

MUSCOGEE COUNTY SCHOOL DISTRICT

SUPERINTENDENT'S RECOMMENDED

GENERAL FUND BUDGET

FOR THE FISCAL YEAR ENDING JUNE 30, 2015



Muscogee County School District
Columbus, Georgia

David F. Lewis
Superintendent of Education

P.O. Box 2427
Columbus, Georgia 31902-2427

June 1, 2014

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

Please find enclosed the FY15 budget proposal for the Muscogee County School District in accordance with the parameters established by the Board. Specifically,

- 1.5 mills for Chattahoochee Valley Regional Library System
- Personnel reductions adjusted through repurposing employees based on skill level and certification, when possible
- 1/4 mil Capital Set Aside
- Pass along step increase to qualifying personnel
- Develop a budget and calendar with no Work Schedule Adjustment (WSA) Days
- Retain Operating millage rate at 23.37 mills, if possible
- Maintain a Fund Balance consistent with best practice

As you are aware, the process for developing this budget has been extremely arduous due to the continual reduction of State funding. In addition, we have lost \$155 million dollars in Austerity Reductions over the last thirteen years and \$19 million dollars in the Equalization Grant over the last five years. Since FY05 Employer Paid Health Insurance Rates have tripled and Employer Paid Teacher Retirement Rates have increased 30%. The quality Basic Education Act was underfunded by \$747 million dollars state-wide for FY15. While the State did allocate more funding than in past years, it in no way made up for the reductions cited above over the past decade.

We thank the Board for unanimously approving recommended cost reduction options presented to date that were absolutely necessary to avoid Work Schedule Adjustment days in order to balance the budget. We certainly know and appreciate the difficulty associated with this process for all concerned, particularly those directly impacted, the administration, staff, as well as the Board.

Although challenging, this proposed budget represents a significant step toward ensuring the organizational health of the district, while directing needed resources to schools and classrooms to provide a high quality instructional program for the students we serve. As a result of your courageous leadership and commitment to effective stewardship, we are able to present to you a balanced budget for FY15.

Sincerely,

David F. Lewis
Superintendent of Education

Enclosure



STRATEGIC PLAN

MISSION

The Muscogee County School District is committed to providing educational experiences that will enable each student to become a lifelong learner, enter the work force with necessary skills, and achieve academic and personal potential.

VISION

We envision a school district in which...

- ◆ Each student is given multiple opportunities to excel in his/her academic, social, emotional, and physical development in a safe, nurturing environment.
- ◆ Well-prepared, responsible, and caring employees are committed to excellence in education.
- ◆ Parents, community members, staff and students, are full partners in the education of the children.

ACTION GOALS

QUALITY EDUCATION

- ◆ To improve test scores and graduation rates at all our schools and define and implement other measures of academic achievement
- ◆ To address the continuously increasing need for technological achievement by our students
- ◆ To achieve Adequate Yearly Progress at each school and as a district
- ◆ To recruit and develop the highest quality staff that will meet the evolving demands related to content, technology, and classroom management
- ◆ To pursue a course of parental involvement that will make parents partners in achieving the goals of quality education

SAFE SCHOOLS

- ◆ To ensure that each student will have a place to learn and grow that is free from social and physical threat and to ensure that staff members have schools in which they are safe
- ◆ To pursue a course of parental involvement that will make parents partners in achieving goals of safe and well-disciplined schools
- ◆ To put into place plans which will allow our schools and the system as a whole to respond to the increasingly complex issues presented by terrorism

STUDENT SERVICES

- ◆ To maintain the system's strong commitment to diversity
- ◆ To continue extending viable opportunities for parental choice at all levels
- ◆ To strive for the highest quality of response and service to parents, students, and the community
- ◆ To provide a balanced educational experience to develop the whole child



STUDENT SERVICES (continued)

- ◆ To provide comprehensive services to all students, regardless of their physical, mental, or psychological needs

COMMUNICATION

- ◆ To establish effective two-way communications at all levels with all school district personnel and the total community
- ◆ To establish a comprehensive communication plan

GROWTH

- ◆ To plan for accelerated growth in our schools

PRUDENT USE OF RESOURCES

- ◆ Coordinate all fiscal resources and funding sources to maximize services
- ◆ Develop long-range site plans to accommodate future growth with minimal impact upon the taxpayers of Muscogee County



**GENERAL FUND BUDGET
FISCAL YEAR 2014 - 2015**

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Sharon Adams



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Robert Hecht	Director - Construction
Valerie Fuller	Director - Communication

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Bonnie Davidson	Director - G.L.R.S.
Roy Plummer	Director - J.R.O.T.C.
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Robbie Holt	Director - Arts and Humanities
Patrick Knopf	Director - Research, Accountability & Assessment

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Brenda Reed	Director - Human Resources
Tracy Fox	Director - Property and Risk Management

DIVISION OF STUDENT SERVICES

Dr. Melvin Blackwell	Chief Student Services Officer
Mary Lewis	Director - Programs for Exceptional Children
Marcus Dubose	Director - Student Services
Geraldine Middleton	Director - Woodall Program
Dr. Trikella Nelson	Director - Guidance
Philip Stanfill	Director - System-Wide Athletics



DIVISION OF FACILITIES AND OPERATIONS

Myles Caggins
Robert Stansell
Frank Brown
Marion Bone

Chief Operations & Facilities Officer
Director - Plant Services
Director - Transportation
Director - School Nutrition Programs

CENTRAL SERVICES

Charles Butler
Alan Harkness

Director – Columbus Museum
Director – Chattahoochee Valley Libraries



SUPERINTENDENT'S RECOMMENDED
GENERAL FUND BUDGET
For the Year Ending June 30, 2015

Introduction

The Superintendent's Recommended General Fund Budget is presented herein. This budget is the financial plan of operation for the general fund of the school district for the fiscal year ending June 30, 2015. The Tentative Budget has been advertised in accordance with State Board of Education policy.

