	DSS	ATH	ATH9100210	52200	Fica & Medicare	13,529	13,008	(521)	-4%
2100	DSS	ATH	ATH9100210	52300	Teachers Retirement System	38,748	37,952	(796)	-2%
2100	DSS	ATH	ATH9100210	52500	Unemployment Compensation	-	45	45	N/A
2100	DSS	ATH	ATH9100210	52600	Workers' Compensation	1,650	1,200	(450)	-27%
2100	DSS	ATH	ATH9100210	52900	Other Employee Benefits	619	561	(58)	-9%
2100	DSS	ATH	ATH9100210	53000	Purch Professional & Technical	549,500	-	(549,500)	-100%
2100	DSS	ATH	ATH9100210	54300	Repair And Maintenance Service	-	28,000	28,000	N/A
2100	DSS	ATH	ATH9100210	54420	Rental Of Equipment Or Vehicle	10,000	10,000	-	0%
2100	DSS	ATH	ATH9100210	54900	Purch Professional & Technical	-	453,500	453,500	N/A
2100	DSS	ATH	ATH9100210	55320	Communication Web based Subscr	10,500	11,600	1,100	10%
2100	DSS	ATH	ATH9100210	55800	Travel - Employees	9,200	4,000	(5,200)	-57%
2100	DSS	ATH	ATH9100210	55950	Other Purchased Services	500,000	600,000	100,000	20%
2100	DSS	ATH	ATH9100210	56100	Supplies	7,000	11,650	4,650	66%
2100	DSS	ATH	ATH9100210	56110	Supplies-Technology	800	500	(300)	-38%
2100	DSS	ATH	ATH9100210	56150	Expendable Equipment	29,500	35,000	5,500	19%
2100	DSS	ATH	ATH9100210	56420	Books and Periodicals	-	750	750	N/A
2100	DSS	ATH	ATH9100210	58100	Dues and Fees	15,500	16,500	1,000	6%
2100	DSS	GUD	GUD9100210	51420	Salary Of Clerical Staff	85,863	86,376	513	1%
2100	DSS	GUD	GUD9100210	51730	Secondary Counselor	274,425	274,424	(1)	0%
2100	DSS	GUD	GUD9100210	51760	School Social Worker	734,028	722,808	(11,220)	-2%
2100	DSS	GUD	GUD9100210	51900	Oth Management Personnel	110,832	110,832	-	0%
2100	DSS	GUD	GUD9100210	52100	State Health Insurance	294,060	301,860	7,800	3%
2100	DSS	GUD	GUD9100210	52200	Fica & Medicare	92,194	91,375	(819)	-1%
2100	DSS	GUD	GUD9100210	52300	Teachers Retirement System	264,048	266,599	2,551	1%
2100	DSS	GUD	GUD9100210	52500	Unemployment Compensation	-	255	255	N/A
2100	DSS	GUD	GUD9100210	52600	Workers' Compensation	9,900	6,800	(3,100)	-31%

MUSCOGEE COUNTY SCHOOL DISTRICT

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FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2100	DSS	GUD	GUD9100210	52900	Other Employee Benefits	4,218	3,942	(276)	-7%
2100	DSS	GUD	GUD9100210	53000	Purch Professional & Technical	9,500	10,000	500	5%
2100	DSS	GUD	GUD9100210	54410	Rental Of Land Or Buildings	500	1,800	1,300	260%
2100	DSS	GUD	GUD9100210	55320	Communication Web based Subscr	12,000	6,000	(6,000)	-50%
2100	DSS	GUD	GUD9100210	55800	Travel - Employees	15,000	15,000	-	0%
2100	DSS	GUD	GUD9100210	55950	Other Purchased Services	5,000	5,000	-	0%
2100	DSS	GUD	GUD9100210	56100	Supplies	2,500	2,500	-	0%
2100	DSS	GUD	GUD9100210	56420	Books and Periodicals	-	750	750	N/A
2100	DSS	GUD	GUD9100210	58100	Dues and Fees	3,500	4,500	1,000	29%
2100	DSS	PIP	PIP1517210	53000	Purch Professional & Technical	-	305,000	305,000	N/A
2100	DSS	PIP	PIP1517210	55320	Communication Web based Subscr	-	115,000	115,000	N/A
2100	DSS	PIP	PIP9100210	51900	Oth Management Personnel	110,832	110,832	-	0%
2100	DSS	PIP	PIP9100210	51910	Oth Administrative Personnel	253,265	242,505	(10,760)	-4%
2100	DSS	PIP	PIP9100210	52100	State Health Insurance	90,480	92,880	2,400	3%
2100	DSS	PIP	PIP9100210	52200	Fica & Medicare	27,853	27,030	(823)	-3%
2100	DSS	PIP	PIP9100210	52300	Teachers Retirement System	64,631	66,305	1,674	3%
2100	DSS	PIP	PIP9100210	52500	Unemployment Compensation	-	90	90	N/A
2100	DSS	PIP	PIP9100210	52600	Workers' Compensation	3,300	2,400	(900)	-27%
2100	DSS	PIP	PIP9100210	52900	Other Employee Benefits	1,032	980	(52)	-5%
2100	DSS	PIP	PIP9100210	55320	Communication Web based Subscr	1,500	600	(900)	-60%
2100	DSS	PIP	PIP9100210	55800	Travel - Employees	3,000	6,000	3,000	100%
2100	DSS	PIP	PIP9100210	56100	Supplies	1,000	1,000	-	0%
2100	DSS	PIP	PIP9100210	56110	Supplies-Technology	-	500	500	N/A
2100	DSS	PIP	PIP9100210	56160	Expendable Computer Equipment	1,500	1,000	(500)	-33%
2100	DSS	PIP	PIP9100210	56420	Books And Periodicals	1,000	1,000	-	0%
2100	DSS	PIP	PIP9100210	58100	Dues and Fees	950	950	-	0%
2100	DSS	REG	REG9100210	51420	Salary Of Clerical Staff	142,919	157,224	14,305	10%
2100	DSS	REG	REG9100210	52100	State Health Insurance	67,860	69,660	1,800	3%
2100	DSS	REG	REG9100210	52200	Fica & Medicare	10,933	12,028	1,095	10%
2100	DSS	REG	REG9100210	52300	Teachers Retirement System	22,159	22,850	691	3%
2100	DSS	REG	REG9100210	52500	Unemployment Compensation	-	90	90	N/A
2100	DSS	REG	REG9100210	52600	Workers' Compensation	3,300	2,400	(900)	-27%
2100	DSS	REG	REG9100210	52900	Other Employee Benefits	354	338	(16)	-5%
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	3,500	(1,000)	-22%
2100	DSS	REG	REG9100210	56110	Supplies-Technology	-	200	200	N/A
2100	DSS	REG	REG9100210	56150	Expendable Equipment	100	-	(100)	-100%
2100	DSS	REG	REG9100210	56160	Expendable Computer Equipment	1,000	2,000	1,000	100%
2100	DSS	REG	REG9100210	58100	Dues and Fees	600	600	-	0%
2100	DSS	SPD	SPD2081210	51101	Academic Supplement	100,000	145,640	45,640	46%
2100	DSS	SPD	SPD2081210	51420	Salary Of Clerical Staff	34,509	34,502	(7)	0%
2100	DSS	SPD	SPD2081210	51640	Phy/Occup/Mobility Therapist	1,356,567	2,420,209	1,063,642	78%
2100	DSS	SPD	SPD2081210	51710	Teacher Support Specialist	64,207	65,652	1,445	2%
2100	DSS	SPD	SPD2081210	51740	School Psychologist	1,297,451	1,323,774	26,323	2%
2100	DSS	SPD	SPD2081210	51900	Oth Management Personnel	235,080	447,708	212,628	90%
2100	DSS	SPD	SPD2081210	51910	Oth Administrative Personnel	1,120,109	1,488,042	367,933	33%
2100	DSS	SPD	SPD2081210	52100	State Health Insurance	610,740	870,518	259,778	43%
2100	DSS	SPD	SPD2081210	52200	Fica & Medicare	321,906	451,766	129,860	40%
2100	DSS	SPD	SPD2081210	52300	Teachers Retirement System	783,409	1,267,657	484,248	62%
2100	DSS	SPD	SPD2081210	52500	Unemployment Compensation	-	840	840	N/A
2100	DSS	SPD	SPD2081210	52600	Workers' Compensation	27,500	22,400	(5,100)	-19%
2100	DSS	SPD	SPD2081210	52900	Other Employee Benefits	12,069	15,179	3,110	26%
2100	DSS	SPD	SPD2081210	53000	Purch Professional & Technical	27,660	8,884,375	8,856,715	32020%
2100	DSS	SPD	SPD2081210	54300	Repair And Maintenance Service	6,145	4,712	(1,433)	-23%
2100	DSS	SPD	SPD2081210	55320	Communication Web based Subscr	9,873	22,515	12,642	128%
2100	DSS	SPD	SPD2081210	55800	Travel - Employees	10,000	35,000	25,000	250%
2100	DSS	SPD	SPD2081210	56100	Supplies	52,000	23,500	(28,500)	-55%
2100	DSS	SPD	SPD2081210	56110	Supplies-Technology	3,500	5,000	1,500	43%
2100	DSS	SPD	SPD2081210	56150	Expendable Equipment	7,500	-	(7,500)	-100%
2100	DSS	SPD	SPD2081210	56160	Expendable Computer Equipment	-	24,000	24,000	N/A
2100	DSS	SPD	SPD2081210	58100	Dues and Fees	9,500	47,698	38,198	402%
2100	DSS	SPD	WDL2081210	51760	School Social Worker	141,493	113,388	(28,105)	-20%
2100	DSS	SPD	WDL2081210	52100	State Health Insurance	22,620	23,220	600	3%
2100	DSS	SPD	WDL2081210	52200	Fica & Medicare	10,824	8,674	(2,150)	-20%
2100	DSS	SPD	WDL2081210	52300	Teachers Retirement System	20,418	20,800	382	2%
2100	DSS	SPD	WDL2081210	52500	Unemployment Compensation	-	30	30	N/A
2100	DSS	SPD	WDL2081210	52600	Workers' Compensation	1,100	800	(300)	-27%
2100	DSS	SPD	WDL2081210	52900	Other Employee Benefits	326	308	(18)	-6%
2100	DSS	SSA	ACM1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	ACM1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	ACM1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	ACM1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	ALN1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	ALN1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	ALN1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	ALN1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	ARN1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	ARN1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	ARN1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	ARN1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	BAK1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	BAK1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	BAK1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	BAK1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	BDV1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	BDV1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	BDV1500210	52500	Unemployment Compensation	-	15	15	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2100	DSS	SSA	BDV1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	BLK1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	BLK1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	BLK1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	BLK1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	BLN1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	BLN1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	BLN1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	BLN1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	BRW1500210	51910	Oth Administrative Personnel	20,633	22,133	1,500	7%
2100	DSS	SSA	BRW1500210	52200	Fica & Medicare	1,578	1,693	115	7%
2100	DSS	SSA	BRW1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	BRW1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	BRW1500210	52900	Other Employee Benefits	72	73	1	1%
2100	DSS	SSA	CLB1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	CLB1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	CLB1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	CLB1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	COH1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	COH1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	COH1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	COH1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	CVH1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	CVH1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	CVH1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	CVH1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	DCM1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	DCM1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	DCM1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	DCM1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	DHE1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	DHE1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	DHE1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	DHE1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	DMN1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	DMN1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	DMN1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	DMN1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	DTN1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	DTN1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	DTN1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	DTN1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	DUB1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	DUB1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	DUB1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	DUB1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	DVS1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	DVS1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	DVS1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	DVS1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	ECM1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	ECM1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	ECM1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	ECM1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	EDY1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	EDY1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	EDY1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	EDY1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	ERA1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	ERA1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	ERA1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	ERA1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	FOR1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	FOR1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	FOR1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	FOR1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	FOX1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	FOX1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	FOX1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	FOX1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	FRT1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	FRT1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	FRT1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	FRT1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	GEN1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	GEN1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	GEN1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	GEN1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	GRG1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	GRG1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	GRG1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	GRG1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	HAN1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	HAN1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	HAN1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	HAN1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	HAR1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	HAR1500210	52200	Fica & Medicare	773	750	(23)	-3%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2100	DSS	SSA	HAR1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	HAR1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	HTH9100210	51630	School Nurse/Specd Ed Nurse Lp	850,112	857,435	7,323	1%
2100	DSS	SSA	HTH9100210	52100	State Health Insurance	294,060	278,640	(15,420)	-5%
2100	DSS	SSA	HTH9100210	52200	Fica & Medicare	65,034	65,594	560	1%
2100	DSS	SSA	HTH9100210	52300	Teachers Retirement System	158,896	152,951	(5,945)	-4%
2100	DSS	SSA	HTH9100210	52500	Unemployment Compensation	-	255	255	N/A
2100	DSS	SSA	HTH9100210	52600	Workers' Compensation	9,350	6,800	(2,550)	-27%
2100	DSS	SSA	HTH9100210	52900	Other Employee Benefits	2,787	2,647	(140)	-5%
2100	DSS	SSA	HTH9100210	53000	Purch Professional & Technical	2,000	-	(2,000)	-100%
2100	DSS	SSA	HTH9100210	55800	Travel - Employees	4,500	4,500	-	0%
2100	DSS	SSA	HTH9100210	56100	Supplies	6,000	8,000	2,000	33%
2100	DSS	SSA	HTH9100210	58100	Dues and Fees	300	300	-	0%
2100	DSS	SSA	JNS1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	JNS1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	JNS1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	JNS1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	JOR1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	JOR1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	JOR1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	JOR1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	KEN1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	KEN1500210	52200	Fica & Medicare	773	750	(23)	-3%
2100	DSS	SSA	KEN1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	KEN1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	KEY1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	KEY1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	KEY1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	KEY1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	LJA1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	LJA1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	LJA1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	LJA1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	MAC1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	MAC1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	MAC1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	MAC1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	MAR1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	MAR1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	MAR1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	MAR1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	MBA1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	MBA1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	MBA1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	MBA1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	MDL1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	MDL1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	MDL1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	MDL1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	MLK1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	MLK1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	MLK1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	MLK1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	MTH1500210	51910	Oth Administrative Personnel	-	9,801	9,801	N/A
2100	DSS	SSA	MTH1500210	52200	Fica & Medicare	-	750	750	N/A
2100	DSS	SSA	MTH1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	MTH1500210	52600	Workers' Compensation	-	400	400	N/A
2100	DSS	SSA	NCE1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	NCE1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	NCE1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	NCE1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	NOR1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	NOR1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	NOR1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	NOR1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	RCH1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	RCH1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	RCH1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	RCH1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	RES1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	RES1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	RES1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	RES1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	RIG1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	RIG1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	RIG1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	RIG1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	RIV1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	RIV1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	RIV1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	RIV1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	RMA1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	RMA1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	RMA1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	RMA1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	RTH1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	RTH1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	RTH1500210	52500	Unemployment Compensation	-	15	15	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2100	DSS	SSA	RTH1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	SHW1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	SHW1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	SHW1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	SHW1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	SOC1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	SOC1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	SOC1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	SOC1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	SPC1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	SPC1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	SPC1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	SPC1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	SSA9100210	51420	Salary Of Clerical Staff	89,645	115,661	26,016	29%
2100	DSS	SSA	SSA9100210	51900	Oth Management Personnel	130,784	130,784	-	0%
2100	DSS	SSA	SSA9100210	51910	Oth Administrative Personnel	74,963	75,900	937	1%
2100	DSS	SSA	SSA9100210	52100	State Health Insurance	113,100	116,100	3,000	3%
2100	DSS	SSA	SSA9100210	52200	Fica & Medicare	22,597	24,659	2,062	9%
2100	DSS	SSA	SSA9100210	52300	Teachers Retirement System	64,720	71,947	7,227	11%
2100	DSS	SSA	SSA9100210	52500	Unemployment Compensation	-	90	90	N/A
2100	DSS	SSA	SSA9100210	52600	Workers' Compensation	2,750	2,400	(350)	-13%
2100	DSS	SSA	SSA9100210	52900	Other Employee Benefits	1,034	1,064	30	3%
2100	DSS	SSA	SSA9100210	55800	Travel - Employees	190	200	10	5%
2100	DSS	SSA	SSA9100210	56100	Supplies	4,500	4,600	100	2%
2100	DSS	SSA	SSA9100210	56110	Supplies-Technology	190	190	-	0%
2100	DSS	SSA	SSA9100210	56150	Expendable Equipment	140	140	-	0%
2100	DSS	SSA	SSA9100210	56160	Expendable Computer Equipment	900	900	-	0%
2100	DSS	SSA	SSA9100210	58100	Dues and Fees	2,700	2,700	-	0%
2100	DSS	SSA	STE1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	STE1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	STE1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	STE1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	VET1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	VET1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	VET1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	VET1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	WAD1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	WAD1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	WAD1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	WAD1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	WES1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	WES1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	WES1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	WES1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSA	WYN1500210	51910	Oth Administrative Personnel	10,110	9,801	(309)	-3%
2100	DSS	SSA	WYN1500210	52200	Fica & Medicare	774	750	(24)	-3%
2100	DSS	SSA	WYN1500210	52500	Unemployment Compensation	-	15	15	N/A
2100	DSS	SSA	WYN1500210	52600	Workers' Compensation	550	400	(150)	-27%
2100	DSS	SSD	SSD9100210	51210	Deputy/Assist Superintendent	160,044	145,235	(14,809)	-9%
2100	DSS	SSD	SSD9100210	51420	Salary Of Clerical Staff	47,462	48,058	596	1%
2100	DSS	SSD	SSD9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DSS	SSD	SSD9100210	52200	Fica & Medicare	15,874	14,787	(1,087)	-7%
2100	DSS	SSD	SSD9100210	52300	Teachers Retirement System	45,465	43,143	(2,322)	-5%
2100	DSS	SSD	SSD9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DSS	SSD	SSD9100210	52600	Workers' Compensation	1,100	800	(300)	-27%
2100	DSS	SSD	SSD9100210	52900	Other Employee Benefits	726	638	(88)	-12%
2100	DSS	SSD	SSD9100210	53000	Purch Professional & Technical	511,000	510,269	(731)	0%
2100	DSS	SSD	SSD9100210	55320	Communication Web based Subscr	450	500	50	11%
2100	DSS	SSD	SSD9100210	55800	Travel - Employees	1,800	2,000	200	11%
2100	DSS	SSD	SSD9100210	55950	Other Purchased Services	3,510	3,900	390	11%
2100	DSS	SSD	SSD9100210	56100	Supplies	8,100	9,000	900	11%
2100	DSS	SSD	SSD9100210	56110	Supplies-Technology	900	1,000	100	11%
2100	DSS	SSD	SSD9100210	56150	Expendable Equipment	450	500	50	11%
2100	DSS	SSD	SSD9100210	56160	Expendable Computer Equipment	900	1,000	100	11%
2100	DSS	SSD	SSD9100210	56420	Books And Periodicals	1,800	2,000	200	11%
2100	DSS	SSD	SSD9100210	58100	Dues and Fees	1,350	1,500	150	11%
2100	DTL	ELM	ALN9100210	51720	Elementary Counselor	-	55,255	55,255	N/A
2100	DTL	ELM	ALN9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	ALN9100210	52200	Fica & Medicare	-	4,227	4,227	N/A
2100	DTL	ELM	ALN9100210	52300	Teachers Retirement System	-	12,333	12,333	N/A
2100	DTL	ELM	ALN9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	ALN9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	ALN9100210	52900	Other Employee Benefits	-	182	182	N/A
2100	DTL	ELM	BDV9100210	51720	Elementary Counselor	-	70,974	70,974	N/A
2100	DTL	ELM	BDV9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	BDV9100210	52200	Fica & Medicare	-	5,430	5,430	N/A
2100	DTL	ELM	BDV9100210	52300	Teachers Retirement System	-	15,841	15,841	N/A
2100	DTL	ELM	BDV9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	BDV9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	BDV9100210	52900	Other Employee Benefits	-	234	234	N/A
2100	DTL	ELM	BLN9100210	51720	Elementary Counselor	-	58,751	58,751	N/A
2100	DTL	ELM	BLN9100210	52200	Fica & Medicare	-	4,494	4,494	N/A
2100	DTL	ELM	BLN9100210	52300	Teachers Retirement System	-	13,113	13,113	N/A
2100	DTL	ELM	BLN9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	BLN9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	BLN9100210	52900	Other Employee Benefits	-	194	194	N/A
2100	DTL	ELM	BRW9100210	51720	Elementary Counselor	-	142,762	142,762	N/A
2100	DTL	ELM	BRW9100210	51760	School Social Worker	-	58,255	58,255	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2100	DTL	ELM	BRW9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	ELM	BRW9100210	52200	Fica & Medicare	-	15,378	15,378	N/A
2100	DTL	ELM	BRW9100210	52300	Teachers Retirement System	-	44,867	44,867	N/A
2100	DTL	ELM	BRW9100210	52500	Unemployment Compensation	-	45	45	N/A
2100	DTL	ELM	BRW9100210	52600	Workers' Compensation	-	1,200	1,200	N/A
2100	DTL	ELM	BRW9100210	52900	Other Employee Benefits	-	663	663	N/A
2100	DTL	ELM	CLB9100210	51720	Elementary Counselor	-	76,927	76,927	N/A
2100	DTL	ELM	CLB9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	CLB9100210	52200	Fica & Medicare	-	5,885	5,885	N/A
2100	DTL	ELM	CLB9100210	52300	Teachers Retirement System	-	17,170	17,170	N/A
2100	DTL	ELM	CLB9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	CLB9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	CLB9100210	52900	Other Employee Benefits	-	254	254	N/A
2100	DTL	ELM	DMN9100210	51720	Elementary Counselor	-	76,522	76,522	N/A
2100	DTL	ELM	DMN9100210	52200	Fica & Medicare	-	5,854	5,854	N/A
2100	DTL	ELM	DMN9100210	52300	Teachers Retirement System	-	17,080	17,080	N/A
2100	DTL	ELM	DMN9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	DMN9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	DMN9100210	52900	Other Employee Benefits	-	253	253	N/A
2100	DTL	ELM	DTN9100210	51720	Elementary Counselor	-	93,189	93,189	N/A
2100	DTL	ELM	DTN9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	DTN9100210	52200	Fica & Medicare	-	7,129	7,129	N/A
2100	DTL	ELM	DTN9100210	52300	Teachers Retirement System	-	20,800	20,800	N/A
2100	DTL	ELM	DTN9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	DTN9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	DTN9100210	52900	Other Employee Benefits	-	308	308	N/A
2100	DTL	ELM	DUB9100210	51720	Elementary Counselor	-	82,815	82,815	N/A
2100	DTL	ELM	DUB9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	DUB9100210	52200	Fica & Medicare	-	6,335	6,335	N/A
2100	DTL	ELM	DUB9100210	52300	Teachers Retirement System	-	18,484	18,484	N/A
2100	DTL	ELM	DUB9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	DUB9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	DUB9100210	52900	Other Employee Benefits	-	273	273	N/A
2100	DTL	ELM	FOR9100210	51720	Elementary Counselor	-	85,238	85,238	N/A
2100	DTL	ELM	FOR9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	FOR9100210	52200	Fica & Medicare	-	6,521	6,521	N/A
2100	DTL	ELM	FOR9100210	52300	Teachers Retirement System	-	19,025	19,025	N/A
2100	DTL	ELM	FOR9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	FOR9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	FOR9100210	52900	Other Employee Benefits	-	281	281	N/A
2100	DTL	ELM	FOX9100210	51720	Elementary Counselor	-	76,927	76,927	N/A
2100	DTL	ELM	FOX9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	FOX9100210	52200	Fica & Medicare	-	5,885	5,885	N/A
2100	DTL	ELM	FOX9100210	52300	Teachers Retirement System	-	17,170	17,170	N/A
2100	DTL	ELM	FOX9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	FOX9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	FOX9100210	52900	Other Employee Benefits	-	254	254	N/A
2100	DTL	ELM	GEN9100210	51720	Elementary Counselor	-	58,751	58,751	N/A
2100	DTL	ELM	GEN9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	GEN9100210	52200	Fica & Medicare	-	4,494	4,494	N/A
2100	DTL	ELM	GEN9100210	52300	Teachers Retirement System	-	13,113	13,113	N/A
2100	DTL	ELM	GEN9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	GEN9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	GEN9100210	52900	Other Employee Benefits	-	194	194	N/A
2100	DTL	ELM	GRG9100210	51720	Elementary Counselor	-	55,255	55,255	N/A
2100	DTL	ELM	GRG9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	GRG9100210	52200	Fica & Medicare	-	4,227	4,227	N/A
2100	DTL	ELM	GRG9100210	52300	Teachers Retirement System	-	12,333	12,333	N/A
2100	DTL	ELM	GRG9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	GRG9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	GRG9100210	52900	Other Employee Benefits	-	182	182	N/A
2100	DTL	ELM	HAN9100210	51720	Elementary Counselor	-	85,238	85,238	N/A
2100	DTL	ELM	HAN9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	HAN9100210	52200	Fica & Medicare	-	6,521	6,521	N/A
2100	DTL	ELM	HAN9100210	52300	Teachers Retirement System	-	19,025	19,025	N/A
2100	DTL	ELM	HAN9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	HAN9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	HAN9100210	52900	Other Employee Benefits	-	281	281	N/A
2100	DTL	ELM	JNS9100210	51720	Elementary Counselor	-	138,252	138,252	N/A
2100	DTL	ELM	JNS9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	ELM	JNS9100210	52200	Fica & Medicare	-	10,576	10,576	N/A
2100	DTL	ELM	JNS9100210	52300	Teachers Retirement System	-	30,858	30,858	N/A
2100	DTL	ELM	JNS9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	ELM	JNS9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	ELM	JNS9100210	52900	Other Employee Benefits	-	456	456	N/A
2100	DTL	ELM	KEY9100210	51720	Elementary Counselor	-	55,255	55,255	N/A
2100	DTL	ELM	KEY9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	KEY9100210	52200	Fica & Medicare	-	4,227	4,227	N/A
2100	DTL	ELM	KEY9100210	52300	Teachers Retirement System	-	12,333	12,333	N/A
2100	DTL	ELM	KEY9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	KEY9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	KEY9100210	52900	Other Employee Benefits	-	182	182	N/A
2100	DTL	ELM	MAC9100210	51720	Elementary Counselor	-	58,751	58,751	N/A
2100	DTL	ELM	MAC9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	MAC9100210	52200	Fica & Medicare	-	4,494	4,494	N/A
2100	DTL	ELM	MAC9100210	52300	Teachers Retirement System	-	13,113	13,113	N/A
2100	DTL	ELM	MAC9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	MAC9100210	52600	Workers' Compensation	-	400	400	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2100	DTL	ELM	MAC9100210	52900	Other Employee Benefits	-	194	194	N/A
2100	DTL	ELM	MBA9100210	51720	Elementary Counselor	-	143,784	143,784	N/A
2100	DTL	ELM	MBA9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	MBA9100210	52200	Fica & Medicare	-	10,999	10,999	N/A
2100	DTL	ELM	MBA9100210	52300	Teachers Retirement System	-	32,093	32,093	N/A
2100	DTL	ELM	MBA9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	ELM	MBA9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	ELM	MBA9100210	52900	Other Employee Benefits	-	474	474	N/A
2100	DTL	ELM	MTH9100210	51720	Elementary Counselor	-	121,202	121,202	N/A
2100	DTL	ELM	MTH9100210	52200	Fica & Medicare	-	9,272	9,272	N/A
2100	DTL	ELM	MTH9100210	52300	Teachers Retirement System	-	27,052	27,052	N/A
2100	DTL	ELM	MTH9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	ELM	MTH9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	ELM	MTH9100210	52900	Other Employee Benefits	-	400	400	N/A
2100	DTL	ELM	NCE9100210	51720	Elementary Counselor	-	141,948	141,948	N/A
2100	DTL	ELM	NCE9100210	52200	Fica & Medicare	-	10,859	10,859	N/A
2100	DTL	ELM	NCE9100210	52300	Teachers Retirement System	-	31,683	31,683	N/A
2100	DTL	ELM	NCE9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	ELM	NCE9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	ELM	NCE9100210	52900	Other Employee Benefits	-	468	468	N/A
2100	DTL	ELM	RIG9100210	51720	Elementary Counselor	-	55,255	55,255	N/A
2100	DTL	ELM	RIG9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	RIG9100210	52200	Fica & Medicare	-	4,227	4,227	N/A
2100	DTL	ELM	RIG9100210	52300	Teachers Retirement System	-	12,333	12,333	N/A
2100	DTL	ELM	RIG9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	RIG9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	RIG9100210	52900	Other Employee Benefits	-	182	182	N/A
2100	DTL	ELM	RIV9100210	51720	Elementary Counselor	-	85,238	85,238	N/A
2100	DTL	ELM	RIV9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	RIV9100210	52200	Fica & Medicare	-	6,521	6,521	N/A
2100	DTL	ELM	RIV9100210	52300	Teachers Retirement System	-	19,025	19,025	N/A
2100	DTL	ELM	RIV9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	RIV9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	RIV9100210	52900	Other Employee Benefits	-	281	281	N/A
2100	DTL	ELM	SOC9100210	51720	Elementary Counselor	-	76,927	76,927	N/A
2100	DTL	ELM	SOC9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	SOC9100210	52200	Fica & Medicare	-	5,885	5,885	N/A
2100	DTL	ELM	SOC9100210	52300	Teachers Retirement System	-	17,170	17,170	N/A
2100	DTL	ELM	SOC9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	SOC9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	SOC9100210	52900	Other Employee Benefits	-	254	254	N/A
2100	DTL	ELM	WES9100210	51720	Elementary Counselor	-	67,462	67,462	N/A
2100	DTL	ELM	WES9100210	52200	Fica & Medicare	-	5,161	5,161	N/A
2100	DTL	ELM	WES9100210	52300	Teachers Retirement System	-	15,058	15,058	N/A
2100	DTL	ELM	WES9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	WES9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	WES9100210	52900	Other Employee Benefits	-	223	223	N/A
2100	DTL	ELM	WYN9100210	51720	Elementary Counselor	-	76,927	76,927	N/A
2100	DTL	ELM	WYN9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	ELM	WYN9100210	52200	Fica & Medicare	-	5,885	5,885	N/A
2100	DTL	ELM	WYN9100210	52300	Teachers Retirement System	-	17,170	17,170	N/A
2100	DTL	ELM	WYN9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	ELM	WYN9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	ELM	WYN9100210	52900	Other Employee Benefits	-	254	254	N/A
2100	DTL	FED	ALN8881210	58810	School-Wide Schools Con	239	850	611	256%
2100	DTL	FED	ARN8881210	58810	School-Wide Schools Con	8,365	8,585	220	3%
2100	DTL	FED	BAK8881210	58810	School-Wide Schools Con	6,505	9,683	3,178	49%
2100	DTL	FED	BLK8881210	58810	School-Wide Schools Con	632	2,880	2,248	356%
2100	DTL	FED	BLN8881210	58810	School-Wide Schools Con	481	366	(115)	-24%
2100	DTL	FED	BRW8881210	58810	School-Wide Schools Con	26	-	(26)	-100%
2100	DTL	FED	CLB8881210	58810	School-Wide Schools Con	193	525	332	172%
2100	DTL	FED	CVH8881210	58810	School-Wide Schools Con	10,861	17,440	6,579	61%
2100	DTL	FED	DCM8881210	58810	School-Wide Schools Con	2,199	4,882	2,683	122%
2100	DTL	FED	DHE8881210	58810	School-Wide Schools Con	610	369	(241)	-40%
2100	DTL	FED	DMN8881210	58810	School-Wide Schools Con	30	482	452	1507%
2100	DTL	FED	DTN8881210	58810	School-Wide Schools Con	106	663	557	525%
2100	DTL	FED	DUB8881210	58810	School-Wide Schools Con	915	861	(54)	-6%
2100	DTL	FED	DVS8881210	58810	School-Wide Schools Con	854	346	(508)	-59%
2100	DTL	FED	ECM8881210	58810	School-Wide Schools Con	1,935	8,708	6,773	350%
2100	DTL	FED	EDY8881210	58810	School-Wide Schools Con	36	483	447	1242%
2100	DTL	FED	ERA8881210	58810	School-Wide Schools Con	8,362	5,316	(3,046)	-36%
2100	DTL	FED	FOR8881210	58810	School-Wide Schools Con	19	427	408	2147%
2100	DTL	FED	FOX8881210	58810	School-Wide Schools Con	27	722	695	2574%
2100	DTL	FED	FRT8881210	58810	School-Wide Schools Con	2,876	4,054	1,178	41%
2100	DTL	FED	GEN8881210	58810	School-Wide Schools Con	37	361	324	876%
2100	DTL	FED	GRG8881210	58810	School-Wide Schools Con	30	525	495	1650%
2100	DTL	FED	HAN8881210	58810	School-Wide Schools Con	274	445	171	62%
2100	DTL	FED	HAR8881210	58810	School-Wide Schools Con	15,418	20,114	4,696	30%
2100	DTL	FED	JNS8881210	58810	School-Wide Schools Con	28	457	429	1532%
2100	DTL	FED	JOR8881210	58810	School-Wide Schools Con	19,200	18,551	(649)	-3%
2100	DTL	FED	KEN8881210	58810	School-Wide Schools Con	61	9,376	9,315	15270%
2100	DTL	FED	KEY8881210	58810	School-Wide Schools Con	388	360	(28)	-7%
2100	DTL	FED	LJA8881210	58810	School-Wide Schools Con	27	663	636	2356%
2100	DTL	FED	MAC8881210	58810	School-Wide Schools Con	882	357	(525)	-60%
2100	DTL	FED	MB8881210	58810	School-Wide Schools Con	6,488	10,543	4,055	63%
2100	DTL	FED	MDL8881210	58810	School-Wide Schools Con	187	902	715	382%
2100	DTL	FED	MLK8881210	58810	School-Wide Schools Con	37	406	369	997%
2100	DTL	FED	NCE8881210	58810	School-Wide Schools Con	656	1,161	505	77%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2100	DTL	FED	RCH8881210	58810	School-Wide Schools Con	17,052	11,773	(5,279)	-31%
2100	DTL	FED	RES8881210	58810	School-Wide Schools Con	3,147	1,900	(1,247)	-40%
2100	DTL	FED	RIG8881210	58810	School-Wide Schools Con	29	366	337	1162%
2100	DTL	FED	RIV8881210	58810	School-Wide Schools Con	601	4,011	3,410	567%
2100	DTL	FED	RMA8881210	58810	School-Wide Schools Con	830	893	63	8%
2100	DTL	FED	RTH8881210	58810	School-Wide Schools Con	689	1,369	680	99%
2100	DTL	FED	SHW8881210	58810	School-Wide Schools Con	3,874	5,924	2,050	53%
2100	DTL	FED	SOC8881210	58810	School-Wide Schools Con	2,871	3,999	1,128	39%
2100	DTL	FED	SPC8881210	58810	School-Wide Schools Con	2,091	12,792	10,701	512%
2100	DTL	FED	VET8881210	58810	School-Wide Schools Con	11,902	14,665	2,763	23%
2100	DTL	FED	WAD8881210	58810	School-Wide Schools Con	40	531	491	1228%
2100	DTL	FED	WES8881210	58810	School-Wide Schools Con	26	494	468	1800%
2100	DTL	FED	WYN8881210	58810	School-Wide Schools Con	28	518	490	1750%
2100	DTL	MID	ACM9100210	51730	Secondary Counselor	-	85,238	85,238	N/A
2100	DTL	MID	ACM9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	ACM9100210	52200	Fica & Medicare	-	6,521	6,521	N/A
2100	DTL	MID	ACM9100210	52300	Teachers Retirement System	-	19,025	19,025	N/A
2100	DTL	MID	ACM9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	ACM9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	ACM9100210	52900	Other Employee Benefits	-	281	281	N/A
2100	DTL	MID	ARN9100210	51730	Secondary Counselor	-	66,813	66,813	N/A
2100	DTL	MID	ARN9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	ARN9100210	52200	Fica & Medicare	-	5,111	5,111	N/A
2100	DTL	MID	ARN9100210	52300	Teachers Retirement System	-	14,913	14,913	N/A
2100	DTL	MID	ARN9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	ARN9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	ARN9100210	52900	Other Employee Benefits	-	220	220	N/A
2100	DTL	MID	BAK9100210	51730	Secondary Counselor	-	154,103	154,103	N/A
2100	DTL	MID	BAK9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	MID	BAK9100210	52200	Fica & Medicare	-	11,789	11,789	N/A
2100	DTL	MID	BAK9100210	52300	Teachers Retirement System	-	34,396	34,396	N/A
2100	DTL	MID	BAK9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	MID	BAK9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	MID	BAK9100210	52900	Other Employee Benefits	-	509	509	N/A
2100	DTL	MID	BLK9100210	51730	Secondary Counselor	-	57,399	57,399	N/A
2100	DTL	MID	BLK9100210	52200	Fica & Medicare	-	4,391	4,391	N/A
2100	DTL	MID	BLK9100210	52300	Teachers Retirement System	-	12,811	12,811	N/A
2100	DTL	MID	BLK9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	BLK9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	BLK9100210	52900	Other Employee Benefits	-	189	189	N/A
2100	DTL	MID	DCM9100210	51730	Secondary Counselor	-	82,815	82,815	N/A
2100	DTL	MID	DCM9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	DCM9100210	52200	Fica & Medicare	-	6,335	6,335	N/A
2100	DTL	MID	DCM9100210	52300	Teachers Retirement System	-	18,484	18,484	N/A
2100	DTL	MID	DCM9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	DCM9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	DCM9100210	52900	Other Employee Benefits	-	273	273	N/A
2100	DTL	MID	DHE9100210	51720	Elementary Counselor	-	78,590	78,590	N/A
2100	DTL	MID	DHE9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	DHE9100210	52200	Fica & Medicare	-	6,012	6,012	N/A
2100	DTL	MID	DHE9100210	52300	Teachers Retirement System	-	17,541	17,541	N/A
2100	DTL	MID	DHE9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	DHE9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	DHE9100210	52900	Other Employee Benefits	-	259	259	N/A
2100	DTL	MID	DVS9100210	51720	Elementary Counselor	-	85,238	85,238	N/A
2100	DTL	MID	DVS9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	DVS9100210	52200	Fica & Medicare	-	6,521	6,521	N/A
2100	DTL	MID	DVS9100210	52300	Teachers Retirement System	-	19,025	19,025	N/A
2100	DTL	MID	DVS9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	DVS9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	DVS9100210	52900	Other Employee Benefits	-	281	281	N/A
2100	DTL	MID	ECM9100210	51730	Secondary Counselor	-	166,353	166,353	N/A
2100	DTL	MID	ECM9100210	51770	Family Services/Parent Coordinator	29,367	-	(29,367)	-100%
2100	DTL	MID	ECM9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	MID	ECM9100210	52200	Fica & Medicare	2,247	12,726	10,479	466%
2100	DTL	MID	ECM9100210	52300	Teachers Retirement System	-	37,130	37,130	N/A
2100	DTL	MID	ECM9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	MID	ECM9100210	52600	Workers' Compensation	550	800	250	45%
2100	DTL	MID	ECM9100210	52900	Other Employee Benefits	-	549	549	N/A
2100	DTL	MID	EDY9100210	51730	Secondary Counselor	-	155,492	155,492	N/A
2100	DTL	MID	EDY9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	MID	EDY9100210	52200	Fica & Medicare	-	11,895	11,895	N/A
2100	DTL	MID	EDY9100210	52300	Teachers Retirement System	-	34,706	34,706	N/A
2100	DTL	MID	EDY9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	MID	EDY9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	MID	EDY9100210	52900	Other Employee Benefits	-	513	513	N/A
2100	DTL	MID	ERA9100210	51720	Elementary Counselor	-	60,601	60,601	N/A
2100	DTL	MID	ERA9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	ERA9100210	52200	Fica & Medicare	-	4,636	4,636	N/A
2100	DTL	MID	ERA9100210	52300	Teachers Retirement System	-	13,526	13,526	N/A
2100	DTL	MID	ERA9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	ERA9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	ERA9100210	52900	Other Employee Benefits	-	200	200	N/A
2100	DTL	MID	FRT9100210	51730	Secondary Counselor	-	152,800	152,800	N/A
2100	DTL	MID	FRT9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	MID	FRT9100210	52200	Fica & Medicare	-	11,689	11,689	N/A
2100	DTL	MID	FRT9100210	52300	Teachers Retirement System	-	34,105	34,105	N/A
2100	DTL	MID	FRT9100210	52500	Unemployment Compensation	-	30	30	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2100	DTL	MID	FRT9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	MID	FRT9100210	52900	Other Employee Benefits	-	504	504	N/A
2100	DTL	MID	MDL9100210	51730	Secondary Counselor	-	76,522	76,522	N/A
2100	DTL	MID	MDL9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	MDL9100210	52200	Fica & Medicare	-	5,854	5,854	N/A
2100	DTL	MID	MDL9100210	52300	Teachers Retirement System	-	17,080	17,080	N/A
2100	DTL	MID	MDL9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	MDL9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	MDL9100210	52900	Other Employee Benefits	-	253	253	N/A
2100	DTL	MID	MLK9100210	51720	Elementary Counselor	-	65,845	65,845	N/A
2100	DTL	MID	MLK9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	MLK9100210	52200	Fica & Medicare	-	5,037	5,037	N/A
2100	DTL	MID	MLK9100210	52300	Teachers Retirement System	-	14,697	14,697	N/A
2100	DTL	MID	MLK9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	MLK9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	MLK9100210	52900	Other Employee Benefits	-	217	217	N/A
2100	DTL	MID	RCH9100210	51730	Secondary Counselor	-	124,235	124,235	N/A
2100	DTL	MID	RCH9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	MID	RCH9100210	52200	Fica & Medicare	-	9,504	9,504	N/A
2100	DTL	MID	RCH9100210	52300	Teachers Retirement System	-	27,729	27,729	N/A
2100	DTL	MID	RCH9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	MID	RCH9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	MID	RCH9100210	52900	Other Employee Benefits	-	410	410	N/A
2100	DTL	MID	RES9100210	51720	Elementary Counselor	-	93,189	93,189	N/A
2100	DTL	MID	RES9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	RES9100210	52200	Fica & Medicare	-	7,129	7,129	N/A
2100	DTL	MID	RES9100210	52300	Teachers Retirement System	-	20,800	20,800	N/A
2100	DTL	MID	RES9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	RES9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	RES9100210	52900	Other Employee Benefits	-	308	308	N/A
2100	DTL	MID	RTH9100210	51730	Secondary Counselor	-	122,068	122,068	N/A
2100	DTL	MID	RTH9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	MID	RTH9100210	52200	Fica & Medicare	-	9,338	9,338	N/A
2100	DTL	MID	RTH9100210	52300	Teachers Retirement System	-	27,246	27,246	N/A
2100	DTL	MID	RTH9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	MID	RTH9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	MID	RTH9100210	52900	Other Employee Benefits	-	403	403	N/A
2100	DTL	MID	VET9100210	51730	Secondary Counselor	-	55,255	55,255	N/A
2100	DTL	MID	VET9100210	52200	Fica & Medicare	-	4,227	4,227	N/A
2100	DTL	MID	VET9100210	52300	Teachers Retirement System	-	12,333	12,333	N/A
2100	DTL	MID	VET9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	VET9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	VET9100210	52900	Other Employee Benefits	-	182	182	N/A
2100	DTL	MID	WAD9100210	51720	Elementary Counselor	-	60,843	60,843	N/A
2100	DTL	MID	WAD9100210	52100	State Health Insurance	-	23,220	23,220	N/A
2100	DTL	MID	WAD9100210	52200	Fica & Medicare	-	4,654	4,654	N/A
2100	DTL	MID	WAD9100210	52300	Teachers Retirement System	-	13,580	13,580	N/A
2100	DTL	MID	WAD9100210	52500	Unemployment Compensation	-	15	15	N/A
2100	DTL	MID	WAD9100210	52600	Workers' Compensation	-	400	400	N/A
2100	DTL	MID	WAD9100210	52900	Other Employee Benefits	-	201	201	N/A
2100	DTL	SEC	COH9100210	51730	Secondary Counselor	-	274,895	274,895	N/A
2100	DTL	SEC	COH9100210	52100	State Health Insurance	-	69,660	69,660	N/A
2100	DTL	SEC	COH9100210	52200	Fica & Medicare	-	21,029	21,029	N/A
2100	DTL	SEC	COH9100210	52300	Teachers Retirement System	-	55,298	55,298	N/A
2100	DTL	SEC	COH9100210	52500	Unemployment Compensation	-	60	60	N/A
2100	DTL	SEC	COH9100210	52600	Workers' Compensation	-	1,600	1,600	N/A
2100	DTL	SEC	COH9100210	52900	Other Employee Benefits	-	818	818	N/A
2100	DTL	SEC	CVH9100210	51730	Secondary Counselor	-	233,809	233,809	N/A
2100	DTL	SEC	CVH9100210	52100	State Health Insurance	-	69,660	69,660	N/A
2100	DTL	SEC	CVH9100210	52200	Fica & Medicare	-	17,886	17,886	N/A
2100	DTL	SEC	CVH9100210	52300	Teachers Retirement System	-	52,186	52,186	N/A
2100	DTL	SEC	CVH9100210	52500	Unemployment Compensation	-	45	45	N/A
2100	DTL	SEC	CVH9100210	52600	Workers' Compensation	-	1,200	1,200	N/A
2100	DTL	SEC	CVH9100210	52900	Other Employee Benefits	-	772	772	N/A
2100	DTL	SEC	HAR9100210	51730	Secondary Counselor	-	244,012	244,012	N/A
2100	DTL	SEC	HAR9100210	52100	State Health Insurance	-	69,660	69,660	N/A
2100	DTL	SEC	HAR9100210	52200	Fica & Medicare	-	18,667	18,667	N/A
2100	DTL	SEC	HAR9100210	52300	Teachers Retirement System	-	54,463	54,463	N/A
2100	DTL	SEC	HAR9100210	52500	Unemployment Compensation	-	45	45	N/A
2100	DTL	SEC	HAR9100210	52600	Workers' Compensation	-	1,200	1,200	N/A
2100	DTL	SEC	HAR9100210	52900	Other Employee Benefits	-	805	805	N/A
2100	DTL	SEC	JOR9100210	51730	Secondary Counselor	-	220,346	220,346	N/A
2100	DTL	SEC	JOR9100210	52100	State Health Insurance	-	69,660	69,660	N/A
2100	DTL	SEC	JOR9100210	52200	Fica & Medicare	-	16,856	16,856	N/A
2100	DTL	SEC	JOR9100210	52300	Teachers Retirement System	-	49,181	49,181	N/A
2100	DTL	SEC	JOR9100210	52500	Unemployment Compensation	-	45	45	N/A
2100	DTL	SEC	JOR9100210	52600	Workers' Compensation	-	1,200	1,200	N/A
2100	DTL	SEC	JOR9100210	52900	Other Employee Benefits	-	727	727	N/A
2100	DTL	SEC	KEN9100210	51730	Secondary Counselor	-	251,353	251,353	N/A
2100	DTL	SEC	KEN9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	SEC	KEN9100210	52200	Fica & Medicare	-	19,229	19,229	N/A
2100	DTL	SEC	KEN9100210	52300	Teachers Retirement System	-	56,102	56,102	N/A
2100	DTL	SEC	KEN9100210	52500	Unemployment Compensation	-	45	45	N/A
2100	DTL	SEC	KEN9100210	52600	Workers' Compensation	-	1,200	1,200	N/A
2100	DTL	SEC	KEN9100210	52900	Other Employee Benefits	-	829	829	N/A
2100	DTL	SEC	NOR9100210	51730	Secondary Counselor	-	285,074	285,074	N/A
2100	DTL	SEC	NOR9100210	52100	State Health Insurance	-	58,050	58,050	N/A
2100	DTL	SEC	NOR9100210	52200	Fica & Medicare	-	21,808	21,808	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2100	DTL	SEC	NOR9100210	52300	Teachers Retirement System	-	63,629	63,629	N/A
2100	DTL	SEC	NOR9100210	52500	Unemployment Compensation	-	60	60	N/A
2100	DTL	SEC	NOR9100210	52600	Workers' Compensation	-	1,600	1,600	N/A
2100	DTL	SEC	NOR9100210	52900	Other Employee Benefits	-	941	941	N/A
2100	DTL	SEC	RMA9100210	51730	Secondary Counselor	-	161,668	161,668	N/A
2100	DTL	SEC	RMA9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	SEC	RMA9100210	52200	Fica & Medicare	-	12,368	12,368	N/A
2100	DTL	SEC	RMA9100210	52300	Teachers Retirement System	-	36,084	36,084	N/A
2100	DTL	SEC	RMA9100210	52500	Unemployment Compensation	-	30	30	N/A
2100	DTL	SEC	RMA9100210	52600	Workers' Compensation	-	800	800	N/A
2100	DTL	SEC	RMA9100210	52900	Other Employee Benefits	-	534	534	N/A
2100	DTL	SEC	SEC9100210	54410	Rental Of Land Or Buildings	25,000	29,950	4,950	20%
2100	DTL	SEC	SEC9100210	56100	Supplies	27,000	27,000	-	0%
2100	DTL	SEC	SEC9100210	58900	Other Expenditures	45,000	45,000	-	0%
2100	DTL	SEC	SHW9100210	51730	Secondary Counselor	-	298,983	298,983	N/A
2100	DTL	SEC	SHW9100210	52100	State Health Insurance	-	92,880	92,880	N/A
2100	DTL	SEC	SHW9100210	52200	Fica & Medicare	-	22,872	22,872	N/A
2100	DTL	SEC	SHW9100210	52300	Teachers Retirement System	-	66,733	66,733	N/A
2100	DTL	SEC	SHW9100210	52500	Unemployment Compensation	-	60	60	N/A
2100	DTL	SEC	SHW9100210	52600	Workers' Compensation	-	1,600	1,600	N/A
2100	DTL	SEC	SHW9100210	52900	Other Employee Benefits	-	987	987	N/A
2100	DTL	SEC	SPC9100210	51730	Secondary Counselor	-	234,696	234,696	N/A
2100	DTL	SEC	SPC9100210	52100	State Health Insurance	-	46,440	46,440	N/A
2100	DTL	SEC	SPC9100210	52200	Fica & Medicare	-	17,954	17,954	N/A
2100	DTL	SEC	SPC9100210	52300	Teachers Retirement System	-	52,384	52,384	N/A
2100	DTL	SEC	SPC9100210	52500	Unemployment Compensation	-	45	45	N/A
2100	DTL	SEC	SPC9100210	52600	Workers' Compensation	-	1,200	1,200	N/A
2100	DTL	SEC	SPC9100210	52900	Other Employee Benefits	-	774	774	N/A
2210	DIS	ENT	ENT9100220	55300	Communication	13,000	13,000	-	0%
2210	DIS	ENT	ENT9100220	55320	Communication Web based Subscr	1,058,000	1,087,804	29,804	3%
2210	DIS	ENT	ENT9100220	55800	Travel - Employees	27,850	7,200	(20,650)	-74%
2210	DIS	ENT	ENT9100220	56110	Supplies-Technology	3,000	2,000	(1,000)	-33%
2210	DIS	ENT	ENT9100220	56160	Expendable Computer Equipment	600	600	-	0%
2210	DIS	ENT	ENT9100220	56420	Books And Periodicals	-	200	200	N/A
2210	DIS	ENT	ENT9100220	58100	Dues and Fees	4,720	6,238	1,518	32%
2210	DIS	LVA	LVA9100220	55320	Communication Web based Subscr	800	800	-	0%
2210	DIS	LVA	LVA9100220	55800	Travel - Employees	4,900	2,550	(2,350)	-48%
2210	DIS	LVA	LVA9100220	56100	Supplies	3,000	3,000	-	0%
2210	DIS	LVA	LVA9100220	56110	Supplies-Technology	250	250	-	0%
2210	DIS	LVA	LVA9100220	56150	Expendable Equipment	500	500	-	0%
2210	DIS	LVA	LVA9100220	56420	Books And Periodicals	100	100	-	0%
2210	DIS	LVA	LVA9100220	58100	Dues and Fees	1,700	850	(850)	-50%
2210	DIS	TLS	TLS9100220	56100	Supplies	8,500	10,500	2,000	24%
2210	DIS	TLS	TLS9100220	56110	Supplies-Technology	1,500	1,500	-	0%
2210	DOE	EXE	EXE9100220	51210	Deputy/Assist Superintendent	460,203	458,870	(1,333)	0%
2210	DOE	EXE	EXE9100220	52100	State Health Insurance	67,860	69,660	1,800	3%
2210	DOE	EXE	EXE9100220	52200	Fica & Medicare	35,206	35,103	(103)	0%
2210	DOE	EXE	EXE9100220	52300	Teachers Retirement System	100,830	102,419	1,589	2%
2210	DOE	EXE	EXE9100220	52500	Unemployment Compensation	-	45	45	N/A
2210	DOE	EXE	EXE9100220	52600	Workers' Compensation	1,650	1,200	(450)	-27%
2210	DOE	EXE	EXE9100220	52900	Other Employee Benefits	1,611	1,514	(97)	-6%
2210	DSS	SPD	SPD2081220	55320	Communication Web based Subscr	45,925	-	(45,925)	-100%
2210	DTL	ACD	ACD9100220	51210	Deputy/Assist Superintendent	156,270	143,481	(12,789)	-8%
2210	DTL	ACD	ACD9100220	51420	Salary Of Clerical Staff	49,262	51,782	2,520	5%
2210	DTL	ACD	ACD9100220	51900	Oth Management Personnel	115,913	115,913	-	0%
2210	DTL	ACD	ACD9100220	52100	State Health Insurance	67,860	69,660	1,800	3%
2210	DTL	ACD	ACD9100220	52200	Fica & Medicare	24,591	23,805	(786)	-3%
2210	DTL	ACD	ACD9100220	52300	Teachers Retirement System	70,429	69,455	(974)	-1%
2210	DTL	ACD	ACD9100220	52500	Unemployment Compensation	-	45	45	N/A
2210	DTL	ACD	ACD9100220	52600	Workers' Compensation	1,650	1,200	(450)	-27%
2210	DTL	ACD	ACD9100220	52900	Other Employee Benefits	1,125	1,027	(98)	-9%
2210	DTL	ACD	ACD9100220	53000	Purch Professional & Technical	65,000	65,000	-	0%
2210	DTL	ACD	ACD9100220	55320	Communication Web based Subscr	61,000	57,000	(4,000)	-7%
2210	DTL	ACD	ACD9100220	55800	Travel - Employees	1,250	500	(750)	-60%
2210	DTL	ACD	ACD9100220	55950	Other Purchased Services	8,300	9,800	1,500	18%
2210	DTL	ACD	ACD9100220	56100	Supplies	4,700	9,200	4,500	96%
2210	DTL	ACD	ACD9100220	56110	Supplies-Technology	600	600	-	0%
2210	DTL	ACD	ACD9100220	56160	Expendable Computer Equipment	300	300	-	0%
2210	DTL	ACD	ACD9100220	56420	Books And Periodicals	1,250	500	(750)	-60%
2210	DTL	ACD	ACD9100220	58100	Dues and Fees	74,200	72,800	(1,400)	-2%
2210	DTL	ART	ART9100220	55800	Travel - Employees	1,500	-	(1,500)	-100%
2210	DTL	ART	ART9100220	55950	Other Purchased Services	5,000	2,500	(2,500)	-50%
2210	DTL	ART	ART9100220	56100	Supplies	500	1,000	500	100%
2210	DTL	ART	ART9100221	55800	Travel - Employees	4,000	3,000	(1,000)	-25%
2210	DTL	ART	ART9100221	56100	Supplies	1,000	1,000	-	0%
2210	DTL	ART	ART9100221	58100	Dues and Fees	1,000	200	(800)	-80%
2210	DTL	CAR	CAR9100220	51420	Salary Of Clerical Staff	34,944	34,502	(442)	-1%
2210	DTL	CAR	CAR9100220	51900	Oth Management Personnel	126,624	126,624	-	0%
2210	DTL	CAR	CAR9100220	51910	Oth Administrative Personnel	537,543	545,000	7,457	1%
2210	DTL	CAR	CAR9100220	52100	State Health Insurance	135,720	139,320	3,600	3%
2210	DTL	CAR	CAR9100220	52200	Fica & Medicare	53,482	54,019	537	1%
2210	DTL	CAR	CAR9100220	52300	Teachers Retirement System	153,175	150,118	(3,057)	-2%
2210	DTL	CAR	CAR9100220	52500	Unemployment Compensation	-	135	135	N/A
2210	DTL	CAR	CAR9100220	52600	Workers' Compensation	4,400	3,600	(800)	-18%
2210	DTL	CAR	CAR9100220	52900	Other Employee Benefits	2,447	1,997	(450)	-18%
2210	DTL	CAR	CAR9100220	53000	Purch Professional & Technical	3,000	-	(3,000)	-100%
2210	DTL	CAR	CAR9100220	54410	Rental Of Land Or Buildings	4,000	2,000	(2,000)	-50%
2210	DTL	CAR	CAR9100220	55800	Travel - Employees	15,000	18,000	3,000	20%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2210	DTL	CAR	CAR9100220	56100	Supplies	1,500	1,500	-	0%
2210	DTL	CAR	CAR9100220	56110	Supplies-Technology	1,200	1,200	-	0%
2210	DTL	CAR	CAR9100220	58100	Dues and Fees	3,000	3,000	-	0%
2210	DTL	CUR	CUR9100220	51420	Salary Of Clerical Staff	31,721	32,122	401	1%
2210	DTL	CUR	CUR9100220	51900	Oth Management Personnel	1,143,555	138,273	(1,005,282)	-88%
2210	DTL	CUR	CUR9100220	51910	Oth Administrative Personnel	-	985,131	985,131	N/A
2210	DTL	CUR	CUR9100220	51990	Oth Salaries And Compensation	-	432,550	432,550	N/A
2210	DTL	CUR	CUR9100220	52100	State Health Insurance	226,200	255,420	29,220	13%
2210	DTL	CUR	CUR9100220	52200	Fica & Medicare	89,909	121,488	31,579	35%
2210	DTL	CUR	CUR9100220	52300	Teachers Retirement System	242,049	250,424	8,375	3%
2210	DTL	CUR	CUR9100220	52500	Unemployment Compensation	-	210	210	N/A
2210	DTL	CUR	CUR9100220	52600	Workers' Compensation	7,150	5,600	(1,550)	-22%
2210	DTL	CUR	CUR9100220	52900	Other Employee Benefits	3,867	5,241	1,374	36%
2210	DTL	ELM	ELM9100220	55800	Travel - Employees	3,000	3,000	-	0%
2210	DTL	ELM	ELM9100220	56100	Supplies	185,000	5,000	(180,000)	-97%
2210	DTL	ELM	ELM9100220	56150	Expendable Equipment	1,000	1,000	-	0%
2210	DTL	ELM	ELM9100220	56420	Books And Periodicals	3,700	2,000	(1,700)	-46%
2210	DTL	ELM	ELM9100220	58100	Dues and Fees	-	740	740	N/A
2210	DTL	ESL	ESL1351220	51910	Oth Administrative Personnel	86,542	89,073	2,531	3%
2210	DTL	ESL	ESL1351220	52100	State Health Insurance	22,620	23,220	600	3%
2210	DTL	ESL	ESL1351220	52200	Fica & Medicare	6,620	6,814	194	3%
2210	DTL	ESL	ESL1351220	52300	Teachers Retirement System	18,961	19,881	920	5%
2210	DTL	ESL	ESL1351220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	ESL	ESL1351220	52600	Workers' Compensation	550	400	(150)	-27%
2210	DTL	ESL	ESL1351220	52900	Other Employee Benefits	303	294	(9)	-3%
2210	DTL	FED	ALN8881220	58810	School-Wide Schools Con	13,318	15,083	1,765	13%
2210	DTL	FED	ARN8881220	58810	School-Wide Schools Con	14,177	14,190	13	0%
2210	DTL	FED	BAK8881220	58810	School-Wide Schools Con	17,561	9,285	(8,276)	-47%
2210	DTL	FED	BLK8881220	58810	School-Wide Schools Con	10,652	12,036	1,384	13%
2210	DTL	FED	BLN8881220	58810	School-Wide Schools Con	9,081	9,264	183	2%
2210	DTL	FED	BRW8881220	58810	School-Wide Schools Con	12,445	-	(12,445)	-100%
2210	DTL	FED	CLB8881220	58810	School-Wide Schools Con	650	-	(650)	-100%
2210	DTL	FED	CVH8881220	58810	School-Wide Schools Con	12,362	6,026	(6,336)	-51%
2210	DTL	FED	DCM8881220	58810	School-Wide Schools Con	13,836	9,284	(4,552)	-33%
2210	DTL	FED	DHE8881220	58810	School-Wide Schools Con	14,374	14,295	(79)	-1%
2210	DTL	FED	DMN8881220	58810	School-Wide Schools Con	7,705	3,930	(3,775)	-49%
2210	DTL	FED	DTN8881220	58810	School-Wide Schools Con	11,919	12,449	530	4%
2210	DTL	FED	DUB8881220	58810	School-Wide Schools Con	4,267	8,616	4,349	102%
2210	DTL	FED	DVS8881220	58810	School-Wide Schools Con	8,542	11,410	2,868	34%
2210	DTL	FED	ECM8881220	58810	School-Wide Schools Con	7,112	8,097	985	14%
2210	DTL	FED	EDY8881220	58810	School-Wide Schools Con	16,938	17,769	831	5%
2210	DTL	FED	ERA8881220	58810	School-Wide Schools Con	-	4,575	4,575	N/A
2210	DTL	FED	FED9100220	51900	Oth Management Personnel	104,076	104,076	-	0%
2210	DTL	FED	FED9100220	52200	Fica & Medicare	7,962	7,962	-	0%
2210	DTL	FED	FED9100220	52300	Teachers Retirement System	22,803	23,230	427	2%
2210	DTL	FED	FED9100220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	FED	FED9100220	52600	Workers' Compensation	550	400	(150)	-27%
2210	DTL	FED	FED9100220	52900	Other Employee Benefits	364	343	(21)	-6%
2210	DTL	FED	FOR8881220	58810	School-Wide Schools Con	7,997	8,530	533	7%
2210	DTL	FED	FOX8881220	58810	School-Wide Schools Con	12,768	12,066	(702)	-5%
2210	DTL	FED	FRT8881220	58810	School-Wide Schools Con	14,021	7,420	(6,601)	-47%
2210	DTL	FED	GEN8881220	58810	School-Wide Schools Con	12,287	8,288	(3,999)	-33%
2210	DTL	FED	GRG8881220	58810	School-Wide Schools Con	13,842	15,109	1,267	9%
2210	DTL	FED	HAN8881220	58810	School-Wide Schools Con	6,935	7,085	150	2%
2210	DTL	FED	HAR8881220	58810	School-Wide Schools Con	20,611	11,698	(8,913)	-43%
2210	DTL	FED	JNS8881220	58810	School-Wide Schools Con	12,644	6,494	(6,150)	-49%
2210	DTL	FED	JOR8881220	58810	School-Wide Schools Con	5,867	11,929	6,062	103%
2210	DTL	FED	KEN8881220	58810	School-Wide Schools Con	24,654	16,094	(8,560)	-35%
2210	DTL	FED	KEY8881220	58810	School-Wide Schools Con	7,682	8,263	581	8%
2210	DTL	FED	LJA8881220	58810	School-Wide Schools Con	7,348	10,708	3,360	46%
2210	DTL	FED	MAC8881220	58810	School-Wide Schools Con	7,972	8,316	344	4%
2210	DTL	FED	MBA8881220	58810	School-Wide Schools Con	6,194	15,589	9,395	152%
2210	DTL	FED	MDL8881220	58810	School-Wide Schools Con	14,141	14,582	441	3%
2210	DTL	FED	MLK8881220	58810	School-Wide Schools Con	17,439	17,350	(89)	-1%
2210	DTL	FED	NCE8881220	58810	School-Wide Schools Con	14,772	14,264	(508)	-3%
2210	DTL	FED	RCH8881220	58810	School-Wide Schools Con	10,403	13,228	2,825	27%
2210	DTL	FED	RES8881220	58810	School-Wide Schools Con	10,317	10,452	135	1%
2210	DTL	FED	RIG8881220	58810	School-Wide Schools Con	13,532	14,472	940	7%
2210	DTL	FED	RIV8881220	58810	School-Wide Schools Con	8,188	8,542	354	4%
2210	DTL	FED	RTH8881220	58810	School-Wide Schools Con	16,113	19,202	3,089	19%
2210	DTL	FED	SHW8881220	58810	School-Wide Schools Con	20,515	19,356	(1,159)	-6%
2210	DTL	FED	SOC8881220	58810	School-Wide Schools Con	7,694	8,247	553	7%
2210	DTL	FED	SPC8881220	58810	School-Wide Schools Con	32,311	24,809	(7,502)	-23%
2210	DTL	FED	VET8881220	58810	School-Wide Schools Con	-	4,257	4,257	N/A
2210	DTL	FED	WAD8881220	58810	School-Wide Schools Con	10,302	10,452	150	1%
2210	DTL	FED	WES8881220	58810	School-Wide Schools Con	10,776	5,640	(5,136)	-48%
2210	DTL	FED	WYN8881220	58810	School-Wide Schools Con	6,347	6,921	574	9%
2210	DTL	GFT	STE2110220	51420	Salary Of Clerical Staff	40,066	40,070	4	0%
2210	DTL	GFT	STE2110220	51720	Elementary Counselor	76,522	78,590	2,068	3%
2210	DTL	GFT	STE2110220	51900	Oth Management Personnel	104,076	104,076	-	0%
2210	DTL	GFT	STE2110220	52100	State Health Insurance	45,240	69,660	24,420	54%
2210	DTL	GFT	STE2110220	52200	Fica & Medicare	16,881	17,039	158	1%
2210	DTL	GFT	STE2110220	52300	Teachers Retirement System	48,347	49,715	1,368	3%
2210	DTL	GFT	STE2110220	52500	Unemployment Compensation	-	45	45	N/A
2210	DTL	GFT	STE2110220	52600	Workers' Compensation	1,650	1,200	(450)	-27%
2210	DTL	GFT	STE2110220	52900	Other Employee Benefits	772	735	(37)	-5%
2210	DTL	GFT	STE2110220	55800	Travel - Employees	400	400	-	0%
2210	DTL	MID	MID1030220	56100	Supplies	6,550	4,000	(2,550)	-39%

