

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Benton Community School Corp (395)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$917,907	\$873,607	\$890,166	\$912,436	-0.15%	2.50%
Non - Certified Salaries	120	\$297,788	\$293,210	\$312,792	\$322,022	1.98%	2.95%
Group Health Insurance	222	\$228,545	\$199,484	\$196,070	\$223,650	-0.54%	14.07%
Teacher Retirement Fund, After 7-1-95	216	\$68,709	\$70,430	\$71,170	\$80,734	4.11%	13.44%
Social Security Certified	212	\$68,176	\$65,023	\$65,161	\$66,298	-0.70%	1.75%
Public Employees Retirement Fund	214	\$36,670	\$38,162	\$39,562	\$47,698	6.79%	20.57%
Operational Supplies	611	\$34,030	\$35,616	\$33,431	\$39,929	4.08%	19.44%
Severance/Early Retirement Pay	213	\$25,896	\$26,058	\$28,035	\$27,839	1.83%	-0.70%
Social Security Noncertified	211	\$21,573	\$20,636	\$22,227	\$24,225	2.94%	8.99%
Instructional Programs Improvement Services	312	\$0	\$0	\$5,000	\$10,000	NA	100.00%
Travel	580	\$7,758	\$5,412	\$6,476	\$6,232	-5.33%	-3.76%
Other Professional and Technical Services	319	\$3,696	\$1,590	\$6,200	\$5,590	10.89%	-9.84%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,086	\$6,175	\$6,342	\$4,332	-14.45%	-31.70%
Workers Compensation Insurance	225	\$1,731	\$4,958	\$1,653	\$3,148	16.13%	90.50%
Group Life Insurance	221	\$1,945	\$2,009	\$2,080	\$2,118	2.15%	1.83%
Postage and Postage Machine Rental	532	\$4,323	\$4,456	\$5,849	\$1,247	-26.72%	-78.68%
Equipment	730	\$1,508	\$538	\$536	\$776	-15.30%	44.88%
Student Instructional Support Total		\$1,728,339	\$1,647,364	\$1,692,749	\$1,778,274	0.71%	5.05%

Student Academic Achievement

Certified Salaries	110	\$5,798,384	\$5,921,528	\$5,887,000	\$6,141,871	1.45%	4.33%
Non - Certified Salaries	120	\$1,018,355	\$1,076,547	\$1,058,697	\$1,102,092	2.00%	4.10%
Group Health Insurance	222	\$876,564	\$779,593	\$745,561	\$947,660	1.97%	27.11%
Social Security Certified	212	\$435,211	\$446,918	\$431,149	\$428,136	-0.41%	-0.70%
Teacher Retirement Fund, After 7-1-95	216	\$330,309	\$339,077	\$342,751	\$375,414	3.25%	9.53%
Textbooks	630	\$115,531	\$144,390	\$304,765	\$227,141	18.41%	-25.47%
Pre-2008 Object Code - Temporary Salaries	130	\$160,035	\$130,670	\$207,195	\$214,731	7.63%	3.64%
Severance/Early Retirement Pay	213	\$218,298	\$207,556	\$225,632	\$185,982	-3.93%	-17.57%
Operational Supplies	611	\$164,763	\$160,357	\$114,994	\$154,794	-1.55%	34.61%
Transfer Tuition to Ed. Service Agencies Within State	564	\$175,270	\$161,884	\$135,160	\$95,437	-14.10%	-29.39%
Social Security Noncertified	211	\$75,662	\$79,462	\$82,458	\$82,918	2.32%	0.56%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Teacher Retirement Fund, Prior to 7-1-95	215	\$83,552	\$85,426	\$82,392	\$72,312	-3.55%	-12.23%
Public Employees Retirement Fund	214	\$69,145	\$68,439	\$65,893	\$65,469	-1.36%	-0.64%
Workers Compensation Insurance	225	\$19,440	\$58,085	\$19,362	\$38,566	18.68%	99.19%
Miscellaneous Objects	876 - 899	\$16,730	\$4,944	\$0	\$30,980	16.65%	NA
Travel	580	\$17,124	\$12,933	\$12,705	\$17,681	0.80%	39.17%
Other Supplies and Materials	615, 660 - 689	\$18,980	\$16,482	\$24,885	\$17,091	-2.59%	-31.32%
Equipment	730	\$18,739	\$20,538	\$3,109	\$14,417	-6.34%	363.73%
Group Life Insurance	221	\$12,401	\$15,098	\$15,035	\$13,980	3.04%	-7.02%