Several pieces of legislation will have an impact on the General Fund for 2015. The State Board of Education granted an exemption of all statutory and regulatory class size maximums for the FY 15 school year. The expenditure control test has been waived for FY 15 reporting. Beginning in FY 2008, the "Classrooms FIRST for Georgia Act" required that 65% of operating expenditures be expended in the classroom, and has the potential of mandating how local tax funds are expended. This 65% rule has not been waived for FY 15.

Changes were made to the Equalization program during the 2012 General Assembly with the passage of House Bill 824. The Equalization formula no longer uses the 75th percentile as a base for determining the amount of equalization funds a district earns. The funding is now calculated by removing the top 5% and bottom 5%, eighteen districts, and calculating the average wealth for the remaining districts. Under the old formula 134 districts qualified for equalization while in FY 15 119 districts qualified. This is a permanent reduction in the size of the program. The Equalization grant was funded at \$479,385,097 for FY15.

In addition, most key provisions of the law are subject to rulemaking by the State Board of Education. New and revised rules are being promulgated regularly. Rules of the State Board have the effect of law on local school districts and are critical in the budget preparation process. The new law requires that we return state funds not spent in accordance with the rules, so the financial risk is considerable, especially given the uncertainty resulting from this multi-step, multi-year implementation process. The spending requirements of the law after the "Funding Formula Adjustment" apply to the "post midterm" adjustment in state funding which may not be received until April -- the tenth month of the fiscal year.

One of the most onerous provisions of the reform law is the prohibition against using state funds to pay for the local supplement and local benefits of teachers. Since the law also specifies the number of teachers we must employ, we have a built-in local cost of \$7,407 (see Appendix D) per teacher.



Introduction (continued)

Because of the uncertainty that still surrounds the implementation process, this budget will probably change considerably during the fiscal year. We have taken a conservative approach in the preparation of this budget, but limited funding makes that more difficult. The budgeted use of fund balance will be very important going forward. Maintaining the fund balance to meet the goals of the Board of Education will be a priority.

The District, as a result of the “Funding Formula Adjustment”, has incurred revenue reductions totaling \$155,147,164 (net of the \$19 million ARRA Stabilization Funds) since fiscal year 2003. State-wide K-12 education has lost more than \$8.3 billion due to the “Funding Formula Adjustment” since fiscal year 2003.

Format of This Document

The budget document is divided into three sections: 1) the Revenue Budget; 2) the Expenditure Budget; and, 3) the Appendix. The revenue budget provides a summary of anticipated general fund revenues by source (local, state, federal, other) and type (taxes, grants, etc.), along with supporting detail regarding the tax digest, millage rates, and State QBE grants. The expenditure budget is presented, first, in summary form by function, then in more detail based on the organizational structure of the school district.

The appendix contains more detailed definitions of objects and functions, along with other information that should be useful in reviewing the budget.



GENERAL FUND RECOMMENDED REVENUE BUDGET
For the Year Ending June 30, 2015

Local Sources

Projected local taxes of \$105 million make up the majority of local source revenues, which in total will be \$107.6 million, or 42.3% of the \$254,717,610 overall total. Other local sources include donations, interest income, tuition, and miscellaneous fees. The local tax digest is projected to have no increase over the actual current year digest.

The Title Ad Valorem Tax (TAVT) went in effect March 2013. Titled motor vehicles, purchased on or after March 1, 2013, are exempt from sales tax and the annual ad valorem tax but are subject to the TAVT. Owners of vehicles titled prior to March 1, 2013 will still pay the annual ad valorem tax.

State Sources

The projected total of \$143,550,332 from state sources accounts for 56.4% of the total revenue estimate. State QBE revenue will decrease by \$1.0 million over the FY'14 allotment, due to not fully funding the QBE allocation, reduction in Equalization grant and reduction in FTE numbers. The total amount of state revenue lost due to the "Funding Formula Adjustment" in FY'15 is \$14.4 million.

Please refer to Exhibit 4 for more detail on the state's QBE funding system. The QBE funding formula has been extensively modified by recent reform legislation. Coupled with the changes in recent legislative sessions, the foundation of the formula has begun to lose its integrity. The enrollment based QBE funding formula now contains 19 programs. Local Fair Share is an amount, determined by state formula, which is considered to be the *required* local participation and thus *deducted* from our QBE earnings. This amount must be raised locally, but spent on education programs prescribed by the state. The Equalization Grant is based on the property tax wealth per student of the county and has the effect of shifting state funds from "rich" counties to "poor" counties. MCSD'S Equalization Funding is \$7.2 million. This represents a reduction of \$5.3 million for FY'15 and a \$19.3 million reduction in the last five years.



Federal and Other Sources

These two sources together amount to about 1.4% of the total. Federal sources come primarily from Impact Aid payments and JROTC grants. Impact Aid is intended to offset the impact of federal facilities, including military bases, which remove property from the tax digest. Currently there is speculation that Impact Aid funding will be reduced to eliminate reimbursements for students of military parents living off base. Other Sources are primarily indirect cost charges that are payments from grants to the General Fund for allowable administrative expenses.

Fund Balance

Fund balance is used to the extent that it is available to balance the budget when expenditures exceed revenues. Our projection of year-end fund balance is \$29.9 million on a cash basis. This projection is based on the year to date activity through the March month-end closing. After making accrual adjustments this amount would be \$29.8 million. This budget proposes to use \$10,000,000 of fund balance, leaving an estimated accrual basis fund balance of \$19.8 million or about 26 days of operations.

