

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Hamilton Heights School Corp (3025)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$6,513,291	\$6,188,034	\$6,268,505	\$6,073,334	-1.7%	-3.1%
Group Health Insurance	222	\$902,560	\$945,478	\$1,043,885	\$1,126,384	5.7%	7.9%
Non - Certified Salaries	120	\$669,196	\$730,172	\$744,137	\$750,344	2.9%	0.8%
Teacher Retirement Fund, After 7-1-95	216	\$428,979	\$431,645	\$460,369	\$450,236	1.2%	-2.2%
Social Security Certified	212	\$471,719	\$449,174	\$452,593	\$443,027	-1.6%	-2.1%
Transfer Tuition to Other School Corps Within State	561	\$701,773	\$432,597	\$476,647	\$294,019	-19.5%	-38.3%
Computer Hardware	741	\$0	\$625,800	\$231,718	\$277,586	NA	19.8%
Pre-2008 Object Code - Temporary Salaries	130	\$138,784	\$165,783	\$141,063	\$187,383	7.8%	32.8%
Other Employee Benefits	241 - 290	\$164,514	\$174,725	\$160,937	\$184,171	2.9%	14.4%
Repairs and Maintenance Services	430	\$261,282	\$120,534	\$119,609	\$162,321	-11.2%	35.7%
Operational Supplies	611	\$174,909	\$179,178	\$158,376	\$132,905	-6.6%	-16.1%
Other Group Insurance Authorized by Statute	224	\$105,622	\$100,355	\$95,693	\$103,637	-0.5%	8.3%
Social Security Noncertified	211	\$56,308	\$63,886	\$64,057	\$64,937	3.6%	1.4%
Textbooks	630	\$498,728	\$78,807	\$191,591	\$59,000	-41.4%	-69.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$72,259	\$64,040	\$57,177	\$54,275	-6.9%	-5.1%
Library Books	640	\$16,734	\$18,009	\$26,587	\$20,582	5.3%	-22.6%
Instruction Services	311	\$2,407	\$10,566	\$14,500	\$17,580	64.4%	21.2%
Group Life Insurance	221	\$11,769	\$11,069	\$12,975	\$12,630	1.8%	-2.7%
Travel	580	\$3,348	\$4,016	\$20,172	\$11,766	36.9%	-41.7%
Food Purchases	614	\$3,456	\$19,913	\$19,084	\$10,654	32.5%	-44.2%
Postage and Postage Machine Rental	532	\$10,942	\$5,251	\$5,552	\$7,300	-9.6%	31.5%
Dues and Fees	810	\$55	\$606	\$2,634	\$5,650	218.5%	114.5%
Periodicals	650	\$9,042	\$5,992	\$4,483	\$5,497	-11.7%	22.6%
Other Purchased Services	593	\$8,425	\$0	\$3,395	\$4,375	-15.1%	28.9%
Instructional Programs Improvement Services	312	\$19,924	\$27,237	\$3,286	\$3,936	-33.3%	19.8%
Other Professional and Technical Services	319	\$3,694	\$2,347	\$3,721	\$2,472	-9.6%	-33.6%
Content	747	-\$5,637	\$7,939	\$4,190	\$1,650	NA	-60.6%
Miscellaneous Objects	876 - 899	\$399	\$506	\$200	\$660	13.5%	230.1%
Telephone	531	\$0	\$0	\$153	\$614	NA	300.3%
Equipment	730	\$90,923	\$11,257	\$28,625	\$543	-72.2%	-98.1%
Pupil Services	313	\$3,217	\$3,333	\$591	\$330	-43.4%	-44.1%
Severance/Early Retirement Pay	213	\$75,352	\$0	\$0	\$0	-100.0%	NA
Transfer Tuition - Other	569	\$10,561	\$8,030	\$0	\$0	-100.0%	NA
Staff Services	314	\$8,643	\$39,643	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$43	\$0	\$0	\$0	-100.0%	NA
Entertainment	240	\$16,041	\$0	\$0	\$0	-100.0%	NA
Interest	832	\$152	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$11,449,414	\$10,925,920	\$10,816,506	\$10,469,799	-2.2%	-3.2%

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Hamilton Heights School Corp (3025)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$1,037,068	\$1,037,236	\$966,275	\$959,954	-1.9%	-0.7%
Non - Certified Salaries	120	\$382,908	\$398,164	\$398,325	\$409,289	1.7%	2.8%
Group Health Insurance	222	\$219,231	\$222,278	\$250,605	\$220,352	0.1%	-12.1%
Teacher Retirement Fund, After 7-1-95	216	\$60,186	\$64,177	\$71,975	\$73,978	5.3%	2.8%
Social Security Certified	212	\$75,779	\$76,105	\$72,159	\$70,967	-1.6%	-1.7%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$61,693	NA	NA