Library Books	640	\$3,608	\$4,766	\$12,662	\$8,029	22.14%	-36.59%
Instructional Programs Improvement Services	312	\$20,729	\$3,537	\$8,858	\$6,608	-24.86%	-25.40%
Periodicals	650	\$1,671	\$2,681	\$4,527	\$4,539	28.37%	0.25%
Computer Hardware	741	\$1,395	\$57,525	\$2,390	\$3,460	25.49%	44.76%
Other Professional and Technical Services	319	\$4,278	\$2,142	\$1,474	\$1,993	-17.38%	35.25%
Professional Development	748	\$4,355	\$1,035	\$1,654	\$1,270	-26.51%	-23.22%
Instruction Services	311	\$1,600	\$19	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$421	\$500	\$923	\$0	-100.00%	-100.00%
Content	747	\$100	\$5,512	\$0	\$0	-100.00%	NA
Sub Awards/Grants to Other Gov. Units > \$25,000	931	\$68,111	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$0	\$100	\$100	\$0	NA	-100.00%
Student Academic Achievement Total		\$9,730,762	\$9,807,744	\$9,791,330	\$10,252,572	1.31%	4.71%
Overhead and Operational							
Non - Certified Salaries	120	\$1,909,949	\$1,916,206	\$1,958,161	\$2,037,471	1.63%	4.05%
Repairs and Maintenance Services	430	\$528,728	\$475,461	\$600,282	\$857,626	12.85%	42.87%
Operational Supplies	611	\$807,913	\$663,855	\$708,641	\$664,745	-4.76%	-6.19%
Vehicles	731	\$174	\$157	\$351,803	\$411,634	597.92%	17.01%
Group Health Insurance	222	\$357,618	\$666,898	\$295,883	\$342,314	-1.09%	15.69%
Heating and Cooling for Buildings - Electricity	621	\$338,219	\$234,076	\$204,189	\$337,466	-0.06%	65.27%
Other Professional and Technical Services	319	\$210,511	\$198,892	\$54,838	\$298,755	9.15%	444.80%
Public Employees Retirement Fund	214	\$218,953	\$238,392	\$257,302	\$284,124	6.73%	10.42%
Insurance	520	\$85,701	\$256,289	\$90,123	\$189,310	21.91%	110.06%
Gasoline and Lubricants	613	\$300,672	\$284,503	\$157,934	\$183,716	-11.59%	16.32%
Social Security Noncertified	211	\$149,057	\$149,287	\$155,492	\$160,324	1.84%	3.11%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Certified Salaries	110	\$196,252	\$180,982	\$135,613	\$140,909	-7.95%	3.91%
Pre-2008 Object Code - Temporary Salaries	130	\$58,985	\$81,452	\$110,437	\$105,944	15.77%	-4.07%
Equipment	730	\$79,277	\$110,136	\$197,341	\$86,586	2.23%	-56.12%
Heating and Cooling for Buildings - Gas	622	\$99,243	\$124,381	\$98,418	\$67,015	-9.35%	-31.91%
Light and Power - Other Than Heating and Cooling	625	\$60,291	\$166,966	\$224,763	\$62,581	0.94%	-72.16%
Workers Compensation Insurance	225	\$18,997	\$56,565	\$19,830	\$44,734	23.88%	125.59%
Other Purchased Services	593	\$23,223	\$31,697	\$36,335	\$35,945	11.54%	-1.07%
Severance/Early Retirement Pay	213	\$24,908	\$21,453	\$31,732	\$30,499	5.19%	-3.88%
Telephone	531	\$20,756	\$18,100	\$39,530	\$27,910	7.68%	-29.39%
Board of Education Services	318	\$9,755	\$21,236	\$6,527	\$24,985	26.51%	282.81%
Other Supplies and Materials	615, 660 - 689	\$5,092	\$6,390	\$8,945	\$22,048	44.25%	146.49%
Overtime Salaries	140	\$20,276	\$19,328	\$25,361	\$18,023	-2.90%	-28.93%
Removal of Refuse and Garbage	412	\$17,103	\$23,075	\$15,252	\$15,382	-2.62%	0.85%
Tires and Repairs	612	\$26,800	\$14,273	\$62,656	\$14,884	-13.67%	-76.24%
Water and Sewage	411	\$16,011	\$13,851	\$17,336	\$14,800	-1.95%	-14.63%
Travel	580	\$25,694	\$17,026	\$18,870	\$14,547	-13.26%	-22.91%