**MUSCOGEE COUNTY SCHOOL DISTRICT
GENERAL FUND REVENUE SUMMARY**

REVENUE SOURCE	May 13, 2014 FY2015 Recommended BUDGET	March 17, 2014 FY2014 Mid Term BUDGET	June 7, 2013 FY2014 Original BUDGET	FY2013 ACTUAL	FY2012 ACTUAL	FY2011 ACTUAL	FY2010 ACTUAL	FY2009 ACTUAL
Local Sources								
Taxes	\$105,000,000	\$100,312,478	\$100,312,478	\$98,945,110	\$92,582,471	\$93,033,255	\$92,251,728	\$90,628,494
Tuition	400,000	700,204	700,204	700,204	700,204	625,000	325,000	314,829
Interest	250,000	175,000	175,000	75,000	150,000	175,000	750,000	1,500,000
Indirect Charges	1,500,000	1,500,000	1,500,000	1,500,000	1,950,000	1,200,000	1,200,000	1,063,613
Other Local	500,358	500,000	500,000	712,473	500,000	400,000	400,000	450,000
Total Local Sources	\$107,650,358	\$103,187,682	\$103,187,682	\$101,932,787	\$95,882,675	\$95,433,255	\$94,926,728	\$93,956,936
State Sources								
QBE Basic Grants	\$148,144,562	\$150,618,711	\$150,302,233	\$152,861,566	\$152,319,934	\$153,245,288	\$151,029,911	\$142,788,921
Austerity Reductions	-14,404,918	-21,238,578	-21,238,578	-23,850,540	-24,074,612	-23,159,128	-29,126,485	-10,604,723
Equalization	7,212,222	12,481,592	12,481,592	18,835,941	21,351,781	26,517,050	25,723,070	31,073,396
Pupil Trans	2,003,234	2,011,703	2,011,703	1,996,863	1,995,807	2,110,801	2,222,707	2,591,307
Other DOE Grants	595,232	610,184	610,184	524,560	441,875	450,502	487,146	517,113
Stabilization Funds						2,706,263	13,749,088	3,476,634
Total State Sources	\$143,550,332	\$144,483,612	\$144,167,134	\$150,368,390	\$152,034,785	\$161,870,776	\$164,085,437	\$169,842,648
Federal Sources								
Impact Aid & Timber	\$1,000,000	\$1,000,000	\$1,000,000	\$1,300,000	\$1,500,000	\$1,500,000	\$1,700,000	\$1,625,660
Ft Benning Contracts	100,000	35,000	35,000	12,000	12,000	7,000	6,000	5,500
JROTC Grants	786,070	786,070	786,070	772,435	574,666	624,095	657,677	684,429
Other	1,396,858	1,186,591	1,186,591	1,655,067	1,509,815		635,235	
Total Federal Sources	\$3,282,928	\$3,007,661	\$3,007,661	\$3,739,502	\$3,596,481	\$2,131,095	\$2,998,912	\$2,315,589
Other Sources								
Sale of Assets	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Other	183,992	183,992	183,992	183,983	183,983	183,983	183,983	157,021
Total Other Sources	\$233,992	\$233,992	\$233,992	\$233,983	\$233,983	\$233,983	\$233,983	\$207,021
Total All Sources	\$254,717,610	\$250,912,947	\$250,596,469	\$256,274,662	\$251,747,924	\$259,669,109	\$262,245,060	\$266,322,194
FUND BALANCE	10,000,000	20,000,000	20,000,000	23,000,000	21,879,581	10,559,334	11,450,253	10,240,233
TOTAL AVAILABLE	\$264,717,610	\$270,912,947	\$270,596,469	\$279,274,662	\$273,627,505	\$270,228,443	\$273,695,313	\$276,562,427

MUSCOGEE COUNTY SCHOOL DISTRICT
 PROJECTED PROPERTY TAX DIGEST
 FISCAL YEAR 2014 ESTIMATE

PROPERTY CATEGORY	ESTIMATE FY2015	ACTUAL FY2014	% DIFF
Residential	\$2,748,770,936	\$2,721,555,382	1.0%
Historic	\$14,146,337	\$14,006,274	1.0%
Agricultural	\$15,965,623	\$15,807,548	1.0%
Conservation Use	\$11,853,832	\$11,736,467	1.0%
Commercial	\$1,713,060,281	\$1,696,099,288	1.0%
Industrial	\$449,709,717	\$445,257,146	1.0%
Preferential	\$368,314	\$364,667	1.0%
Utility	\$120,722,621	\$119,527,348	1.0%
Motor Vehicle	\$387,827,892.92	\$393,334,577	-1.4%
Mobile Home	\$5,473,226	\$6,042,719	-9.4%
Timber	\$140,122	\$196,827	-28.8%
Forest Land Protection Grant	\$56,762	\$56,200	1.0%
Heavy Duty Equipment	\$58,761	\$99,116	-40.7%
Gross digest (state)	5,468,154,425	\$5,424,083,559	0.8%
Less: assessment freeze	\$245,421,021	\$245,421,021	0.0%
Gross digest (local)	5,222,733,404	\$5,178,662,538	0.9%
Less: Homestead Exemptions	\$777,395,971	\$777,395,971	0.0%
Freeport Exemptions	\$176,493,017	\$176,493,017	0.0%
NET TAXABLE - OPERATIONS	4,268,844,416	\$4,224,773,550	1.0%
Add: H-1 Exemption	\$517,959,848	\$517,959,848	0.0%
NET TAXABLE - BONDS	\$4,786,804,264	\$4,742,733,398	0.9%

	Operations	Bonds
Estimated value of one mill:	\$4,268,844	\$4,786,804
Less 2 1/2% collection fee:	106,721	119,670
Net value of one mill	\$4,162,123	\$4,667,134
RECOMMENDED MILLAGE RATES:	23.37	0.00
ESTIMATED INCOME FROM DIGEST:	\$97,268,815	\$0

revised 5/26/14

MUSCOGEE COUNTY SCHOOL DISTRICT
 PROJECTED PROPERTY TAX DIGEST
 FISCAL YEAR 2014 ESTIMATE

HISTORICAL COMPARISONS

Value of One Mill (net of collection fee)

		Operations	Bonds
FY2015	PROJECTED	\$4,162,123	\$0
FY2014	ACTUAL	4,119,153	0
Increase		\$42,970	\$0