Pupil Services	313	\$6,476	\$1,580	\$14,054	\$37,964	55.6%	170.1%
Other Employee Benefits	241 - 290	\$34,194	\$49,005	\$42,308	\$35,308	0.8%	-16.5%
Social Security Noncertified	211	\$25,129	\$27,276	\$27,519	\$29,042	3.7%	5.5%
Other Group Insurance Authorized by Statute	224	\$16,060	\$16,918	\$16,528	\$15,358	-1.1%	-7.1%
Operational Supplies	611	\$13,358	\$12,455	\$10,100	\$12,068	-2.5%	19.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,899	\$10,929	\$8,611	\$7,879	-9.8%	-8.5%
Travel	580	\$2,858	\$2,969	\$2,176	\$7,513	27.3%	245.2%
Group Life Insurance	221	\$2,116	\$1,929	\$2,294	\$2,429	3.5%	5.8%
Pre-2008 Object Code - Temporary Salaries	130	\$1,282	\$2,031	\$1,290	\$1,534	4.6%	19.0%
Telephone	531	\$0	\$0	\$0	\$322	NA	NA
Staff Services	314	\$1,950	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$14,742	\$0	\$0	\$0	-100.0%	NA
Entertainment	240	\$8,697	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,913,934	\$1,923,053	\$1,884,220	\$1,945,648	0.4%	3.3%
Overhead and Operational							
Non - Certified Salaries	120	\$2,006,150	\$1,859,364	\$1,865,975	\$1,913,896	-1.2%	2.6%
Food Purchases	614	\$497,321	\$542,247	\$487,922	\$522,324	1.2%	7.1%
Group Health Insurance	222	\$303,587	\$320,776	\$318,938	\$370,980	5.1%	16.3%
Light and Power - Other Than Heating and Cooling	625	\$253,790	\$217,107	\$284,069	\$326,602	6.5%	15.0%
Vehicles	731	\$0	\$266,298	\$274,516	\$286,707	NA	4.4%
Heating and Cooling for Buildings - Electricity	621	\$184,158	\$252,370	\$261,005	\$238,947	6.7%	-8.5%
Certified Salaries	110	\$255,993	\$253,993	\$274,245	\$229,209	-2.7%	-16.4%
Gasoline and Lubricants	613	\$269,178	\$320,659	\$292,087	\$226,436	-4.2%	-22.5%
Equipment	730	\$114,682	\$69,105	\$42,850	\$191,254	13.6%	346.3%
Operational Supplies	611	\$249,513	\$166,711	\$165,698	\$190,232	-6.6%	14.8%
Repairs and Maintenance Services	430	\$825,388	\$203,129	\$172,117	\$182,355	-31.4%	5.9%
Insurance	520	\$113,546	\$126,481	\$133,062	\$159,830	8.9%	20.1%
Social Security Noncertified	211	\$146,185	\$137,040	\$136,698	\$136,527	-1.7%	-0.1%
Heating and Cooling for Buildings - Gas	622	\$159,553	\$169,113	\$167,822	\$124,299	-6.1%	-25.9%
Severance/Early Retirement Pay	213	\$38,770	\$101,535	\$147,390	\$102,939	27.7%	-30.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Water and Sewage	411	\$69,867	\$75,365	\$78,907	\$72,088	0.8%	-8.6%
Workers Compensation Insurance	225	\$81,334	\$76,630	\$99,319	\$70,507	-3.5%	-29.0%
Pre-2008 Object Code - Temporary Salaries	130	\$66,423	\$94,268	\$86,544	\$58,730	-3.0%	-32.1%
Other Employee Benefits	241 - 290	\$11,203	\$54,597	\$49,134	\$55,932	49.5%	13.8%
Other Supplies and Materials	615, 660 - 689	\$47,861	\$42,531	\$37,880	\$45,287	-1.4%	19.6%
Other Professional and Technical Services	319	\$1,788	\$9,745	\$83,827	\$44,089	122.8%	-47.4%
Telephone	531	\$25,650	\$26,336	\$25,855	\$24,593	-1.0%	-4.9%
Staff Services	314	\$0	\$3,045	\$3,485	\$21,510	NA	517.2%
Public Employees Retirement Fund	214	\$0	\$11,127	\$20,135	\$20,894	NA	3.8%
Board of Education Services	318	\$21,781	\$16,020	\$36,237	\$20,657	-1.3%	-43.0%
Teacher Retirement Fund, After 7-1-95	216	\$20,655	\$23,291	\$26,140	\$20,535	-0.1%	-21.4%
Removal of Refuse and Garbage	412	\$22,655	\$21,318	\$18,091	\$18,029	-5.5%	-0.3%
Social Security Certified	212	\$17,320	\$15,662	\$16,285	\$16,701	-0.9%	2.6%
Other Group Insurance Authorized by Statute	224	\$13,082	\$12,378	\$13,380	\$14,772	3.1%	10.4%