MUSCOGEE COUNTY SCHOOL DISTRICT

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FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2210	DTL	MID	MID1030220	58100	Dues and Fees	3,000	3,000	-	0%
2210	DTL	MID	MID9100220	55950	Other Purchased Services	13,000	5,000	(8,000)	-62%
2210	DTL	MID	MID9100220	56100	Supplies	-	100	100	N/A
2210	DTL	PRF	ALN1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	ALN1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	ALN1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	ALN1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	ALN1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	ALN1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	BAK1210220	51910	Oth Administrative Personnel	147,962	42,619	(105,343)	-71%
2210	DTL	PRF	BAK1210220	52100	State Health Insurance	45,240	11,610	(33,630)	-74%
2210	DTL	PRF	BAK1210220	52200	Fica & Medicare	11,319	3,260	(8,059)	-71%
2210	DTL	PRF	BAK1210220	52300	Teachers Retirement System	32,418	9,513	(22,905)	-71%
2210	DTL	PRF	BAK1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	BAK1210220	52600	Workers' Compensation	1,100	400	(700)	-64%
2210	DTL	PRF	BAK1210220	52900	Other Employee Benefits	518	141	(377)	-73%
2210	DTL	PRF	BDV1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	BDV1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	BDV1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	BDV1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	BDV1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	BDV1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	BDV1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	BLN1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	BLN1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	BLN1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	BLN1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	BLN1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	BLN1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	BRW1210220	51910	Oth Administrative Personnel	159,337	161,112	1,775	1%
2210	DTL	PRF	BRW1210220	52100	State Health Insurance	45,240	46,440	1,200	3%
2210	DTL	PRF	BRW1210220	52200	Fica & Medicare	12,189	12,325	136	1%
2210	DTL	PRF	BRW1210220	52300	Teachers Retirement System	34,911	35,960	1,049	3%
2210	DTL	PRF	BRW1210220	52500	Unemployment Compensation	-	30	30	N/A
2210	DTL	PRF	BRW1210220	52600	Workers' Compensation	1,100	800	(300)	-27%
2210	DTL	PRF	BRW1210220	52900	Other Employee Benefits	558	532	(26)	-5%
2210	DTL	PRF	CLB1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	CLB1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	CLB1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	CLB1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	CLB1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	CLB1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	DHE1210220	51910	Oth Administrative Personnel	34,562	89,818	55,256	160%
2210	DTL	PRF	DHE1210220	52100	State Health Insurance	-	11,610	11,610	N/A
2210	DTL	PRF	DHE1210220	52200	Fica & Medicare	2,644	6,871	4,227	160%
2210	DTL	PRF	DHE1210220	52300	Teachers Retirement System	-	20,047	20,047	N/A
2210	DTL	PRF	DHE1210220	52500	Unemployment Compensation	-	30	30	N/A
2210	DTL	PRF	DHE1210220	52600	Workers' Compensation	550	800	250	45%
2210	DTL	PRF	DHE1210220	52900	Other Employee Benefits	-	296	296	N/A
2210	DTL	PRF	DMN1210220	51910	Oth Administrative Personnel	-	128,210	128,210	N/A
2210	DTL	PRF	DMN1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	DMN1210220	52200	Fica & Medicare	-	9,808	9,808	N/A
2210	DTL	PRF	DMN1210220	52300	Teachers Retirement System	-	28,616	28,616	N/A
2210	DTL	PRF	DMN1210220	52500	Unemployment Compensation	-	30	30	N/A
2210	DTL	PRF	DMN1210220	52600	Workers' Compensation	-	800	800	N/A
2210	DTL	PRF	DMN1210220	52900	Other Employee Benefits	-	423	423	N/A
2210	DTL	PRF	DTN1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	DTN1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	DTN1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	DTN1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	DTN1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	DTN1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	DUB1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	DUB1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	DUB1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	DUB1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	DUB1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	DUB1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	DVS1210220	51910	Oth Administrative Personnel	224,355	55,255	(169,100)	-75%
2210	DTL	PRF	DVS1210220	52100	State Health Insurance	67,860	-	(67,860)	-100%
2210	DTL	PRF	DVS1210220	52200	Fica & Medicare	17,163	4,227	(12,936)	-75%
2210	DTL	PRF	DVS1210220	52300	Teachers Retirement System	49,156	12,333	(36,823)	-75%
2210	DTL	PRF	DVS1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	DVS1210220	52600	Workers' Compensation	1,650	400	(1,250)	-76%
2210	DTL	PRF	DVS1210220	52900	Other Employee Benefits	785	182	(603)	-77%
2210	DTL	PRF	ECM1210220	51910	Oth Administrative Personnel	69,126	-	(69,126)	-100%
2210	DTL	PRF	ECM1210220	52100	State Health Insurance	22,620	-	(22,620)	-100%
2210	DTL	PRF	ECM1210220	52200	Fica & Medicare	5,288	-	(5,288)	-100%
2210	DTL	PRF	ECM1210220	52300	Teachers Retirement System	15,146	-	(15,146)	-100%
2210	DTL	PRF	ECM1210220	52600	Workers' Compensation	550	-	(550)	-100%
2210	DTL	PRF	ECM1210220	52900	Other Employee Benefits	242	-	(242)	-100%
2210	DTL	PRF	EDY1210220	51910	Oth Administrative Personnel	71,035	-	(71,035)	-100%
2210	DTL	PRF	EDY1210220	52100	State Health Insurance	22,620	-	(22,620)	-100%
2210	DTL	PRF	EDY1210220	52200	Fica & Medicare	5,434	-	(5,434)	-100%
2210	DTL	PRF	EDY1210220	52300	Teachers Retirement System	15,564	-	(15,564)	-100%
2210	DTL	PRF	EDY1210220	52600	Workers' Compensation	550	-	(550)	-100%
2210	DTL	PRF	EDY1210220	52900	Other Employee Benefits	249	-	(249)	-100%
2210	DTL	PRF	ERA1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2210	DTL	PRF	ERA1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	ERA1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	ERA1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	ERA1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	ERA1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	ERA1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	FOR1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	FOR1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	FOR1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	FOR1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	FOR1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	FOR1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	FOR1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	FOX1210220	51100	Teachers	85,238	-	(85,238)	-100%
2210	DTL	PRF	FOX1210220	51910	Oth Administrative Personnel	76,927	140,493	63,566	83%
2210	DTL	PRF	FOX1210220	52100	State Health Insurance	22,620	23,220	600	3%
2210	DTL	PRF	FOX1210220	52200	Fica & Medicare	12,406	10,748	(1,658)	-13%
2210	DTL	PRF	FOX1210220	52300	Teachers Retirement System	35,530	31,358	(4,172)	-12%
2210	DTL	PRF	FOX1210220	52500	Unemployment Compensation	-	30	30	N/A
2210	DTL	PRF	FOX1210220	52600	Workers' Compensation	1,100	800	(300)	-27%
2210	DTL	PRF	FOX1210220	52900	Other Employee Benefits	568	464	(104)	-18%
2210	DTL	PRF	GEN1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	GEN1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	GEN1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	GEN1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	GEN1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	GEN1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	GEN1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	GRG1210220	51910	Oth Administrative Personnel	65,845	124,315	58,470	89%
2210	DTL	PRF	GRG1210220	52100	State Health Insurance	22,620	34,830	12,210	54%
2210	DTL	PRF	GRG1210220	52200	Fica & Medicare	5,037	9,510	4,473	89%
2210	DTL	PRF	GRG1210220	52300	Teachers Retirement System	14,427	16,025	1,598	11%
2210	DTL	PRF	GRG1210220	52500	Unemployment Compensation	-	30	30	N/A
2210	DTL	PRF	GRG1210220	52600	Workers' Compensation	550	800	250	45%
2210	DTL	PRF	GRG1210220	52900	Other Employee Benefits	230	410	180	78%
2210	DTL	PRF	HAN1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	HAN1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	HAN1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	HAN1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	HAN1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	HAN1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	HAN1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	JNS1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	JNS1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	JNS1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	JNS1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	JNS1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	JNS1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	JNS1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	KEY1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	KEY1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	KEY1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	KEY1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	KEY1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	KEY1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	KEY1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	LJA1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	LJA1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	LJA1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	LJA1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	LJA1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	LJA1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	LJA1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	MAC1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	MAC1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	MAC1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	MAC1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	MAC1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	MAC1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	MAC1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	MBA1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	MBA1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	MBA1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	MBA1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	MBA1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	MBA1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	MBA1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	MLK1210220	51100	Teachers	38,433	-	(38,433)	-100%
2210	DTL	PRF	MLK1210220	51910	Oth Administrative Personnel	76,522	55,255	(21,267)	-28%
2210	DTL	PRF	MLK1210220	52100	State Health Insurance	22,620	23,220	600	3%
2210	DTL	PRF	MLK1210220	52200	Fica & Medicare	8,794	4,227	(4,567)	-52%
2210	DTL	PRF	MLK1210220	52300	Teachers Retirement System	16,766	12,333	(4,433)	-26%
2210	DTL	PRF	MLK1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	MLK1210220	52600	Workers' Compensation	1,100	400	(700)	-64%
2210	DTL	PRF	MLK1210220	52900	Other Employee Benefits	268	182	(86)	-32%
2210	DTL	PRF	MTH1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	MTH1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	MTH1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2210	DTL	PRF	MTH1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	MTH1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	MTH1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	NCE1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	NCE1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	NCE1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	NCE1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	NCE1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	NCE1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	PRF1210220	55320	Communication Web based Subscr	25,000	26,300	1,300	5%
2210	DTL	PRF	PRF1210220	55800	Travel - Employees	50,000	55,000	5,000	10%
2210	DTL	PRF	PRF1210220	56100	Supplies	4,500	4,500	-	0%
2210	DTL	PRF	PRF1210220	56110	Supplies-Technology	500	500	-	0%
2210	DTL	PRF	PRF1210220	56150	Expendable Equipment	500	500	-	0%
2210	DTL	PRF	PRF1210220	56160	Expendable Computer Equipment	1,200	1,000	(200)	-17%
2210	DTL	PRF	PRF1210220	56420	Books And Periodicals	1,500	1,500	-	0%
2210	DTL	PRF	PRF1210220	58100	Dues and Fees	38,000	31,500	(6,500)	-17%
2210	DTL	PRF	PRF9100220	51420	Salary Of Clerical Staff	35,399	35,827	428	1%
2210	DTL	PRF	PRF9100220	51900	Oth Management Personnel	101,528	101,528	-	0%
2210	DTL	PRF	PRF9100220	52100	State Health Insurance	45,240	46,440	1,200	3%
2210	DTL	PRF	PRF9100220	52200	Fica & Medicare	10,475	10,508	33	0%
2210	DTL	PRF	PRF9100220	52300	Teachers Retirement System	30,001	30,658	657	2%
2210	DTL	PRF	PRF9100220	52500	Unemployment Compensation	-	30	30	N/A
2210	DTL	PRF	PRF9100220	52600	Workers' Compensation	1,100	800	(300)	-27%
2210	DTL	PRF	PRF9100220	52900	Other Employee Benefits	479	453	(26)	-5%
2210	DTL	PRF	RES1210220	51910	Oth Administrative Personnel	-	85,238	85,238	N/A
2210	DTL	PRF	RES1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	RES1210220	52200	Fica & Medicare	-	6,521	6,521	N/A
2210	DTL	PRF	RES1210220	52300	Teachers Retirement System	-	19,025	19,025	N/A
2210	DTL	PRF	RES1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	RES1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	RES1210220	52900	Other Employee Benefits	-	281	281	N/A
2210	DTL	PRF	RIG1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	RIG1210220	52100	State Health Insurance	-	23,220	23,220	N/A
2210	DTL	PRF	RIG1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	RIG1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	RIG1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	RIG1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	RIG1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	RIV1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	RIV1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	RIV1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	RIV1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	RIV1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	RIV1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	RTH1210220	51910	Oth Administrative Personnel	161,759	42,619	(119,140)	-74%
2210	DTL	PRF	RTH1210220	52100	State Health Insurance	22,620	-	(22,620)	-100%
2210	DTL	PRF	RTH1210220	52200	Fica & Medicare	12,375	3,260	(9,115)	-74%
2210	DTL	PRF	RTH1210220	52300	Teachers Retirement System	35,441	9,513	(25,928)	-73%
2210	DTL	PRF	RTH1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	RTH1210220	52600	Workers' Compensation	1,100	400	(700)	-64%
2210	DTL	PRF	RTH1210220	52900	Other Employee Benefits	566	141	(425)	-75%
2210	DTL	PRF	SOC1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	SOC1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	SOC1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	SOC1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	SOC1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	SOC1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	WAD1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	WAD1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	WAD1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	WAD1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	WAD1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	WAD1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRF	WES1210220	51910	Oth Administrative Personnel	74,741	55,255	(19,486)	-26%
2210	DTL	PRF	WES1210220	52100	State Health Insurance	22,620	23,220	600	3%
2210	DTL	PRF	WES1210220	52200	Fica & Medicare	5,718	5,718	-	0%
2210	DTL	PRF	WES1210220	52300	Teachers Retirement System	16,376	16,682	306	2%
2210	DTL	PRF	WES1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	WES1210220	52600	Workers' Compensation	550	400	(150)	-27%
2210	DTL	PRF	WES1210220	52900	Other Employee Benefits	262	247	(15)	-6%
2210	DTL	PRF	WYN1210220	51910	Oth Administrative Personnel	-	55,255	55,255	N/A
2210	DTL	PRF	WYN1210220	52200	Fica & Medicare	-	4,227	4,227	N/A
2210	DTL	PRF	WYN1210220	52300	Teachers Retirement System	-	12,333	12,333	N/A
2210	DTL	PRF	WYN1210220	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRF	WYN1210220	52600	Workers' Compensation	-	400	400	N/A
2210	DTL	PRF	WYN1210220	52900	Other Employee Benefits	-	182	182	N/A
2210	DTL	PRK	PRK1540221	51420	Salary Of Clerical Staff	34,509	-	(34,509)	-100%
2210	DTL	PRK	PRK1540221	51900	Oth Management Personnel	100,073	104,838	4,765	5%
2210	DTL	PRK	PRK1540221	52100	State Health Insurance	22,620	23,220	600	3%
2210	DTL	PRK	PRK1540221	52200	Fica & Medicare	10,296	8,020	(2,276)	-22%
2210	DTL	PRK	PRK1540221	52300	Teachers Retirement System	29,487	23,400	(6,087)	-21%
2210	DTL	PRK	PRK1540221	52500	Unemployment Compensation	-	15	15	N/A
2210	DTL	PRK	PRK1540221	52600	Workers' Compensation	1,100	400	(700)	-64%
2210	DTL	PRK	PRK1540221	52900	Other Employee Benefits	471	346	(125)	-27%
2210	DTL	SEC	SEC9100220	51990	Oth Salaries And Compensation	400,000	-	(400,000)	-100%
2210	DTL	SEC	SEC9100220	52200	Fica & Medicare	30,600	-	(30,600)	-100%
2210	DTL	SEC	SEC9100220	52300	Teachers Retirement System	87,640	-	(87,640)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2210	DTL	SEC	SEC9100220	52600	Workers' Compensation	550	-	(550)	-100%
2210	DTL	SEC	SEC9100220	52900	Other Employee Benefits	1,400	-	(1,400)	-100%
2210	DTL	SEC	SEC9100220	53210	Contracted Services - Teachers	50,000	-	(50,000)	-100%
2210	DTL	SEC	SEC9100220	54320	Repair Services - Technology	500	500	-	0%
2210	DTL	SEC	SEC9100220	55300	Communication	500	500	-	0%
2210	DTL	SEC	SEC9100220	55320	Communication Web based Subscr	3,000	3,000	-	0%
2210	DTL	SEC	SEC9100220	55800	Travel - Employees	3,500	4,000	500	14%
2210	DTL	SEC	SEC9100220	56100	Supplies	2,000	3,000	1,000	50%
2210	DTL	SEC	SEC9100220	56110	Supplies-Technology	5,000	3,800	(1,200)	-24%
2210	DTL	SEC	SEC9100220	56420	Books And Periodicals	5,000	2,000	(3,000)	-60%
2210	DTL	SEC	SEC9100220	58100	Dues And Fees	41,600	-	(41,600)	-100%
2213	DTL	FED	ALN8881130	58810	School-Wide Schools Con	168	98	(70)	-42%
2213	DTL	FED	ARN8881130	58810	School-Wide Schools Con	166	72	(94)	-57%
2213	DTL	FED	BAK8881130	58810	School-Wide Schools Con	247	1,147	900	364%
2213	DTL	FED	BLK8881130	58810	School-Wide Schools Con	3,079	1,399	(1,680)	-55%
2213	DTL	FED	BLN8881130	58810	School-Wide Schools Con	323	447	124	38%
2213	DTL	FED	CLB8881130	58810	School-Wide Schools Con	1,027	555	(472)	-46%
2213	DTL	FED	CVH8881130	58810	School-Wide Schools Con	2,853	4,281	1,428	50%
2213	DTL	FED	DCM8881130	58810	School-Wide Schools Con	724	531	(193)	-27%
2213	DTL	FED	DHE8881130	58810	School-Wide Schools Con	-	85	85	N/A
2213	DTL	FED	DTN8881130	58810	School-Wide Schools Con	168	63	(105)	-63%
2213	DTL	FED	DUB8881130	58810	School-Wide Schools Con	962	611	(351)	-36%
2213	DTL	FED	DVS8881130	58810	School-Wide Schools Con	-	216	216	N/A
2213	DTL	FED	ECM8881130	58810	School-Wide Schools Con	3,037	-	(3,037)	-100%
2213	DTL	FED	EDY8881130	58810	School-Wide Schools Con	79	-	(79)	-100%
2213	DTL	FED	ERA8881130	58810	School-Wide Schools Con	1,089	-	(1,089)	-100%
2213	DTL	FED	FOX8881130	58810	School-Wide Schools Con	167	75	(92)	-55%
2213	DTL	FED	FRT8881130	58810	School-Wide Schools Con	-	2,384	2,384	N/A
2213	DTL	FED	GEN8881130	58810	School-Wide Schools Con	-	361	361	N/A
2213	DTL	FED	HAN8881130	58810	School-Wide Schools Con	168	110	(58)	-35%
2213	DTL	FED	HAR8881130	58810	School-Wide Schools Con	148	969	821	555%
2213	DTL	FED	JNS8881130	58810	School-Wide Schools Con	-	110	110	N/A
2213	DTL	FED	JOR8881130	58810	School-Wide Schools Con	3,455	4,022	567	16%
2213	DTL	FED	KEN8881130	58810	School-Wide Schools Con	180	-	(180)	-100%
2213	DTL	FED	KEY8881130	58810	School-Wide Schools Con	386	23	(363)	-94%
2213	DTL	FED	LJA8881130	58810	School-Wide Schools Con	-	136	136	N/A
2213	DTL	FED	MAC8881130	58810	School-Wide Schools Con	1,439	127	(1,312)	-91%
2213	DTL	FED	MB8881130	58810	School-Wide Schools Con	1,877	136	(1,741)	-93%
2213	DTL	FED	MDL8881130	58810	School-Wide Schools Con	976	-	(976)	-100%
2213	DTL	FED	MLK8881130	58810	School-Wide Schools Con	125	105	(20)	-16%
2213	DTL	FED	NCE8881130	58810	School-Wide Schools Con	870	2,764	1,894	218%
2213	DTL	FED	RCH8881130	58810	School-Wide Schools Con	1,709	5,409	3,700	217%
2213	DTL	FED	RES8881130	58810	School-Wide Schools Con	1,571	-	(1,571)	-100%
2213	DTL	FED	RIG8881130	58810	School-Wide Schools Con	-	11	11	N/A
2213	DTL	FED	RIV8881130	58810	School-Wide Schools Con	640	69	(571)	-89%
2213	DTL	FED	RMA8881130	58810	School-Wide Schools Con	5,776	6,105	329	6%
2213	DTL	FED	RTH8881130	58810	School-Wide Schools Con	1,832	-	(1,832)	-100%
2213	DTL	FED	SHW8881130	58810	School-Wide Schools Con	6,403	11,602	5,199	81%
2213	DTL	FED	SOC8881130	58810	School-Wide Schools Con	188	1,206	1,018	541%
2213	DTL	FED	VET8881130	58810	School-Wide Schools Con	1,287	346	(941)	-73%
2213	DTL	FED	WAD8881130	58810	School-Wide Schools Con	169	-	(169)	-100%
2213	DTL	FED	WYN8881130	58810	School-Wide Schools Con	167	90	(77)	-46%
2220	DTL	ELM	ALN1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	ELM	ALN1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	ALN1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	ELM	ALN1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	ELM	ALN1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	ALN1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	ALN1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	ELM	BDV1310200	51650	Librarian/Media Specialist	76,927	78,590	1,663	2%
2220	DTL	ELM	BDV1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	BDV1310200	52200	Fica & Medicare	5,885	6,012	127	2%
2220	DTL	ELM	BDV1310200	52300	Teachers Retirement System	16,855	17,541	686	4%
2220	DTL	ELM	BDV1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	BDV1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	BDV1310200	52900	Other Employee Benefits	269	259	(10)	-4%
2220	DTL	ELM	BDV1310200	56100	Supplies	7,077	8,265	1,188	17%
2220	DTL	ELM	BLN1310200	51650	Librarian/Media Specialist	62,047	64,274	2,227	4%
2220	DTL	ELM	BLN1310200	52200	Fica & Medicare	4,747	4,917	170	4%
2220	DTL	ELM	BLN1310200	52300	Teachers Retirement System	13,595	14,346	751	6%
2220	DTL	ELM	BLN1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	BLN1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	BLN1310200	52900	Other Employee Benefits	217	212	(5)	-2%
2220	DTL	ELM	BRW1310200	51650	Librarian/Media Specialist	76,927	79,927	3,000	4%
2220	DTL	ELM	BRW1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	BRW1310200	52200	Fica & Medicare	5,885	6,114	229	4%
2220	DTL	ELM	BRW1310200	52300	Teachers Retirement System	16,855	17,840	985	6%
2220	DTL	ELM	BRW1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	BRW1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	BRW1310200	52900	Other Employee Benefits	269	264	(5)	-2%
2220	DTL	ELM	BRW1310200	56100	Supplies	-	4,060	4,060	N/A
2220	DTL	ELM	CLB1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	ELM	CLB1310200	52100	State Health Insurance	-	23,220	23,220	N/A
2220	DTL	ELM	CLB1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	ELM	CLB1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	ELM	CLB1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	CLB1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	CLB1310200	52900	Other Employee Benefits	298	281	(17)	-6%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2220	DTL	ELM	DHE1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	ELM	DHE1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	ELM	DHE1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	ELM	DHE1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	DHE1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	DHE1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	ELM	DMN1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	ELM	DMN1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	DMN1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	ELM	DMN1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	ELM	DMN1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	DMN1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	DMN1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	ELM	DTN1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	ELM	DTN1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	DTN1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	ELM	DTN1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	ELM	DTN1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	DTN1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	DTN1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	ELM	DUB1310200	51650	Librarian/Media Specialist	76,927	67,462	(9,465)	-12%
2220	DTL	ELM	DUB1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	DUB1310200	52200	Fica & Medicare	5,885	5,161	(724)	-12%
2220	DTL	ELM	DUB1310200	52300	Teachers Retirement System	16,855	15,058	(1,797)	-11%
2220	DTL	ELM	DUB1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	DUB1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	DUB1310200	52900	Other Employee Benefits	269	223	(46)	-17%
2220	DTL	ELM	DVS1310200	51650	Librarian/Media Specialist	58,853	60,259	1,406	2%
2220	DTL	ELM	DVS1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	DVS1310200	52200	Fica & Medicare	4,502	4,610	108	2%
2220	DTL	ELM	DVS1310200	52300	Teachers Retirement System	12,895	13,450	555	4%
2220	DTL	ELM	DVS1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	DVS1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	DVS1310200	52900	Other Employee Benefits	206	199	(7)	-3%
2220	DTL	ELM	ELM1310200	56100	Supplies	-	4,000	4,000	N/A
2220	DTL	ELM	ELM1310200	58100	Dues and Fees	8,750	12,170	3,420	39%
2220	DTL	ELM	ERA1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	ELM	ERA1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	ERA1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	ELM	ERA1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	ELM	ERA1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	ERA1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	ERA1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	ELM	FOR1310200	51650	Librarian/Media Specialist	74,741	76,927	2,186	3%
2220	DTL	ELM	FOR1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	FOR1310200	52200	Fica & Medicare	5,718	5,885	167	3%
2220	DTL	ELM	FOR1310200	52300	Teachers Retirement System	16,376	17,170	794	5%
2220	DTL	ELM	FOR1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	FOR1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	FOR1310200	52900	Other Employee Benefits	262	254	(8)	-3%
2220	DTL	ELM	FOX1310200	51650	Librarian/Media Specialist	62,047	64,274	2,227	4%
2220	DTL	ELM	FOX1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	FOX1310200	52200	Fica & Medicare	4,747	4,917	170	4%
2220	DTL	ELM	FOX1310200	52300	Teachers Retirement System	13,595	14,346	751	6%
2220	DTL	ELM	FOX1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	FOX1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	FOX1310200	52900	Other Employee Benefits	217	212	(5)	-2%
2220	DTL	ELM	GEN1310200	51650	Librarian/Media Specialist	58,751	60,601	1,850	3%
2220	DTL	ELM	GEN1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	GEN1310200	52200	Fica & Medicare	4,494	4,636	142	3%
2220	DTL	ELM	GEN1310200	52300	Teachers Retirement System	12,872	13,526	654	5%
2220	DTL	ELM	GEN1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	GEN1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	GEN1310200	52900	Other Employee Benefits	206	200	(6)	-3%
2220	DTL	ELM	GRG1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	ELM	GRG1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	GRG1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	ELM	GRG1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	ELM	GRG1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	GRG1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	GRG1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	ELM	HAN1310200	51650	Librarian/Media Specialist	55,255	57,399	2,144	4%
2220	DTL	ELM	HAN1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	HAN1310200	52200	Fica & Medicare	4,227	4,391	164	4%
2220	DTL	ELM	HAN1310200	52300	Teachers Retirement System	12,106	12,811	705	6%
2220	DTL	ELM	HAN1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	HAN1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	HAN1310200	52900	Other Employee Benefits	193	189	(4)	-2%
2220	DTL	ELM	JNS1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	ELM	JNS1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	JNS1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	ELM	JNS1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	ELM	JNS1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	JNS1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	JNS1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	ELM	KEY1310200	51650	Librarian/Media Specialist	66,884	68,518	1,634	2%
2220	DTL	ELM	KEY1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	KEY1310200	52200	Fica & Medicare	5,117	5,242	125	2%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2220	DTL	ELM	KEY1310200	52300	Teachers Retirement System	14,654	15,293	639	4%
2220	DTL	ELM	KEY1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	KEY1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	KEY1310200	52900	Other Employee Benefits	234	226	(8)	-3%
2220	DTL	ELM	LJA1310200	51650	Librarian/Media Specialist	62,047	64,274	2,227	4%
2220	DTL	ELM	LJA1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	LJA1310200	52200	Fica & Medicare	4,747	4,917	170	4%
2220	DTL	ELM	LJA1310200	52300	Teachers Retirement System	13,595	14,346	751	6%
2220	DTL	ELM	LJA1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	LJA1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	LJA1310200	52900	Other Employee Benefits	217	212	(5)	-2%
2220	DTL	ELM	MAC1310200	51650	Librarian/Media Specialist	65,845	65,845	-	0%
2220	DTL	ELM	MAC1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	MAC1310200	52200	Fica & Medicare	5,037	5,037	-	0%
2220	DTL	ELM	MAC1310200	52300	Teachers Retirement System	14,427	14,697	270	2%
2220	DTL	ELM	MAC1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	MAC1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	MAC1310200	52900	Other Employee Benefits	230	217	(13)	-6%
2220	DTL	ELM	MBA1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	ELM	MBA1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	MBA1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	ELM	MBA1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	ELM	MBA1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	MBA1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	MBA1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	ELM	MLK1310200	51650	Librarian/Media Specialist	76,927	65,845	(11,082)	-14%
2220	DTL	ELM	MLK1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	MLK1310200	52200	Fica & Medicare	5,885	5,037	(848)	-14%
2220	DTL	ELM	MLK1310200	52300	Teachers Retirement System	16,855	14,697	(2,158)	-13%
2220	DTL	ELM	MLK1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	MLK1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	MLK1310200	52900	Other Employee Benefits	269	217	(52)	-19%
2220	DTL	ELM	MTH1310200	51650	Librarian/Media Specialist	80,796	82,815	2,019	2%
2220	DTL	ELM	MTH1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	MTH1310200	52200	Fica & Medicare	6,181	6,335	154	2%
2220	DTL	ELM	MTH1310200	52300	Teachers Retirement System	17,702	18,484	782	4%
2220	DTL	ELM	MTH1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	MTH1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	MTH1310200	52900	Other Employee Benefits	283	273	(10)	-4%
2220	DTL	ELM	MTH1310200	56100	Supplies	8,026	9,019	993	12%
2220	DTL	ELM	NCE1310200	51650	Librarian/Media Specialist	82,815	85,238	2,423	3%
2220	DTL	ELM	NCE1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	NCE1310200	52200	Fica & Medicare	6,335	6,521	186	3%
2220	DTL	ELM	NCE1310200	52300	Teachers Retirement System	18,145	19,025	880	5%
2220	DTL	ELM	NCE1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	NCE1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	NCE1310200	52900	Other Employee Benefits	290	281	(9)	-3%
2220	DTL	ELM	RES1310200	51650	Librarian/Media Specialist	69,126	70,974	1,848	3%
2220	DTL	ELM	RES1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	RES1310200	52200	Fica & Medicare	5,288	5,430	142	3%
2220	DTL	ELM	RES1310200	52300	Teachers Retirement System	15,146	15,841	695	5%
2220	DTL	ELM	RES1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	RES1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	RES1310200	52900	Other Employee Benefits	242	234	(8)	-3%
2220	DTL	ELM	RIG1310200	51650	Librarian/Media Specialist	72,810	74,640	1,830	3%
2220	DTL	ELM	RIG1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	RIG1310200	52200	Fica & Medicare	5,570	5,710	140	3%
2220	DTL	ELM	RIG1310200	52300	Teachers Retirement System	15,953	16,660	707	4%
2220	DTL	ELM	RIG1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	RIG1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	RIG1310200	52900	Other Employee Benefits	255	246	(9)	-4%
2220	DTL	ELM	RIV1310200	51650	Librarian/Media Specialist	70,974	70,974	-	0%
2220	DTL	ELM	RIV1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	RIV1310200	52200	Fica & Medicare	5,430	5,430	-	0%
2220	DTL	ELM	RIV1310200	52300	Teachers Retirement System	15,550	15,841	291	2%
2220	DTL	ELM	RIV1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	RIV1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	RIV1310200	52900	Other Employee Benefits	248	234	(14)	-6%
2220	DTL	ELM	SOC1310200	51650	Librarian/Media Specialist	65,845	67,462	1,617	2%
2220	DTL	ELM	SOC1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	SOC1310200	52200	Fica & Medicare	5,037	5,161	124	2%
2220	DTL	ELM	SOC1310200	52300	Teachers Retirement System	14,427	15,058	631	4%
2220	DTL	ELM	SOC1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	SOC1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	SOC1310200	52900	Other Employee Benefits	230	223	(7)	-3%
2220	DTL	ELM	WAD1310200	51650	Librarian/Media Specialist	70,974	72,955	1,981	3%
2220	DTL	ELM	WAD1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	WAD1310200	52200	Fica & Medicare	5,430	5,581	151	3%