School Millage Rates
 Last Thirty-Three Years

Fiscal Year	Total	Operations	Bonds
1983	22.61	21.59	1.02
1984	21.56	20.59	0.97
1985	21.56	20.81	0.75
1986	21.89	21.19	0.70
1987	20.47	19.75	0.72
1988	20.51	19.81	0.70
1989	21.61	19.61	2.00
1990	20.66	19.05	1.61
1991	24.39	22.88	1.51
1992	24.37	22.94	1.43
1993	24.37	23.48	0.89
1994	24.37	23.40	0.97
1995	24.37	23.40	0.97
1996	24.37	23.40	0.97
1997	24.37	23.40	0.97
1998	24.37	23.37	1.00
1999	23.37	23.37	0.00
2000	23.37	23.37	0.00
2001	23.37	23.37	0.00
2002	23.37	23.37	0.00
2003	23.37	23.37	0.00
2004	23.37	23.37	0.00
2005	23.37	23.37	0.00
2006	23.37	23.37	0.00
2007	23.37	23.37	0.00
2008	23.37	23.37	0.00
2009	23.37	23.37	0.00
2010	23.37	23.37	0.00
2011	23.37	23.37	0.00
2012	23.37	23.37	0.00
2013	23.37	23.37	0.00
2014	23.37	23.37	0.00
2015	23.37	23.37	0.00

revised 5/26/14

**MUSCOGEE COUNTY SCHOOL DISTRICT
FY 15 QBE ALLOTMENTS
AND RELATED STATE FUNDING**

	5/28/2015 FY2015	3/17/2014 FY 2014 Midterm	+/-	FTE COUNTS		FTE +/-
				FY 15	FY 14	
BASE UNIT COST				\$ 2,444	\$ 2,431	
QBE FORMULA EARNINGS						
DIRECT INST COSTS						
Kindergarten	14,496,662	14,603,345	(106,683)	2,619	2,679	(60)
Kindergarten EIP	-	-	-	-	2	(2)
Grades 1-3	31,705,133	32,007,459	(302,326)	7,054	6,824	230
Grades 1-3 EIP	-	-	-	-	3	(3)
Grades 4-5	14,004,282	14,137,632	(133,350)	4,076	4,238	(162)
Grades 4-5 EIP	-	-	-	-	1	(1)
Middle Schools	23,818,480	24,045,765	(227,285)	6,140	6,241	(101)
Grades 9-12	21,923,029	22,128,742	(205,713)	6,680	6,716	(36)
CTAE 9-12	5,949,294	6,002,292	(52,998)	1,510	1,545	(35)
Special Ed - Category I	2,915,995	2,943,536	(27,541)	331	257	74
Special Ed - Category II	1,523,433	1,538,058	(14,625)	143	158	(15)
Special Ed - Category III	17,233,399	17,398,437	(165,038)	1,243	1,195	48
Special Ed - Category IV	6,759,306	6,823,805	(64,499)	292	287	5
Special Ed - Category V	1,158,821	1,169,555	(10,734)	129	106	23
Gifted Education	2,791,872	2,818,543	(26,671)	479	520	(41)
Remedial Education	-	-	-	-	5	(5)
Alternative Program	1,728,710	1,745,270	(16,560)	359	362	(3)
ESOL Program	983,230	992,729	(9,499)	100	95	5
Special Ed Itinerant	7,924	10,030	(2,106)			
Special Ed Speech	136,408	121,906	14,502			
Total direct	147,135,978	148,487,104	(1,351,126)	31,155	31,234	(79)
INDIRECT COSTS						
Central Administration	3,200,588	3,230,646				
School Administration	8,965,634	9,033,622				
Facility M & O	9,284,179	9,284,187				
MEDIA CENTERS	4,078,690	4,113,971				
20 DAYS ADD'L INST	1,279,935	1,292,626				
STAFF DEVELOPMENT	669,826	762,620				
MIDTERM HOLD HARMLESS	18,036	-				
AUSTERITY REDUCTION	(14,404,918)	(21,238,578)				
TOTAL FORMULA EARNINGS	160,227,948	154,966,198				
SHBP Direct Pay						
Less: Local Fair Share	(26,488,304)	(25,586,282)				
NET FORMULA EARNINGS	133,739,644	129,379,916				
CATEGORICAL GRANTS						
Pupil Transportation	2,003,234	2,011,920				
Bus Replacement		-				
TOTAL QBE EARNINGS	135,742,878	131,391,836				
QBE RELATED FUNDING						
Equalization Grant	7,212,222	12,481,592				
TOTAL STATE ALLOTMENT	142,955,100	143,873,428				
DCH Direct pay	-	-				
Nursing Services	595,232	610,184				
TOTAL STATE FUNDING	143,550,332	144,483,612				



GENERAL FUND RECOMMENDED EXPENDITURE BUDGET
For the Year Ending June 30, 2015

General

Total expenditures for FY2015 are projected to be \$264,717,610. This represents a decrease of \$5.9 million, or 2.2 % over FY2014's original budget. Of the total budget of \$264.7 million, salaries and related benefits account for \$223.9 million, or 84.6%; purchased services, \$15.1 million; supplies, \$17.6 million; equipment, \$.4 million; and transfers and other expenditures, \$7.3 million.

Please note that the functions encompassing Instruction and Direct Support of the students and teachers total 80% of the FY2015 General Fund Recommended Budget. Administration of the District is 7.2% and operation and maintenance is 9.9% of the FY2015 General Fund Recommended Budget.

Expenditures by Function

The summary budget is presented, on page 8, by *function* and major function groups, along with a comparison to the FY2015 budget in the same format. Function describes the activity for which a service or material object is acquired. See Appendix B for more detail on functions.

Expenditures by Organization and Object

The remainder of the Expenditure Budget section is a presentation of expenditures in organization and object format. Each division (Instruction Services, Human Resources, etc.) is further divided into departments, and each department budget is presented in more detail. Departmental expenditures are categorized by object (see Appendix A). Each time the word "salaries" appears in the budget it is followed by a number in parenthesis. This reflects the number of employee positions included in that salary amount.



