

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

New Castle Community Sch Corp (3445)

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	\$1,597,733	\$1,535,843	\$1,480,426	\$1,633,806	0.56%	10.36%
Non - Certified Salaries	120	\$1,076,546	\$1,082,509	\$1,041,831	\$992,186	-2.02%	-4.77%
Group Health Insurance	222	\$686,172	\$708,062	\$587,314	\$542,826	-5.69%	-7.57%
Other Professional and Technical Services	319	\$122,459	\$197,002	\$197,049	\$187,840	11.29%	-4.67%
Teacher Retirement Fund, After 7-1-95	216	\$110,081	\$115,198	\$113,392	\$135,284	5.29%	19.31%
Public Employees Retirement Fund	214	\$123,434	\$134,920	\$131,814	\$125,731	0.46%	-4.61%
Social Security Certified	212	\$116,094	\$110,754	\$106,043	\$117,694	0.34%	10.99%
Workers Compensation Insurance	225	\$4,770	\$72,328	\$71,123	\$93,390	110.35%	31.31%
Other Employee Benefits	241 - 290	\$85,243	\$82,872	\$83,079	\$90,430	1.49%	8.85%
Operational Supplies	611	\$81,310	\$99,271	\$58,002	\$78,294	-0.94%	34.98%
Social Security Noncertified	211	\$77,731	\$77,671	\$75,538	\$70,130	-2.54%	-7.16%
Buildings	720	\$20,003	\$1,492	\$0	\$20,924	1.13%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,702	\$16,302	\$15,332	\$19,402	-0.38%	26.55%
Other Group Insurance Authorized by Statute	224	\$6,734	\$6,717	\$5,247	\$6,959	0.82%	32.63%
Group Life Insurance	221	\$4,973	\$5,100	\$3,672	\$5,184	1.05%	41.18%
Travel	580	\$4,170	\$1,485	\$5,474	\$4,810	3.63%	-12.12%
Equipment	730	\$25,629	\$15,169	\$11,676	\$3,896	-37.56%	-66.64%
Repairs and Maintenance Services	430	\$1,532	\$1,766	\$4,755	\$3,505	22.98%	-26.29%
Other Supplies and Materials	615, 660 - 689	\$405	\$2,226	\$2,573	\$2,736	61.21%	6.36%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$2,190	\$0	\$0	NA	NA
Food Purchases	614	\$3,044	\$2,254	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$4,167,768	\$4,271,127	\$3,994,339	\$4,135,026	-0.20%	3.52%

Student Academic Achievement

Certified Salaries	110	\$13,737,723	\$13,108,747	\$12,726,613	\$12,579,502	-2.18%	-1.16%
Group Health Insurance	222	\$3,229,493	\$3,195,621	\$2,606,986	\$2,299,862	-8.14%	-11.78%
Transfer Tuition to Other School Corps Within State	561	\$2,558,665	\$2,408,668	\$2,307,409	\$2,159,252	-4.15%	-6.42%
Non - Certified Salaries	120	\$2,139,147	\$2,026,181	\$1,909,961	\$2,120,542	-0.22%	11.03%
Social Security Certified	212	\$1,046,627	\$1,067,756	\$1,031,336	\$868,460	-4.56%	-15.79%
Teacher Retirement Fund, After 7-1-95	216	\$672,251	\$713,750	\$712,128	\$761,943	3.18%	7.00%
Other Professional and Technical Services	319	\$209,430	\$313,755	\$533,377	\$676,519	34.06%	26.84%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