2220	DTL	ELM	WAD1310200	52300	Teachers Retirement System	15,550	16,284	734	5%
2220	DTL	ELM	WAD1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	WAD1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	WAD1310200	52900	Other Employee Benefits	248	241	(7)	-3%
2220	DTL	ELM	WES1310200	51650	Librarian/Media Specialist	70,974	70,974	-	0%
2220	DTL	ELM	WES1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	ELM	WES1310200	52200	Fica & Medicare	5,430	5,430	-	0%
2220	DTL	ELM	WES1310200	52300	Teachers Retirement System	15,550	15,841	291	2%
2220	DTL	ELM	WES1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	WES1310200	52600	Workers' Compensation	550	400	(150)	-27%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2220	DTL	ELM	WES1310200	52900	Other Employee Benefits	248	234	(14)	-6%
2220	DTL	ELM	WYN1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	ELM	WYN1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	ELM	WYN1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	ELM	WYN1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	ELM	WYN1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	ELM	WYN1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	FED	ALN8881200	58810	School-Wide Schools Con	282	136	(146)	-52%
2220	DTL	FED	ARN8881200	58810	School-Wide Schools Con	372	277	(95)	-26%
2220	DTL	FED	BAK8881200	58810	School-Wide Schools Con	403	329	(74)	-18%
2220	DTL	FED	BLK8881200	58810	School-Wide Schools Con	673	294	(379)	-56%
2220	DTL	FED	BLN8881200	58810	School-Wide Schools Con	245	402	157	64%
2220	DTL	FED	BRW8881200	58810	School-Wide Schools Con	208	-	(208)	-100%
2220	DTL	FED	CLB8881200	58810	School-Wide Schools Con	1,207	880	(327)	-27%
2220	DTL	FED	CVH8881200	58810	School-Wide Schools Con	500	462	(38)	-8%
2220	DTL	FED	DCM8881200	58810	School-Wide Schools Con	274	269	(5)	-2%
2220	DTL	FED	DHE8881200	58810	School-Wide Schools Con	246	248	2	1%
2220	DTL	FED	DMN8881200	58810	School-Wide Schools Con	231	305	74	32%
2220	DTL	FED	DTN8881200	58810	School-Wide Schools Con	197	163	(34)	-17%
2220	DTL	FED	DUB8881200	58810	School-Wide Schools Con	256	315	59	23%
2220	DTL	FED	DVS8881200	58810	School-Wide Schools Con	250	177	(73)	-29%
2220	DTL	FED	ECM8881200	58810	School-Wide Schools Con	252	314	62	25%
2220	DTL	FED	EDY8881200	58810	School-Wide Schools Con	286	295	9	3%
2220	DTL	FED	ERA8881200	58810	School-Wide Schools Con	2,384	740	(1,644)	-69%
2220	DTL	FED	FOR8881200	58810	School-Wide Schools Con	151	181	30	20%
2220	DTL	FED	FOX8881200	58810	School-Wide Schools Con	-	94	94	N/A
2220	DTL	FED	FRT8881200	58810	School-Wide Schools Con	281	322	41	15%
2220	DTL	FED	GEN8881200	58810	School-Wide Schools Con	286	318	32	11%
2220	DTL	FED	GRG8881200	58810	School-Wide Schools Con	231	340	109	47%
2220	DTL	FED	HAN8881200	58810	School-Wide Schools Con	208	189	(19)	-9%
2220	DTL	FED	HAR8881200	58810	School-Wide Schools Con	601	504	(97)	-16%
2220	DTL	FED	JNS8881200	58810	School-Wide Schools Con	217	236	19	9%
2220	DTL	FED	JOR8881200	58810	School-Wide Schools Con	586	252	(334)	-57%
2220	DTL	FED	KEN8881200	58810	School-Wide Schools Con	473	457	(16)	-3%
2220	DTL	FED	KEY8881200	58810	School-Wide Schools Con	156	174	18	12%
2220	DTL	FED	LJA8881200	58810	School-Wide Schools Con	211	409	198	94%
2220	DTL	FED	MAC8881200	58810	School-Wide Schools Con	634	4,026	3,392	535%
2220	DTL	FED	MB8881200	58810	School-Wide Schools Con	459	692	233	51%
2220	DTL	FED	MDL8881200	58810	School-Wide Schools Con	291	352	61	21%
2220	DTL	FED	MLK8881200	58810	School-Wide Schools Con	288	55	(233)	-81%
2220	DTL	FED	NCE8881200	58810	School-Wide Schools Con	1,357	1,409	52	4%
2220	DTL	FED	RCH8881200	58810	School-Wide Schools Con	719	967	248	34%
2220	DTL	FED	RES8881200	58810	School-Wide Schools Con	250	333	83	33%
2220	DTL	FED	RIG8881200	58810	School-Wide Schools Con	226	90	(136)	-60%
2220	DTL	FED	RIV8881200	58810	School-Wide Schools Con	270	252	(18)	-7%
2220	DTL	FED	RMA8881200	58810	School-Wide Schools Con	1,328	678	(650)	-49%
2220	DTL	FED	RTH8881200	58810	School-Wide Schools Con	318	379	61	19%
2220	DTL	FED	SHW8881200	58810	School-Wide Schools Con	655	584	(71)	-11%
2220	DTL	FED	SOC8881200	58810	School-Wide Schools Con	193	222	29	15%
2220	DTL	FED	SPC8881200	58810	School-Wide Schools Con	573	368	(205)	-36%
2220	DTL	FED	VET8881200	58810	School-Wide Schools Con	1,081	2,333	1,252	116%
2220	DTL	FED	WAD8881200	58810	School-Wide Schools Con	311	393	82	26%
2220	DTL	FED	WES8881200	58810	School-Wide Schools Con	202	291	89	44%
2220	DTL	FED	WYN8881200	58810	School-Wide Schools Con	215	249	34	16%
2220	DTL	GFT	STE2110200	51420	Salary Of Clerical Staff	20,635	20,915	280	1%
2220	DTL	GFT	STE2110200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	GFT	STE2110200	52200	Fica & Medicare	1,579	1,600	21	1%
2220	DTL	GFT	STE2110200	52300	Teachers Retirement System	4,521	4,668	147	3%
2220	DTL	GFT	STE2110200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	GFT	STE2110200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	GFT	STE2110200	52900	Other Employee Benefits	72	69	(3)	-4%
2220	DTL	MID	ACM1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	MID	ACM1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	ACM1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	MID	ACM1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	MID	ACM1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	ACM1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	ACM1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	MID	ACM1310200	56100	Supplies	6,731	6,838	107	2%
2220	DTL	MID	ARN1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	MID	ARN1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	ARN1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	MID	ARN1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	MID	ARN1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	ARN1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	ARN1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	MID	BAK1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	MID	BAK1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	BAK1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	MID	BAK1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	MID	BAK1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	BAK1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	BAK1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	MID	BLK1310200	51650	Librarian/Media Specialist	80,796	82,815	2,019	2%
2220	DTL	MID	BLK1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	BLK1310200	52200	Fica & Medicare	6,181	6,335	154	2%
2220	DTL	MID	BLK1310200	52300	Teachers Retirement System	17,702	18,484	782	4%
2220	DTL	MID	BLK1310200	52500	Unemployment Compensation	-	15	15	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2220	DTL	MID	BLK1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	BLK1310200	52900	Other Employee Benefits	283	273	(10)	-4%
2220	DTL	MID	DCM1310200	51650	Librarian/Media Specialist	85,238	67,462	(17,776)	-21%
2220	DTL	MID	DCM1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	DCM1310200	52200	Fica & Medicare	6,521	5,161	(1,360)	-21%
2220	DTL	MID	DCM1310200	52300	Teachers Retirement System	18,676	15,058	(3,618)	-19%
2220	DTL	MID	DCM1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	DCM1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	DCM1310200	52900	Other Employee Benefits	298	223	(75)	-25%
2220	DTL	MID	ECM1310200	51650	Librarian/Media Specialist	69,126	69,126	-	0%
2220	DTL	MID	ECM1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	ECM1310200	52200	Fica & Medicare	5,288	5,288	-	0%
2220	DTL	MID	ECM1310200	52300	Teachers Retirement System	15,146	15,429	283	2%
2220	DTL	MID	ECM1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	ECM1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	ECM1310200	52900	Other Employee Benefits	242	228	(14)	-6%
2220	DTL	MID	EDY1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	MID	EDY1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	EDY1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	MID	EDY1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	MID	EDY1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	EDY1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	EDY1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	MID	FRT1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	MID	FRT1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	FRT1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	MID	FRT1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	MID	FRT1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	FRT1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	FRT1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	MID	MDL1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	MID	MDL1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	MDL1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	MID	MDL1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	MID	MDL1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	MDL1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	MDL1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	MID	RCH1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	MID	RCH1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	RCH1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	MID	RCH1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	MID	RCH1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	RCH1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	RCH1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	MID	RTH1310200	51650	Librarian/Media Specialist	70,974	72,955	1,981	3%
2220	DTL	MID	RTH1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	RTH1310200	52200	Fica & Medicare	5,430	5,581	151	3%
2220	DTL	MID	RTH1310200	52300	Teachers Retirement System	15,550	16,284	734	5%
2220	DTL	MID	RTH1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	RTH1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	RTH1310200	52900	Other Employee Benefits	248	241	(7)	-3%
2220	DTL	MID	VET1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	MID	VET1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	MID	VET1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	MID	VET1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	MID	VET1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	MID	VET1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	MID	VET1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	SEC	COH1310200	51650	Librarian/Media Specialist	93,189	67,462	(25,727)	-28%
2220	DTL	SEC	COH1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	SEC	COH1310200	52200	Fica & Medicare	7,129	5,161	(1,968)	-28%
2220	DTL	SEC	COH1310200	52300	Teachers Retirement System	20,418	15,058	(5,360)	-26%
2220	DTL	SEC	COH1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	SEC	COH1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	SEC	COH1310200	52900	Other Employee Benefits	326	223	(103)	-32%
2220	DTL	SEC	COH1310200	56100	Supplies	14,886	13,018	(1,868)	-13%
2220	DTL	SEC	CVH1310200	51650	Librarian/Media Specialist	93,189	93,189	-	0%
2220	DTL	SEC	CVH1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	SEC	CVH1310200	52200	Fica & Medicare	7,129	7,129	-	0%
2220	DTL	SEC	CVH1310200	52300	Teachers Retirement System	20,418	20,800	382	2%
2220	DTL	SEC	CVH1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	SEC	CVH1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	SEC	CVH1310200	52900	Other Employee Benefits	326	308	(18)	-6%
2220	DTL	SEC	HAR1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	SEC	HAR1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	SEC	HAR1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	SEC	HAR1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	SEC	HAR1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	SEC	HAR1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	SEC	HAR1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	SEC	JOR1310200	51650	Librarian/Media Specialist	76,522	76,522	-	0%
2220	DTL	SEC	JOR1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	SEC	JOR1310200	52200	Fica & Medicare	5,854	5,854	-	0%
2220	DTL	SEC	JOR1310200	52300	Teachers Retirement System	16,766	17,080	314	2%
2220	DTL	SEC	JOR1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	SEC	JOR1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	SEC	JOR1310200	52900	Other Employee Benefits	268	253	(15)	-6%
2220	DTL	SEC	KEN1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2220	DTL	SEC	KEN1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	SEC	KEN1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	SEC	KEN1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	SEC	KEN1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	SEC	KEN1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	SEC	KEN1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	SEC	NOR1310200	51650	Librarian/Media Specialist	85,238	85,238	-	0%
2220	DTL	SEC	NOR1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	SEC	NOR1310200	52200	Fica & Medicare	6,521	6,521	-	0%
2220	DTL	SEC	NOR1310200	52300	Teachers Retirement System	18,676	19,025	349	2%
2220	DTL	SEC	NOR1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	SEC	NOR1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	SEC	NOR1310200	52900	Other Employee Benefits	298	281	(17)	-6%
2220	DTL	SEC	NOR1310200	56100	Supplies	18,014	15,571	(2,443)	-14%
2220	DTL	SEC	RMA1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	SEC	RMA1310200	52100	State Health Insurance	-	23,220	23,220	N/A
2220	DTL	SEC	RMA1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	SEC	RMA1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	SEC	RMA1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	SEC	RMA1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	SEC	RMA1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	SEC	SEC1310200	56100	Supplies	3,000	4,000	1,000	33%
2220	DTL	SEC	SHW1310200	51650	Librarian/Media Specialist	76,927	76,927	-	0%
2220	DTL	SEC	SHW1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	SEC	SHW1310200	52200	Fica & Medicare	5,885	5,885	-	0%
2220	DTL	SEC	SHW1310200	52300	Teachers Retirement System	16,855	17,170	315	2%
2220	DTL	SEC	SHW1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	SEC	SHW1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	SEC	SHW1310200	52900	Other Employee Benefits	269	254	(15)	-6%
2220	DTL	SEC	SPC1310200	51650	Librarian/Media Specialist	66,884	68,518	1,634	2%
2220	DTL	SEC	SPC1310200	52100	State Health Insurance	22,620	23,220	600	3%
2220	DTL	SEC	SPC1310200	52200	Fica & Medicare	5,117	5,242	125	2%
2220	DTL	SEC	SPC1310200	52300	Teachers Retirement System	14,654	15,293	639	4%
2220	DTL	SEC	SPC1310200	52500	Unemployment Compensation	-	15	15	N/A
2220	DTL	SEC	SPC1310200	52600	Workers' Compensation	550	400	(150)	-27%
2220	DTL	SEC	SPC1310200	52900	Other Employee Benefits	234	226	(8)	-3%
2300	DHR	PRM	PRM9100230	55200	Insurance (Other Than Emp Bene	477,510	487,016	9,506	2%
2300	DOE	DEP	DEP9100230	55320	Communication Web based Subscr	300	200	(100)	-33%
2300	DOE	DEP	DEP9100230	55800	Travel - Employees	9,500	9,500	-	0%
2300	DOE	DEP	DEP9100230	56100	Supplies	1,500	900	(600)	-40%
2300	DOE	DEP	DEP9100230	56110	Supplies-Technology	1,000	1,000	-	0%
2300	DOE	DEP	DEP9100230	56150	Expendable Equipment	500	1,000	500	100%
2300	DOE	DEP	DEP9100230	56160	Expendable Computer Equipment	1,000	700	(300)	-30%
2300	DOE	DEP	DEP9100230	56420	Books And Periodicals	500	500	-	0%
2300	DOE	DEP	DEP9100230	58100	Dues and Fees	3,900	3,900	-	0%
2300	DOE	EXE	BOE9100230	51110	Sal - School Board Members Sal	108,000	108,000	-	0%
2300	DOE	EXE	BOE9100230	52100	State Health Insurance	67,860	92,880	25,020	37%
2300	DOE	EXE	BOE9100230	52200	Fica & Medicare	8,262	8,262	-	0%
2300	DOE	EXE	BOE9100230	52500	Unemployment Compensation	-	135	135	N/A
2300	DOE	EXE	BOE9100230	52600	Workers' Compensation	-	3,600	3,600	N/A
2300	DOE	EXE	BOE9100230	53000	Purch Professional & Technical	105,000	105,000	-	0%
2300	DOE	EXE	BOE9100230	53400	Purchased Legal Services	515,000	500,000	(15,000)	-3%
2300	DOE	EXE	BOE9100230	55850	Travel - School Board Members	15,000	25,000	10,000	67%
2300	DOE	EXE	BOE9100230	55950	Other Purchased Services	515	500	(15)	-3%
2300	DOE	EXE	BOE9100230	56100	Supplies	2,000	1,500	(500)	-25%
2300	DOE	EXE	BOE9100230	58100	Dues and Fees	50,000	50,000	-	0%
2300	DOE	EXE	EXE9100230	51200	Superintendent, Resa Director	297,052	312,115	15,063	5%
2300	DOE	EXE	EXE9100230	51420	Salary Of Clerical Staff	91,451	100,821	9,370	10%
2300	DOE	EXE	EXE9100230	51900	Oth Management Personnel	29,078	-	(29,078)	-100%
2300	DOE	EXE	EXE9100230	52100	State Health Insurance	22,620	23,220	600	3%
2300	DOE	EXE	EXE9100230	52200	Fica & Medicare	31,945	31,590	(355)	-1%
2300	DOE	EXE	EXE9100230	52300	Teachers Retirement System	75,747	81,068	5,321	7%
2300	DOE	EXE	EXE9100230	52500	Unemployment Compensation	-	45	45	N/A
2300	DOE	EXE	EXE9100230	52600	Workers' Compensation	2,200	1,200	(1,000)	-45%
2300	DOE	EXE	EXE9100230	52900	Other Employee Benefits	6,210	1,199	(5,011)	-81%
2300	DOE	EXE	EXE9100230	53100	Contracted Service - Admin	8,000	9,000	1,000	13%
2300	DOE	EXE	EXE9100230	55320	Communication Web based Subscr	24,000	22,000	(2,000)	-8%
2300	DOE	EXE	EXE9100230	55800	Travel - Employees	25,000	20,000	(5,000)	-20%
2300	DOE	EXE	EXE9100230	55950	Other Purchased Services	3,500	3,500	-	0%
2300	DOE	EXE	EXE9100230	56100	Supplies	2,500	2,500	-	0%
2300	DOE	EXE	EXE9100230	56420	Books And Periodicals	1,000	1,000	-	0%
2300	DOE	EXE	EXE9100230	58100	Dues and Fees	17,500	20,000	2,500	14%
2300	DOE	EXE	EXE9100231	51420	Salary Of Clerical Staff	60,964	63,251	2,287	4%
2300	DOE	EXE	EXE9100231	51900	Oth Management Personnel	139,591	144,826	5,235	4%
2300	DOE	EXE	EXE9100231	52100	State Health Insurance	45,240	46,440	1,200	3%
2300	DOE	EXE	EXE9100231	52200	Fica & Medicare	15,343	15,918	575	4%
2300	DOE	EXE	EXE9100231	52300	Teachers Retirement System	43,942	46,443	2,501	6%
2300	DOE	EXE	EXE9100231	52500	Unemployment Compensation	-	30	30	N/A
2300	DOE	EXE	EXE9100231	52600	Workers' Compensation	1,100	800	(300)	-27%
2300	DOE	EXE	EXE9100231	52900	Other Employee Benefits	702	687	(15)	-2%
2300	DOE	EXE	EXE9100231	53000	Purch Professional & Technical	1,060	1,060	-	0%
2300	DOE	EXE	EXE9100231	55800	Travel - Employees	2,000	2,300	300	15%
2300	DOE	EXE	EXE9100231	56100	Supplies	1,935	2,130	195	10%
2300	DOE	EXE	EXE9100231	56150	Expendable Equipment	-	700	700	N/A
2300	DOE	EXE	EXE9100231	56420	Books And Periodicals	1,875	1,890	15	1%
2300	DOE	EXE	EXE9100231	58100	Dues and Fees	3,885	4,100	215	6%
2400	DIS	LVA	LVA9100240	51420	Salary Of Clerical Staff	35,399	35,827	428	1%
2400	DIS	LVA	LVA9100240	51900	Oth Management Personnel	109,989	109,989	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2400	DIS	LVA	LVA9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DIS	LVA	LVA9100240	52200	Fica & Medicare	11,122	11,155	33	0%
2400	DIS	LVA	LVA9100240	52300	Teachers Retirement System	31,855	32,546	691	2%
2400	DIS	LVA	LVA9100240	52500	Unemployment Compensation	-	30	30	N/A
2400	DIS	LVA	LVA9100240	52600	Workers' Compensation	1,100	800	(300)	-27%
2400	DIS	LVA	LVA9100240	52900	Other Employee Benefits	509	481	(28)	-6%
2400	DSS	ALT	AIM9100240	51300	Principal	137,780	137,780	-	0%
2400	DSS	ALT	AIM9100240	51310	Assistant Principal	92,150	92,150	-	0%
2400	DSS	ALT	AIM9100240	51420	Salary Of Clerical Staff	55,712	56,251	539	1%
2400	DSS	ALT	AIM9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DSS	ALT	AIM9100240	52200	Fica & Medicare	21,852	21,893	41	0%
2400	DSS	ALT	AIM9100240	52300	Teachers Retirement System	62,584	63,876	1,292	2%
2400	DSS	ALT	AIM9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DSS	ALT	AIM9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DSS	ALT	AIM9100240	52900	Other Employee Benefits	1,000	944	(56)	-6%
2400	DSS	ALT	AIM9100240	55320	Communication Web based Subscr	500	500	-	0%
2400	DSS	ALT	AIM9100240	55950	Other Purchased Services	400	400	-	0%
2400	DSS	ALT	AIM9100240	56100	Supplies	1,000	1,700	700	70%
2400	DSS	ALT	AIM9100240	56110	Supplies-Technology	200	200	-	0%
2400	DSS	ALT	AIM9100240	56150	Expendable Equipment	1,000	400	(600)	-60%
2400	DSS	ALT	AIM9100240	56160	Expendable Computer Equipment	500	500	-	0%
2400	DSS	ALT	AIM9100240	58100	Dues and Fees	300	300	-	0%
2400	DTL	CUR	CUR9100240	51420	Salary Of Clerical Staff	34,509	34,502	(7)	0%
2400	DTL	CUR	CUR9100240	52100	State Health Insurance	-	23,220	23,220	N/A
2400	DTL	CUR	CUR9100240	52200	Fica & Medicare	2,640	2,639	(1)	0%
2400	DTL	CUR	CUR9100240	52300	Teachers Retirement System	7,561	7,701	140	2%
2400	DTL	CUR	CUR9100240	52500	Unemployment Compensation	-	15	15	N/A
2400	DTL	CUR	CUR9100240	52600	Workers' Compensation	550	400	(150)	-27%
2400	DTL	CUR	CUR9100240	52900	Other Employee Benefits	-	114	114	N/A
2400	DTL	ELM	ALN9100240	51300	Principal	112,500	115,913	3,413	3%
2400	DTL	ELM	ALN9100240	51310	Assistant Principal	76,425	78,385	1,960	3%
2400	DTL	ELM	ALN9100240	51420	Salary Of Clerical Staff	49,507	51,662	2,155	4%
2400	DTL	ELM	ALN9100240	52100	State Health Insurance	45,240	69,660	24,420	54%
2400	DTL	ELM	ALN9100240	52200	Fica & Medicare	18,240	18,816	576	3%
2400	DTL	ELM	ALN9100240	52300	Teachers Retirement System	52,240	54,898	2,658	5%
2400	DTL	ELM	ALN9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	ALN9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	ALN9100240	52900	Other Employee Benefits	835	812	(23)	-3%
2400	DTL	ELM	ALN9100240	56100	Supplies	2,815	2,706	(109)	-4%
2400	DTL	ELM	BDV9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	BDV9100240	51310	Assistant Principal	89,240	91,528	2,288	3%
2400	DTL	ELM	BDV9100240	51420	Salary Of Clerical Staff	53,895	56,065	2,170	4%
2400	DTL	ELM	BDV9100240	52100	State Health Insurance	67,860	69,660	1,800	3%
2400	DTL	ELM	BDV9100240	52200	Fica & Medicare	19,817	20,158	341	2%
2400	DTL	ELM	BDV9100240	52300	Teachers Retirement System	56,758	58,815	2,057	4%
2400	DTL	ELM	BDV9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	BDV9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	BDV9100240	52900	Other Employee Benefits	907	870	(37)	-4%
2400	DTL	ELM	BDV9100240	56100	Supplies	3,564	3,905	341	10%
2400	DTL	ELM	BLN9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	BLN9100240	51310	Assistant Principal	91,877	94,233	2,356	3%
2400	DTL	ELM	BLN9100240	51420	Salary Of Clerical Staff	51,282	53,429	2,147	4%
2400	DTL	ELM	BLN9100240	52100	State Health Insurance	90,480	92,880	2,400	3%
2400	DTL	ELM	BLN9100240	52200	Fica & Medicare	19,819	20,163	344	2%
2400	DTL	ELM	BLN9100240	52300	Teachers Retirement System	56,763	58,830	2,067	4%
2400	DTL	ELM	BLN9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	BLN9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	BLN9100240	52900	Other Employee Benefits	907	870	(37)	-4%
2400	DTL	ELM	BLN9100240	56100	Supplies	2,660	2,610	(50)	-2%
2400	DTL	ELM	BRW9100240	51300	Principal	109,663	115,500	5,837	5%
2400	DTL	ELM	BRW9100240	51310	Assistant Principal	91,877	97,233	5,356	6%
2400	DTL	ELM	BRW9100240	51420	Salary Of Clerical Staff	52,966	58,410	5,444	10%
2400	DTL	ELM	BRW9100240	52100	State Health Insurance	67,860	92,880	25,020	37%
2400	DTL	ELM	BRW9100240	52200	Fica & Medicare	19,470	20,742	1,272	7%
2400	DTL	ELM	BRW9100240	52300	Teachers Retirement System	55,762	60,519	4,757	9%
2400	DTL	ELM	BRW9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	BRW9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	BRW9100240	52900	Other Employee Benefits	891	895	4	0%
2400	DTL	ELM	BRW9100240	56100	Supplies	2,073	1,918	(155)	-7%
2400	DTL	ELM	CLB9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	CLB9100240	51310	Assistant Principal	74,348	76,254	1,906	3%
2400	DTL	ELM	CLB9100240	51420	Salary Of Clerical Staff	53,214	55,171	1,957	4%
2400	DTL	ELM	CLB9100240	52100	State Health Insurance	90,480	92,880	2,400	3%
2400	DTL	ELM	CLB9100240	52200	Fica & Medicare	18,626	18,921	295	2%
2400	DTL	ELM	CLB9100240	52300	Teachers Retirement System	53,346	55,206	1,860	3%
2400	DTL	ELM	CLB9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	CLB9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	CLB9100240	52900	Other Employee Benefits	852	816	(36)	-4%
2400	DTL	ELM	CLB9100240	56100	Supplies	3,396	3,315	(81)	-2%
2400	DTL	ELM	DHE9100240	51300	Principal	112,500	115,913	3,413	3%
2400	DTL	ELM	DHE9100240	51310	Assistant Principal	92,568	94,942	2,374	3%
2400	DTL	ELM	DHE9100240	51420	Salary Of Clerical Staff	51,548	54,858	3,310	6%
2400	DTL	ELM	DHE9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	ELM	DHE9100240	52200	Fica & Medicare	19,631	20,327	696	4%
2400	DTL	ELM	DHE9100240	52300	Teachers Retirement System	56,225	59,307	3,082	5%
2400	DTL	ELM	DHE9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	DHE9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	DHE9100240	52900	Other Employee Benefits	898	877	(21)	-2%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2400	DTL	ELM	DHE9100240	56100	Supplies	2,454	2,432	(22)	-1%
2400	DTL	ELM	DMN9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	DMN9100240	51310	Assistant Principal	91,877	94,233	2,356	3%
2400	DTL	ELM	DMN9100240	51420	Salary Of Clerical Staff	54,386	56,903	2,517	5%
2400	DTL	ELM	DMN9100240	52100	State Health Insurance	67,860	69,660	1,800	3%
2400	DTL	ELM	DMN9100240	52200	Fica & Medicare	20,056	20,429	373	2%
2400	DTL	ELM	DMN9100240	52300	Teachers Retirement System	57,443	59,605	2,162	4%
2400	DTL	ELM	DMN9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	DMN9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	DMN9100240	52900	Other Employee Benefits	918	881	(37)	-4%
2400	DTL	ELM	DMN9100240	56100	Supplies	2,311	2,288	(23)	-1%
2400	DTL	ELM	DTN9100240	51300	Principal	127,090	127,090	-	0%
2400	DTL	ELM	DTN9100240	51310	Assistant Principal	89,240	84,961	(4,279)	-5%
2400	DTL	ELM	DTN9100240	51420	Salary Of Clerical Staff	54,560	57,902	3,342	6%
2400	DTL	ELM	DTN9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	ELM	DTN9100240	52200	Fica & Medicare	20,723	20,651	(72)	0%
2400	DTL	ELM	DTN9100240	52300	Teachers Retirement System	59,352	60,254	902	2%
2400	DTL	ELM	DTN9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	DTN9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	DTN9100240	52900	Other Employee Benefits	948	891	(57)	-6%
2400	DTL	ELM	DTN9100240	56100	Supplies	1,969	2,000	31	2%
2400	DTL	ELM	DUB9100240	51300	Principal	116,798	120,206	3,408	3%
2400	DTL	ELM	DUB9100240	51310	Assistant Principal	91,877	94,233	2,356	3%
2400	DTL	ELM	DUB9100240	51420	Salary Of Clerical Staff	49,861	55,018	5,157	10%
2400	DTL	ELM	DUB9100240	52100	State Health Insurance	45,240	69,660	24,420	54%
2400	DTL	ELM	DUB9100240	52200	Fica & Medicare	19,778	20,613	835	4%
2400	DTL	ELM	DUB9100240	52300	Teachers Retirement System	56,645	60,143	3,498	6%
2400	DTL	ELM	DUB9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	DUB9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	DUB9100240	52900	Other Employee Benefits	833	889	56	7%
2400	DTL	ELM	DUB9100240	56100	Supplies	2,557	2,719	162	6%
2400	DTL	ELM	DVS9100240	51300	Principal	127,090	127,090	-	0%
2400	DTL	ELM	DVS9100240	51310	Assistant Principal	89,240	91,528	2,288	3%
2400	DTL	ELM	DVS9100240	51420	Salary Of Clerical Staff	53,214	55,292	2,078	4%
2400	DTL	ELM	DVS9100240	52100	State Health Insurance	90,480	92,880	2,400	3%
2400	DTL	ELM	DVS9100240	52200	Fica & Medicare	20,620	20,954	334	2%
2400	DTL	ELM	DVS9100240	52300	Teachers Retirement System	59,057	61,137	2,080	4%
2400	DTL	ELM	DVS9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	DVS9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	DVS9100240	52900	Other Employee Benefits	943	904	(39)	-4%
2400	DTL	ELM	DVS9100240	56100	Supplies	2,499	2,521	22	1%
2400	DTL	ELM	ERA9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	ERA9100240	51310	Assistant Principal	74,348	76,254	1,906	3%
2400	DTL	ELM	ERA9100240	51420	Salary Of Clerical Staff	54,013	56,463	2,450	5%
2400	DTL	ELM	ERA9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	ELM	ERA9100240	52200	Fica & Medicare	18,687	19,020	333	2%
2400	DTL	ELM	ERA9100240	52300	Teachers Retirement System	53,521	55,494	1,973	4%
2400	DTL	ELM	ERA9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	ERA9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	ERA9100240	52900	Other Employee Benefits	855	820	(35)	-4%
2400	DTL	ELM	ERA9100240	56100	Supplies	3,706	3,857	151	4%
2400	DTL	ELM	FOR9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	FOR9100240	51310	Assistant Principal	91,877	94,233	2,356	3%
2400	DTL	ELM	FOR9100240	51420	Salary Of Clerical Staff	51,282	53,429	2,147	4%
2400	DTL	ELM	FOR9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	ELM	FOR9100240	52200	Fica & Medicare	19,819	20,163	344	2%
2400	DTL	ELM	FOR9100240	52300	Teachers Retirement System	56,763	58,830	2,067	4%
2400	DTL	ELM	FOR9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	FOR9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	FOR9100240	52900	Other Employee Benefits	907	870	(37)	-4%
2400	DTL	ELM	FOR9100240	56100	Supplies	1,511	1,363	(148)	-10%
2400	DTL	ELM	FOX9100240	51300	Principal	104,232	104,232	-	0%
2400	DTL	ELM	FOX9100240	51310	Assistant Principal	91,877	94,233	2,356	3%
2400	DTL	ELM	FOX9100240	51420	Salary Of Clerical Staff	48,444	50,839	2,395	5%
2400	DTL	ELM	FOX9100240	52100	State Health Insurance	22,620	23,220	600	3%
2400	DTL	ELM	FOX9100240	52200	Fica & Medicare	18,708	19,072	364	2%
2400	DTL	ELM	FOX9100240	52300	Teachers Retirement System	53,582	55,645	2,063	4%
2400	DTL	ELM	FOX9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	FOX9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	FOX9100240	52900	Other Employee Benefits	856	823	(33)	-4%
2400	DTL	ELM	FOX9100240	56100	Supplies	2,085	2,007	(78)	-4%
2400	DTL	ELM	GEN9100240	51300	Principal	127,090	127,090	-	0%
2400	DTL	ELM	GEN9100240	51310	Assistant Principal	91,877	82,521	(9,356)	-10%
2400	DTL	ELM	GEN9100240	51420	Salary Of Clerical Staff	50,895	52,058	1,163	2%
2400	DTL	ELM	GEN9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	ELM	GEN9100240	52200	Fica & Medicare	20,644	20,018	(626)	-3%
2400	DTL	ELM	GEN9100240	52300	Teachers Retirement System	59,127	58,404	(723)	-1%
2400	DTL	ELM	GEN9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	GEN9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	GEN9100240	52900	Other Employee Benefits	945	864	(81)	-9%
2400	DTL	ELM	GEN9100240	56100	Supplies	2,854	3,035	181	6%
2400	DTL	ELM	GRG9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	GRG9100240	51310	Assistant Principal	87,044	89,276	2,232	3%
2400	DTL	ELM	GRG9100240	51420	Salary Of Clerical Staff	54,811	52,091	(2,720)	-5%
2400	DTL	ELM	GRG9100240	52100	State Health Insurance	22,620	23,220	600	3%
2400	DTL	ELM	GRG9100240	52200	Fica & Medicare	19,719	19,682	(37)	0%
2400	DTL	ELM	GRG9100240	52300	Teachers Retirement System	56,477	57,425	948	2%
2400	DTL	ELM	GRG9100240	52500	Unemployment Compensation	-	60	60	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2400	DTL	ELM	GRG9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	GRG9100240	52900	Other Employee Benefits	902	849	(53)	-6%
2400	DTL	ELM	GRG9100240	56100	Supplies	2,305	2,555	250	11%
2400	DTL	ELM	HAN9100240	51300	Principal	127,090	127,090	-	0%
2400	DTL	ELM	HAN9100240	51310	Assistant Principal	66,647	68,356	1,709	3%
2400	DTL	ELM	HAN9100240	51420	Salary Of Clerical Staff	48,799	51,200	2,401	5%
2400	DTL	ELM	HAN9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	ELM	HAN9100240	52200	Fica & Medicare	18,554	18,868	314	2%
2400	DTL	ELM	HAN9100240	52300	Teachers Retirement System	53,139	55,051	1,912	4%
2400	DTL	ELM	HAN9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	HAN9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	HAN9100240	52900	Other Employee Benefits	849	814	(35)	-4%
2400	DTL	ELM	HAN9100240	56100	Supplies	2,079	2,069	(10)	0%
2400	DTL	ELM	JNS9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	JNS9100240	51310	Assistant Principal	89,240	94,746	5,506	6%
2400	DTL	ELM	JNS9100240	51420	Salary Of Clerical Staff	50,623	53,040	2,417	5%
2400	DTL	ELM	JNS9100240	52100	State Health Insurance	67,860	69,660	1,800	3%
2400	DTL	ELM	JNS9100240	52200	Fica & Medicare	19,567	20,173	606	3%
2400	DTL	ELM	JNS9100240	52300	Teachers Retirement System	56,041	58,858	2,817	5%
2400	DTL	ELM	JNS9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	JNS9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	JNS9100240	52900	Other Employee Benefits	895	870	(25)	-3%
2400	DTL	ELM	JNS9100240	56100	Supplies	2,169	2,151	(18)	-1%
2400	DTL	ELM	KEY9100240	51300	Principal	127,090	127,090	-	0%
2400	DTL	ELM	KEY9100240	51310	Assistant Principal	84,643	103,105	18,462	22%
2400	DTL	ELM	KEY9100240	51420	Salary Of Clerical Staff	48,679	51,112	2,433	5%
2400	DTL	ELM	KEY9100240	52100	State Health Insurance	67,860	69,660	1,800	3%
2400	DTL	ELM	KEY9100240	52200	Fica & Medicare	19,922	21,520	1,598	8%
2400	DTL	ELM	KEY9100240	52300	Teachers Retirement System	57,056	62,788	5,732	10%
2400	DTL	ELM	KEY9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	KEY9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	KEY9100240	52900	Other Employee Benefits	911	928	17	2%
2400	DTL	ELM	KEY9100240	56100	Supplies	1,550	1,617	67	4%
2400	DTL	ELM	LJA9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	LJA9100240	51310	Assistant Principal	97,640	100,144	2,504	3%
2400	DTL	ELM	LJA9100240	51420	Salary Of Clerical Staff	48,799	51,200	2,401	5%
2400	DTL	ELM	LJA9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	ELM	LJA9100240	52200	Fica & Medicare	20,070	20,445	375	2%
2400	DTL	ELM	LJA9100240	52300	Teachers Retirement System	57,481	59,652	2,171	4%
2400	DTL	ELM	LJA9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	LJA9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	LJA9100240	52900	Other Employee Benefits	847	882	35	4%
2400	DTL	ELM	LJA9100240	56100	Supplies	2,105	2,630	525	25%
2400	DTL	ELM	MAC9100240	51300	Principal	127,090	127,090	-	0%
2400	DTL	ELM	MAC9100240	51310	Assistant Principal	91,877	94,233	2,356	3%
2400	DTL	ELM	MAC9100240	51420	Salary Of Clerical Staff	53,125	55,199	2,074	4%
2400	DTL	ELM	MAC9100240	52100	State Health Insurance	67,860	69,660	1,800	3%
2400	DTL	ELM	MAC9100240	52200	Fica & Medicare	20,815	21,154	339	2%
2400	DTL	ELM	MAC9100240	52300	Teachers Retirement System	59,615	61,720	2,105	4%
2400	DTL	ELM	MAC9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	MAC9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	MAC9100240	52900	Other Employee Benefits	952	913	(39)	-4%
2400	DTL	ELM	MAC9100240	56100	Supplies	3,519	3,733	214	6%
2400	DTL	ELM	MBA9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	MBA9100240	51310	Assistant Principal	192,404	197,337	4,933	3%