GENERAL FUND BUDGET
EXPENDITURES BY FUNCTION AND MAJOR FUNCTION GROUPS

	FY15 Budget As Proposed	FY14 Budget As adopted	Increase/ (Decrease)
<i>Instruction and Direct Support</i>			
Instruction	\$ 166,312,304	172,383,577	(6,071,273)
Student Support	7,598,377	7,401,479	196,898
Instructional Staff Support	9,874,494	8,746,418	1,128,076
School Administration	16,535,153	17,102,729	(567,576)
Student Transportation	11,045,237	10,766,006	279,231
Total instruction & direct support	<u>211,365,565</u>	<u>216,400,209</u>	<u>(5,034,644)</u>
 <i>General and Administrative</i>			
General Administration	2,219,611	2,371,275	(151,664)
Business Support	3,597,652	3,987,802	(390,150)
Central Support	13,451,223	12,028,490	1,422,733
Total general & administrative	<u>19,268,486</u>	<u>18,387,567</u>	<u>880,919</u>
 <i>Operation and improvement of Plant</i>			
Operation & Maintenance of Plant	25,804,333	26,582,458	(778,125)
Facilities Acquisition & Const	317,077	378,141	(61,064)
Total operation & improv of plant	<u>26,121,410</u>	<u>26,960,599</u>	<u>(839,189)</u>
 <i>Other Uses</i>			
Non-Instructional Services	698,699	904,536	(205,837)
Budgeted Reserve	500,000	500,000	0
Transfers	6,763,450	7,443,558	(680,108)
Total other uses	<u>7,962,149</u>	<u>8,848,094</u>	<u>(885,945)</u>
 Total expenditures	 \$ <u>264,717,610</u>	 <u>270,596,469</u>	 <u>(5,878,859)</u>



**SUMMARY BUDGETS BY DIVISION
FISCAL YEAR 2014-2015**

DIVISION OF EXECUTIVE	\$	5,658,272
DIVISION OF INFORMATION SERVICES		11,435,257
DIVISION OF TEACHING AND LEARNING		164,444,282
DIVISION OF FINANCE		2,084,419
DIVISION OF HUMAN RESOURCES		3,150,070
DIVISION OF STUDENT SERVICES		36,420,853
DIVISION OF FACILITIES AND OPERATIONS		34,176,007
SYSTEM WIDE		7,348,450
		<hr/>
Total budget	\$	<u>264,717,610</u>



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2014-2015**

DIVISION:	DOE -DIVISION OF EXECUTIVE		
DEPARTMENTS:	AUD - Internal Auditing	\$	233,428
	COM - Communication		192,258
	CON - Construction		317,077
	EXE - Executive Admin		1,857,708
	MSM - Columbus Museum		1,075,654
	SCR - Security		<u>1,982,147</u>
		\$	<u><u>5,658,272</u></u>



Division of Executive Detail

Internal Auditing:	Salaries (4)	\$	167,137
	Benefits		62,791
	Purch Prop Svcs		0
	Oth Purch Svcs		550
	Supplies		1,950
	Property		0
	Miscellaneous		<u>1,000</u>
		\$	<u>233,428</u>
Communications:	Salaries (1)	\$	76,680
	Benefits		24,792
	Purch Prof & Tech		67,786
	Purch Prop Svcs		1,000
	Oth Purch Svcs		15,500
	Supplies		3,500
	Property		1,000
	Miscellaneous		<u>2,000</u>
		\$	<u>192,258</u>
Construction:	Salaries (4)	\$	228,579
	Benefits		76,176
	Purch Prof & Tech		0
	Purch Prop Svcs		1,200
	Oth Purch Svcs		1,550
	Supplies		8,525
	Property		0
	Miscellaneous		<u>1,047</u>
	\$	<u>317,077</u>	



Division of Executive Detail

Executive Administration:	Salaries (17)	\$ 628,261
	Benefits	192,308
	Purch Prof & Tech	721,450
	Purch Prop Svcs	128,086
	Oth Purch Svcs	45,244
	Supplies	110,559
	Property	0
	Miscellaneous	<u>31,800</u>
		\$ <u>1,857,708</u>
Columbus Museum:	Salaries (16)	\$ 559,916
	Benefits	256,017
	Purch Prof & Tech	0
	Purch Prop Svcs	53,560
	Oth Purch Svcs	2,500
	Supplies	216,000
	Property	<u>0</u>
		\$ <u>1,075,654</u>
Security:	Salaries (145)	\$ 1,319,083
	Benefits	210,984
	Purch Prof & Tech	0
	Purch Prop Svcs	12,100
	Oth Purch Svcs	3,000
	Supplies	436,980
	Property	0
	Miscellaneous	<u>0</u>
		\$ <u>1,982,147</u>
GRAND TOTAL		
DIVISION OF EXECUTIVE		\$ <u><u>5,658,272</u></u>



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2014-2015**

DIVISION:	DIS -Division of Information Services	
DEPARTMENTS:	APP - Application Services	\$ 2,072,018
	CSS - Customer Support	1,659,684
	INF - Information Services Admin	3,640,666
	INT - Instructional Technology	1,549,700
	PMT - Project Management	<u>2,513,189</u>
		\$ <u>11,435,257</u>



Division of Information Services Detail

Application Services:	Salaries (18)	\$	978,771
	Benefits		297,298
	Purch Prof & Tech		671,807
	Purch Prop Svcs		55,000
	Oth Purch Svcs		7,000
	Supplies		58,142
	Property		0
	Miscellaneous		4,000
		\$	<u>2,072,018</u>
Customer Support:	Salaries (18)	\$	764,239
	Benefits		266,513
	Purch Prof & Tech		354,000
	Purch Prop Svcs		0
	Oth Purch Svcs		34,000
	Supplies		211,600
	Property		10,002
	Miscellaneous		19,330
		\$	<u>1,659,684</u>
Information Services			
Admin:	Salaries (4)	\$	195,824
	Benefits		63,284
	Purch Prof & Tech		96,000
	Purch Prop Svcs		958,527
	Oth Purch Svcs		1,989,860
	Supplies		324,171
	Property		6,000
	Miscellaneous		7,000
		\$	<u>3,640,666</u>