New Castle Community Sch Corp (3445)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$372,752	\$530,987	\$605,229	\$638,024	14.38%	5.42%
Other Employee Benefits	241 - 290	\$490,104	\$509,814	\$469,314	\$468,632	-1.11%	-0.15%
Textbooks	630	\$68,499	\$336,404	\$333,590	\$279,553	42.13%	-16.20%
Social Security Noncertified	211	\$166,248	\$158,101	\$244,839	\$255,178	11.31%	4.22%
Teacher Retirement Fund, Prior to 7-1-95	215	\$284,661	\$243,042	\$220,808	\$198,518	-8.62%	-10.09%
Other Supplies and Materials	615, 660 - 689	\$180,322	\$170,481	\$179,569	\$148,326	-4.77%	-17.40%
Equipment Purchase over the LEA's Cap. Threshold	735	\$15,623	\$70,723	\$16,324	\$143,847	74.20%	781.22%
Stipends	131	\$0	\$308,854	\$73,440	\$142,580	NA	94.15%
Public Employees Retirement Fund	214	\$162,057	\$151,617	\$140,638	\$131,625	-5.07%	-6.41%
Equipment	730	\$186,416	\$192,486	\$154,288	\$106,943	-12.97%	-30.69%
Computer Hardware	741	\$0	\$47,163	\$311,919	\$89,039	NA	-71.45%
Pre-2008 Object Code - Temporary Salaries	130	\$261,350	\$126,717	\$96,664	\$64,665	-29.47%	-33.10%
Travel	580	\$64,682	\$55,020	\$55,031	\$54,069	-4.38%	-1.75%
Workers Compensation Insurance	225	\$34,871	\$208,666	\$31,764	\$53,423	11.25%	68.19%
Other Group Insurance Authorized by Statute	224	\$36,449	\$34,698	\$32,677	\$34,680	-1.24%	6.13%
Group Life Insurance	221	\$28,322	\$27,132	\$26,239	\$27,720	-0.54%	5.65%
Meals Provided	235	\$0	\$0	\$0	\$12,011	NA	NA
Library Books	640	\$3,891	\$3,137	\$1,597	\$3,044	-5.95%	90.68%
Data Processing Services	316	\$287	\$778	\$1,518	\$2,785	76.49%	83.50%
Awards	875	\$1,113	\$1,447	\$2,261	\$1,742	11.86%	-22.93%
Dues and Fees	810	\$1,120	\$1,180	\$185	\$834	-7.09%	351.08%
Unemployment Insurance	230	\$9,820	\$10,126	\$1,190	\$630	-49.67%	-47.06%
Telephone	531	\$4,556	\$2,795	\$764	\$434	-44.43%	-43.16%
Miscellaneous Objects	876 - 899	\$9,602	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$517	\$3,174	\$225	\$0	-100.00%	-100.00%
Content	747	\$3,500	\$3,500	\$0	\$0	-100.00%	NA
Rentals	440	\$7,000	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$187	\$0	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$25,987,285	\$26,032,519	\$24,827,882	\$24,324,383	-1.64%	-2.03%
Overhead and Operational							
Non - Certified Salaries	120	\$2,983,278	\$2,954,223	\$2,915,327	\$3,028,187	0.37%	3.87%
Food Purchases	614	\$722,453	\$712,389	\$642,153	\$652,702	-2.51%	1.64%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