2400	DTL	ELM	MBA9100240	51420	Salary Of Clerical Staff	63,199	73,304	10,105	16%
2400	DTL	ELM	MBA9100240	52100	State Health Insurance	90,480	92,880	2,400	3%
2400	DTL	ELM	MBA9100240	52200	Fica & Medicare	28,421	29,571	1,150	4%
2400	DTL	ELM	MBA9100240	52300	Teachers Retirement System	81,399	86,279	4,880	6%
2400	DTL	ELM	MBA9100240	52500	Unemployment Compensation	-	90	90	N/A
2400	DTL	ELM	MBA9100240	52600	Workers' Compensation	3,300	2,400	(900)	-27%
2400	DTL	ELM	MBA9100240	52900	Other Employee Benefits	1,300	1,276	(24)	-2%
2400	DTL	ELM	MBA9100240	56100	Supplies	4,584	4,761	177	4%
2400	DTL	ELM	MLK9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	MLK9100240	51310	Assistant Principal	87,044	89,276	2,232	3%
2400	DTL	ELM	MLK9100240	51420	Salary Of Clerical Staff	53,607	57,299	3,692	7%
2400	DTL	ELM	MLK9100240	52100	State Health Insurance	67,860	69,660	1,800	3%
2400	DTL	ELM	MLK9100240	52200	Fica & Medicare	19,627	20,080	453	2%
2400	DTL	ELM	MLK9100240	52300	Teachers Retirement System	56,213	58,587	2,374	4%
2400	DTL	ELM	MLK9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	MLK9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	MLK9100240	52900	Other Employee Benefits	898	866	(32)	-4%
2400	DTL	ELM	MLK9100240	56100	Supplies	2,880	2,781	(99)	-3%
2400	DTL	ELM	MTH9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	MTH9100240	51310	Assistant Principal	192,404	197,337	4,933	3%
2400	DTL	ELM	MTH9100240	51420	Salary Of Clerical Staff	69,950	60,490	(9,460)	-14%
2400	DTL	ELM	MTH9100240	52100	State Health Insurance	90,480	69,660	(20,820)	-23%
2400	DTL	ELM	MTH9100240	52200	Fica & Medicare	28,937	28,591	(346)	-1%
2400	DTL	ELM	MTH9100240	52300	Teachers Retirement System	82,878	83,419	541	1%
2400	DTL	ELM	MTH9100240	52500	Unemployment Compensation	-	90	90	N/A
2400	DTL	ELM	MTH9100240	52600	Workers' Compensation	3,300	2,400	(900)	-27%
2400	DTL	ELM	MTH9100240	52900	Other Employee Benefits	1,324	1,233	(91)	-7%
2400	DTL	ELM	MTH9100240	56100	Supplies	4,042	4,261	219	5%
2400	DTL	ELM	NCE9100240	51300	Principal	109,663	112,500	2,837	3%
2400	DTL	ELM	NCE9100240	51310	Assistant Principal	202,158	206,775	4,617	2%
2400	DTL	ELM	NCE9100240	51420	Salary Of Clerical Staff	61,975	65,528	3,553	6%
2400	DTL	ELM	NCE9100240	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
2400	DTL	ELM	NCE9100240	52200	Fica & Medicare	28,595	29,437	842	3%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2400	DTL	ELM	NCE9100240	52300	Teachers Retirement System	81,899	85,888	3,989	5%
2400	DTL	ELM	NCE9100240	52500	Unemployment Compensation	-	90	90	N/A
2400	DTL	ELM	NCE9100240	52600	Workers' Compensation	3,300	2,400	(900)	-27%
2400	DTL	ELM	NCE9100240	52900	Other Employee Benefits	1,308	1,270	(38)	-3%
2400	DTL	ELM	NCE9100240	56100	Supplies	4,500	4,507	7	0%
2400	DTL	ELM	RES9100240	51300	Principal	109,663	112,500	2,837	3%
2400	DTL	ELM	RES9100240	51310	Assistant Principal	91,877	94,233	2,356	3%
2400	DTL	ELM	RES9100240	51420	Salary Of Clerical Staff	51,620	54,088	2,468	5%
2400	DTL	ELM	RES9100240	52100	State Health Insurance	90,480	92,880	2,400	3%
2400	DTL	ELM	RES9100240	52200	Fica & Medicare	19,367	19,953	586	3%
2400	DTL	ELM	RES9100240	52300	Teachers Retirement System	55,467	58,215	2,748	5%
2400	DTL	ELM	RES9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	RES9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	RES9100240	52900	Other Employee Benefits	886	861	(25)	-3%
2400	DTL	ELM	RES9100240	56100	Supplies	2,499	2,500	1	0%
2400	DTL	ELM	RIG9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	RIG9100240	51310	Assistant Principal	91,877	94,233	2,356	3%
2400	DTL	ELM	RIG9100240	51420	Salary Of Clerical Staff	56,866	59,397	2,531	4%
2400	DTL	ELM	RIG9100240	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
2400	DTL	ELM	RIG9100240	52200	Fica & Medicare	20,246	20,620	374	2%
2400	DTL	ELM	RIG9100240	52300	Teachers Retirement System	57,986	60,162	2,176	4%
2400	DTL	ELM	RIG9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	RIG9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	RIG9100240	52900	Other Employee Benefits	926	889	(37)	-4%
2400	DTL	ELM	RIG9100240	56100	Supplies	2,253	2,254	1	0%
2400	DTL	ELM	RIV9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	RIV9100240	51310	Assistant Principal	100,527	103,105	2,578	3%
2400	DTL	ELM	RIV9100240	51420	Salary Of Clerical Staff	51,902	51,012	(890)	-2%
2400	DTL	ELM	RIV9100240	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
2400	DTL	ELM	RIV9100240	52200	Fica & Medicare	20,528	20,657	129	1%
2400	DTL	ELM	RIV9100240	52300	Teachers Retirement System	58,794	60,271	1,477	3%
2400	DTL	ELM	RIV9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	RIV9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	RIV9100240	52900	Other Employee Benefits	939	891	(48)	-5%
2400	DTL	ELM	RIV9100240	56100	Supplies	2,692	2,966	274	10%
2400	DTL	ELM	SOC9100240	51300	Principal	109,663	109,663	-	0%
2400	DTL	ELM	SOC9100240	51310	Assistant Principal	84,643	87,044	2,401	3%
2400	DTL	ELM	SOC9100240	51420	Salary Of Clerical Staff	53,125	55,577	2,452	5%
2400	DTL	ELM	SOC9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	ELM	SOC9100240	52200	Fica & Medicare	18,928	19,300	372	2%
2400	DTL	ELM	SOC9100240	52300	Teachers Retirement System	54,212	56,310	2,098	4%
2400	DTL	ELM	SOC9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	SOC9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	SOC9100240	52900	Other Employee Benefits	866	833	(33)	-4%
2400	DTL	ELM	SOC9100240	56100	Supplies	1,821	2,082	261	14%
2400	DTL	ELM	WAD9100240	51300	Principal	113,596	116,798	3,202	3%
2400	DTL	ELM	WAD9100240	51310	Assistant Principal	89,240	91,877	2,637	3%
2400	DTL	ELM	WAD9100240	51420	Salary Of Clerical Staff	49,033	50,252	1,219	2%
2400	DTL	ELM	WAD9100240	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
2400	DTL	ELM	WAD9100240	52200	Fica & Medicare	19,268	19,808	540	3%
2400	DTL	ELM	WAD9100240	52300	Teachers Retirement System	55,185	51,129	(4,056)	-7%
2400	DTL	ELM	WAD9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	WAD9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	WAD9100240	52900	Other Employee Benefits	882	854	(28)	-3%
2400	DTL	ELM	WAD9100240	56100	Supplies	3,106	2,952	(154)	-5%
2400	DTL	ELM	WES9100240	51300	Principal	116,798	116,798	-	0%
2400	DTL	ELM	WES9100240	51310	Assistant Principal	78,516	80,529	2,013	3%
2400	DTL	ELM	WES9100240	51420	Salary Of Clerical Staff	48,799	53,808	5,009	10%
2400	DTL	ELM	WES9100240	52100	State Health Insurance	22,620	69,660	47,040	208%
2400	DTL	ELM	WES9100240	52200	Fica & Medicare	18,675	19,212	537	3%
2400	DTL	ELM	WES9100240	52300	Teachers Retirement System	53,485	56,053	2,568	5%
2400	DTL	ELM	WES9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	WES9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	WES9100240	52900	Other Employee Benefits	854	829	(25)	-3%
2400	DTL	ELM	WES9100240	56100	Supplies	2,021	2,185	164	8%
2400	DTL	ELM	WYN9100240	51300	Principal	115,913	115,913	-	0%
2400	DTL	ELM	WYN9100240	51310	Assistant Principal	84,643	86,813	2,170	3%
2400	DTL	ELM	WYN9100240	51420	Salary Of Clerical Staff	49,033	51,474	2,441	5%
2400	DTL	ELM	WYN9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	ELM	WYN9100240	52200	Fica & Medicare	19,094	19,446	352	2%
2400	DTL	ELM	WYN9100240	52300	Teachers Retirement System	54,685	56,737	2,052	4%
2400	DTL	ELM	WYN9100240	52500	Unemployment Compensation	-	60	60	N/A
2400	DTL	ELM	WYN9100240	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2400	DTL	ELM	WYN9100240	52900	Other Employee Benefits	874	839	(35)	-4%
2400	DTL	ELM	WYN9100240	56100	Supplies	2,144	2,350	206	10%
2400	DTL	JTC	JTC9100240	51420	Salary Of Clerical Staff	91,166	81,274	(9,892)	-11%
2400	DTL	JTC	JTC9100240	51900	Oth Management Personnel	147,286	144,723	(2,563)	-2%
2400	DTL	JTC	JTC9100240	51990	Oth Salaries And Compensation	258,421	254,143	(4,278)	-2%
2400	DTL	JTC	JTC9100240	52100	State Health Insurance	22,620	23,220	600	3%
2400	DTL	JTC	JTC9100240	52200	Fica & Medicare	38,011	36,731	(1,280)	-3%
2400	DTL	JTC	JTC9100240	52300	Teachers Retirement System	108,865	107,167	(1,698)	-2%
2400	DTL	JTC	JTC9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	JTC	JTC9100240	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2400	DTL	JTC	JTC9100240	52900	Other Employee Benefits	1,739	1,584	(155)	-9%
2400	DTL	MID	ACM9100240	51300	Principal	122,523	122,523	-	0%
2400	DTL	MID	ACM9100240	51310	Assistant Principal	92,377	94,746	2,369	3%
2400	DTL	MID	ACM9100240	51420	Salary Of Clerical Staff	99,612	80,667	(18,945)	-19%
2400	DTL	MID	ACM9100240	52100	State Health Insurance	135,720	116,100	(19,620)	-14%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2400	DTL	MID	ACM9100240	52200	Fica & Medicare	24,060	22,792	(1,268)	-5%
2400	DTL	MID	ACM9100240	52300	Teachers Retirement System	68,909	66,499	(2,410)	-3%
2400	DTL	MID	ACM9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	ACM9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	ACM9100240	52900	Other Employee Benefits	1,101	983	(118)	-11%
2400	DTL	MID	ACM9100240	56100	Supplies	2,811	2,840	29	1%
2400	DTL	MID	ARN9100240	51300	Principal	118,140	118,140	-	0%
2400	DTL	MID	ARN9100240	51310	Assistant Principal	92,377	94,746	2,369	3%
2400	DTL	MID	ARN9100240	51420	Salary Of Clerical Staff	97,308	78,318	(18,990)	-20%
2400	DTL	MID	ARN9100240	52100	State Health Insurance	113,100	92,880	(20,220)	-18%
2400	DTL	MID	ARN9100240	52200	Fica & Medicare	23,549	22,277	(1,272)	-5%
2400	DTL	MID	ARN9100240	52300	Teachers Retirement System	67,444	64,997	(2,447)	-4%
2400	DTL	MID	ARN9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	ARN9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	ARN9100240	52900	Other Employee Benefits	1,077	890	(187)	-17%
2400	DTL	MID	ARN9100240	56100	Supplies	3,117	2,938	(179)	-6%
2400	DTL	MID	BAK9100240	51300	Principal	125,736	129,551	3,815	3%
2400	DTL	MID	BAK9100240	51310	Assistant Principal	92,377	94,746	2,369	3%
2400	DTL	MID	BAK9100240	51420	Salary Of Clerical Staff	98,247	80,443	(17,804)	-18%
2400	DTL	MID	BAK9100240	52100	State Health Insurance	90,480	92,880	2,400	3%
2400	DTL	MID	BAK9100240	52200	Fica & Medicare	24,202	23,313	(889)	-4%
2400	DTL	MID	BAK9100240	52300	Teachers Retirement System	69,314	68,018	(1,296)	-2%
2400	DTL	MID	BAK9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	BAK9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	BAK9100240	52900	Other Employee Benefits	1,107	1,006	(101)	-9%
2400	DTL	MID	BAK9100240	56100	Supplies	3,379	2,743	(636)	-19%
2400	DTL	MID	BLK9100240	51300	Principal	118,140	118,140	-	0%
2400	DTL	MID	BLK9100240	51310	Assistant Principal	92,377	87,281	(5,096)	-6%
2400	DTL	MID	BLK9100240	51420	Salary Of Clerical Staff	99,631	79,794	(19,837)	-20%
2400	DTL	MID	BLK9100240	52100	State Health Insurance	90,480	92,880	2,400	3%
2400	DTL	MID	BLK9100240	52200	Fica & Medicare	23,726	21,819	(1,907)	-8%
2400	DTL	MID	BLK9100240	52300	Teachers Retirement System	67,953	63,660	(4,293)	-6%
2400	DTL	MID	BLK9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	BLK9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	BLK9100240	52900	Other Employee Benefits	1,086	941	(145)	-13%
2400	DTL	MID	BLK9100240	56100	Supplies	2,560	2,419	(141)	-6%
2400	DTL	MID	DCM9100240	51300	Principal	129,551	129,551	-	0%
2400	DTL	MID	DCM9100240	51310	Assistant Principal	98,174	100,691	2,517	3%
2400	DTL	MID	DCM9100240	51420	Salary Of Clerical Staff	96,121	77,634	(18,487)	-19%
2400	DTL	MID	DCM9100240	52100	State Health Insurance	67,860	92,880	25,020	37%
2400	DTL	MID	DCM9100240	52200	Fica & Medicare	24,774	23,553	(1,221)	-5%
2400	DTL	MID	DCM9100240	52300	Teachers Retirement System	61,545	68,718	7,173	12%
2400	DTL	MID	DCM9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	DCM9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	DCM9100240	52900	Other Employee Benefits	908	1,016	108	12%
2400	DTL	MID	DCM9100240	56100	Supplies	2,297	2,138	(159)	-7%
2400	DTL	MID	ECM9100240	51300	Principal	118,140	118,140	-	0%
2400	DTL	MID	ECM9100240	51310	Assistant Principal	92,377	94,746	2,369	3%
2400	DTL	MID	ECM9100240	51420	Salary Of Clerical Staff	100,989	81,502	(19,487)	-19%
2400	DTL	MID	ECM9100240	52100	State Health Insurance	135,720	92,880	(42,840)	-32%
2400	DTL	MID	ECM9100240	52200	Fica & Medicare	23,830	22,521	(1,309)	-5%
2400	DTL	MID	ECM9100240	52300	Teachers Retirement System	68,251	65,707	(2,544)	-4%
2400	DTL	MID	ECM9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	ECM9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	ECM9100240	52900	Other Employee Benefits	1,090	971	(119)	-11%
2400	DTL	MID	ECM9100240	56100	Supplies	2,115	2,187	72	3%
2400	DTL	MID	EDY9100240	51300	Principal	118,140	118,140	-	0%
2400	DTL	MID	EDY9100240	51310	Assistant Principal	101,079	103,671	2,592	3%
2400	DTL	MID	EDY9100240	51420	Salary Of Clerical Staff	99,552	77,115	(22,437)	-23%
2400	DTL	MID	EDY9100240	52100	State Health Insurance	45,240	46,440	1,200	3%
2400	DTL	MID	EDY9100240	52200	Fica & Medicare	24,386	22,868	(1,518)	-6%
2400	DTL	MID	EDY9100240	52300	Teachers Retirement System	69,843	66,720	(3,123)	-4%
2400	DTL	MID	EDY9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	EDY9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	EDY9100240	52900	Other Employee Benefits	965	986	21	2%
2400	DTL	MID	EDY9100240	56100	Supplies	2,399	2,457	58	2%
2400	DTL	MID	FRT9100240	51300	Principal	125,736	129,551	3,815	3%
2400	DTL	MID	FRT9100240	51310	Assistant Principal	87,514	89,758	2,244	3%
2400	DTL	MID	FRT9100240	51420	Salary Of Clerical Staff	101,922	82,670	(19,252)	-19%
2400	DTL	MID	FRT9100240	52100	State Health Insurance	67,860	69,660	1,800	3%
2400	DTL	MID	FRT9100240	52200	Fica & Medicare	24,111	23,101	(1,010)	-4%
2400	DTL	MID	FRT9100240	52300	Teachers Retirement System	69,054	67,402	(1,652)	-2%
2400	DTL	MID	FRT9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	FRT9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	FRT9100240	52900	Other Employee Benefits	1,103	997	(106)	-10%
2400	DTL	MID	FRT9100240	56100	Supplies	2,356	2,241	(115)	-5%
2400	DTL	MID	MDL9100240	51300	Principal	129,551	129,551	-	0%
2400	DTL	MID	MDL9100240	51310	Assistant Principal	92,377	94,746	2,369	3%
2400	DTL	MID	MDL9100240	51420	Salary Of Clerical Staff	95,726	76,955	(18,771)	-20%
2400	DTL	MID	MDL9100240	52100	State Health Insurance	135,720	116,100	(19,620)	-14%
2400	DTL	MID	MDL9100240	52200	Fica & Medicare	24,301	23,046	(1,255)	-5%
2400	DTL	MID	MDL9100240	52300	Teachers Retirement System	69,598	67,239	(2,359)	-3%
2400	DTL	MID	MDL9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	MDL9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	MDL9100240	52900	Other Employee Benefits	1,112	994	(118)	-11%
2400	DTL	MID	MDL9100240	56100	Supplies	2,437	2,452	15	1%
2400	DTL	MID	RCH9100240	51300	Principal	122,523	125,736	3,213	3%
2400	DTL	MID	RCH9100240	51310	Assistant Principal	175,028	166,589	(8,439)	-5%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2400	DTL	MID	RCH9100240	51420	Salary Of Clerical Staff	97,011	78,075	(18,936)	-20%
2400	DTL	MID	RCH9100240	52100	State Health Insurance	135,720	116,100	(19,620)	-14%
2400	DTL	MID	RCH9100240	52200	Fica & Medicare	30,184	28,336	(1,848)	-6%
2400	DTL	MID	RCH9100240	52300	Teachers Retirement System	86,448	82,673	(3,775)	-4%
2400	DTL	MID	RCH9100240	52500	Unemployment Compensation	-	90	90	N/A
2400	DTL	MID	RCH9100240	52600	Workers' Compensation	3,850	2,400	(1,450)	-38%
2400	DTL	MID	RCH9100240	52900	Other Employee Benefits	1,381	1,222	(159)	-12%
2400	DTL	MID	RCH9100240	56100	Supplies	4,279	4,428	149	3%
2400	DTL	MID	RTH9100240	51300	Principal	111,759	114,655	2,896	3%
2400	DTL	MID	RTH9100240	51310	Assistant Principal	89,723	92,377	2,654	3%
2400	DTL	MID	RTH9100240	51420	Salary Of Clerical Staff	96,368	77,646	(18,722)	-19%
2400	DTL	MID	RTH9100240	52100	State Health Insurance	22,620	23,220	600	3%
2400	DTL	MID	RTH9100240	52200	Fica & Medicare	22,786	21,778	(1,008)	-4%
2400	DTL	MID	RTH9100240	52300	Teachers Retirement System	65,259	63,540	(1,719)	-3%
2400	DTL	MID	RTH9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	RTH9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	RTH9100240	52900	Other Employee Benefits	1,042	939	(103)	-10%
2400	DTL	MID	RTH9100240	56100	Supplies	2,667	2,646	(21)	-1%
2400	DTL	MID	VET9100240	51300	Principal	108,588	108,588	-	0%
2400	DTL	MID	VET9100240	51310	Assistant Principal	92,377	94,746	2,369	3%
2400	DTL	MID	VET9100240	51420	Salary Of Clerical Staff	98,494	79,538	(18,956)	-19%
2400	DTL	MID	VET9100240	52100	State Health Insurance	67,860	69,660	1,800	3%
2400	DTL	MID	VET9100240	52200	Fica & Medicare	22,909	21,640	(1,269)	-6%
2400	DTL	MID	VET9100240	52300	Teachers Retirement System	65,611	63,137	(2,474)	-4%
2400	DTL	MID	VET9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	MID	VET9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	MID	VET9100240	52900	Other Employee Benefits	1,048	933	(115)	-11%
2400	DTL	MID	VET9100240	56100	Supplies	3,647	3,499	(148)	-4%
2400	DTL	PRK	PRK1540241	51420	Salary Of Clerical Staff	-	55,144	55,144	N/A
2400	DTL	PRK	PRK1540241	52200	Fica & Medicare	-	4,219	4,219	N/A
2400	DTL	PRK	PRK1540241	52300	Teachers Retirement System	-	12,308	12,308	N/A
2400	DTL	PRK	PRK1540241	52500	Unemployment Compensation	-	30	30	N/A
2400	DTL	PRK	PRK1540241	52600	Workers' Compensation	-	800	800	N/A
2400	DTL	PRK	PRK1540241	52900	Other Employee Benefits	-	182	182	N/A
2400	DTL	SEC	COH9100240	51300	Principal	125,586	125,586	-	0%
2400	DTL	SEC	COH9100240	51310	Assistant Principal	291,906	291,906	-	0%
2400	DTL	SEC	COH9100240	51420	Salary Of Clerical Staff	120,528	101,547	(18,981)	-16%
2400	DTL	SEC	COH9100240	52100	State Health Insurance	135,720	162,540	26,820	20%
2400	DTL	SEC	COH9100240	52200	Fica & Medicare	41,159	39,706	(1,453)	-4%
2400	DTL	SEC	COH9100240	52300	Teachers Retirement System	117,880	115,850	(2,030)	-2%
2400	DTL	SEC	COH9100240	52500	Unemployment Compensation	-	120	120	N/A
2400	DTL	SEC	COH9100240	52600	Workers' Compensation	4,950	3,200	(1,750)	-35%
2400	DTL	SEC	COH9100240	52900	Other Employee Benefits	1,543	1,392	(151)	-10%
2400	DTL	SEC	COH9100240	56100	Supplies	6,075	6,113	38	1%
2400	DTL	SEC	CVH9100240	51300	Principal	125,586	109,314	(16,272)	-13%
2400	DTL	SEC	CVH9100240	51310	Assistant Principal	180,361	159,745	(20,616)	-11%
2400	DTL	SEC	CVH9100240	51420	Salary Of Clerical Staff	123,557	104,939	(18,618)	-15%
2400	DTL	SEC	CVH9100240	52100	State Health Insurance	113,100	69,660	(43,440)	-38%
2400	DTL	SEC	CVH9100240	52200	Fica & Medicare	32,857	28,611	(4,246)	-13%
2400	DTL	SEC	CVH9100240	52300	Teachers Retirement System	94,104	83,476	(10,628)	-11%
2400	DTL	SEC	CVH9100240	52500	Unemployment Compensation	-	105	105	N/A
2400	DTL	SEC	CVH9100240	52600	Workers' Compensation	4,400	2,800	(1,600)	-36%
2400	DTL	SEC	CVH9100240	52900	Other Employee Benefits	1,503	1,234	(269)	-18%
2400	DTL	SEC	CVH9100240	56100	Supplies	4,641	4,639	(2)	0%
2400	DTL	SEC	HAR9100240	51300	Principal	118,766	121,861	3,095	3%
2400	DTL	SEC	HAR9100240	51310	Assistant Principal	277,288	285,864	8,576	3%
2400	DTL	SEC	HAR9100240	51420	Salary Of Clerical Staff	123,775	99,950	(23,825)	-19%
2400	DTL	SEC	HAR9100240	52100	State Health Insurance	158,340	116,100	(42,240)	-27%
2400	DTL	SEC	HAR9100240	52200	Fica & Medicare	39,767	38,837	(930)	-2%
2400	DTL	SEC	HAR9100240	52300	Teachers Retirement System	113,895	113,313	(582)	-1%
2400	DTL	SEC	HAR9100240	52500	Unemployment Compensation	-	120	120	N/A
2400	DTL	SEC	HAR9100240	52600	Workers' Compensation	4,950	3,200	(1,750)	-35%
2400	DTL	SEC	HAR9100240	52900	Other Employee Benefits	1,819	1,675	(144)	-8%
2400	DTL	SEC	HAR9100240	56100	Supplies	5,583	5,492	(91)	-2%
2400	DTL	SEC	JOR9100240	51300	Principal	125,586	125,586	-	0%
2400	DTL	SEC	JOR9100240	51310	Assistant Principal	253,213	261,788	8,575	3%
2400	DTL	SEC	JOR9100240	51420	Salary Of Clerical Staff	158,864	138,949	(19,915)	-13%
2400	DTL	SEC	JOR9100240	51900	Oth Management Personnel	90,177	90,177	-	0%
2400	DTL	SEC	JOR9100240	52100	State Health Insurance	203,580	208,980	5,400	3%
2400	DTL	SEC	JOR9100240	52200	Fica & Medicare	48,030	47,162	(868)	-2%
2400	DTL	SEC	JOR9100240	52300	Teachers Retirement System	137,560	137,603	43	0%
2400	DTL	SEC	JOR9100240	52500	Unemployment Compensation	-	150	150	N/A
2400	DTL	SEC	JOR9100240	52600	Workers' Compensation	6,050	4,000	(2,050)	-34%
2400	DTL	SEC	JOR9100240	52900	Other Employee Benefits	2,197	2,034	(163)	-7%
2400	DTL	SEC	JOR9100240	56100	Supplies	5,442	5,492	50	1%
2400	DTL	SEC	KEN9100240	51300	Principal	137,780	137,780	-	0%
2400	DTL	SEC	KEN9100240	51310	Assistant Principal	191,792	191,792	-	0%
2400	DTL	SEC	KEN9100240	51420	Salary Of Clerical Staff	121,533	81,374	(40,159)	-33%
2400	DTL	SEC	KEN9100240	52100	State Health Insurance	67,860	92,880	25,020	37%
2400	DTL	SEC	KEN9100240	52200	Fica & Medicare	34,510	31,437	(3,073)	-9%
2400	DTL	SEC	KEN9100240	52300	Teachers Retirement System	98,837	91,723	(7,114)	-7%
2400	DTL	SEC	KEN9100240	52500	Unemployment Compensation	-	90	90	N/A
2400	DTL	SEC	KEN9100240	52600	Workers' Compensation	4,400	2,400	(2,000)	-45%
2400	DTL	SEC	KEN9100240	52900	Other Employee Benefits	1,579	1,356	(223)	-14%
2400	DTL	SEC	KEN9100240	56100	Supplies	4,395	4,255	(140)	-3%
2400	DTL	SEC	NOR9100240	51300	Principal	115,913	125,586	9,673	8%
2400	DTL	SEC	NOR9100240	51310	Assistant Principal	281,795	281,795	-	0%
2400	DTL	SEC	NOR9100240	51420	Salary Of Clerical Staff	126,481	106,184	(20,297)	-16%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2400	DTL	SEC	NOR9100240	52100	State Health Insurance	203,580	185,760	(17,820)	-9%
2400	DTL	SEC	NOR9100240	52200	Fica & Medicare	40,100	39,288	(812)	-2%
2400	DTL	SEC	NOR9100240	52300	Teachers Retirement System	114,850	109,835	(5,015)	-4%
2400	DTL	SEC	NOR9100240	52500	Unemployment Compensation	-	120	120	N/A
2400	DTL	SEC	NOR9100240	52600	Workers' Compensation	4,950	3,200	(1,750)	-35%
2400	DTL	SEC	NOR9100240	52900	Other Employee Benefits	1,835	1,695	(140)	-8%
2400	DTL	SEC	NOR9100240	56100	Supplies	7,352	7,312	(40)	-1%
2400	DTL	SEC	RMA9100240	51300	Principal	130,268	130,268	-	0%
2400	DTL	SEC	RMA9100240	51310	Assistant Principal	70,407	72,989	2,582	4%
2400	DTL	SEC	RMA9100240	51420	Salary Of Clerical Staff	99,549	80,571	(18,978)	-19%
2400	DTL	SEC	RMA9100240	52100	State Health Insurance	113,100	92,880	(20,220)	-18%
2400	DTL	SEC	RMA9100240	52200	Fica & Medicare	22,967	21,713	(1,254)	-5%
2400	DTL	SEC	RMA9100240	52300	Teachers Retirement System	65,779	63,350	(2,429)	-4%
2400	DTL	SEC	RMA9100240	52500	Unemployment Compensation	-	75	75	N/A
2400	DTL	SEC	RMA9100240	52600	Workers' Compensation	3,300	2,000	(1,300)	-39%
2400	DTL	SEC	RMA9100240	52900	Other Employee Benefits	1,051	937	(114)	-11%
2400	DTL	SEC	RMA9100240	56100	Supplies	2,249	2,500	251	11%
2400	DTL	SEC	SHW9100240	51300	Principal	137,780	137,780	-	0%
2400	DTL	SEC	SHW9100240	51310	Assistant Principal	276,230	290,084	13,854	5%
2400	DTL	SEC	SHW9100240	51420	Salary Of Clerical Staff	120,907	103,067	(17,840)	-15%
2400	DTL	SEC	SHW9100240	52100	State Health Insurance	113,100	162,540	49,440	44%
2400	DTL	SEC	SHW9100240	52200	Fica & Medicare	40,921	40,616	(305)	-1%
2400	DTL	SEC	SHW9100240	52300	Teachers Retirement System	117,200	118,504	1,304	1%
2400	DTL	SEC	SHW9100240	52500	Unemployment Compensation	-	120	120	N/A
2400	DTL	SEC	SHW9100240	52600	Workers' Compensation	4,950	3,200	(1,750)	-35%
2400	DTL	SEC	SHW9100240	52900	Other Employee Benefits	1,872	1,752	(120)	-6%
2400	DTL	SEC	SHW9100240	56100	Supplies	6,080	5,783	(297)	-5%
2400	DTL	SEC	SPC9100240	51300	Principal	125,586	125,586	-	0%
2400	DTL	SEC	SPC9100240	51310	Assistant Principal	189,452	286,282	96,830	51%
2400	DTL	SEC	SPC9100240	51420	Salary Of Clerical Staff	119,984	100,859	(19,125)	-16%
2400	DTL	SEC	SPC9100240	52100	State Health Insurance	90,480	116,100	25,620	28%
2400	DTL	SEC	SPC9100240	52200	Fica & Medicare	33,279	39,224	5,945	18%
2400	DTL	SEC	SPC9100240	52300	Teachers Retirement System	95,313	114,441	19,128	20%
2400	DTL	SEC	SPC9100240	52500	Unemployment Compensation	-	120	120	N/A
2400	DTL	SEC	SPC9100240	52600	Workers' Compensation	4,400	3,200	(1,200)	-27%
2400	DTL	SEC	SPC9100240	52900	Other Employee Benefits	1,372	1,692	320	23%
2400	DTL	SEC	SPC9100240	56100	Supplies	5,316	5,670	354	7%
2500	DFO	PGM	PGM9100250	51420	Salary Of Clerical Staff	126,629	128,314	1,685	1%
2500	DFO	PGM	PGM9100250	51860	Custodial Personnel	10,767	-	(10,767)	-100%
2500	DFO	PGM	PGM9100250	51910	Oth Administrative Personnel	91,120	92,258	1,138	1%
2500	DFO	PGM	PGM9100250	51990	Oth Salaries And Compensation	291,273	278,956	(12,317)	-4%
2500	DFO	PGM	PGM9100250	52100	State Health Insurance	226,200	162,540	(63,660)	-28%
2500	DFO	PGM	PGM9100250	52200	Fica & Medicare	39,764	38,214	(1,550)	-4%
2500	DFO	PGM	PGM9100250	52300	Teachers Retirement System	111,527	101,977	(9,550)	-9%
2500	DFO	PGM	PGM9100250	52500	Unemployment Compensation	-	195	195	N/A
2500	DFO	PGM	PGM9100250	52600	Workers' Compensation	7,700	5,200	(2,500)	-32%
2500	DFO	PGM	PGM9100250	52900	Other Employee Benefits	1,782	1,508	(274)	-15%
2500	DFO	PGM	PGM9100250	54300	Repair And Maintenance Service	75,000	75,000	-	0%
2500	DFO	PGM	PGM9100250	54420	Rental Of Equipment Or Vehicle	79,778	80,349	571	1%
2500	DFO	PGM	PGM9100250	55300	Communication	90,000	80,000	(10,000)	-11%
2500	DFO	PGM	PGM9100250	55320	Communication Web based Subscr	-	1,510	1,510	N/A
2500	DFO	PGM	PGM9100250	55800	Travel - Employees	-	400	400	N/A
2500	DFO	PGM	PGM9100250	55950	Other Purchased Services	200	200	-	0%
2500	DFO	PGM	PGM9100250	56100	Supplies	20,700	20,000	(700)	-3%
2500	DFO	PGM	PGM9100250	56110	Supplies-Technology	1,500	10,000	8,500	567%
2500	DFO	PGM	PGM9100250	56120	Computer Software	920	-	(920)	-100%
2500	DFO	PGM	PGM9100250	56150	Expendable Equipment	-	300	300	N/A
2500	DFO	REC	REC9100250	51420	Salary Of Clerical Staff	80,923	81,926	1,003	1%
2500	DFO	REC	REC9100250	51810	Maint/Trans Mech/Security/Whse	14,115	13,099	(1,016)	-7%
2500	DFO	REC	REC9100250	51910	Oth Administrative Personnel	37,159	37,613	454	1%
2500	DFO	REC	REC9100250	52100	State Health Insurance	45,240	46,440	1,200	3%
2500	DFO	REC	REC9100250	52200	Fica & Medicare	10,113	10,147	34	0%
2500	DFO	REC	REC9100250	52300	Teachers Retirement System	25,872	26,681	809	3%
2500	DFO	REC	REC9100250	52500	Unemployment Compensation	-	75	75	N/A
2500	DFO	REC	REC9100250	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2500	DFO	REC	REC9100250	52900	Other Employee Benefits	463	394	(69)	-15%
2500	DFO	REC	REC9100250	53000	Purch Professional & Technical	13,464	-	(13,464)	-100%
2500	DFO	REC	REC9100250	55800	Travel - Employees	700	200	(500)	-71%
2500	DFO	REC	REC9100250	55950	Other Purchased Services	6,000	5,000	(1,000)	-17%
2500	DFO	REC	REC9100250	56100	Supplies	2,000	1,150	(850)	-43%
2500	DFO	REC	REC9100250	56300	Purchased Food	650	-	(650)	-100%
2500	DFO	REC	REC9100250	58100	Dues and Fees	600	200	(400)	-67%
2500	DOE	AUD	AUD9100250	51420	Salary Of Clerical Staff	99,539	85,390	(14,149)	-14%
2500	DOE	AUD	AUD9100250	51900	Oth Management Personnel	102,873	100,073	(2,800)	-3%
2500	DOE	AUD	AUD9100250	51910	Oth Administrative Personnel	66,485	66,485	-	0%
2500	DOE	AUD	AUD9100250	52100	State Health Insurance	90,480	69,660	(20,820)	-23%
2500	DOE	AUD	AUD9100250	52200	Fica & Medicare	20,571	19,274	(1,297)	-6%
2500	DOE	AUD	AUD9100250	52300	Teachers Retirement System	52,878	52,539	(339)	-1%
2500	DOE	AUD	AUD9100250	52500	Unemployment Compensation	-	75	75	N/A
2500	DOE	AUD	AUD9100250	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2500	DOE	AUD	AUD9100250	52900	Other Employee Benefits	845	665	(180)	-21%
2500	DOE	AUD	AUD9100250	54300	Repair And Maintenance Service	4,500	300	(4,200)	-93%
2500	DOE	AUD	AUD9100250	55800	Travel - Employees	900	1,500	600	67%
2500	DOE	AUD	AUD9100250	56100	Supplies	900	1,000	100	11%
2500	DOE	AUD	AUD9100250	56110	Supplies-Technology	-	500	500	N/A
2500	DOE	AUD	AUD9100250	56150	Expendable Equipment	500	500	-	0%
2500	DOE	AUD	AUD9100250	58100	Dues and Fees	150	300	150	100%
2500	FIN	FIS	FIS9100250	51210	Deputy/Assist Superintendent	157,244	157,244	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2500	FIN	FIS	FIS9100250	51420	Salary Of Clerical Staff	458,934	455,135	(3,799)	-1%
2500	FIN	FIS	FIS9100250	51900	Oth Management Personnel	100,073	106,073	6,000	6%
2500	FIN	FIS	FIS9100250	51910	Oth Administrative Personnel	205,735	208,308	2,573	1%
2500	FIN	FIS	FIS9100250	52100	State Health Insurance	271,440	278,640	7,200	3%
2500	FIN	FIS	FIS9100250	52200	Fica & Medicare	70,532	70,897	365	1%
2500	FIN	FIS	FIS9100250	52300	Teachers Retirement System	193,473	194,812	1,339	1%
2500	FIN	FIS	FIS9100250	52500	Unemployment Compensation	-	285	285	N/A
2500	FIN	FIS	FIS9100250	52600	Workers' Compensation	10,450	7,600	(2,850)	-27%
2500	FIN	FIS	FIS9100250	52900	Other Employee Benefits	2,882	2,930	48	2%
2500	FIN	FIS	FIS9100250	53000	Purch Professional & Technical	34,100	23,500	(10,600)	-31%
2500	FIN	FIS	FIS9100250	54300	Repair And Maintenance Service	500	500	-	0%
2500	FIN	FIS	FIS9100250	54320	Repair Services - Technology	2,000	2,000	-	0%
2500	FIN	FIS	FIS9100250	55800	Travel - Employees	7,800	10,000	2,200	28%
2500	FIN	FIS	FIS9100250	55950	Other Purchased Services	6,000	6,000	-	0%
2500	FIN	FIS	FIS9100250	56100	Supplies	12,900	13,500	600	5%
2500	FIN	FIS	FIS9100250	56110	Supplies-Technology	1,500	1,500	-	0%
2500	FIN	FIS	FIS9100250	56150	Expendable Equipment	1,500	1,500	-	0%
2500	FIN	FIS	FIS9100250	56160	Expendable Computer Equipment	1,500	1,500	-	0%
2500	FIN	FIS	FIS9100250	56420	Books And Periodicals	-	500	500	N/A
2500	FIN	FIS	FIS9100250	58100	Dues and Fees	12,600	10,000	(2,600)	-21%
2500	FIN	FIS	FIS9100250	58900	Other Expenditures	1,000	1,000	-	0%
2500	FIN	PUR	PUR9100250	51420	Salary Of Clerical Staff	110,251	111,168	917	1%
2500	FIN	PUR	PUR9100250	51900	Oth Management Personnel	117,071	117,071	-	0%
2500	FIN	PUR	PUR9100250	51910	Oth Administrative Personnel	120,300	121,159	859	1%
2500	FIN	PUR	PUR9100250	52100	State Health Insurance	90,480	116,100	25,620	28%
2500	FIN	PUR	PUR9100250	52200	Fica & Medicare	26,593	26,729	136	1%
2500	FIN	PUR	PUR9100250	52300	Teachers Retirement System	76,164	77,986	1,822	2%
2500	FIN	PUR	PUR9100250	52500	Unemployment Compensation	-	90	90	N/A
2500	FIN	PUR	PUR9100250	52600	Workers' Compensation	3,300	2,400	(900)	-27%
2500	FIN	PUR	PUR9100250	52900	Other Employee Benefits	1,217	1,153	(64)	-5%
2500	FIN	WHS	WHS9100250	51420	Salary Of Clerical Staff	36,467	31,373	(5,094)	-14%
2500	FIN	WHS	WHS9100250	51810	Maint/Trans Mech/Security/Whse	157,958	159,463	1,505	1%
2500	FIN	WHS	WHS9100250	51910	Oth Administrative Personnel	63,901	64,697	796	1%
2500	FIN	WHS	WHS9100250	52100	State Health Insurance	67,860	69,660	1,800	3%
2500	FIN	WHS	WHS9100250	52200	Fica & Medicare	19,762	19,548	(214)	-1%
2500	FIN	WHS	WHS9100250	52300	Teachers Retirement System	21,991	21,443	(548)	-2%
2500	FIN	WHS	WHS9100250	52500	Unemployment Compensation	-	105	105	N/A
2500	FIN	WHS	WHS9100250	52600	Workers' Compensation	3,850	2,800	(1,050)	-27%
2500	FIN	WHS	WHS9100250	52900	Other Employee Benefits	904	843	(61)	-7%
2500	FIN	WHS	WHS9100250	53000	Purch Professional & Technical	-	5,000	5,000	N/A
2500	FIN	WHS	WHS9100250	54300	Repair And Maintenance Service	16,000	16,000	-	0%
2500	FIN	WHS	WHS9100250	54320	Repair Services - Technology	3,500	-	(3,500)	-100%
2500	FIN	WHS	WHS9100250	55320	Communication Web based Subscr	3,000	3,000	-	0%
2500	FIN	WHS	WHS9100250	55800	Travel - Employees	3,500	2,500	(1,000)	-29%
2500	FIN	WHS	WHS9100250	56100	Supplies	8,000	7,000	(1,000)	-13%
2500	FIN	WHS	WHS9100250	56110	Supplies-Technology	1,000	100	(900)	-90%
2500	FIN	WHS	WHS9100250	56150	Expendable Equipment	15,500	15,500	-	0%
2500	FIN	WHS	WHS9100250	58100	Dues and Fees	1,000	1,000	-	0%
2600	DFO	CON	CON9100262	51420	Salary Of Clerical Staff	34,173	34,171	(2)	0%
2600	DFO	CON	CON9100262	51900	Oth Management Personnel	100,073	107,342	7,269	7%
2600	DFO	CON	CON9100262	51910	Oth Administrative Personnel	156,182	145,651	(10,531)	-7%
2600	DFO	CON	CON9100262	52100	State Health Insurance	22,620	46,440	23,820	105%
2600	DFO	CON	CON9100262	52200	Fica & Medicare	22,218	21,968	(250)	-1%
2600	DFO	CON	CON9100262	52300	Teachers Retirement System	63,633	64,096	463	1%
2600	DFO	CON	CON9100262	52500	Unemployment Compensation	-	60	60	N/A
2600	DFO	CON	CON9100262	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2600	DFO	CON	CON9100262	52900	Other Employee Benefits	1,016	948	(68)	-7%
2600	DFO	CON	CON9100262	53000	Purch Professional & Technical	25,000	100,000	75,000	300%
2600	DFO	CON	CON9100262	54300	Repair And Maintenance Service	750	750	-	0%
2600	DFO	CON	CON9100262	55320	Communication Web based Subscr	76,700	75,000	(1,700)	-2%
2600	DFO	CON	CON9100262	55800	Travel - Employees	2,700	3,200	500	19%
2600	DFO	CON	CON9100262	55950	Other Purchased Services	200	-	(200)	-100%
2600	DFO	CON	CON9100262	56100	Supplies	500	700	200	40%
2600	DFO	CON	CON9100262	56150	Expendable Equipment	-	15,000	15,000	N/A
2600	DFO	CON	CON9100262	56200	Energy	1,500	2,250	750	50%
2600	DFO	CON	CON9100262	58100	Dues and Fees	4,300	650	(3,650)	-85%
2600	DFO	OPR	OPR9100260	51210	Deputy/Assist Superintendent	160,044	162,319	2,275	1%
2600	DFO	OPR	OPR9100260	51420	Salary Of Clerical Staff	45,722	46,291	569	1%
2600	DFO	OPR	OPR9100260	52100	State Health Insurance	45,240	46,440	1,200	3%
2600	DFO	OPR	OPR9100260	52200	Fica & Medicare	15,741	15,959	218	1%
2600	DFO	OPR	OPR9100260	52300	Teachers Retirement System	45,083	46,562	1,479	3%
2600	DFO	OPR	OPR9100260	52500	Unemployment Compensation	-	30	30	N/A
2600	DFO	OPR	OPR9100260	52600	Workers' Compensation	1,100	800	(300)	-27%
2600	DFO	OPR	OPR9100260	52900	Other Employee Benefits	720	688	(32)	-4%
2600	DFO	OPR	OPR9100260	55800	Travel - Employees	1,000	1,500	500	50%
2600	DFO	OPR	OPR9100260	56100	Supplies	1,000	800	(200)	-20%
2600	DFO	OPR	OPR9100260	56420	Books And Periodicals	200	200	-	0%
2600	DFO	OPR	OPR9100260	58100	Dues and Fees	600	300	(300)	-50%
2600	DFO	PGM	PGM9100260	51860	Custodial Personnel	-	10,377	10,377	N/A
2600	DFO	PGM	PGM9100260	52200	Fica & Medicare	-	794	794	N/A
2600	DFO	PGM	PGM9100260	52500	Unemployment Compensation	-	15	15	N/A
2600	DFO	PGM	PGM9100260	52600	Workers' Compensation	-	400	400	N/A
2600	DFO	PGM	PGM9100260	54300	Repair And Maintenance Service	2,000	3,000	1,000	50%
2600	DFO	PGM	PGM9100260	56100	Supplies	3,000	2,000	(1,000)	-33%
2600	DFO	PGM	PGM9100260	56200	Energy	7,000	6,000	(1,000)	-14%
2600	DFO	PLS	ACM9100260	51860	Custodial Personnel	138,412	141,253	2,841	2%
2600	DFO	PLS	ACM9100260	52100	State Health Insurance	22,620	69,660	47,040	208%
2600	DFO	PLS	ACM9100260	52200	Fica & Medicare	10,588	10,806	218	2%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