Division of Information Services Detail

Instructional Technology:	Salaries (11)	\$ 794,000
	Benefits	226,950
	Purch Prof & Tech	326,000
	Purch Prop Svcs	134,500
	Oth Purch Svcs	28,400
	Supplies	33,850
	Property	0
	Miscellaneous	6,000
		<u>\$ 1,549,700</u>
Project Management:	Salaries (15)	\$ 742,943
	Benefits	268,216
	Purch Prof & Tech	667,420
	Purch Prop Svcs	148,000
	Oth Purch Svcs	35,960
	Supplies	333,300
	Property	310,000
	Miscellaneous	7,350
		<u>\$ 2,513,189</u>
GRAND TOTAL		
DIVISION OF INFORMATION SERVICES		<u>\$ 11,435,257</u>



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2014-2015**

DIVISION: DOA - DIVISION OF TEACHING AND LEARNING

DEPARTMENTS:	ACD - Academics Administration	\$ 210,533
	DLT – Teaching and Learning	2,003,021
	ART - Arts and Humanities	321,016
	CAR - Career, Technical and Agriculture Ed	6,824,717
	ELM - Elementary Education	80,656,365
	ESL - ESOL	791,937
	GFT - Gifted	1,630,160
	JTC - JROTC	2,063,209
	MID - Middle Education	37,463,225
	PRF - Professional Learning	517,305
	RAE - Research and Evaluation	474,376
	SEC - Secondary Education	<u>41,313,418</u>

\$ 174,269,282

Reduction due to schedule change,
school closures and reorganization (9,825,000)

\$ 164,444,282



Division of Teaching and Learning Detail

Academics Administration:	Salaries (2)	\$ 152,988
	Benefits	51,845
	Purch Prof & Tech	0
	Purch Prop Svcs	1,800
	Oth Purch Svcs	1,100
	Supplies	2,700
	Miscellaneous	<u>100</u>
		\$ <u>210,533</u>

Teaching and Learning:	Salaries (18)	\$ 1,421,727
	Benefits	501,294
	Purch Prof & Tech	0
	Purch Prop Svcs	0
	Oth Purch Svcs	80,000
	Supplies	0
	Miscellaneous	<u>0</u>
		\$ <u>2,003,021</u>

Arts and Humanities:	Salaries (2)	\$ 211,616
	Benefits	31,625
	Purch Prof & Tech	6,300
	Purch Prop Svcs	7,240
	Oth Purch Svcs	15,320
	Supplies	40,065
	Property	0
	Miscellaneous	<u>8,850</u>
		\$ <u>321,016</u>



Division of Teaching and Learning Detail**Career, Technical and
Agriculture Education:**

Salaries (64)	\$ 4,536,866
Benefits	1,661,192
Purch Prof & Tech	0
Purch Prop Svcs	34,132
Oth Purch Svcs	84,744
Supplies	489,548
Property	7,495
Miscellaneous	10,740
	<u>\$ 6,824,717</u>

Elementary Education:

Salaries (1,147)	\$ 57,002,493
Benefits	20,962,174
Purch Prof & Tech	
Purch Prop Svcs	2,800
Oth Purch Svcs	79,120
Supplies	2,577,028
Property	0
Miscellaneous	32,750
	<u>\$ 80,656,365</u>

ESOL:

Salaries (11)	\$ 577,027
Benefits	214,910
Oth Purch Svcs	0
Supplies	0
	<u>\$ 791,937</u>

Gifted Education:

Salaries (24)	\$ 1,216,465
Benefits	381,395
Purch Prop Svcs	0
Oth Purch Svcs	2,300
Supplies	24,500
Property	5,500
Miscellaneous	0
	<u>\$ 1,630,160</u>



Division of Teaching and Learning Detail

JROTC:	Salaries (20)	\$ 1,668,854
	Benefits	385,519
	Purch Prop Svcs	0
	Oth Purch Svcs	7,086
	Supplies	1,750
		<u>\$ 2,063,209</u>
Middle Education:	Salaries (443)	\$ 27,239,814
	Benefits	9,593,123
	Purch Prof & Tech	5,000
	Purch Prop Svcs	0
	Oth Purch Svcs	26,059
	Supplies	589,229
	Property	0
	Miscellaneous	10,000
		<u>\$ 37,463,225</u>
Professional Learning:	Salaries (6)	\$ 305,856
	Benefits	112,611
	Purch Prof & Tech	3,230
	Purch Prop Svcs	7,760
	Oth Purch Svcs	41,113
	Supplies	12,339
	Miscellaneous	34,396
		<u>\$ 517,305</u>
Research and Evaluation:	Salaries (4)	\$ 214,654
	Benefits	76,296
	Purch Prof & Tech	0
	Purch Prop Svcs	0
	Oth Purch Svcs	18,800
	Supplies	164,226
	Property	0
	Miscellaneous	400
	<u>\$ 474,376</u>	



Division of Teaching and Learning Detail

Secondary Education:	Salaries (546)	\$ 29,318,211
	Benefits	10,559,938
	Purch Prof & Tech	2,000
	Purch Prop Svcs	8,950
	Oth Purch Svcs	34,605
	Supplies	1,268,980
	Property	14,851
	Miscellaneous	105,883
		<u>\$ 41,313,418</u>

GRAND TOTAL

DIVISION OF TEACHING AND LEARNING \$ 174,269,282

Reduction due to schedule change,
school closures and reorganization **(9,825,000)**

NET DIVISION OF TEACHING AND LEARNING \$ 164,444,282



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2014-2015**

DIVISION:	FIN - DIVISION OF FINANCE	
DEPARTMENTS:	FIS - Financial Services Admin	\$ 1,230,100
	PUR – Purchasing	297,213
	WHS – Warehouse	<u>557,106</u>
		<u>\$ 2,084,419</u>



Division of Finance Detail

Financial Services

Administration:

Salaries (19)	\$	857,307
Benefits		308,293
Purch Prof & Tech		13,500
Purch Prop		3,000
Oth Purch Svcs		8,000
Supplies		11,000
Property		5,000
Miscellaneous		<u>24,000</u>
	\$	<u>1,230,100</u>

Purchasing:

Salaries (5)	\$	196,395
Benefits		87,618
Purch Prof & Tech		2,500
Purch Prop Svcs		0
Oth Purch Svcs		2,500
Supplies		6,700
Miscellaneous		<u>1,500</u>
	\$	<u>297,213</u>

Warehouse:

Salaries (14)	\$	383,700
Benefits		150,906
Purch Prof & Tech		500
Purch Prop Svcs		5,000
Oth Purch Svcs		1,000
Supplies		15,000
Property		0
Miscellaneous		<u>1,000</u>
	\$	<u>557,106</u>

GRAND TOTAL

DIVISION OF FINANCE

\$ 2,084,419



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2014-2015**

DIVISION:	DHR - DIVISON OF HUMAN RESOURCES		
DEPARTMENTS:	HRS - Human Resources Admin	\$	1,744,056
	PRM – Property and Risk Management		<u>1,406,014</u>
		\$	<u><u>3,150,070</u></u>



Division of Human Resources Detail

Human Resources

Administration:	Salaries (29)	\$	1,181,629
	Benefits		450,253
	Purch Prof & Tech		50,000
	Purch Prop Svcs		3,500
	Oth Purch Svcs		42,724
	Supplies		12,950
	Property		0
	Miscellaneous		<u>3,000</u>
		\$	<u>1,744,056</u>

**Property and Risk
Management:**

	Purch Prof & Tech	\$	<u>1,406,014</u>
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GRAND TOTAL

DIVISION OF HUMAN RESOURCES		\$	<u><u>3,150,070</u></u>
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**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2014-2015**

DIVISION: DSS - DIVISION OF STUDENT SERVICES

DEPARTMENTS:	ALT - Alternative Education	\$ 1,491,080
	ATH - Athletics	320,210
	ATT - Attendance	261,064
	GUD - Guidance Services	941,267
	REG - Central Registration	115,236
	SPD - Exceptional Students	31,686,852
	SSA - Student Services Admin	<u>1,605,144</u>
		\$ <u>36,420,853</u>



Division of Student Services Detail

Alternative Education:	Salaries (18)	\$	1,104,457
	Benefits		378,779
	Purch Prof & Tech		0
	Purch Prop Svcs		0
	Oth Purch Svcs		0
	Supplies		7,844
	Property		0
	Miscellaneous		0
		\$	<u>1,491,080</u>

Athletics:	Salaries (2)	\$	141,411
	Benefits		39,949
	Purch Prof & Tech		47,200
	Purch Prop Svcs		40,000
	Oth Purch Svcs		18,200
	Supplies		21,200
	Property		3,400
	Miscellaneous		8,850
		\$	<u>320,210</u>

Attendance:	Salaries (4)	\$	219,443
	Benefits		18,521
	Purch Prof & Tech		15,000
	Purch Prop Svcs		0
	Oth Purch Svcs		7,900
	Supplies		200
	Property		0
	Miscellaneous		0
		\$	<u>261,064</u>



Division of Student Services Detail

Guidance Services:	Salaries (13)	\$ 672,224
	Benefits	256,437
	Purch Prop Svcs	0
	Oth Purch Svcs	10,006
	Supplies	1,500
	Property	0
	Miscellaneous	1,100
		<u>\$ 941,267</u>
Central Registration:	Salaries (2)	\$ 64,207
	Benefits	41,279
	Purch Prop Svcs	0
	Oth Purch Svcs	8,000
	Supplies	1,750
	Property	0
	Miscellaneous	0
		<u>\$ 115,236</u>
Programs for Except Children:	Salaries (396)	\$ 23,007,451
	Benefits	8,616,401
	Purch Prof & Tech	0
	Purch Prop Svcs	8,000
	Oth Purch Svcs	39,000
	Supplies	16,000
	Property	0
	Miscellaneous	0
	<u>\$ 31,686,852</u>	



Division of Student Services Detail

Student Services:	Salaries (73)	\$	1,216,453
	Benefits		326,544
	Purch Prof & Tech		25,410
	Purch Prop Svcs		2,000
	Oth Purch Svcs		27,862
	Supplies		5,100
	Property		0
	Miscellaneous		1,775
		\$	<u>1,605,144</u>
GRAND TOTAL			
DIVISION OF STUDENT SERVICES		\$	<u><u>36,420,853</u></u>



**SUMMARY BUDGETS BY DIVISION/DEPARTMENT
FISCAL YEAR 2014-2015**

DIVISION: DFO - Division of Facilities & Operations

DEPARTMENTS:	BUS - Business Affairs	\$ 238,512
	PGM - Print Graphics and Mail	730,363
	PLS - Plant Services	22,647,165
	REC - Records Management	412,392
	TRN - Transportation	<u>10,147,575</u>
		\$ <u>34,176,007</u>



Division of Facilities & Operations Detail

Business Affairs:	Salaries (3)	\$	177,411
	Benefits		45,951
	Purch Prof & Tech		0
	Purch Prop Svcs		0
	Oth Purch Svcs		7,000
	Supplies		7,150
	Property		0
	Miscellaneous		1,000
		\$	<u>238,512</u>

Print Graphics and Mail:	Salaries (10)	\$	260,807
	Benefits		111,556
	Purch Prop Svcs		198,000
	Oth Purch Svcs		135,000
	Supplies		25,000
	Property		0
	Miscellaneous		0
		\$	<u>730,363</u>

Plant Services:	Salaries (285)	\$	6,940,770
	Benefits		2,636,143
	Purch Prof & Tech		2,073,116
	Purch Prop Svcs		2,795,189
	Oth Purch Svcs		31,500
	Supplies		8,105,947
	Property		60,000
	Miscellaneous		4,500
		\$	<u>22,647,165</u>