Other Communication Services	533 - 539	\$0	\$0	\$0	\$10,694	NA	NA
Social Security Certified	212	\$13,426	\$13,525	\$9,138	\$10,366	-6.26%	13.44%
Bank Service Charges	871	\$5,209	\$6,634	\$8,618	\$9,786	17.08%	13.56%
Miscellaneous Objects	876 - 899	\$2,069	\$3,392	\$6,388	\$6,723	34.26%	5.25%
Group Life Insurance	221	\$5,680	\$6,503	\$6,446	\$6,624	3.92%	2.75%
Connectivity	744	\$4,459	\$4,665	\$4,661	\$6,180	8.50%	32.60%
Dues and Fees	810	\$5,357	\$4,010	\$4,088	\$4,134	-6.28%	1.12%
Computer Hardware	741	\$1,752	\$3,125	\$34,874	\$4,041	23.24%	-88.41%
Advertising	540	\$3,665	\$3,737	\$4,224	\$3,790	0.84%	-10.28%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,359	\$2,781	\$3,552	\$3,397	9.55%	-4.36%
Unemployment Insurance	230	\$4,469	\$0	\$216	\$3,165	-8.26%	1364.94%
Postage and Postage Machine Rental	532	\$3,077	\$3,116	\$2,538	\$3,118	0.33%	22.83%
Official Bond Premiums	525	\$112	\$2,304	\$1,112	\$1,559	93.16%	40.20%
Teacher Retirement Fund, After 7-1-95	216	\$12,350	\$7,489	\$517	\$830	-49.08%	60.75%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$0	\$800	NA	NA
Terminal Leave	125	\$3,918	\$0	\$0	\$0	-100.00%	NA
Printing and Binding	550	\$4,315	\$3,646	\$3,853	\$0	-100.00%	-100.00%
Entertainment	240	\$0	\$0	\$1,305	\$0	NA	-100.00%

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Overhead and Operational Total		\$5,682,374	\$6,055,851	\$5,975,121	\$6,569,484	3.69%	9.95%
Non Operational							
Redemption of Principal	831	\$1,325,000	\$1,437,500	\$1,492,500	\$1,585,000	4.58%	6.20%
Interest	832	\$1,157,061	\$1,039,276	\$981,353	\$897,013	-6.17%	-8.59%
Equipment	730	\$277,648	\$520,373	\$226,120	\$398,279	9.44%	76.14%
Improvements Other Than Buildings	715	\$97,266	\$67,975	\$5,291	\$149,521	11.35%	2725.95%
Rentals	440	\$154,647	\$148,517	\$157,681	\$103,701	-9.51%	-34.23%
Computer Hardware	741	\$107,231	\$23,941	\$13,870	\$56,244	-14.90%	305.51%
Other Professional and Technical Services	319	\$11,905	\$19,592	\$8,420	\$40,770	36.04%	384.21%
Other Technology Hardware	746	\$14,664	\$4,511	\$7,326	\$19,972	8.03%	172.59%
Buildings	720	\$19,920	\$19,920	\$19,920	\$19,920	0.00%	0.00%
Connectivity	744	\$4,513	\$2,370	\$5,193	\$5,146	3.34%	-0.90%
Operational Supplies	611	\$4,245	\$7,709	\$3,898	\$4,103	-0.85%	5.27%
Certified Salaries	110	\$1,109	\$3,450	\$2,966	\$3,561	33.86%	20.06%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$138	(\$140)	\$432	NA	408.34%
Social Security Certified	212	\$0	\$263	\$171	\$265	NA	55.44%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$224	\$111	\$108	NA	-2.66%
Non - Certified Salaries	120	\$0	\$250	\$0	\$100	NA	NA
Social Security Noncertified	211	\$0	\$19	\$0	\$8	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$800	\$0	\$0	NA	NA
Wireless Equipment	743	\$54,707	\$597	\$4,403	\$0	-100.00%	-100.00%
Content	747	\$11,320	\$5,550	\$43,110	\$0	-100.00%	-100.00%
Vehicles	731	\$467,840	\$390,011	\$31,781	\$0	-100.00%	-100.00%
Construction Services	450	\$169,039	\$166,594	\$166,594	\$0	-100.00%	-100.00%
Awards	875	\$0	\$1,000	\$450	\$0	NA	-100.00%
Non Operational Total		\$3,878,117	\$3,860,580	\$3,171,018	\$3,284,143	-4.07%	3.57%
Grand Total		\$21,019,592	\$21,371,539	\$20,630,218	\$21,884,473	1.01%	6.08%