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Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2600	DFO	PLS	ACM9100260	52500	Unemployment Compensation		90	90	N/A
2600	DFO	PLS	ACM9100260	52600	Workers' Compensation	3,300	2,400	(900)	-27%
2600	DFO	PLS	ACM9100260	52900	Other Employee Benefits	254	466	212	83%
2600	DFO	PLS	ACM9100260	54100	Water, Sewer And Cleaning Svc	14,850	16,050	1,200	8%
2600	DFO	PLS	ACM9100260	56100	Supplies	13,560	13,500	(60)	0%
2600	DFO	PLS	ACM9100260	56200	Energy	108,844	109,100	256	0%
2600	DFO	PLS	AIM9100260	51860	Custodial Personnel	122,018	123,126	1,108	1%
2600	DFO	PLS	AIM9100260	52100	State Health Insurance	45,240	46,440	1,200	3%
2600	DFO	PLS	AIM9100260	52200	Fica & Medicare	9,334	9,419	85	1%
2600	DFO	PLS	AIM9100260	52500	Unemployment Compensation	-	75	75	N/A
2600	DFO	PLS	AIM9100260	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2600	DFO	PLS	AIM9100260	52900	Other Employee Benefits	427	406	(21)	-5%
2600	DFO	PLS	ALN9100260	54100	Water, Sewer And Cleaning Svc	142,008	137,527	(4,481)	-3%
2600	DFO	PLS	ALN9100260	56100	Supplies	6,679	2,500	(4,179)	-63%
2600	DFO	PLS	ALN9100260	56200	Energy	94,667	95,100	433	0%
2600	DFO	PLS	ARN9100260	51860	Custodial Personnel	103,922	105,656	1,734	2%
2600	DFO	PLS	ARN9100260	52100	State Health Insurance	67,860	46,440	(21,420)	-32%
2600	DFO	PLS	ARN9100260	52200	Fica & Medicare	7,950	8,083	133	2%
2600	DFO	PLS	ARN9100260	52500	Unemployment Compensation	-	60	60	N/A
2600	DFO	PLS	ARN9100260	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2600	DFO	PLS	ARN9100260	52900	Other Employee Benefits	364	349	(15)	-4%
2600	DFO	PLS	ARN9100260	54100	Water, Sewer And Cleaning Svc	8,411	19,400	10,989	131%
2600	DFO	PLS	ARN9100260	56100	Supplies	8,000	14,000	6,000	75%
2600	DFO	PLS	ARN9100260	56200	Energy	103,539	103,700	161	0%
2600	DFO	PLS	BAK9100260	51860	Custodial Personnel	125,506	131,014	5,508	4%
2600	DFO	PLS	BAK9100260	52100	State Health Insurance	90,480	69,660	(20,820)	-23%
2600	DFO	PLS	BAK9100260	52200	Fica & Medicare	9,601	10,023	422	4%
2600	DFO	PLS	BAK9100260	52500	Unemployment Compensation	-	75	75	N/A
2600	DFO	PLS	BAK9100260	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2600	DFO	PLS	BAK9100260	52900	Other Employee Benefits	439	432	(7)	-2%
2600	DFO	PLS	BAK9100260	54100	Water, Sewer And Cleaning Svc	10,177	11,700	1,523	15%
2600	DFO	PLS	BAK9100260	56100	Supplies	12,828	12,850	22	0%
2600	DFO	PLS	BAK9100260	56200	Energy	156,334	156,700	366	0%
2600	DFO	PLS	BDV9100260	54100	Water, Sewer And Cleaning Svc	151,159	154,403	3,244	2%
2600	DFO	PLS	BDV9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BDV9100260	56200	Energy	107,240	107,600	360	0%
2600	DFO	PLS	BLK9100260	51860	Custodial Personnel	125,793	-	(125,793)	-100%
2600	DFO	PLS	BLK9100260	52100	State Health Insurance	67,860	-	(67,860)	-100%
2600	DFO	PLS	BLK9100260	52200	Fica & Medicare	9,623	-	(9,623)	-100%
2600	DFO	PLS	BLK9100260	52600	Workers' Compensation	2,750	-	(2,750)	-100%
2600	DFO	PLS	BLK9100260	52900	Other Employee Benefits	440	-	(440)	-100%
2600	DFO	PLS	BLK9100260	54100	Water, Sewer And Cleaning Svc	14,794	248,309	233,515	1578%
2600	DFO	PLS	BLK9100260	56100	Supplies	12,191	5,000	(7,191)	-59%
2600	DFO	PLS	BLK9100260	56200	Energy	114,765	115,300	535	0%
2600	DFO	PLS	BLN9100260	54100	Water, Sewer And Cleaning Svc	162,966	154,307	(8,659)	-5%
2600	DFO	PLS	BLN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BLN9100260	56200	Energy	102,458	102,150	(308)	0%
2600	DFO	PLS	BRW9100260	54100	Water, Sewer And Cleaning Svc	179,518	180,242	724	0%
2600	DFO	PLS	BRW9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	BRW9100260	56200	Energy	121,459	121,150	(309)	0%
2600	DFO	PLS	CLB9100260	54100	Water, Sewer And Cleaning Svc	168,565	173,413	4,848	3%
2600	DFO	PLS	CLB9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	CLB9100260	56200	Energy	110,196	110,150	(46)	0%
2600	DFO	PLS	COH9100260	51810	Maint/Trans Mech/Security/Whse	29,068	28,406	(662)	-2%
2600	DFO	PLS	COH9100260	51860	Custodial Personnel	179,550	181,989	2,439	1%
2600	DFO	PLS	COH9100260	52100	State Health Insurance	135,720	139,320	3,600	3%
2600	DFO	PLS	COH9100260	52200	Fica & Medicare	15,959	16,095	136	1%
2600	DFO	PLS	COH9100260	52500	Unemployment Compensation	-	120	120	N/A
2600	DFO	PLS	COH9100260	52600	Workers' Compensation	4,400	3,200	(1,200)	-27%
2600	DFO	PLS	COH9100260	52900	Other Employee Benefits	730	694	(36)	-5%
2600	DFO	PLS	COH9100260	54100	Water, Sewer And Cleaning Svc	13,309	21,350	8,041	60%
2600	DFO	PLS	COH9100260	56100	Supplies	18,338	18,350	12	0%
2600	DFO	PLS	COH9100260	56200	Energy	369,777	369,300	(477)	0%
2600	DFO	PLS	CVH9100260	51810	Maint/Trans Mech/Security/Whse	28,068	43,665	15,597	56%
2600	DFO	PLS	CVH9100260	52100	State Health Insurance	22,260	-	(22,260)	-100%
2600	DFO	PLS	CVH9100260	52200	Fica & Medicare	2,147	3,340	1,193	56%
2600	DFO	PLS	CVH9100260	52500	Unemployment Compensation	-	15	15	N/A
2600	DFO	PLS	CVH9100260	52600	Workers' Compensation	550	400	(150)	-27%
2600	DFO	PLS	CVH9100260	52900	Other Employee Benefits	98	144	46	47%
2600	DFO	PLS	CVH9100260	54100	Water, Sewer And Cleaning Svc	351,866	630,772	278,906	79%
2600	DFO	PLS	CVH9100260	56100	Supplies	21,668	5,000	(16,668)	-77%
2600	DFO	PLS	CVH9100260	56200	Energy	253,164	253,550	386	0%
2600	DFO	PLS	DCM9100260	51860	Custodial Personnel	118,407	118,803	396	0%
2600	DFO	PLS	DCM9100260	52100	State Health Insurance	22,620	23,220	600	3%
2600	DFO	PLS	DCM9100260	52200	Fica & Medicare	9,058	9,088	30	0%
2600	DFO	PLS	DCM9100260	52500	Unemployment Compensation	-	75	75	N/A
2600	DFO	PLS	DCM9100260	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2600	DFO	PLS	DCM9100260	52900	Other Employee Benefits	335	392	57	17%
2600	DFO	PLS	DCM9100260	54100	Water, Sewer And Cleaning Svc	17,184	7,750	(9,434)	-55%
2600	DFO	PLS	DCM9100260	56100	Supplies	11,556	11,550	(6)	0%
2600	DFO	PLS	DCM9100260	56200	Energy	220,116	220,150	34	0%
2600	DFO	PLS	DHE9100260	54100	Water, Sewer And Cleaning Svc	221,411	224,577	3,166	1%
2600	DFO	PLS	DHE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DHE9100260	56200	Energy	115,715	115,400	(315)	0%
2600	DFO	PLS	DMN9100260	54100	Water, Sewer And Cleaning Svc	144,830	154,416	9,586	7%
2600	DFO	PLS	DMN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	DMN9100260	56200	Energy	104,384	104,550	166	0%
2600	DFO	PLS	DTN9100260	51860	Custodial Personnel	103,716	95,496	(8,220)	-8%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2600	DFO	PLS	DTN9100260	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
2600	DFO	PLS	DTN9100260	52200	Fica & Medicare	7,934	7,305	(629)	-8%
2600	DFO	PLS	DTN9100260	52500	Unemployment Compensation	-	60	60	N/A
2600	DFO	PLS	DTN9100260	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2600	DFO	PLS	DTN9100260	52900	Other Employee Benefits	271	315	44	16%
2600	DFO	PLS	DTN9100260	54100	Water, Sewer And Cleaning Svc	15,314	10,100	(5,214)	-34%
2600	DFO	PLS	DTN9100260	56100	Supplies	8,713	8,750	37	0%
2600	DFO	PLS	DTN9100260	56200	Energy	123,187	122,550	(637)	-1%
2600	DFO	PLS	DUB9100260	54100	Water, Sewer And Cleaning Svc	177,092	168,060	(9,032)	-5%
2600	DFO	PLS	DUB9100260	56100	Supplies	8,485	2,500	(5,985)	-71%
2600	DFO	PLS	DUB9100260	56200	Energy	7,102	7,100	(2)	0%
2600	DFO	PLS	DVS9100260	51860	Custodial Personnel	73,391	76,055	2,664	4%
2600	DFO	PLS	DVS9100260	52100	State Health Insurance	22,620	46,440	23,820	105%
2600	DFO	PLS	DVS9100260	52200	Fica & Medicare	5,614	5,818	204	4%
2600	DFO	PLS	DVS9100260	52500	Unemployment Compensation	-	45	45	N/A
2600	DFO	PLS	DVS9100260	52600	Workers' Compensation	1,650	1,200	(450)	-27%
2600	DFO	PLS	DVS9100260	52900	Other Employee Benefits	257	251	(6)	-2%
2600	DFO	PLS	DVS9100260	54100	Water, Sewer And Cleaning Svc	6,602	9,500	2,898	44%
2600	DFO	PLS	DVS9100260	56100	Supplies	7,506	7,500	(6)	0%
2600	DFO	PLS	DVS9100260	56200	Energy	105,205	104,700	(505)	0%
2600	DFO	PLS	ECM9100260	51860	Custodial Personnel	95,058	-	(95,058)	-100%
2600	DFO	PLS	ECM9100260	52100	State Health Insurance	22,620	-	(22,620)	-100%
2600	DFO	PLS	ECM9100260	52200	Fica & Medicare	7,272	-	(7,272)	-100%
2600	DFO	PLS	ECM9100260	52600	Workers' Compensation	2,200	-	(2,200)	-100%
2600	DFO	PLS	ECM9100260	52900	Other Employee Benefits	256	-	(256)	-100%
2600	DFO	PLS	ECM9100260	54100	Water, Sewer And Cleaning Svc	7,304	216,240	208,936	2861%
2600	DFO	PLS	ECM9100260	56100	Supplies	10,714	5,000	(5,714)	-53%
2600	DFO	PLS	ECM9100260	56200	Energy	484,461	483,950	(511)	0%
2600	DFO	PLS	EDY9100260	51860	Custodial Personnel	93,335	93,943	608	1%
2600	DFO	PLS	EDY9100260	52100	State Health Insurance	22,620	23,220	600	3%
2600	DFO	PLS	EDY9100260	52200	Fica & Medicare	7,140	7,187	47	1%
2600	DFO	PLS	EDY9100260	52500	Unemployment Compensation	-	60	60	N/A
2600	DFO	PLS	EDY9100260	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2600	DFO	PLS	EDY9100260	52900	Other Employee Benefits	327	310	(17)	-5%
2600	DFO	PLS	EDY9100260	54100	Water, Sewer And Cleaning Svc	6,524	4,700	(1,824)	-28%
2600	DFO	PLS	EDY9100260	56100	Supplies	9,048	9,050	2	0%
2600	DFO	PLS	EDY9100260	56200	Energy	122,835	122,550	(285)	0%
2600	DFO	PLS	ERA9100260	54100	Water, Sewer And Cleaning Svc	217,518	221,270	3,752	2%
2600	DFO	PLS	ERA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	ERA9100260	56200	Energy	4,743	4,750	7	0%
2600	DFO	PLS	FOR9100260	54100	Water, Sewer And Cleaning Svc	122,391	126,274	3,883	3%
2600	DFO	PLS	FOR9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOR9100260	56200	Energy	100,094	99,400	(694)	-1%
2600	DFO	PLS	FOX9100260	54100	Water, Sewer And Cleaning Svc	162,458	168,495	6,037	4%
2600	DFO	PLS	FOX9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	FOX9100260	56200	Energy	112,509	112,150	(359)	0%
2600	DFO	PLS	FRT9100260	54100	Water, Sewer And Cleaning Svc	273,169	295,765	22,596	8%
2600	DFO	PLS	FRT9100260	56100	Supplies	13,151	5,000	(8,151)	-62%
2600	DFO	PLS	FRT9100260	56200	Energy	124,635	125,050	415	0%
2600	DFO	PLS	GEN9100260	51860	Custodial Personnel	80,491	-	(80,491)	-100%
2600	DFO	PLS	GEN9100260	52100	State Health Insurance	22,620	-	(22,620)	-100%
2600	DFO	PLS	GEN9100260	52200	Fica & Medicare	6,158	-	(6,158)	-100%
2600	DFO	PLS	GEN9100260	52600	Workers' Compensation	1,650	-	(1,650)	-100%
2600	DFO	PLS	GEN9100260	52900	Other Employee Benefits	96	-	(96)	-100%
2600	DFO	PLS	GEN9100260	54100	Water, Sewer And Cleaning Svc	5,646	144,167	138,521	2453%
2600	DFO	PLS	GEN9100260	56100	Supplies	6,457	2,500	(3,957)	-61%
2600	DFO	PLS	GEN9100260	56200	Energy	100,800	100,250	(550)	-1%
2600	DFO	PLS	GRG9100260	54100	Water, Sewer And Cleaning Svc	159,042	165,947	6,905	4%
2600	DFO	PLS	GRG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	GRG9100260	56200	Energy	8,807	8,850	43	0%
2600	DFO	PLS	HAN9100260	54100	Water, Sewer And Cleaning Svc	166,910	177,385	10,475	6%
2600	DFO	PLS	HAN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	HAN9100260	56200	Energy	104,398	104,250	(148)	0%
2600	DFO	PLS	HAR9100260	51810	Maint/Trans Mech/Security/Whse	45,769	44,760	(1,009)	-2%
2600	DFO	PLS	HAR9100260	52100	State Health Insurance	22,620	23,220	600	3%
2600	DFO	PLS	HAR9100260	52200	Fica & Medicare	3,501	3,424	(77)	-2%
2600	DFO	PLS	HAR9100260	52500	Unemployment Compensation	-	15	15	N/A
2600	DFO	PLS	HAR9100260	52600	Workers' Compensation	550	400	(150)	-27%
2600	DFO	PLS	HAR9100260	52900	Other Employee Benefits	160	148	(12)	-8%
2600	DFO	PLS	HAR9100260	54100	Water, Sewer And Cleaning Svc	328,889	344,658	15,769	5%
2600	DFO	PLS	HAR9100260	56100	Supplies	5,000	5,000	-	0%
2600	DFO	PLS	HAR9100260	56200	Energy	266,076	266,300	224	0%
2600	DFO	PLS	JNS9100260	54100	Water, Sewer And Cleaning Svc	153,598	157,980	4,382	3%
2600	DFO	PLS	JNS9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	JNS9100260	56200	Energy	144,289	144,300	11	0%
2600	DFO	PLS	JOR9100260	51810	Maint/Trans Mech/Security/Whse	44,661	43,665	(996)	-2%
2600	DFO	PLS	JOR9100260	51860	Custodial Personnel	235,255	-	(235,255)	-100%
2600	DFO	PLS	JOR9100260	52100	State Health Insurance	90,480	-	(90,480)	-100%
2600	DFO	PLS	JOR9100260	52200	Fica & Medicare	21,414	3,340	(18,074)	-84%
2600	DFO	PLS	JOR9100260	52500	Unemployment Compensation	-	15	15	N/A
2600	DFO	PLS	JOR9100260	52600	Workers' Compensation	6,050	400	(5,650)	-93%
2600	DFO	PLS	JOR9100260	52900	Other Employee Benefits	980	144	(836)	-85%
2600	DFO	PLS	JOR9100260	54100	Water, Sewer And Cleaning Svc	33,518	591,777	558,259	1666%
2600	DFO	PLS	JOR9100260	56100	Supplies	23,980	5,000	(18,980)	-79%
2600	DFO	PLS	JOR9100260	56200	Energy	400,104	399,650	(454)	0%
2600	DFO	PLS	KEN9100260	51810	Maint/Trans Mech/Security/Whse	29,786	29,123	(663)	-2%
2600	DFO	PLS	KEN9100260	51860	Custodial Personnel	209,197	211,610	2,413	1%
2600	DFO	PLS	KEN9100260	52100	State Health Insurance	45,240	46,440	1,200	3%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2600	DFO	PLS	KEN9100260	52200	Fica & Medicare	18,282	18,416	134	1%
2600	DFO	PLS	KEN9100260	52500	Unemployment Compensation	-	150	150	N/A
2600	DFO	PLS	KEN9100260	52600	Workers' Compensation	5,500	4,000	(1,500)	-27%
2600	DFO	PLS	KEN9100260	52900	Other Employee Benefits	606	649	43	7%
2600	DFO	PLS	KEN9100260	54100	Water, Sewer And Cleaning Svc	38,335	42,050	3,715	10%
2600	DFO	PLS	KEN9100260	56100	Supplies	21,012	26,000	4,988	24%
2600	DFO	PLS	KEN9100260	56200	Energy	16,936	17,000	64	0%
2600	DFO	PLS	KEY9100260	51860	Custodial Personnel	74,212	74,800	588	1%
2600	DFO	PLS	KEY9100260	52100	State Health Insurance	22,620	23,220	600	3%
2600	DFO	PLS	KEY9100260	52200	Fica & Medicare	5,677	5,722	45	1%
2600	DFO	PLS	KEY9100260	52500	Unemployment Compensation	-	45	45	N/A
2600	DFO	PLS	KEY9100260	52600	Workers' Compensation	1,650	1,200	(450)	-27%
2600	DFO	PLS	KEY9100260	52900	Other Employee Benefits	260	247	(13)	-5%
2600	DFO	PLS	KEY9100260	54100	Water, Sewer And Cleaning Svc	3,574	4,250	676	19%
2600	DFO	PLS	KEY9100260	56100	Supplies	6,122	6,150	28	0%
2600	DFO	PLS	KEY9100260	56200	Energy	97,174	97,350	176	0%
2600	DFO	PLS	KIN9100260	54100	Water, Sewer And Cleaning Svc	6,898	7,800	902	13%
2600	DFO	PLS	KIN9100260	56100	Supplies	8,000	6,000	(2,000)	-25%
2600	DFO	PLS	KIN9100260	56200	Energy	14,489	14,500	11	0%
2600	DFO	PLS	LJA9100260	54100	Water, Sewer And Cleaning Svc	135,068	137,515	2,447	2%
2600	DFO	PLS	LJA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	LJA9100260	56200	Energy	230,694	230,050	(644)	0%
2600	DFO	PLS	MAC9100260	54100	Water, Sewer And Cleaning Svc	185,201	191,751	6,550	4%
2600	DFO	PLS	MAC9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MAC9100260	56200	Energy	7,034	7,050	16	0%
2600	DFO	PLS	MAR9100260	54100	Water, Sewer And Cleaning Svc	6,202	5,400	(802)	-13%
2600	DFO	PLS	MAR9100260	56100	Supplies	13,188	13,200	12	0%
2600	DFO	PLS	MAR9100260	56200	Energy	146,579	146,500	(79)	0%
2600	DFO	PLS	MBA9100260	54100	Water, Sewer And Cleaning Svc	230,203	229,854	(349)	0%
2600	DFO	PLS	MBA9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MBA9100260	56200	Energy	144,380	143,900	(480)	0%
2600	DFO	PLS	MDL9100260	51860	Custodial Personnel	115,247	115,536	289	0%
2600	DFO	PLS	MDL9100260	52100	State Health Insurance	22,620	-	(22,620)	-100%
2600	DFO	PLS	MDL9100260	52200	Fica & Medicare	8,816	8,839	23	0%
2600	DFO	PLS	MDL9100260	52500	Unemployment Compensation	-	75	75	N/A
2600	DFO	PLS	MDL9100260	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2600	DFO	PLS	MDL9100260	52900	Other Employee Benefits	403	381	(22)	-5%
2600	DFO	PLS	MDL9100260	54100	Water, Sewer And Cleaning Svc	7,967	6,400	(1,567)	-20%
2600	DFO	PLS	MDL9100260	56100	Supplies	13,264	13,300	36	0%
2600	DFO	PLS	MDL9100260	56200	Energy	199,991	200,200	209	0%
2600	DFO	PLS	MLK9100260	54100	Water, Sewer And Cleaning Svc	157,296	159,893	2,597	2%
2600	DFO	PLS	MLK9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	MLK9100260	56200	Energy	108,278	107,600	(678)	-1%
2600	DFO	PLS	MTH9100260	51860	Custodial Personnel	96,946	-	(96,946)	-100%
2600	DFO	PLS	MTH9100260	52100	State Health Insurance	22,260	-	(22,260)	-100%
2600	DFO	PLS	MTH9100260	52200	Fica & Medicare	7,416	-	(7,416)	-100%
2600	DFO	PLS	MTH9100260	52600	Workers' Compensation	2,200	-	(2,200)	-100%
2600	DFO	PLS	MTH9100260	52900	Other Employee Benefits	339	-	(339)	-100%
2600	DFO	PLS	MTH9100260	54100	Water, Sewer And Cleaning Svc	9,230	177,904	168,674	1827%
2600	DFO	PLS	MTH9100260	56100	Supplies	8,079	2,500	(5,579)	-69%
2600	DFO	PLS	MTH9100260	56200	Energy	85,204	84,750	(454)	-1%
2600	DFO	PLS	NCE9100260	54100	Water, Sewer And Cleaning Svc	202,431	206,686	4,255	2%
2600	DFO	PLS	NCE9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	NCE9100260	56200	Energy	220,158	220,850	692	0%
2600	DFO	PLS	NOR9100260	51810	Maint/Trans Mech/Security/Whse	31,612	30,996	(616)	-2%
2600	DFO	PLS	NOR9100260	52200	Fica & Medicare	2,418	2,371	(47)	-2%
2600	DFO	PLS	NOR9100260	52500	Unemployment Compensation	-	15	15	N/A
2600	DFO	PLS	NOR9100260	52600	Workers' Compensation	550	400	(150)	-27%
2600	DFO	PLS	NOR9100260	52900	Other Employee Benefits	111	102	(9)	-8%
2600	DFO	PLS	NOR9100260	54100	Water, Sewer And Cleaning Svc	372,451	389,045	16,594	4%
2600	DFO	PLS	NOR9100260	56100	Supplies	5,000	5,000	-	0%
2600	DFO	PLS	NOR9100260	56200	Energy	280,476	281,250	774	0%
2600	DFO	PLS	OSS9100260	54100	Water, Sewer And Cleaning Svc	6,941	7,800	859	12%
2600	DFO	PLS	OSS9100260	56100	Supplies	8,000	6,000	(2,000)	-25%
2600	DFO	PLS	OSS9100260	56200	Energy	101,972	102,000	28	0%
2600	DFO	PLS	PLS9100260	51420	Salary Of Clerical Staff	61,167	102,020	40,853	67%
2600	DFO	PLS	PLS9100260	51810	Maint/Trans Mech/Security/Whse	3,100,353	2,869,596	(230,757)	-7%
2600	DFO	PLS	PLS9100260	51860	Custodial Personnel	56,670	50,876	(5,794)	-10%
2600	DFO	PLS	PLS9100260	51900	Oth Management Personnel	131,689	131,689	-	0%
2600	DFO	PLS	PLS9100260	51910	Oth Administrative Personnel	366,064	329,435	(36,629)	-10%
2600	DFO	PLS	PLS9100260	52100	State Health Insurance	1,425,060	1,439,640	14,580	1%
2600	DFO	PLS	PLS9100260	52200	Fica & Medicare	284,270	266,497	(17,773)	-6%
2600	DFO	PLS	PLS9100260	52300	Teachers Retirement System	255,739	225,572	(30,167)	-12%
2600	DFO	PLS	PLS9100260	52500	Unemployment Compensation	-	1,275	1,275	N/A
2600	DFO	PLS	PLS9100260	52600	Workers' Compensation	49,500	34,000	(15,500)	-31%
2600	DFO	PLS	PLS9100260	52900	Other Employee Benefits	12,709	11,280	(1,429)	-11%
2600	DFO	PLS	PLS9100260	54100	Water, Sewer And Cleaning Svc	36,000	36,000	-	0%
2600	DFO	PLS	PLS9100260	54300	Repair And Maintenance Service	85,000	60,000	(25,000)	-29%
2600	DFO	PLS	PLS9100260	54440	Other Rentals	51,450	54,023	2,573	5%
2600	DFO	PLS	PLS9100260	55800	Travel - Employees	3,200	1,000	(2,200)	-69%
2600	DFO	PLS	PLS9100260	56100	Supplies	202,400	192,000	(10,400)	-5%
2600	DFO	PLS	PLS9100260	56110	Supplies-Technology	-	1,500	1,500	N/A
2600	DFO	PLS	PLS9100260	56200	Energy	282,000	350,000	68,000	24%
2600	DFO	PLS	PLS9100260	58100	Dues and Fees	12,600	9,400	(3,200)	-25%
2600	DFO	PLS	PLS9100261	53000	Purch Professional & Technical	275,000	225,000	(50,000)	-18%
2600	DFO	PLS	PLS9100261	53320	Drug & Alcohol Testing, Finger	100	100	-	0%
2600	DFO	PLS	PLS9100261	54300	Repair And Maintenance Service	1,729,000	1,714,990	(14,010)	-1%
2600	DFO	PLS	PLS9100261	54420	Rental Of Equipment Or Vehicle	60,000	60,000	-	0%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND

Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2600	DFO	PLS	PLS9100261	55320	Communication Web based Subscr	50,000	52,473	2,473	5%
2600	DFO	PLS	PLS9100261	56100	Supplies	1,210,050	1,200,000	(10,050)	-1%
2600	DFO	PLS	PLS9100261	56150	Expendable Equipment	150,000	150,000	-	0%
2600	DFO	PLS	PLS9100261	56200	Energy	125,000	180,000	55,000	44%
2600	DFO	PLS	PLS9100261	57300	Purch Eqp Noncom	28,000	36,000	8,000	29%
2600	DFO	PLS	PLS9100263	54300	Repair And Maintenance Service	1,370,209	1,370,800	591	0%
2600	DFO	PLS	PLS9100263	56100	Supplies	30,000	30,000	-	0%
2600	DFO	PLS	PLS9100264	53000	Purch Professional & Technical	50,000	50,000	-	0%
2600	DFO	PLS	PLS9100264	54100	Water, Sewer And Cleaning Svc	1,921,000	2,018,000	97,000	5%
2600	DFO	PLS	PLS9100264	54300	Repair And Maintenance Service	690,000	965,000	275,000	40%
2600	DFO	PLS	PLS9100264	56100	Supplies	225,000	225,000	-	0%
2600	DFO	PLS	PLS9100264	56200	Energy	20,000	25,000	5,000	25%
2600	DFO	PLS	PLS9100265	56200	Energy	35,000	40,000	5,000	14%
2600	DFO	PLS	RCH9100260	51860	Custodial Personnel	117,012	116,811	(201)	0%
2600	DFO	PLS	RCH9100260	52200	Fica & Medicare	8,951	8,936	(15)	0%
2600	DFO	PLS	RCH9100260	52500	Unemployment Compensation	-	75	75	N/A
2600	DFO	PLS	RCH9100260	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2600	DFO	PLS	RCH9100260	52900	Other Employee Benefits	333	313	(20)	-6%
2600	DFO	PLS	RCH9100260	54100	Water, Sewer And Cleaning Svc	18,087	22,000	3,913	22%
2600	DFO	PLS	RCH9100260	56100	Supplies	13,392	13,400	8	0%
2600	DFO	PLS	RCH9100260	56200	Energy	186,011	186,200	189	0%
2600	DFO	PLS	RES9100260	51860	Custodial Personnel	77,269	81,453	4,184	5%
2600	DFO	PLS	RES9100260	52100	State Health Insurance	22,620	23,220	600	3%
2600	DFO	PLS	RES9100260	52200	Fica & Medicare	5,911	6,231	320	5%
2600	DFO	PLS	RES9100260	52500	Unemployment Compensation	-	45	45	N/A
2600	DFO	PLS	RES9100260	52600	Workers' Compensation	1,650	1,200	(450)	-27%
2600	DFO	PLS	RES9100260	52900	Other Employee Benefits	194	269	75	39%
2600	DFO	PLS	RES9100260	54100	Water, Sewer And Cleaning Svc	5,251	5,150	(101)	-2%
2600	DFO	PLS	RES9100260	56100	Supplies	6,807	6,800	(7)	0%
2600	DFO	PLS	RES9100260	56200	Energy	87,836	87,200	(636)	-1%
2600	DFO	PLS	RIG9100260	54100	Water, Sewer And Cleaning Svc	190,299	198,457	8,158	4%
2600	DFO	PLS	RIG9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	RIG9100260	56200	Energy	111,540	111,750	210	0%
2600	DFO	PLS	RIV9100260	54100	Water, Sewer And Cleaning Svc	142,406	136,579	(5,827)	-4%
2600	DFO	PLS	RIV9100260	56100	Supplies	6,706	2,500	(4,206)	-63%
2600	DFO	PLS	RIV9100260	56200	Energy	104,060	104,250	190	0%
2600	DFO	PLS	RMA9100260	51860	Custodial Personnel	139,171	139,500	329	0%
2600	DFO	PLS	RMA9100260	52100	State Health Insurance	22,620	-	(22,620)	-100%
2600	DFO	PLS	RMA9100260	52200	Fica & Medicare	10,647	10,672	25	0%
2600	DFO	PLS	RMA9100260	52500	Unemployment Compensation	-	90	90	N/A
2600	DFO	PLS	RMA9100260	52600	Workers' Compensation	3,300	2,400	(900)	-27%
2600	DFO	PLS	RMA9100260	52900	Other Employee Benefits	410	460	50	12%
2600	DFO	PLS	RMA9100260	54100	Water, Sewer And Cleaning Svc	5,043	6,550	1,507	30%
2600	DFO	PLS	RMA9100260	56100	Supplies	14,021	14,050	29	0%
2600	DFO	PLS	RMA9100260	56200	Energy	173,112	173,250	138	0%
2600	DFO	PLS	RTH9100260	51860	Custodial Personnel	99,162	107,349	8,187	8%
2600	DFO	PLS	RTH9100260	52100	State Health Insurance	22,620	23,220	600	3%
2600	DFO	PLS	RTH9100260	52200	Fica & Medicare	7,586	8,212	626	8%
2600	DFO	PLS	RTH9100260	52500	Unemployment Compensation	-	60	60	N/A
2600	DFO	PLS	RTH9100260	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2600	DFO	PLS	RTH9100260	52900	Other Employee Benefits	193	354	161	83%
2600	DFO	PLS	RTH9100260	54100	Water, Sewer And Cleaning Svc	7,154	5,300	(1,854)	-26%
2600	DFO	PLS	RTH9100260	56100	Supplies	10,944	10,950	6	0%
2600	DFO	PLS	RTH9100260	56200	Energy	886	3,500	2,614	295%
2600	DFO	PLS	SHW9100260	51810	Maint/Trans Mech/Security/Whse	44,661	44,163	(498)	-1%
2600	DFO	PLS	SHW9100260	51860	Custodial Personnel	212,501	214,060	1,559	1%
2600	DFO	PLS	SHW9100260	52100	State Health Insurance	67,860	69,660	1,800	3%
2600	DFO	PLS	SHW9100260	52200	Fica & Medicare	19,673	19,754	81	0%
2600	DFO	PLS	SHW9100260	52500	Unemployment Compensation	-	150	150	N/A
2600	DFO	PLS	SHW9100260	52600	Workers' Compensation	5,500	4,000	(1,500)	-27%
2600	DFO	PLS	SHW9100260	52900	Other Employee Benefits	823	852	29	4%
2600	DFO	PLS	SHW9100260	54100	Water, Sewer And Cleaning Svc	27,648	34,300	6,652	24%
2600	DFO	PLS	SHW9100260	56100	Supplies	21,163	21,200	37	0%
2600	DFO	PLS	SHW9100260	56200	Energy	561,086	561,150	64	0%
2600	DFO	PLS	SOC9100260	51860	Custodial Personnel	74,623	74,302	(321)	0%
2600	DFO	PLS	SOC9100260	52100	State Health Insurance	45,240	23,220	(22,020)	-49%
2600	DFO	PLS	SOC9100260	52200	Fica & Medicare	5,709	5,684	(25)	0%
2600	DFO	PLS	SOC9100260	52500	Unemployment Compensation	-	45	45	N/A
2600	DFO	PLS	SOC9100260	52600	Workers' Compensation	1,650	1,200	(450)	-27%
2600	DFO	PLS	SOC9100260	52900	Other Employee Benefits	261	245	(16)	-6%
2600	DFO	PLS	SOC9100260	54100	Water, Sewer And Cleaning Svc	18,911	7,150	(11,761)	-62%
2600	DFO	PLS	SOC9100260	56100	Supplies	7,286	7,300	14	0%
2600	DFO	PLS	SOC9100260	56200	Energy	90,499	98,450	7,951	9%
2600	DFO	PLS	SPC9100260	51810	Maint/Trans Mech/Security/Whse	29,786	29,123	(663)	-2%
2600	DFO	PLS	SPC9100260	51860	Custodial Personnel	243,831	246,490	2,659	1%
2600	DFO	PLS	SPC9100260	52100	State Health Insurance	158,340	116,100	(42,240)	-27%
2600	DFO	PLS	SPC9100260	52200	Fica & Medicare	20,932	21,084	152	1%
2600	DFO	PLS	SPC9100260	52500	Unemployment Compensation	-	165	165	N/A
2600	DFO	PLS	SPC9100260	52600	Workers' Compensation	6,050	4,400	(1,650)	-27%
2600	DFO	PLS	SPC9100260	52900	Other Employee Benefits	958	910	(48)	-5%
2600	DFO	PLS	SPC9100260	54100	Water, Sewer And Cleaning Svc	57,977	66,100	8,123	14%
2600	DFO	PLS	SPC9100260	56100	Supplies	24,791	24,800	9	0%
2600	DFO	PLS	SPC9100260	56200	Energy	324,387	324,000	(387)	0%
2600	DFO	PLS	STE9100260	51860	Custodial Personnel	53,325	55,637	2,312	4%
2600	DFO	PLS	STE9100260	52100	State Health Insurance	45,240	46,440	1,200	3%
2600	DFO	PLS	STE9100260	52200	Fica & Medicare	4,079	4,256	177	4%
2600	DFO	PLS	STE9100260	52500	Unemployment Compensation	-	30	30	N/A
2600	DFO	PLS	STE9100260	52600	Workers' Compensation	1,100	800	(300)	-27%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2600	DFO	PLS	STE9100260	52900	Other Employee Benefits	187	184	(3)	-2%
2600	DFO	PLS	STE9100260	54100	Water, Sewer And Cleaning Svc	2,076	2,400	324	16%
2600	DFO	PLS	STE9100260	56100	Supplies	3,111	3,150	39	1%
2600	DFO	PLS	STE9100260	56200	Energy	66,146	66,000	(146)	0%
2600	DFO	PLS	VET9100260	51860	Custodial Personnel	123,865	125,058	1,193	1%
2600	DFO	PLS	VET9100260	52100	State Health Insurance	90,480	92,880	2,400	3%
2600	DFO	PLS	VET9100260	52200	Fica & Medicare	9,476	9,567	91	1%
2600	DFO	PLS	VET9100260	52500	Unemployment Compensation	-	75	75	N/A
2600	DFO	PLS	VET9100260	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2600	DFO	PLS	VET9100260	52900	Other Employee Benefits	434	413	(21)	-5%
2600	DFO	PLS	VET9100260	54100	Water, Sewer And Cleaning Svc	9,785	9,250	(535)	-5%
2600	DFO	PLS	VET9100260	56100	Supplies	11,938	11,950	12	0%
2600	DFO	PLS	WAD9100260	54100	Water, Sewer And Cleaning Svc	127,754	132,095	4,341	3%
2600	DFO	PLS	WAD9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WAD9100260	56200	Energy	93,780	93,300	(480)	-1%
2600	DFO	PLS	WDL9100260	51860	Custodial Personnel	26,509	26,812	303	1%
2600	DFO	PLS	WDL9100260	52100	State Health Insurance	22,620	23,220	600	3%
2600	DFO	PLS	WDL9100260	52200	Fica & Medicare	2,028	2,051	23	1%
2600	DFO	PLS	WDL9100260	52500	Unemployment Compensation	-	15	15	N/A
2600	DFO	PLS	WDL9100260	52600	Workers' Compensation	550	400	(150)	-27%
2600	DFO	PLS	WDL9100260	52900	Other Employee Benefits	93	88	(5)	-5%
2600	DFO	PLS	WDL9100260	56100	Supplies	-	2,000	2,000	N/A
2600	DFO	PLS	WES9100260	54100	Water, Sewer And Cleaning Svc	126,057	129,581	3,524	3%
2600	DFO	PLS	WES9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WES9100260	56200	Energy	79,517	79,250	(267)	0%
2600	DFO	PLS	WYN9100260	54100	Water, Sewer And Cleaning Svc	147,113	149,069	1,956	1%
2600	DFO	PLS	WYN9100260	56100	Supplies	2,500	2,500	-	0%
2600	DFO	PLS	WYN9100260	56200	Energy	104,937	104,250	(687)	-1%
2600	DFO	REC	REC9100260	54100	Water, Sewer And Cleaning Svc	3,000	3,000	-	0%
2600	DFO	REC	REC9100260	54300	Repair And Maintenance Service	1,500	1,000	(500)	-33%
2600	DFO	REC	REC9100260	56100	Supplies	5,000	3,000	(2,000)	-40%
2600	DFO	REC	REC9100260	56200	Energy	76,000	73,400	(2,600)	-3%
2600	DFO	TRN	TRN1320260	51860	Custodial Personnel	27,494	27,490	(4)	0%
2600	DFO	TRN	TRN1320260	52100	State Health Insurance	-	23,220	23,220	N/A
2600	DFO	TRN	TRN1320260	52200	Fica & Medicare	-	2,103	2,103	N/A
2600	DFO	TRN	TRN1320260	52500	Unemployment Compensation	-	15	15	N/A
2600	DFO	TRN	TRN1320260	52600	Workers' Compensation	-	400	400	N/A
2600	DFO	TRN	TRN1320260	52900	Other Employee Benefits	-	91	91	N/A
2600	DFO	TRN	TRN9100260	54100	Water, Sewer And Cleaning Svc	40,257	41,000	743	2%
2600	DFO	TRN	TRN9100260	56200	Energy	55,000	47,000	(8,000)	-15%
2600	DHR	PRM	PRM9100260	55200	Insurance (Other Than Emp Bene	1,438,330	1,336,460	(101,870)	-7%
2600	DHR	PRM	PRM9100260	56200	Energy	1,500	1,500	-	0%
2600	DIS	INF	INF9100261	54100	Water, Sewer And Cleaning Svc	40,408	40,408	-	0%
2600	DIS	INF	INF9100261	54300	Repair And Maintenance Service	1,500	1,500	-	0%
2600	DIS	INF	INF9100261	56100	Supplies	5,000	5,000	-	0%
2600	DIS	INF	INF9100261	56200	Energy	145,200	155,000	9,800	7%
2600	DIS	INF	INF9100261	58100	Dues And Fees	46	46	-	0%
2600	DOE	EXE	EXE9100260	51810	Maint/Trans Mech/Security/Whse	30,257	31,792	1,535	5%
2600	DOE	EXE	EXE9100260	52200	Fica & Medicare	2,315	2,432	117	5%
2600	DOE	EXE	EXE9100260	52500	Unemployment Compensation	-	15	15	N/A
2600	DOE	EXE	EXE9100260	52600	Workers' Compensation	550	400	(150)	-27%
2600	DOE	EXE	EXE9100260	52900	Other Employee Benefits	106	105	(1)	-1%
2600	DOE	EXE	EXE9100260	54100	Water, Sewer And Cleaning Svc	94,200	99,000	4,800	5%
2600	DOE	EXE	EXE9100260	54300	Repair And Maintenance Service	500	500	-	0%
2600	DOE	EXE	EXE9100260	54320	Repair Services - Technology	-	500	500	N/A
2600	DOE	EXE	EXE9100260	55300	Communication	2,100	2,280	180	9%
2600	DOE	EXE	EXE9100260	56100	Supplies	1,000	1,000	-	0%
2600	DOE	EXE	EXE9100260	56150	Expendable Equipment	1,500	2,000	500	33%
2600	DOE	EXE	EXE9100260	56200	Energy	200,000	200,000	-	0%
2600	DOE	MSM	MSM9100260	51810	Maint/Trans Mech/Security/Whse	69,578	42,048	(27,530)	-40%
2600	DOE	MSM	MSM9100260	51860	Custodial Personnel	73,350	100,676	27,326	37%
2600	DOE	MSM	MSM9100260	52100	State Health Insurance	113,100	92,880	(20,220)	-18%
2600	DOE	MSM	MSM9100260	52200	Fica & Medicare	10,934	10,918	(16)	0%
2600	DOE	MSM	MSM9100260	52300	Teachers Retirement System	31,316	9,385	(21,931)	-70%
2600	DOE	MSM	MSM9100260	52500	Unemployment Compensation	-	75	75	N/A
2600	DOE	MSM	MSM9100260	52600	Workers' Compensation	2,750	2,000	(750)	-27%
2600	DOE	MSM	MSM9100260	52900	Other Employee Benefits	500	471	(29)	-6%
2600	DOE	MSM	MSM9100260	54100	Water, Sewer And Cleaning Svc	22,325	26,689	4,364	20%
2600	DOE	MSM	MSM9100260	54300	Repair And Maintenance Service	104,128	144,615	40,487	39%
2600	DOE	MSM	MSM9100260	54420	Rental Of Equipment Or Vehicle	4,164	4,500	336	8%
2600	DOE	MSM	MSM9100260	55320	Communication Web based Subscr	400	1,000	600	150%
2600	DOE	MSM	MSM9100260	55950	Other Purchased Services	215	1,200	985	458%
2600	DOE	MSM	MSM9100260	56100	Supplies	15,000	18,000	3,000	20%
2600	DOE	MSM	MSM9100260	56110	Supplies-Technology	500	500	-	0%
2600	DOE	MSM	MSM9100260	56120	Computer Software	1,025	-	(1,025)	-100%
2600	DOE	MSM	MSM9100260	56150	Expendable Equipment	2,000	2,500	500	25%
2600	DOE	MSM	MSM9100260	56160	Expendable Computer Equipment	-	500	500	N/A
2600	DOE	MSM	MSM9100260	56200	Energy	225,000	230,000	5,000	2%
2600	DOE	MSM	MSM9100260	58100	Dues And Fees	-	200	200	N/A
2600	DSS	ATH	ATH9100260	54100	Water, Sewer And Cleaning Svc	7,500	7,500	-	0%
2600	DSS	ATH	ATH9100260	54410	Rental Of Land Or Buildings	25,000	25,000	-	0%
2600	DSS	ATH	ATH9100260	54900	Other Purch Prop Services	-	52,500	52,500	N/A
2600	DSS	ATH	ATH9100260	56100	Supplies	-	4,000	4,000	N/A
2600	DSS	ATH	ATH9100260	56200	Energy	10,000	14,000	4,000	40%
2600	DTL	ART	ART9100260	53000	Purch Professional & Technical	3,000	15,000	12,000	400%
2600	DTL	ART	ART9100261	53000	Purch Professional & Technical	23,500	15,500	(8,000)	-34%
2600	DTL	ART	ART9100261	54300	Repair And Maintenance Service	15,000	15,000	-	0%
2600	DTL	ART	ART9100261	56100	Supplies	8,000	10,000	2,000	25%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2600	DTL	ART	ART9100261	56150	Expendable Equipment	500	-	(500)	-100%
2600	FIN	WHS	WHS9100260	54440	Other Rentals	4,500	4,800	300	7%
2600	FIN	WHS	WHS9100260	56200	Energy	2,500	3,500	1,000	40%
2660	DOE	SCR	ACM1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	ACM1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	ACM1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	ACM1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	ACM1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	ACM1670600	52900	Other Employee Benefits	-	83	83	N/A
2660	DOE	SCR	ARN1670600	51830	Safety and Security Personnel	-	27,924	27,924	N/A
2660	DOE	SCR	ARN1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	ARN1670600	52200	Fica & Medicare	-	2,136	2,136	N/A
2660	DOE	SCR	ARN1670600	52300	Teachers Retirement System	-	6,233	6,233	N/A
2660	DOE	SCR	ARN1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	ARN1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	ARN1670600	52900	Other Employee Benefits	-	92	92	N/A
2660	DOE	SCR	BAK1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	BAK1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	BAK1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	BAK1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	BAK1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	BAK1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	BAK1670600	52900	Other Employee Benefits	-	83	83	N/A
2660	DOE	SCR	BLK1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	BLK1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	BLK1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	BLK1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	BLK1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	BLK1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	BLK1670600	52900	Other Employee Benefits	-	83	83	N/A
2660	DOE	SCR	COH1670600	51830	Safety and Security Personnel	-	28,022	28,022	N/A
2660	DOE	SCR	COH1670600	52200	Fica & Medicare	-	2,144	2,144	N/A
2660	DOE	SCR	COH1670600	52300	Teachers Retirement System	-	6,255	6,255	N/A
2660	DOE	SCR	COH1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	COH1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	COH1670600	52900	Other Employee Benefits	-	92	92	N/A
2660	DOE	SCR	CVH1670600	51830	Safety and Security Personnel	-	28,022	28,022	N/A
2660	DOE	SCR	CVH1670600	52200	Fica & Medicare	-	2,144	2,144	N/A
2660	DOE	SCR	CVH1670600	52300	Teachers Retirement System	-	6,255	6,255	N/A
2660	DOE	SCR	CVH1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	CVH1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	DCM1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	DCM1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	DCM1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	DCM1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	DCM1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	DCM1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	DCM1670600	52900	Other Employee Benefits	-	83	83	N/A
2660	DOE	SCR	ECM1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	ECM1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	ECM1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	ECM1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	ECM1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	ECM1670600	52900	Other Employee Benefits	-	83	83	N/A
2660	DOE	SCR	EDY1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	EDY1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	EDY1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	EDY1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	EDY1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	EDY1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	EDY1670600	52900	Other Employee Benefits	-	83	83	N/A
2660	DOE	SCR	FRT1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	FRT1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	FRT1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	FRT1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	FRT1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	HAR1670600	51830	Safety and Security Personnel	-	28,022	28,022	N/A
2660	DOE	SCR	HAR1670600	52200	Fica & Medicare	-	2,144	2,144	N/A
2660	DOE	SCR	HAR1670600	52300	Teachers Retirement System	-	6,255	6,255	N/A
2660	DOE	SCR	HAR1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	HAR1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	JOR1670600	51830	Safety and Security Personnel	-	28,022	28,022	N/A
2660	DOE	SCR	JOR1670600	52200	Fica & Medicare	-	2,144	2,144	N/A
2660	DOE	SCR	JOR1670600	52300	Teachers Retirement System	-	6,255	6,255	N/A
2660	DOE	SCR	JOR1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	JOR1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	JOR1670600	52900	Other Employee Benefits	-	92	92	N/A
2660	DOE	SCR	KEN1670600	51830	Safety and Security Personnel	-	28,022	28,022	N/A
2660	DOE	SCR	KEN1670600	52200	Fica & Medicare	-	2,144	2,144	N/A
2660	DOE	SCR	KEN1670600	52300	Teachers Retirement System	-	6,255	6,255	N/A
2660	DOE	SCR	KEN1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	KEN1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	KEN1670600	52900	Other Employee Benefits	-	92	92	N/A
2660	DOE	SCR	MAR1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	MAR1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	MAR1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	MAR1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	MAR1670600	52500	Unemployment Compensation	-	15	15	N/A