Overtime Salaries	140	\$8,447	\$11,051	\$15,390	\$11,930	9.0%	-22.5%
Travel	580	\$6,762	\$10,912	\$7,348	\$10,290	11.1%	40.1%
Tires and Repairs	612	\$16,949	\$12,073	\$14,038	\$10,151	-12.0%	-27.7%
Board Member Compensation	115	\$10,000	\$10,200	\$10,450	\$10,000	0.0%	-4.3%
Dues and Fees	810	\$11,171	\$7,460	\$6,245	\$8,893	-5.5%	42.4%
Other Purchased Services	593	\$221	\$0	\$0	\$5,153	119.7%	NA
Group Life Insurance	221	\$4,920	\$4,452	\$4,939	\$5,007	0.4%	1.4%
Content	747	\$72,331	\$4,200	\$4,200	\$4,200	-50.9%	0.0%
Miscellaneous Objects	876 - 899	\$16,020	\$4,631	\$5,526	\$3,854	-30.0%	-30.3%
Official Bond Premiums	525	\$1,767	\$2,963	\$2,300	\$3,184	15.9%	38.4%
Bank Service Charges	871	\$2,261	\$3,835	\$3,470	\$2,416	1.7%	-30.4%
Advertising	540	\$7,200	\$1,009	\$3,930	\$2,174	-25.9%	-44.7%
Postage and Postage Machine Rental	532	\$4,265	\$5,069	\$6,454	\$2,126	-16.0%	-67.1%
Instructional Programs Improvement Services	312	\$0	\$0	\$0	\$1,074	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,288	\$665	\$710	\$1,014	-5.8%	42.8%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$73	\$0	\$4,212	\$962	90.2%	-77.2%
Unemployment Insurance	230	\$1,409	\$12,569	\$2,221	\$161	-41.9%	-92.8%
Periodicals	650	\$0	\$453	\$112	\$120	NA	7.4%
Computer Hardware	741	\$19,711	\$214,137	\$0	\$0	-100.0%	NA
Rentals	440	\$0	\$710	\$0	\$0	NA	NA
Connectivity	744	\$71,347	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$6,600	\$8,400	\$4,800	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$16,423	\$0	\$0	\$0	-100.0%	NA
Public Employees Retirement Fund - Optional Contributions	217	\$7,980	\$5,560	\$0	\$0	-100.0%	NA
Entertainment	240	\$48,498	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Overhead and Operational Total		\$6,153,073	\$5,808,589	\$5,715,956	\$5,789,569	-1.5%	1.3%
Non Operational							
Redemption of Principal	831	\$3,622,496	\$3,537,680	\$3,446,917	\$3,749,613	0.9%	8.8%
Construction Services	450	\$936,338	\$1,295,163	\$403,545	\$1,088,173	3.8%	169.7%
Interest	832	\$566,054	\$686,897	\$689,500	\$526,357	-1.8%	-23.7%
Repairs and Maintenance Services	430	\$86,408	\$208,337	\$426,814	\$475,725	53.2%	11.5%
Equipment	730	\$372,217	\$323,007	\$200,008	\$423,016	3.3%	111.5%
Other Professional and Technical Services	319	\$204,585	-\$40,026	\$114,112	\$166,751	-5.0%	46.1%
Non - Certified Salaries	120	\$133,140	\$126,274	\$120,633	\$128,584	-0.9%	6.6%
Certified Salaries	110	\$116,692	\$116,632	\$131,954	\$121,148	0.9%	-8.2%
Other Technology Hardware	746	\$0	\$0	\$0	\$77,083	NA	NA
Investments	920	\$0	\$33,635	\$33,025	\$35,894	NA	8.7%
Teacher Retirement Fund, After 7-1-95	216	\$8,734	\$8,248	\$11,839	\$10,895	5.7%	-8.0%
Social Security Noncertified	211	\$10,185	\$9,622	\$9,150	\$9,777	-1.0%	6.8%
Social Security Certified	212	\$8,927	\$8,686	\$9,656	\$8,700	-0.6%	-9.9%
Operational Supplies	611	\$921	\$250	\$881	\$2,258	25.1%	156.2%
Rentals	440	\$26,355	\$1,980	\$1,432	\$1,046	-55.4%	-26.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,010	\$1,125	\$594	\$523	-15.2%	-12.0%
Awards	875	\$0	\$0	\$1,500	\$500	NA	-66.7%
Other Supplies and Materials	615. 660 - 689	\$650	\$588	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$0	\$635	\$0	NA	-100.0%
Advertising	540	\$0	\$424	\$0	\$0	NA	NA
Non Operational Total		\$6,094,712	\$6,318,523	\$5,602,194	\$6,826,041	2.9%	21.8%
Grand Total		\$25,611,132	\$24,976,084	\$24,018,877	\$25,031,058	-0.6%	4.2%