Division of Facilities & Operations Detail

Records Management:	Salaries (5)	\$	153,948
	Benefits		72,964
	Purch Prof & Tech		75,000
	Purch Prop Svcs		48,120
	Oth Purch Svcs		3,561
	Supplies		58,799
	Property		0
	Miscellaneous		0
		\$	<u>412,392</u>
Transportation:	Salaries (299)	\$	4,824,041
	Benefits		1,964,341
	Purch Prof & Tech		61,000
	Purch Prop Svcs		398,000
	Oth Purch Svcs		455,100
	Supplies		2,402,787
	Property		38,400
	Miscellaneous		3,906
		\$	<u>10,147,575</u>
GRAND TOTAL			
DIVISION OF FACILITIES & OPERATIONS		\$	<u><u>34,176,007</u></u>



SYSTEM WIDE DETAIL

Central Services:	Salaries	\$	0
	Benefits		85,000
	Purch Prof & Tech		0
	Oth Purch Svcs		0
	Miscellaneous		500,000
	Other Uses (Transfers)		<u>6,763,450</u>
		\$	<u>7,348,450</u>

GRAND TOTAL			
SYSTEM WIDE		\$	<u><u>7,348,450</u></u>



Appendix A

EXPENDITURE BY OBJECT

OBJECT DEFINED: The object describes the service or commodity obtained as the result of a specific expenditure. The following objects are defined for the school district:

Salaries - Amounts paid to both permanent and temporary school district employees.

Employee Benefits - Amounts paid by the school district on behalf of employees for health and welfare and retirement benefits.

Purchased Professional and Technical Services - Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, doctors, lawyers, consultants, etc.

Purchased Property Services - Services purchased to operate, repair, maintain, and rent property owned or used by the school district. These services are performed by persons other than school district employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Other Purchased Services - Services purchased which are not Professional and Technical Services or Property Services. Included are payments to reimburse employees for travel expenses, insurance, telephone, advertising, tuition, and freight.

Supplies - Amounts paid for items that are consumed, worn out, or deteriorated through use; or items which lose their identity through fabrication or incorporation into different or more complex units or substances.

Property - Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

Other Objects - Amounts paid for goods and services not otherwise classified above. Included here are amounts paid for dues and fees, interest on notes payable and bonds, and federal indirect cost charges.

Other Uses of Funds - This object used to classify transactions which are not properly recorded as expenditures but require budgetary or accounting control. These include redemption of principal on long-term debt and transfers from one fund to another.



Appendix B

EXPENDITURE BY FUNCTION

FUNCTION DEFINED: The function describes the activity for which a service or material object is acquired. The following functions are defined for the school district:

Instruction - Activities involving direct interaction between teachers and students. Examples: Classroom supplies and equipment, teacher's salary, teacher aide's salary, integrated learning systems.

Student Support Services - Activities designed to assess and improve the well-being of students. Examples: Attendance and Social Work, Guidance, Health Services, Psychological Services, Speech Pathology and Audiology.

Instructional Staff Support - Activities designed to assist teachers with the content and process of teaching. Examples: Curriculum Development, Teacher Training, Educational Media (school libraries and planetarium).

General Administration - Activities concerned with establishing and administering policy for operating the school district.

School Administration - Activities concerned with overall administrative responsibility for a school.

Business Support - Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district. Examples: Payroll, Accounting, Finance, Purchasing, Warehousing, Printing and Mail services.

Operation and Maintenance of Plant - Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.

Student Transportation - Activities concerned with transporting students to and from school and school activities.

Central Support - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, personnel, and data processing.

Non-Instructional Services - Activities concerned with providing non-instructional services to students, staff or the community. Example: The Bradley Museum.



Facilities Acquisition and Construction - Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

Other Uses - Transfers - Transactions which withdraw money from one fund and place it in another without recourse. (In this budget are transfers to the construction fund and the library.)



Appendix C

MUSCOGEE COUNTY SCHOOL DISTRICT
ANALYSIS OF PAY INCREASE
Typical Teacher
Masters Degree & 14 Years Experience

	<u>FY2015</u>	<u>FY2014</u>	<u>% Change</u>
SALARY			
State Salary	\$ 51,377	\$ 51,377	0.00%
Local Supplement	<u>3,133</u>	<u>3,133</u>	<u>0.00%</u>
	<u>54,510</u>	<u>54,510</u>	<u>0.00%</u>
BENEFITS			
Retirement	7,168	7,168	0.0%
Social Security/Medicare	4,170	4,170	0.0%
Health Insurance	11,340	11,340	0.0%
Life Insurance	61	61	0.0%
Disability Insurance	76	76	0.0%
Workers Compensation	200	200	0.0%
Unemployment Compensation	<u>100</u>	<u>25</u>	<u>300.0%</u>
	<u>23,115</u>	<u>23,040</u>	<u>0.3%</u>
Total salary and benefits	\$ 77,625	\$ 77,550	0.1%



Appendix D

MUSCOGEE COUNTY SCHOOL DISTRICT
ANALYSIS OF SALARY AND BENEFITS - WHO PAYS?
Typical Teacher
Masters Degree & 14 Years Experience
FY2015

	<u>Total Salary</u>	<u>State Pays</u>	<u>MCS Pays</u>
SALARY			
State Salary	\$ 51,377	\$ 51,377	\$ -
Local Supplement	<u>3,133</u>	<u>-</u>	<u>3,133</u>
Total salary	<u>54,510</u>	<u>51,377</u>	<u>3,133</u>
BENEFITS			
Retirement	7,168	6,756	412
Social Security	4,170	745	3,425
Health Insurance	11,340	11,340	-
Life Insurance	61	-	61
Disability Insurance	76	-	76
Workers Compensation	200	-	200
Unemployment Compensation	<u>100</u>	<u>-</u>	<u>100</u>
Total benefits	<u>23,115</u>	<u>18,841</u>	<u>4,274</u>
Total salary and benefits	\$ 77,625	\$ 70,218	\$ 7,407