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2660	DOE	SCR	MAR1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	MAR1670600	52900	Other Employee Benefits	-	83	83	N/A
2660	DOE	SCR	MDL1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	MDL1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	MDL1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	MDL1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	MDL1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	MDL1670600	52900	Other Employee Benefits	-	83	83	N/A
2660	DOE	SCR	NOR1670600	51830	Safety and Security Personnel	-	28,022	28,022	N/A
2660	DOE	SCR	NOR1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	NOR1670600	52200	Fica & Medicare	-	2,144	2,144	N/A
2660	DOE	SCR	NOR1670600	52300	Teachers Retirement System	-	6,255	6,255	N/A
2660	DOE	SCR	NOR1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	NOR1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	NOR1670600	52900	Other Employee Benefits	-	92	92	N/A
2660	DOE	SCR	RCH1670600	51830	Safety and Security Personnel	-	26,522	26,522	N/A
2660	DOE	SCR	RCH1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	RCH1670600	52200	Fica & Medicare	-	2,029	2,029	N/A
2660	DOE	SCR	RCH1670600	52300	Teachers Retirement System	-	5,920	5,920	N/A
2660	DOE	SCR	RCH1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	RCH1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	RCH1670600	52900	Other Employee Benefits	-	88	88	N/A
2660	DOE	SCR	RMA1670600	51830	Safety and Security Personnel	-	28,022	28,022	N/A
2660	DOE	SCR	RMA1670600	52200	Fica & Medicare	-	2,144	2,144	N/A
2660	DOE	SCR	RMA1670600	52300	Teachers Retirement System	-	6,255	6,255	N/A
2660	DOE	SCR	RMA1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	RMA1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	RMA1670600	52900	Other Employee Benefits	-	92	92	N/A
2660	DOE	SCR	RTH1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	RTH1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	RTH1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	RTH1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	RTH1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	RTH1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	RTH1670600	52900	Other Employee Benefits	-	83	83	N/A
2660	DOE	SCR	SCR1670600	51420	Salary Of Clerical Staff	37,654	37,670	16	0%
2660	DOE	SCR	SCR1670600	51820	POST Certified Law Enforcement	1,981,514	2,003,167	21,653	1%
2660	DOE	SCR	SCR1670600	51830	Safety and Security Personnel	220,312	873,344	653,032	296%
2660	DOE	SCR	SCR1670600	51990	Oth Salaries And Compensation	650,000	-	(650,000)	-100%
2660	DOE	SCR	SCR1670600	52100	State Health Insurance	678,600	696,600	18,000	3%
2660	DOE	SCR	SCR1670600	52200	Fica & Medicare	221,045	222,935	1,890	1%
2660	DOE	SCR	SCR1670600	52300	Teachers Retirement System	476,586	490,363	13,777	3%
2660	DOE	SCR	SCR1670600	52500	Unemployment Compensation	-	720	720	N/A
2660	DOE	SCR	SCR1670600	52600	Workers' Compensation	25,850	19,200	(6,650)	-26%
2660	DOE	SCR	SCR1670600	52900	Other Employee Benefits	9,946	9,364	(582)	-6%
2660	DOE	SCR	SCR1670600	53000	Purch Professional & Technical	20,000	20,000	-	0%
2660	DOE	SCR	SCR1670600	53320	Drug & Alcohol Testing, Finger	2,000	1,500	(500)	-25%
2660	DOE	SCR	SCR1670600	53350	Contracted Svc Law Enforcement	125,000	150,000	25,000	20%
2660	DOE	SCR	SCR1670600	54300	Repair And Maintenance Service	14,000	15,000	1,000	7%
2660	DOE	SCR	SCR1670600	54320	Repair Services - Technology	200	200	-	0%
2660	DOE	SCR	SCR1670600	55300	Communication	3,000	3,000	-	0%
2660	DOE	SCR	SCR1670600	55320	Communication Web based Subscr	65,000	77,002	12,002	18%
2660	DOE	SCR	SCR1670600	55800	Travel - Employees	10,000	13,000	3,000	30%
2660	DOE	SCR	SCR1670600	55950	Other Purchased Services	11,000	11,000	-	0%
2660	DOE	SCR	SCR1670600	56100	Supplies	100,000	175,000	75,000	75%
2660	DOE	SCR	SCR1670600	56110	Supplies-Technology	5,000	5,000	-	0%
2660	DOE	SCR	SCR1670600	56120	Computer Software	500	-	(500)	-100%
2660	DOE	SCR	SCR1670600	56150	Expendable Equipment	-	60,000	60,000	N/A
2660	DOE	SCR	SCR1670600	56160	Expendable Computer Equipment	1,000	5,000	4,000	400%
2660	DOE	SCR	SCR1670600	56200	Energy	30,000	35,000	5,000	17%
2660	DOE	SCR	SCR1670600	56420	Books And Periodicals	5,000	5,000	-	0%
2660	DOE	SCR	SCR1670600	58100	Dues and Fees	15,000	18,000	3,000	20%
2660	DOE	SCR	SHW1670600	51830	Safety and Security Personnel	-	28,022	28,022	N/A
2660	DOE	SCR	SHW1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	SHW1670600	52200	Fica & Medicare	-	2,144	2,144	N/A
2660	DOE	SCR	SHW1670600	52300	Teachers Retirement System	-	6,255	6,255	N/A
2660	DOE	SCR	SHW1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	SHW1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	SHW1670600	52900	Other Employee Benefits	-	92	92	N/A
2660	DOE	SCR	SPC1670600	51830	Safety and Security Personnel	-	28,022	28,022	N/A
2660	DOE	SCR	SPC1670600	52200	Fica & Medicare	-	2,144	2,144	N/A
2660	DOE	SCR	SPC1670600	52300	Teachers Retirement System	-	6,255	6,255	N/A
2660	DOE	SCR	SPC1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	SPC1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	SPC1670600	52900	Other Employee Benefits	-	92	92	N/A
2660	DOE	SCR	VET1670600	51830	Safety and Security Personnel	-	25,022	25,022	N/A
2660	DOE	SCR	VET1670600	52100	State Health Insurance	-	23,220	23,220	N/A
2660	DOE	SCR	VET1670600	52200	Fica & Medicare	-	1,914	1,914	N/A
2660	DOE	SCR	VET1670600	52300	Teachers Retirement System	-	5,585	5,585	N/A
2660	DOE	SCR	VET1670600	52500	Unemployment Compensation	-	15	15	N/A
2660	DOE	SCR	VET1670600	52600	Workers' Compensation	-	400	400	N/A
2660	DOE	SCR	VET1670600	52900	Other Employee Benefits	-	83	83	N/A
2700	DFO	TRN	TRN1320270	51420	Salary Of Clerical Staff	594,100	602,698	8,598	1%
2700	DFO	TRN	TRN1320270	51800	Bus Drivers	3,652,980	8,257,084	4,604,104	126%
2700	DFO	TRN	TRN1320270	51810	Maint/Trans Mech/Security/Whse	592,605	2,003,706	1,411,101	238%
2700	DFO	TRN	TRN1320270	51900	Oth Management Personnel	104,076	117,071	12,995	12%
2700	DFO	TRN	TRN1320270	51910	Oth Administrative Personnel	569,214	657,590	88,376	16%
2700	DFO	TRN	TRN1320270	51990	Oth Salaries And Compensation	1,400,000	-	(1,400,000)	-100%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2700	DFO	TRN	TRN1320270	52100	State Health Insurance	2,081,040	3,308,386	1,227,346	59%
2700	DFO	TRN	TRN1320270	52200	Fica & Medicare	530,946	890,318	359,372	68%
2700	DFO	TRN	TRN1320270	52300	Teachers Retirement System	258,739	281,033	22,294	9%
2700	DFO	TRN	TRN1320270	52500	Unemployment Compensation	-	6,060	6,060	N/A
2700	DFO	TRN	TRN1320270	52600	Workers' Compensation	129,800	161,600	31,800	24%
2700	DFO	TRN	TRN1320270	52900	Other Employee Benefits	22,422	32,480	10,058	45%
2700	DFO	TRN	TRN1320270	53000	Purch Professional & Technical	7,100	6,300	(800)	-11%
2700	DFO	TRN	TRN1320270	53320	Drug & Alcohol Testing, Finger	38,000	40,000	2,000	5%
2700	DFO	TRN	TRN1320270	53340	Bus Driver Physicals	40,000	45,000	5,000	13%
2700	DFO	TRN	TRN1320270	54440	Other Rentals	7,000	7,000	-	0%
2700	DFO	TRN	TRN1320270	55300	Communication	78,959	71,028	(7,931)	-10%
2700	DFO	TRN	TRN1320270	55320	Communication Web based Subscr	148,150	143,553	(4,597)	-3%
2700	DFO	TRN	TRN1320270	55800	Travel - Employees	19,350	15,000	(4,350)	-22%
2700	DFO	TRN	TRN1320270	56100	Supplies	36,594	37,000	406	1%
2700	DFO	TRN	TRN1320270	56110	Supplies-Technology	10,000	8,000	(2,000)	-20%
2700	DFO	TRN	TRN1320270	58100	Dues and Fees	45,150	40,000	(5,150)	-11%
2700	DFO	TRN	TRN1320274	51800	Bus Drivers	1,225,559	-	(1,225,559)	-100%
2700	DFO	TRN	TRN1320274	51810	Maint/Trans Mech/Security/Whse	866,681	-	(866,681)	-100%
2700	DFO	TRN	TRN1320274	51910	Oth Administrative Personnel	86,105	-	(86,105)	-100%
2700	DFO	TRN	TRN1320274	52100	State Health Insurance	1,266,720	-	(1,266,720)	-100%
2700	DFO	TRN	TRN1320274	52200	Fica & Medicare	166,643	-	(166,643)	-100%
2700	DFO	TRN	TRN1320274	52300	Teachers Retirement System	18,866	-	(18,866)	-100%
2700	DFO	TRN	TRN1320274	52600	Workers' Compensation	75,350	-	(75,350)	-100%
2700	DFO	TRN	TRN1320274	52900	Other Employee Benefits	7,087	-	(7,087)	-100%
2700	DFO	TRN	TRN1320274	56100	Supplies	14,000	-	(14,000)	-100%
2700	DFO	TRN	TRN1320274	56150	Expendable Equipment	-	14,000	14,000	N/A
2700	DFO	TRN	TRN1320275	54300	Repair And Maintenance Service	374,000	341,000	(33,000)	-9%
2700	DFO	TRN	TRN1320275	56100	Supplies	1,012,000	1,100,000	88,000	9%
2700	DFO	TRN	TRN1320275	56150	Expendable Equipment	28,000	-	(28,000)	-100%
2700	DFO	TRN	TRN1320275	56200	Energy	1,950,000	2,175,000	225,000	12%
2700	DFO	TRN	TRN1320275	57300	Purch Eqp Noncom	54,000	-	(54,000)	-100%
2700	DHR	PRM	PRM9100270	55200	Insurance (Other Than Emp Bene	1,097,428	1,168,746	71,318	6%
2700	DOE	SCR	SCR1670270	51830	Safety and Security Personnel	547,410	534,218	(13,192)	-2%
2700	DOE	SCR	SCR1670270	52200	Fica & Medicare	41,877	40,868	(1,009)	-2%
2700	DOE	SCR	SCR1670270	52300	Teachers Retirement System	-	5,032	5,032	N/A
2700	DOE	SCR	SCR1670270	52500	Unemployment Compensation	-	1,245	1,245	N/A
2700	DOE	SCR	SCR1670270	52600	Workers' Compensation	45,650	33,200	(12,450)	-27%
2700	DOE	SCR	SCR1670270	52900	Other Employee Benefits	-	74	74	N/A
2700	DSS	SPD	SPD1320270	51810	Maint/Trans Mech/Security/Whse	-	73,644	73,644	N/A
2700	DSS	SPD	SPD1320270	52100	State Health Insurance	-	23,220	23,220	N/A
2700	DSS	SPD	SPD1320270	52200	Fica & Medicare	-	5,634	5,634	N/A
2700	DSS	SPD	SPD1320270	52300	Teachers Retirement System	-	16,437	16,437	N/A
2700	DSS	SPD	SPD1320270	52500	Unemployment Compensation	-	30	30	N/A
2700	DSS	SPD	SPD1320270	52600	Workers' Compensation	-	800	800	N/A
2700	DSS	SPD	SPD1320270	52900	Other Employee Benefits	-	243	243	N/A
2700	DSS	SPD	SPD2081270	55190	Student Transport Other Svcs	-	50,000	50,000	N/A
2700	DTL	ELM	ELM1100270	51101	Academic Supplement	-	5,000	5,000	N/A
2700	DTL	ELM	ELM1100270	52200	Fica & Medicare	-	383	383	N/A
2700	DTL	ELM	ELM1100270	52300	Teachers Retirement System	-	1,116	1,116	N/A
2700	DTL	ELM	ELM1100270	52500	Unemployment Compensation	-	15	15	N/A
2700	DTL	ELM	ELM1100270	52600	Workers' Compensation	-	400	400	N/A
2700	DTL	ELM	ELM1100270	52900	Other Employee Benefits	-	17	17	N/A
2700	DTL	ELM	ELM1320270	55950	Other Purchased Services	79,000	130,000	51,000	65%
2700	DTL	FED	ALN8881270	58810	School-Wide Schools Con	-	31	31	N/A
2700	DTL	FED	CLB8881270	58810	School-Wide Schools Con	-	771	771	N/A
2700	DTL	FED	CVH8881270	58810	School-Wide Schools Con	522	936	414	79%
2700	DTL	FED	DCM8881270	58810	School-Wide Schools Con	-	87	87	N/A
2700	DTL	FED	DUB8881270	58810	School-Wide Schools Con	-	128	128	N/A
2700	DTL	FED	HAR8881270	58810	School-Wide Schools Con	-	908	908	N/A
2700	DTL	FED	JNS8881270	58810	School-Wide Schools Con	-	47	47	N/A
2700	DTL	FED	JOR8881270	58810	School-Wide Schools Con	-	151	151	N/A
2700	DTL	FED	NCE8881270	58810	School-Wide Schools Con	187	141	(46)	-25%
2700	DTL	FED	RMA8881270	58810	School-Wide Schools Con	1,678	2,713	1,035	62%
2700	DTL	MID	MID1100270	51101	Academic Supplement	-	1,000	1,000	N/A
2700	DTL	MID	MID1100270	52200	Fica & Medicare	-	77	77	N/A
2700	DTL	MID	MID1100270	52300	Teachers Retirement System	-	223	223	N/A
2700	DTL	MID	MID1100270	52500	Unemployment Compensation	-	15	15	N/A
2700	DTL	MID	MID1100270	52600	Workers' Compensation	-	400	400	N/A
2700	DTL	MID	MID1100270	52900	Other Employee Benefits	-	3	3	N/A
2700	DTL	MID	MID1320270	55950	Other Purchased Services	13,000	13,000	-	0%
2700	DTL	SEC	SEC1320270	55950	Other Purchased Services	48,000	30,000	(18,000)	-38%
2800	DHR	HRS	HRS9100280	51210	Deputy/Assist Superintendent	160,044	160,044	-	0%
2800	DHR	HRS	HRS9100280	51420	Salary Of Clerical Staff	788,034	763,105	(24,929)	-3%
2800	DHR	HRS	HRS9100280	51900	Oth Management Personnel	516,092	517,872	1,780	0%
2800	DHR	HRS	HRS9100280	51910	Oth Administrative Personnel	364,380	428,258	63,878	18%
2800	DHR	HRS	HRS9100280	51990	Oth Salaries And Compensation	100,000	300,000	200,000	200%
2800	DHR	HRS	HRS9100280	52100	State Health Insurance	497,640	603,720	106,080	21%
2800	DHR	HRS	HRS9100280	52200	Fica & Medicare	147,534	165,950	18,416	12%
2800	DHR	HRS	HRS9100280	52300	Teachers Retirement System	412,021	432,499	20,478	5%
2800	DHR	HRS	HRS9100280	52500	Unemployment Compensation	-	585	585	N/A
2800	DHR	HRS	HRS9100280	52600	Workers' Compensation	19,800	15,600	(4,200)	-21%
2800	DHR	HRS	HRS9100280	52900	Other Employee Benefits	6,400	6,763	363	6%
2800	DHR	HRS	HRS9100280	53000	Purch Professional & Technical	50,009	147,197	97,188	194%
2800	DHR	HRS	HRS9100280	53320	Drug & Alcohol Testing, Finger	100,000	100,000	-	0%
2800	DHR	HRS	HRS9100280	54420	Rental of Equipment or Vehicle	-	1,000	1,000	N/A
2800	DHR	HRS	HRS9100280	55300	Communication	4,400	6,700	2,300	52%
2800	DHR	HRS	HRS9100280	55320	Communication Web based Subscr	341,346	293,727	(47,619)	-14%
2800	DHR	HRS	HRS9100280	55800	Travel - Employees	10,000	15,635	5,635	56%