New Castle Community Sch Corp (3445)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Health Insurance	222	\$995,792	\$822,862	\$691,630	\$616,133	-11.31%	-10.92%
Light and Power - Other Than Heating and Cooling	625	\$660,854	\$688,935	\$648,862	\$561,114	-4.01%	-13.52%
Equipment	730	\$307,053	\$344,364	\$525,374	\$485,057	12.11%	-7.67%
Insurance	520	\$311,202	\$334,027	\$362,767	\$363,299	3.95%	0.15%
Public Employees Retirement Fund	214	\$274,409	\$308,231	\$314,427	\$323,238	4.18%	2.80%
Operational Supplies	611	\$282,178	\$331,867	\$325,834	\$312,154	2.56%	-4.20%
Certified Salaries	110	\$260,455	\$262,035	\$231,816	\$239,365	-2.09%	3.26%
Social Security Noncertified	211	\$236,243	\$232,770	\$226,285	\$232,168	-0.43%	2.60%
Heating and Cooling for Buildings - Gas	622	\$385,418	\$337,718	\$244,363	\$231,469	-11.97%	-5.28%
Vehicles	731	\$213,184	\$221,026	\$275,000	\$225,736	1.44%	-17.91%
Computer Hardware	741	\$101,055	\$179,023	\$80,632	\$186,695	16.59%	131.54%
Other Employee Benefits	241 - 290	\$276,210	\$38,180	\$37,818	\$149,811	-14.18%	296.14%
Gasoline and Lubricants	613	\$190,593	\$190,296	\$153,237	\$103,100	-14.24%	-32.72%
Other Professional and Technical Services	319	\$80,868	\$104,289	\$120,195	\$101,623	5.88%	-15.45%
Water and Sewage	411	\$82,747	\$91,643	\$89,823	\$93,820	3.19%	4.45%
Workers Compensation Insurance	225	\$181,554	\$226,263	\$122,717	\$93,465	-15.29%	-23.84%
Terminal Leave	125	\$115,152	\$103,098	\$76,633	\$85,848	-7.08%	12.02%
Telephone	531	\$61,025	\$58,793	\$65,102	\$67,754	2.65%	4.07%
Overtime Salaries	140	\$60,139	\$71,291	\$56,943	\$64,702	1.84%	13.62%
Other Supplies and Materials	615, 660 - 689	\$2,366	\$2,728	\$51,110	\$50,932	115.40%	-0.35%
Severance/Early Retirement Pay	213	(\$18,980)	\$49,853	\$50,000	\$50,000	NA	0.00%
Tires and Repairs	612	\$15,305	\$16,892	\$9,295	\$39,273	26.56%	322.53%
Board of Education Services	318	\$6,967	\$32,387	\$22,462	\$28,876	42.68%	28.56%
Dues and Fees	810	\$25,486	\$32,077	\$26,224	\$27,536	1.95%	5.00%
Teacher Retirement Fund, After 7-1-95	216	\$22,514	\$22,741	\$20,069	\$21,751	-0.86%	8.38%
Equipment Purchase over the LEA's Cap. Threshold	735	\$16,000	\$51,061	\$529	\$20,899	6.91%	3850.71%
Social Security Certified	212	\$19,405	\$19,614	\$17,604	\$18,057	-1.78%	2.57%
Travel	580	\$12,223	\$12,356	\$15,693	\$16,065	7.07%	2.37%
Heating and Cooling for Buildings - Other Energy Sources	624	\$14,740	\$16,120	\$11,977	\$15,139	0.67%	26.40%
Group Life Insurance	221	\$8,051	\$14,766	\$9,414	\$14,773	16.39%	56.92%
Other Group Insurance Authorized by Statute	224	\$6,136	\$10,409	\$4,732	\$11,365	16.66%	140.19%
Other Purchased Services	593	\$3,483	\$3,566	\$20,047	\$10,427	31.54%	-47.99%
Pre-2008 Object Code - Temporary Salaries	130	\$17,836	\$14,091	\$16,393	\$9,371	-14.86%	-42.84%
Board Member Compensation	115	\$9,000	\$8,850	\$9,000	\$9,000	0.00%	0.00%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

New Castle Community Sch Corp (3445)

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	\$3,456	\$5,245	\$5,537	\$5,647	13.06%	1.98%
Miscellaneous Objects	876 - 899	\$36,763	\$31,538	\$74	\$4,350	-41.35%	5775.92%
Periodicals	650	\$3,356	\$5,931	\$6,454	\$3,680	2.33%	-42.99%
Other Purchased Property Services	490 - 499	\$66,086	\$54,974	\$21,228	\$3,490	-52.06%	-83.56%
Postage and Postage Machine Rental	532	\$4,084	\$4,590	\$4,421	\$3,468	-4.00%	-21.55%
Rentals	440	\$4,122	\$4,702	\$5,424	\$2,731	-9.78%	-49.65%
Printing and Binding	550	\$450	\$1,776	\$1,036	\$1,628	37.91%	57.17%
Advertising	540	\$1,158	\$3,093	\$2,622	\$1,114	-0.97%	-57.54%
Repairs and Maintenance Services	430	\$0	\$0	\$261	\$0	NA	-100.00%
Unemployment Insurance	230	\$10,169	\$8,012	\$5,178	\$0	-100.00%	-100.00%
Construction Services	450	\$75,416	\$57,680	\$0	\$0	-100.00%	NA