MUSCOGEE COUNTY SCHOOL DISTRICT

GENERAL FUND

Year-over-Year Expenditure Comparison

FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2800	DHR	HRS	HRS9100280	55950	Other Purchased Services	11,800	60,120	48,320	409%
2800	DHR	HRS	HRS9100280	56100	Supplies	15,500	6,418	(9,082)	-59%
2800	DHR	HRS	HRS9100280	56110	Supplies-Technology	2,500	2,500	-	0%
2800	DHR	HRS	HRS9100280	56150	Expendable Equipment	5,000	5,000	-	0%
2800	DHR	HRS	HRS9100280	56160	Expendable Computer Equipment	7,500	10,030	2,530	34%
2800	DHR	HRS	HRS9100280	56420	Books And Periodicals	650	650	-	0%
2800	DHR	HRS	HRS9100280	58100	Dues and Fees	11,000	11,000	-	0%
2800	DHR	PRM	PRM9100280	55320	Communication Web based Subscr	34,820	48,555	13,735	39%
2800	DHR	PRM	PRM9100280	58100	Dues and Fees	8,000	8,000	-	0%
2800	DIS	ENT	ENT9100280	51420	Salary Of Clerical Staff	110,798	36,269	(74,529)	-67%
2800	DIS	ENT	ENT9100280	51900	Oth Management Personnel	124,406	124,406	-	0%
2800	DIS	ENT	ENT9100280	51910	Oth Administrative Personnel	1,913,702	1,910,979	(2,723)	0%
2800	DIS	ENT	ENT9100280	52100	State Health Insurance	497,640	557,280	59,640	12%
2800	DIS	ENT	ENT9100280	52200	Fica & Medicare	164,391	158,482	(5,909)	-4%
2800	DIS	ENT	ENT9100280	52300	Teachers Retirement System	470,825	462,393	(8,432)	-2%
2800	DIS	ENT	ENT9100280	52500	Unemployment Compensation	-	405	405	N/A
2800	DIS	ENT	ENT9100280	52600	Workers' Compensation	15,400	10,800	(4,600)	-30%
2800	DIS	ENT	ENT9100280	52900	Other Employee Benefits	7,521	6,836	(685)	-9%
2800	DIS	ENT	ENT9100280	53000	Purch Professional & Technical	115,100	119,600	4,500	4%
2800	DIS	ENT	ENT9100280	54320	Repair Services - Technology	332,670	354,190	21,520	6%
2800	DIS	ENT	ENT9100280	55320	Communication Web based Subscr	548,785	677,040	128,255	23%
2800	DIS	ENT	ENT9100280	56100	Supplies	1,000	500	(500)	-50%
2800	DIS	ENT	ENT9100280	56110	Supplies-Technology	1,500	1,500	-	0%
2800	DIS	ENT	ENT9100280	56120	Computer Software	1,000	-	(1,000)	-100%
2800	DIS	ENT	ENT9100280	56150	Expendable Equipment	700	700	-	0%
2800	DIS	ENT	ENT9100280	56160	Expendable Computer Equipment	4,000	4,000	-	0%
2800	DIS	ENT	ENT9100280	58100	Dues and Fees	300	590	290	97%
2800	DIS	INF	INF9100282	51210	Deputy/Assist Superintendent	157,244	157,244	-	0%
2800	DIS	INF	INF9100282	51420	Salary Of Clerical Staff	47,462	48,058	596	1%
2800	DIS	INF	INF9100282	51900	Oth Salaries And Compensation	31,500	136,000	104,500	332%
2800	DIS	INF	INF9100282	52100	State Health Insurance	45,240	46,440	1,200	3%
2800	DIS	INF	INF9100282	52200	Fica & Medicare	18,070	26,110	8,040	44%
2800	DIS	INF	INF9100282	52300	Teachers Retirement System	51,753	76,179	24,426	47%
2800	DIS	INF	INF9100282	52500	Unemployment Compensation	-	75	75	N/A
2800	DIS	INF	INF9100282	52600	Workers' Compensation	1,650	2,000	350	21%
2800	DIS	INF	INF9100282	52900	Other Employee Benefits	827	1,126	299	36%
2800	DIS	INF	INF9100282	53000	Purch Professional & Technical	-	30,000	30,000	N/A
2800	DIS	INF	INF9100282	54300	Repair And Maintenance Service	545,387	539,106	(6,281)	-1%
2800	DIS	INF	INF9100282	55300	Communication	1,071,060	1,194,714	123,654	12%
2800	DIS	INF	INF9100282	55320	Communication Web based Subscr	409,416	346,176	(63,240)	-15%
2800	DIS	INF	INF9100282	56100	Supplies	1,500	1,500	-	0%
2800	DIS	INF	INF9100282	56110	Supplies-Technology	3,000	3,000	-	0%
2800	DIS	INF	INF9100282	56150	Expendable Equipment	3,000	-	(3,000)	-100%
2800	DIS	INF	INF9100282	56420	Books And Periodicals	500	500	-	0%
2800	DIS	INF	INF9100282	58100	Dues and Fees	8,300	5,800	(2,500)	-30%
2800	DIS	TLS	TLS9100280	51420	Salary Of Clerical Staff	37,199	37,670	471	1%
2800	DIS	TLS	TLS9100280	51610	Technology Specialist	559,145	560,216	1,071	0%
2800	DIS	TLS	TLS9100280	51900	Oth Management Personnel	131,689	138,273	6,584	5%
2800	DIS	TLS	TLS9100280	51910	Oth Administrative Personnel	1,638,002	1,585,256	(52,746)	-3%
2800	DIS	TLS	TLS9100280	52100	State Health Insurance	814,320	789,480	(24,840)	-3%
2800	DIS	TLS	TLS9100280	52200	Fica & Medicare	181,002	177,588	(3,414)	-2%
2800	DIS	TLS	TLS9100280	52300	Teachers Retirement System	518,398	518,140	(258)	0%
2800	DIS	TLS	TLS9100280	52500	Unemployment Compensation	-	600	600	N/A
2800	DIS	TLS	TLS9100280	52600	Workers' Compensation	22,550	16,000	(6,550)	-29%
2800	DIS	TLS	TLS9100280	52900	Other Employee Benefits	8,281	7,661	(620)	-7%
2800	DIS	TLS	TLS9100280	53000	Purch Professional & Technical	250	250	-	0%
2800	DIS	TLS	TLS9100280	55800	Travel - Employees	30,000	50,000	20,000	67%
2800	DIS	TLS	TLS9100280	55950	Other Purchased Services	2,500	2,500	-	0%
2800	DIS	TLS	TLS9100280	56100	Supplies	3,000	3,000	-	0%
2800	DIS	TLS	TLS9100280	56110	Supplies-Technology	41,000	31,000	(10,000)	-24%
2800	DIS	TLS	TLS9100280	56150	Expendable Equipment	21,000	15,000	(6,000)	-29%
2800	DIS	TLS	TLS9100280	56160	Expendable Computer Equipment	35,000	45,000	10,000	29%
2800	DIS	TLS	TLS9100280	56420	Books And Periodicals	250	250	-	0%
2800	DIS	TLS	TLS9100280	58100	Dues and Fees	11,750	12,850	1,100	9%
2800	DOE	COM	COM9100280	51420	Salary Of Clerical Staff	78,051	95,258	17,207	22%
2800	DOE	COM	COM9100280	51900	Oth Management Personnel	99,024	99,024	-	0%
2800	DOE	COM	COM9100280	52100	State Health Insurance	56,550	69,660	13,110	23%
2800	DOE	COM	COM9100280	52200	Fica & Medicare	13,546	14,863	1,317	10%
2800	DOE	COM	COM9100280	52300	Teachers Retirement System	35,196	43,364	8,168	23%
2800	DOE	COM	COM9100280	52500	Unemployment Compensation	-	45	45	N/A
2800	DOE	COM	COM9100280	52600	Workers' Compensation	1,650	1,200	(450)	-27%
2800	DOE	COM	COM9100280	52900	Other Employee Benefits	620	641	21	3%
2800	DOE	COM	COM9100280	53000	Purch Professional & Technical	5,000	8,500	3,500	70%
2800	DOE	COM	COM9100280	55320	Communication Web based Subscr	49,486	53,336	3,850	8%
2800	DOE	COM	COM9100280	55800	Travel - Employees	5,000	5,000	-	0%
2800	DOE	COM	COM9100280	55950	Other Purchased Services	8,500	-	(8,500)	-100%
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	4,000	2,000	100%
2800	DOE	COM	COM9100280	56420	Books And Periodicals	150	-	(150)	-100%
2800	DOE	COM	COM9100280	58100	Dues and Fees	2,000	2,000	-	0%
2800	DOE	PMO	PMO9100280	51910	Oth Administrative Personnel	56,638	57,681	1,043	2%
2800	DOE	PMO	PMO9100280	52100	State Health Insurance	22,620	23,220	600	3%
2800	DOE	PMO	PMO9100280	52200	Fica & Medicare	4,333	4,413	80	2%
2800	DOE	PMO	PMO9100280	52300	Teachers Retirement System	12,409	12,874	465	4%
2800	DOE	PMO	PMO9100280	52500	Unemployment Compensation	-	15	15	N/A
2800	DOE	PMO	PMO9100280	52600	Workers' Compensation	550	400	(150)	-27%
2800	DOE	PMO	PMO9100280	52900	Other Employee Benefits	198	190	(8)	-4%

MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND
Year-over-Year Expenditure Comparison
FY 2026 and FY 2027

Function	Division	Dept	Key	Object	Object Description	FY 2026	FY 2027	Dollar Variance	Percentage Difference
						Budget	Tentative		
2800	DOE	PMO	PMO9100280	55320	Communication Web based Subscr	500	-	(500)	-100%
2800	DOE	PMO	PMO9100280	55800	Travel - Employees	450	-	(450)	-100%
2800	DOE	PMO	PMO9100280	56100	Supplies	75	-	(75)	-100%
2800	DOE	PMO	PMO9100280	56110	Supplies-Technology	100	-	(100)	-100%
2800	DOE	PMO	PMO9100280	56150	Expendable Equipment	100	-	(100)	-100%
2800	DOE	PMO	PMO9100280	56160	Expendable Computer Equipment	100	-	(100)	-100%
2800	DOE	PMO	PMO9100280	56420	Books And Periodicals	400	-	(400)	-100%
2800	DOE	PMO	PMO9100280	58100	Dues and Fees	800	-	(800)	-100%
2800	DTL	RAE	RAE9100280	51900	Oth Management Personnel	191,960	193,757	1,797	1%
2800	DTL	RAE	RAE9100280	51910	Oth Administrative Personnel	165,141	165,141	-	0%
2800	DTL	RAE	RAE9100280	52100	State Health Insurance	90,480	92,880	2,400	3%
2800	DTL	RAE	RAE9100280	52200	Fica & Medicare	27,318	27,456	138	1%
2800	DTL	RAE	RAE9100280	52300	Teachers Retirement System	78,241	80,106	1,865	2%
2800	DTL	RAE	RAE9100280	52500	Unemployment Compensation	-	60	60	N/A
2800	DTL	RAE	RAE9100280	52600	Workers' Compensation	2,200	1,600	(600)	-27%
2800	DTL	RAE	RAE9100280	52900	Other Employee Benefits	1,250	1,184	(66)	-5%
2800	DTL	RAE	RAE9100280	53000	Purch Professional & Technical	10,000	-	(10,000)	-100%
2800	DTL	RAE	RAE9100280	55320	Communication Web based Subscr	570,000	1,019,100	449,100	79%
2800	DTL	RAE	RAE9100280	55800	Travel - Employees	1,000	-	(1,000)	-100%
2800	DTL	RAE	RAE9100280	55950	Other Purchased Services	77,000	70,200	(6,800)	-9%
2800	DTL	RAE	RAE9100280	56100	Supplies	4,000	4,000	-	0%
2800	DTL	RAE	RAE9100280	58100	Dues and Fees	500	2,000	1,500	300%
2900	DOE	EXE	EXE9100290	53000	Purch Professional & Technical	31,000	31,000	-	0%
2900	SYS	SYS	SYS9100290	53000	Purch Professional & Technical	75,000	77,000	2,000	3%
3300	DOE	MSM	MSM9100390	51420	Salary Of Clerical Staff	129,553	129,580	27	0%
3300	DOE	MSM	MSM9100390	51900	Oth Management Personnel	272,031	272,031	-	0%
3300	DOE	MSM	MSM9100390	51990	Oth Salaries And Compensation	165,317	165,317	-	0%
3300	DOE	MSM	MSM9100390	52100	State Health Insurance	180,960	255,420	74,460	41%
3300	DOE	MSM	MSM9100390	52200	Fica & Medicare	43,368	43,370	2	0%
3300	DOE	MSM	MSM9100390	52300	Teachers Retirement System	124,208	126,538	2,330	2%
3300	DOE	MSM	MSM9100390	52500	Unemployment Compensation	-	165	165	N/A
3300	DOE	MSM	MSM9100390	52600	Workers' Compensation	6,050	4,400	(1,650)	-27%
3300	DOE	MSM	MSM9100390	52900	Other Employee Benefits	1,984	1,871	(113)	-6%

Muscogee County School District
Tentative Budget
GENERAL FUND OTHER STATE GRANTS
Fiscal Year 2027

		1518		1697		7050		2620		7046		3019		3529		3550	
	Total	Student	1565	State Custodian	Math and	Preschool	Residential	3019	3529	3550							
Description	All Other State Grants	Advocacy Specialist	Hygiene	Supplement	Science Supplement	Handicapped State	Treatment Center	CTAE Supervision	Agriculture Ed Extended Year	CTAE Industry Certification							
ANTICIPATED REVENUES																	
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Local Sales Taxes	-	-	-	-	-	-	-	-	-	-							
Other Local Sources	-	-	-	-	-	-	-	-	-	-							
State	1,344,212	52,359	25,465	122,000	266,875	625,616	11,033	29,139	2,348	55,000							
Federal	-	-	-	-	-	-	-	-	-	-							
Total Anticipated Revenues	1,344,212	52,359	25,465	122,000	266,875	625,616	11,033	29,139	2,348	55,000							
Transfers From Other Funds	-	-	-	-	-	-	-	-	-	-							
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-							
Fund Balance 7/1/2026	-	-	-	-	-	-	-	-	-	-							
Total Funds Available	\$ 1,344,212	\$ 52,359	\$ 25,465	\$ 122,000	\$ 266,875	\$ 625,616	\$ 11,033	\$ 29,139	\$ 2,348	\$ 55,000							
ANTICIPATED EXPENDITURES																	
Instruction	\$ 1,115,249	\$ -	\$ -	\$ -	\$ 266,875	\$ 625,616	\$ 11,033	\$ -	\$ 2,348	\$ 55,000							
Student Services	77,824	52,359	25,465	-	-	-	-	-	-	-							
Improvement of Instruction	-	-	-	-	-	-	-	-	-	-							
Educational Media Services	-	-	-	-	-	-	-	-	-	-							
Federal Grant Administration	-	-	-	-	-	-	-	-	-	-							
General Administration	-	-	-	-	-	-	-	-	-	-							
School Administration	29,139	-	-	-	-	-	-	29,139	-	-							
Business Services	-	-	-	-	-	-	-	-	-	-							
Facility Maintenance & Operation	122,000	-	-	122,000	-	-	-	-	-	-							
School Safety & Security	-	-	-	-	-	-	-	-	-	-							
Student Transportation	-	-	-	-	-	-	-	-	-	-							
Central Support Services	-	-	-	-	-	-	-	-	-	-							
Other Support Services	-	-	-	-	-	-	-	-	-	-							
Community Services	-	-	-	-	-	-	-	-	-	-							
Other Outlays	-	-	-	-	-	-	-	-	-	-							
School Nutrition Services	-	-	-	-	-	-	-	-	-	-							
Capital Projects	-	-	-	-	-	-	-	-	-	-							
Debt Service	-	-	-	-	-	-	-	-	-	-							
Undistributed	-	-	-	-	-	-	-	-	-	-							
Total Expenditures	\$ 1,344,212	\$ 52,359	\$ 25,465	\$ 122,000	\$ 266,875	\$ 625,616	\$ 11,033	\$ 29,139	\$ 2,348	\$ 55,000							
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-							
Fund Balance 6/30/2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							

**Muscogee County School District
Tentative Budget
GENERAL FUND OTHER STATE GRANTS
Fiscal Year 2027**

	3554
	CTAE
Description	Extended Day

ANTICIPATED REVENUES

Local Taxes	\$	-
Local Sales Taxes		-
Other Local Sources		-
State		154,377
Federal		-
Total Anticipated Revenues		154,377
Transfers From Other Funds		-
Sale of Fixed Assets		-
Fund Balance 7/1/2026		-
Total Funds Available	\$	154,377

ANTICIPATED EXPENDITURES

Instruction	\$	154,377
Student Services		-
Improvement of Instruction		-
Educational Media Services		-
Federal Grant Administration		-
General Administration		-
School Administration		-
Business Services		-
Facility Maintenance & Operation		-
School Safety & Security		-
Student Transportation		-
Central Support Services		-
Other Support Services		-
Community Services		-
Other Outlays		-
School Nutrition Services		-
Capital Projects		-
Debt Service		-
Undistributed		-
Total Expenditures	\$	154,377
Transfers to Other Funds		-
Fund Balance 6/30/2027	\$	-

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2027

Description	Total Consolidation of Funds	Allen Elementary School	Arnold Magnet Middle School	Baker Middle School	Blackmon Road Middle School	Blanchard Elementary School	Carver High School	Clubview Elementary School	Davis Elementary School	Dimon Elementary Magnet
ANTICIPATED REVENUES										
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2026	-	-	-	-	-	-	-	-	-	-
Total Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ANTICIPATED EXPENDITURES										
Instruction	\$ 3,559,950	\$ 46,615	\$ 11,779	\$ 30,420	\$ 32,303	\$ 80,100	\$ 46,421	\$ 145,420	\$ 97,099	\$ 170,908
Student Services	2,744,964	7,393	143,827	163,114	30,883	4,092	346,241	3,883	6,870	7,672
Improvement of Instruction	7,884,579	233,787	237,731	156,407	129,064	103,613	119,637	-	226,591	62,501
Instructional Staff Training	626,644	1,223	1,200	19,321	15,000	5,000	85,000	4,100	4,282	-
Educational Media Services	309,264	2,011	4,650	5,540	3,156	4,500	9,161	6,500	3,518	4,843
Federal Grant Administration	1,328,330	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-	-
Student Transportation	70,751	500	-	-	-	-	18,592	5,700	-	-
Central Support Services	-	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Consolidation of Funds	(16,524,482)	(291,529)	(399,187)	(374,802)	(210,406)	(197,305)	(625,052)	(165,603)	(338,360)	(245,924)
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2027

Description	Dorothy Height Elementary School	Double Churches Elementary School	Double Churches Middle School	Downtown Magnet Academy	Eagle Ridge Academy	East Columbus Magnet Academy	Eddy Middle School	Forrest Road Elementary School	Fort Middle School	Fox Elementary School
ANTICIPATED REVENUES										
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2026	-	-	-	-	-	-	-	-	-	-
Total Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ANTICIPATED EXPENDITURES										
Instruction	\$ 27,343	\$ 77,154	\$ 44,551	\$ 8,683	\$ 145,989	\$ 10,411	\$ 23,198	\$ 1,212	\$ 73,202	\$ 15,596
Student Services	7,003	8,465	75,663	4,754	50,283	146,086	8,106	6,792	61,871	5,691
Improvement of Instruction	271,414	84,677	155,529	197,963	43,275	135,833	298,088	135,833	124,475	192,921
Instructional Staff Training	1,606	6,000	8,892	1,000	-	-	-	-	40,000	1,200
Educational Media Services	4,715	3,100	4,500	2,600	7,000	5,265	4,943	2,886	5,395	1,500
Federal Grant Administration	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-	-
Student Transportation	-	1,260	1,450	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Consolidation of Funds	(312,081)	(180,656)	(290,585)	(215,000)	(246,547)	(297,595)	(334,335)	(146,723)	(304,943)	(216,908)
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2027

Description										
	Gentian Elementary School	Georgetown Elementary School	Hannan Elementary School	Hardaway High School	Johnson Elementary School	Jordan High School	Kendrick High School	Key Elementary School	Lonnie Jackson Academy	Martin Luther King, Jr. Elementary School
ANTICIPATED REVENUES										
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2026	-	-	-	-	-	-	-	-	-	-
Total Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ANTICIPATED EXPENDITURES										
Instruction	\$ 185,712	\$ 20,641	\$ 97,860	\$ 134,329	\$ 114,415	\$ 134,837	\$ 226,992	\$ 41,201	\$ 140,251	\$ 16,926
Student Services	5,406	8,358	7,084	325,546	7,261	279,916	17,458	5,406	8,647	7,798
Improvement of Instruction	125,443	240,605	112,669	231,922	103,272	236,501	319,088	125,443	132,603	333,058
Instructional Staff Training	5,406	-	1,750	19,207	1,750	79,750	-	23	136	2,009
Educational Media Services	4,904	5,409	3,000	10,000	3,750	5,000	9,062	2,621	5,632	1,052
Federal Grant Administration	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	18,000	750	3,000	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Consolidation of Funds	(326,871)	(275,013)	(222,363)	(739,004)	(231,198)	(739,004)	(572,600)	(174,694)	(287,269)	(360,843)
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2027

Description	North									
	Mary Bucker Elementary School	Midland Academy	Midland Middle School	Columbus Elementary School	Rainey- McCullers High School	Reese Road Leadership Academy	Richards Middle School	Rigdon Road Elementary School	River Road Elementary School	Rothschild Leadership Academy
ANTICIPATED REVENUES										
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2026	-	-	-	-	-	-	-	-	-	-
Total Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ANTICIPATED EXPENDITURES										
Instruction	\$ 128,970	\$ 157,586	\$ 73,934	\$ 114,212	\$ 56,000	\$ 67,037	\$ 56,412	\$ 4,795	\$ 114,090	\$ 20,965
Student Services	167,204	4,529	9,001	12,363	6,583	30,215	146,308	5,954	63,793	10,681
Improvement of Instruction	210,118	105,612	244,308	151,888	-	166,205	164,388	235,704	135,835	323,016
Instructional Staff Training	136	1,615	-	29,430	45,000	-	67,224	181	1,100	-
Educational Media Services	10,142	51,127	5,902	15,000	5,000	5,293	12,014	1,466	4,000	6,370
Federal Grant Administration	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	1,500	19,999	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Consolidation of Funds	(516,570)	(320,469)	(333,145)	(324,393)	(132,582)	(268,750)	(446,346)	(248,100)	(318,818)	(361,032)
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Muscogee County School District
Tentative Budget
FUND 150 - SCHOOL-WIDE CONSOLIDATION OF FUNDS
FUND 400 - FEDERAL PROGRAMS ADMINISTRATION CONSOLIDATION OF FUNDS
Fiscal Year 2027

Description	South				Wesley			
	Columbus		Veterans	Waddell	Heights		Wynnton Arts	Fund 400
	Shaw High School	Elementary School			Elementary School	Elementary School		
			Spencer High School	Memorial Middle School	Elementary School		Academy	
ANTICIPATED REVENUES								
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-	-
Federal	-	-	-	-	-	-	-	-
Total Anticipated Revenues	-	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-
Fund Balance 7/1/2026	-	-	-	-	-	-	-	-
Total Funds Available	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ANTICIPATED EXPENDITURES								
Instruction	\$ 54,865	\$ 13,911	\$ 10,187	\$ 79,392	\$ 136,442	\$ 132,886	\$ 136,698	\$ -
Student Services	47,902	63,442	253,628	137,552	8,449	7,872	7,919	-
Improvement of Instruction	257,977	124,914	491,866	43,060	166,205	89,815	103,725	-
Instructional Staff Training	154,626	18,889	-	3,500	-	-	1,088	-
Educational Media Services	7,781	3,369	7,302	23,598	6,250	4,626	3,811	-
Federal Grant Administration	-	-	-	-	-	-	-	1,328,330
General Administration	-	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-
Business Services	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Consolidation of Funds	(523,151)	(224,525)	(762,983)	(287,102)	(317,346)	(235,199)	(253,241)	(1,328,330)
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers to Other Funds	-	-	-	-	-	-	-	-
Fund Balance 6/30/2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Muscooke County School District
Tentative Budget
CAPITAL PROJECTS FUNDS
Fiscal Year 2027

Description	Total	Regular Capital		
	All Capital Projects Funds	Projects	2020 ESPLOST	2025 ESPLOST
ANTICIPATED REVENUES				
Local Taxes	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes (ESPLOST)	50,400,000	-	-	50,400,000
Other Local Sources	2,110,000	110,000	500,000	1,500,000
State	5,000,000	-	1,100,000	3,900,000
Federal	-	-	-	-
Total Anticipated Revenues	57,510,000	110,000	1,600,000	55,800,000
Transfers From Other Funds	500,000	500,000	-	-
Sale of Fixed Assets	-	-	-	-
Fund Balance 7/1/2026	71,965,620	2,157,512	14,421,128	55,386,980
Total Funds Available	\$ 129,975,620	\$ 2,767,512	\$ 16,021,128	\$ 111,186,980
ANTICIPATED EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	\$ -
Student Services	-	-	-	-
Improvement of Instruction	-	-	-	-
Instructional Staff Training	-	-	-	-
Educational Media Services	-	-	-	-
Federal Grant Administration	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business Services	-	-	-	-
Facility Maintenance & Operation	-	-	-	-
School Safety & Security	-	-	-	-
Student Transportation	-	-	-	-
Central Support Services	-	-	-	-
Other Support Services	-	-	-	-
Enterprise Operations	-	-	-	-
School Nutrition Services	-	-	-	-
Capital Projects	86,257,560	1,250,000	9,382,560	75,625,000
Debt Service	271,425	-	271,425	-
Undistributed	-	-	-	-
Total Expenditures	\$ 86,528,985	\$ 1,250,000	\$ 9,653,985	\$ 75,625,000

Muscogee County School District
Tentative Budget
FEDERAL, STATE, AND OTHER PROGRAMS
Fiscal Year 2027

		1750		1779		1906		1800			
	Total	1784		Title IV-A,		Title I-A, 1003a		Education for		2820	
	Federal, State	Title II-A,		Student Support		Structured		Homeless		Special Ed	
	Programs &	Improving		and Academic		Literacy Support		Children and		Preschool	
	Other Funds	Teacher Quality		Enrichment		Coach		Youth		Regular Project	
Description		Achievement						Mental Health		Flowthrough	
ANTICIPATED REVENUES											
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Local Sources	1,895,716	-	-	-	-	-	-	-	-	-	-
State	7,793,585	-	-	-	-	-	-	-	-	-	-
Federal	29,346,006	16,876,229	880,000	1,200,000	450,000	90,000	1,997,687	205,165	6,877,986		
Total Anticipated Revenues	39,035,307	16,876,229	880,000	1,200,000	450,000	90,000	1,997,687	205,165	6,877,986		
Transfers From Other Funds	-	725,000	-	(725,000)	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2026	659,845	-	-	-	-	-	-	-	-	-	-
Total Funds Available	\$ 39,695,152	\$ 16,876,229	\$ 880,000	\$ 1,925,000	\$ 450,000	\$ 90,000	\$ 1,997,687	\$ 205,165	\$ 6,877,986		
ANTICIPATED EXPENDITURES											
Instruction	\$ 18,400,385	\$ 4,311,506	\$ -	\$ 156,096	\$ -	\$ -	\$ 17,774	\$ 192,527	\$ 5,604,388		
Student Services	5,654,197	2,963,591	-	73,500	-	41,300	1,692,597	3,447	706,162		
Improvement of Instruction	7,730,488	7,388,907	-	204,625	-	4,500	-	-	-		
Instructional Staff Training	2,240,133	591,757	800,327	10,000	450,000	-	92,090	-	3,300		
Educational Media Services	291,509	291,509	-	-	-	-	-	-	-		
Federal Grant Administration	1,555,056	1,285,580	33,250	9,500	-	31,500	195,226	-	-		
General Administration	1,382,259	703,541	39,423	21,279	-	2,700	-	9,191	564,136		
School Administration	486,630	-	-	-	-	-	-	-	-		
Business Services	-	-	-	-	-	-	-	-	-		
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-		
School Safety & Security	-	-	-	-	-	-	-	-	-		
Student Transportation	71,838	64,838	-	-	-	7,000	-	-	-		
Central Support Services	7,000	-	7,000	-	-	-	-	-	-		
Other Support Services	1,290,015	-	-	-	-	3,000	-	-	-		
Community Services	-	-	-	-	-	-	-	-	-		
School Nutrition Services	-	-	-	-	-	-	-	-	-		
Capital Projects	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-		
Undistributed	-	-	-	-	-	-	-	-	-		
Total Expenditures	\$ 39,109,510	\$ 17,601,229	\$ 880,000	\$ 475,000	\$ 450,000	\$ 90,000	\$ 1,997,687	\$ 205,165	\$ 6,877,986		
Transfers to Other Funds	-	-	-	-	-	-	-	-	-		
Fund Balance 6/30/2027	\$ 585,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

Muscogee County School District
Tentative Budget
FEDERAL, STATE, AND OTHER PROGRAMS
Fiscal Year 2027

Description										
	2831 IDEA Parent Mentor	3324 CTAE - Perkins V Grants Program Improvement	3325 CTAE - Perkins V Reserve Perkins Plus	2616 GNETS Federal VIB Special Project	7020 GNETS State Grant	1540 Pre-K Lottery	GRT55 Blended Head Start	GRT62 TAPP	GRT45 Army Youth Program In Your Neighborhood	
ANTICIPATED REVENUES										
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-	-	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-	336,000	120,000	130,000	-
State	-	-	-	-	231,399	7,537,186	-	-	-	-
Federal	36,800	442,139	25,000	265,000	-	-	-	-	-	-
Total Anticipated Revenues	36,800	442,139	25,000	265,000	231,399	7,537,186	336,000	120,000	130,000	-
Transfers From Other Funds	-	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-
Fund Balance 7/1/2026	-	-	-	-	-	-	-	24,057	100,000	-
Total Funds Available	\$ 36,800	\$ 442,139	\$ 25,000	\$ 265,000	\$ 231,399	\$ 7,537,186	\$ 336,000	\$ 144,057	\$ 230,000	-
ANTICIPATED EXPENDITURES										
Instruction	\$ -	\$ 316,160	\$ 25,000	\$ 980	\$ 17,119	\$ 7,390,140	\$ 314,160	\$ -	\$ -	\$ -
Student Services	36,800	-	-	-	-	-	-	-	-	136,800
Improvement of Instruction	-	-	-	-	-	120,946	11,510	-	-	-
Instructional Staff Training	-	107,336	-	2,000	-	26,100	-	142,989	-	-
Educational Media Services	-	-	-	-	-	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-	-	-	-	-	-
General Administration	-	18,643	-	-	-	-	-	-	-	23,346
School Administration	-	-	-	262,020	214,280	-	10,330	-	-	-
Business Services	-	-	-	-	-	-	-	-	-	-
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	-	-
School Safety & Security	-	-	-	-	-	-	-	-	-	-
Student Transportation	-	-	-	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-	-	-
Other Support Services	-	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-	-
School Nutrition Services	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Undistributed	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 36,800	\$ 442,139	\$ 25,000	\$ 265,000	\$ 231,399	\$ 7,537,186	\$ 336,000	\$ 142,989	\$ 160,146	-
Transfers to Other Funds	-	-	-	-	-	-	-	-	-	-
Fund Balance 6/30/2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,068	\$ 69,854	-

Muscogee County School District
Tentative Budget
FEDERAL, STATE, AND OTHER PROGRAMS
Fiscal Year 2027

Description	GRT71		
	GRT65	Peach Tax Credit	
	Peach Tax Credit	- Human	After School
	- JOR CCA	Resources	Programs
ANTICIPATED REVENUES			
Local Taxes	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-
Other Local Sources	-	-	1,309,716
State	25,000	-	-
Federal	-	-	-
Total Anticipated Revenues	25,000	-	1,309,716
Transfers From Other Funds	-	-	-
Sale of Fixed Assets	-	-	-
Fund Balance 7/1/2026	30,000	14,234	491,554
Total Funds Available	\$ 55,000	\$ 14,234	\$ 1,801,270
ANTICIPATED EXPENDITURES			
Instruction	\$ 54,535	\$ -	\$ -
Student Services	-	-	-
Improvement of Instruction	-	-	-
Instructional Staff Training	-	14,234	-
Educational Media Services	-	-	-
Federal Grant Administration	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business Services	-	-	-
Facility Maintenance & Operation	-	-	-
School Safety & Security	-	-	-
Student Transportation	-	-	-
Central Support Services	-	-	-
Other Support Services	-	-	1,287,015
Community Services	-	-	-
School Nutrition Services	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Undistributed	-	-	-
Total Expenditures	\$ 54,535	\$ 14,234	\$ 1,287,015
Transfers to Other Funds	-	-	-
Fund Balance 6/30/2027	\$ 465	\$ -	\$ 514,255

Muscogee County School District
Tentative Budget
AFTER SCHOOL PROGRAMS
Fiscal Year 2027

		GRT72							
	Total	GRT42	GRT47	GRT70	Double	GRT66	GRT68	GRT52	
Description	After School Programs	Allen	Britt David	Clubview	Churches	Gentian	Georgetown	Hannan	
ANTICIPATED REVENUES									
Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Local Sales Taxes	-	-	-	-	-	-	-	-	
Other Local Sources	1,309,716	58,630	205,000	276,240	172,865	60,275	26,460	59,926	
State	-	-	-	-	-	-	-	-	
Federal	-	-	-	-	-	-	-	-	
Total Anticipated Revenues	1,309,716	58,630	205,000	276,240	172,865	60,275	26,460	59,926	
Transfers From Other Funds	-	-	-	-	-	-	-	-	
Sale of Fixed Assets	-	-	-	-	-	-	-	-	
Fund Balance 7/1/2026	491,554	20,650	162,544	46,222	15,379	52,970	28,302	-	
Total Funds Available	\$ 1,801,270	\$ 79,280	\$ 367,544	\$ 322,462	\$ 188,244	\$ 113,245	\$ 54,762	\$ 59,926	
ANTICIPATED EXPENDITURES									
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
Student Services	-	-	-	-	-	-	-	-	
Improvement of Instruction	-	-	-	-	-	-	-	-	
Instructional Staff Training	-	-	-	-	-	-	-	-	
Educational Media Services	-	-	-	-	-	-	-	-	
Federal Grant Administration	-	-	-	-	-	-	-	-	
General Administration	-	-	-	-	-	-	-	-	
School Administration	-	-	-	-	-	-	-	-	
Business Services	-	-	-	-	-	-	-	-	
Facility Maintenance & Operation	-	-	-	-	-	-	-	-	
School Safety & Security	-	-	-	-	-	-	-	-	
Student Transportation	-	-	-	-	-	-	-	-	
Central Support Services	-	-	-	-	-	-	-	-	
Other Support Services	1,287,015	56,804	304,435	258,490	172,865	60,275	13,123	22,150	
Community Services	-	-	-	-	-	-	-	-	
School Nutrition Services	-	-	-	-	-	-	-	-	
Capital Projects	-	-	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	-	-	
Undistributed	-	-	-	-	-	-	-	-	
Total Expenditures	\$ 1,287,015	\$ 56,804	\$ 304,435	\$ 258,490	\$ 172,865	\$ 60,275	\$ 13,123	\$ 22,150	
Transfers to Other Funds	-	-	-	-	-	-	-	-	
Fund Balance 6/30/2027	\$ 514,255	\$ 22,476	\$ 63,109	\$ 63,972	\$ 15,379	\$ 52,970	\$ 41,639	\$ 37,776	

**Muscogee County School District
Tentative Budget
AFTER SCHOOL PROGRAMS
Fiscal Year 2027**

Description	GRT69	GRT61	GRT50	GRT49
	North Columbus	Reese Road	River Road	Wynnton
ANTICIPATED REVENUES				
Local Taxes	\$ -	\$ -	\$ -	\$ -
Local Sales Taxes	-	-	-	-
Other Local Sources	168,200	117,000	42,870	122,250
State	-	-	-	-
Federal	-	-	-	-
Total Anticipated Revenues	168,200	117,000	42,870	122,250
Transfers From Other Funds	-	-	-	-
Sale of Fixed Assets	-	-	-	-
Fund Balance 7/1/2026	28,654	86,959	36,269	13,605
Total Funds Available	\$ 196,854	\$ 203,959	\$ 79,139	\$ 135,855
ANTICIPATED EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	\$ -
Student Services	-	-	-	-
Improvement of Instruction	-	-	-	-
Instructional Staff Training	-	-	-	-
Educational Media Services	-	-	-	-
Federal Grant Administration	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Business Services	-	-	-	-
Facility Maintenance & Operation	-	-	-	-
School Safety & Security	-	-	-	-
Student Transportation	-	-	-	-
Central Support Services	-	-	-	-
Other Support Services	168,200	69,203	42,870	118,600
Community Services	-	-	-	-
School Nutrition Services	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Undistributed	-	-	-	-
Total Expenditures	\$ 168,200	\$ 69,203	\$ 42,870	\$ 118,600
Transfers to Other Funds	-	-	-	-
Fund Balance 6/30/2027	\$ 28,654	\$ 134,756	\$ 36,269	\$ 17,255