Overhead and Operational Total \$9,147,453 \$9,098,376 \$8,543,722 \$8,587,010 -1.57% 0.51%

Non Operational

Redemption of Principal	831	\$2,099,825	\$2,133,327	\$1,833,694	\$2,026,264	-0.89%	10.50%
Non - Certified Salaries	120	\$466,180	\$376,867	\$393,648	\$368,325	-5.72%	-6.43%
Computer Hardware	741	\$391,904	\$361,331	\$163,440	\$315,107	-5.31%	92.80%
Equipment	730	\$214,545	\$171,931	\$225,544	\$292,595	8.07%	29.73%
Interest	832	\$493,074	\$401,255	\$297,303	\$274,635	-13.61%	-7.62%
Improvements Other Than Buildings	715	\$113,604	\$33,592	\$25,564	\$242,994	20.93%	850.53%
Equipment Purchase over the LEA's Cap. Threshold	735	\$41,788	\$84,959	\$67,957	\$73,428	15.13%	8.05%
Buildings	720	\$285,275	\$119,654	\$234,911	\$64,379	-31.08%	-72.59%
Other Purchased Services	593	\$27,167	\$27,876	\$29,008	\$42,680	11.96%	47.13%
Operational Supplies	611	\$32,641	\$19,388	\$20,562	\$37,754	3.70%	83.61%
Other Professional and Technical Services	319	\$272,611	\$222,560	\$95,711	\$30,456	-42.19%	-68.18%
Social Security Noncertified	211	\$35,377	\$28,643	\$29,934	\$28,078	-5.61%	-6.20%
Teacher Retirement Fund, After 7-1-95	216	\$14,088	\$15,827	\$17,846	\$17,543	5.64%	-1.69%
Awards	875	\$42,624	\$35,100	\$28,100	\$16,477	-21.15%	-41.36%
Group Health Insurance	222	\$5,226	\$5,551	\$4,426	\$3,689	-8.34%	-16.67%
Public Employees Retirement Fund	214	\$7,630	\$2,164	\$2,420	\$2,694	-22.92%	11.31%
Travel	580	\$3,225	\$2,783	\$2,334	\$2,134	-9.81%	-8.57%
Rentals	440	\$28,237	\$2,575	\$1,483	\$2,095	-47.81%	41.28%
Content	747	\$2,093	\$2,093	\$2,093	\$2,093	0.00%	0.00%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

New Castle Community Sch Corp (3445)

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	\$1,982	\$2,102	\$2,091	\$1,652	-4.45%	-20.97%
Other Employee Benefits	241 - 290	\$3,000	\$3,000	\$3,000	\$750	-29.29%	-75.00%
Postage and Postage Machine Rental	532	\$0	\$1,500	\$1,081	\$682	NA	-36.94%
Group Life Insurance	221	\$306	\$306	\$204	\$324	1.44%	58.82%
Other Group Insurance Authorized by Statute	224	\$252	\$249	\$249	\$267	1.50%	7.45%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$10,815	\$0	NA	-100.00%
Water and Sewage	411	\$634	\$0	\$0	\$0	-100.00%	NA
Telephone	531	\$159	\$0	\$0	\$0	-100.00%	NA
Heating and Cooling for Buildings - Electricity	621	\$2,396	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$4,585,841	\$4,054,633	\$3,493,418	\$3,847,095	-4.30%	10.12%
Grand Total		\$43,888,348	\$43,456,655	\$40,859,361	\$40,893,515	-1.75%	0.08%