

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

School City of Hammond (4710)

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	\$8,043,592	\$7,916,099	\$8,245,250	\$8,682,788	1.93%	5.31%
Non - Certified Salaries	120	\$3,477,968	\$3,478,029	\$3,684,211	\$3,835,027	2.47%	4.09%
Group Health Insurance	222	\$2,894,073	\$2,875,326	\$3,218,439	\$3,082,015	1.59%	-4.24%
Teacher Retirement Fund, After 7-1-95	216	\$480,255	\$516,892	\$591,963	\$666,112	8.52%	12.53%
Social Security Certified	212	\$609,532	\$597,480	\$615,226	\$642,612	1.33%	4.45%
Public Employees Retirement Fund	214	\$422,482	\$437,453	\$484,359	\$501,486	4.38%	3.54%
Social Security Noncertified	211	\$266,710	\$263,134	\$268,101	\$278,358	1.07%	3.83%
Other Group Insurance Authorized by Statute	224	\$161,495	\$166,727	\$174,156	\$175,926	2.16%	1.02%
Nonlicensed Employees	136	\$127,382	\$117,319	\$137,776	\$175,560	8.35%	27.42%
Other Professional and Technical Services	319	\$88,915	\$92,165	\$85,150	\$175,511	18.53%	106.12%
Severance/Early Retirement Pay	213	\$109,102	\$106,199	\$111,208	\$118,321	2.05%	6.40%
Operational Supplies	611	\$44,748	\$48,785	\$41,993	\$116,871	27.13%	178.31%
Content	747	\$5,450	\$7,518	\$143,450	\$107,400	110.69%	-25.13%
Gasoline and Lubricants	613	\$0	\$0	\$0	\$100,000	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$107,286	\$88,734	\$75,652	\$66,293	-11.34%	-12.37%
Instruction Services	311	\$34,655	\$24,380	\$21,516	\$37,848	2.23%	75.90%
Licensed Employees	135	\$16,970	\$5,025	\$10,582	\$31,565	16.78%	198.28%
Group Accident Insurance	223	\$21,313	\$23,442	\$27,561	\$27,900	6.96%	1.23%
Group Life Insurance	221	\$17,108	\$17,863	\$20,121	\$20,567	4.71%	2.22%
Workers Compensation Insurance	225	\$2,153	\$7,891	\$15,692	\$12,246	54.44%	-21.96%
Equipment	730	\$10,237	\$40,661	\$120,898	\$10,028	-0.52%	-91.71%
Travel	580	\$5,834	\$5,126	\$7,109	\$7,706	7.20%	8.40%
Unemployment Insurance	230	\$62,844	\$9,829	\$0	\$6,961	-42.31%	NA
Overtime Salaries	140	\$2,202	\$2,843	\$2,608	\$3,966	15.85%	52.05%
Food Purchases	614	\$2,806	\$3,199	\$2,558	\$3,889	8.50%	52.04%
Printing and Binding	550	\$1,738	\$3,301	\$2,460	\$1,434	-4.69%	-41.70%
Repairs and Maintenance Services	430	\$1,567	\$416	\$0	\$675	-19.00%	NA
Postage and Postage Machine Rental	532	\$0	\$0	\$862	\$325	NA	-62.26%
Other Supplies and Materials	615, 660 - 689	\$8,560	\$11,838	\$3,697	\$93	-67.68%	-97.47%
Dues and Fees	810	\$0	\$110	\$0	\$55	NA	NA
Other Purchased Services	593	\$0	\$65	\$1,200	\$0	NA	-100.00%
Land and Easements	710	\$2,000	\$0	\$0	\$0	-100.00%	NA

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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
Board of Education Services	318	\$0	\$0	\$1,980	\$0	NA	-100.00%
Student Instructional Support Total		\$17,028,978	\$16,867,849	\$18,115,778	\$18,889,539	2.63%	4.27%
Student Academic Achievement							
Certified Salaries	110	\$42,426,857	\$42,538,272	\$44,004,397	\$44,945,840	1.45%	2.14%
Group Health Insurance	222	\$13,993,419	\$13,582,232	\$14,478,218	\$13,215,775	-1.42%	-8.72%
Non - Certified Salaries	120	\$5,422,415	\$5,563,012	\$5,975,091	\$6,266,942	3.68%	4.88%
Teacher Retirement Fund, After 7-1-95	216	\$2,739,861	\$2,893,664	\$3,208,418	\$3,428,161	5.76%	6.85%
Social Security Certified	212	\$3,201,230	\$3,217,018	\$3,289,617	\$3,328,645	0.98%	1.19%
Textbooks	630	\$941,688	\$2,035,159	\$1,555,365	\$2,447,232	26.97%	57.34%
Nonlicensed Employees	136	\$1,293,998	\$1,422,195	\$1,613,590	\$1,815,697	8.84%	12.53%
Other Professional and Technical Services	319	\$451,718	\$447,312	\$842,276	\$1,114,244	25.32%	32.29%
Content	747	\$691,746	\$1,482,101	\$1,170,409	\$1,040,967	10.76%	-11.06%
Other Technology Hardware	746	\$114,475	\$388,320	\$1,035,151	\$945,668	69.53%	-8.64%
Public Employees Retirement Fund	214	\$731,578	\$801,865	\$895,091	\$936,215	6.36%	4.59%
Computer Hardware	741	\$254,246	\$966,685	\$778,905	\$872,539	36.11%	12.02%
Operational Supplies	611	\$1,133,925	\$905,609	\$770,619	\$795,257	-8.49%	3.20%
Other Group Insurance Authorized by Statute	224	\$772,020	\$796,524	\$792,142	\$759,796	-0.40%	-4.08%
Equipment	730	\$1,926,107	\$1,089,452	\$755,742	\$642,488	-24.00%	-14.99%
Social Security Noncertified	211	\$462,612	\$477,839	\$504,012	\$516,686	2.80%	2.51%
Severance/Early Retirement Pay	213	\$432,829	\$444,007	\$460,813	\$474,989	2.35%	3.08%
Licensed Employees	135	\$311,815	\$396,459	\$630,173	\$439,187	8.94%	-30.31%
Teacher Retirement Fund, Prior to 7-1-95	215	\$571,499	\$543,964	\$481,797	\$434,712	-6.61%	-9.77%
Travel	580	\$350,992	\$356,121	\$335,714	\$287,345	-4.88%	-14.41%
Other Supplies and Materials	615, 660 - 689	\$162,341	\$159,485	\$216,785	\$182,815	3.01%	-15.67%
Other Purchased Property Services	490 - 499	\$172,170	\$81,843	\$78,560	\$159,977	-1.82%	103.64%
Group Accident Insurance	223	\$91,287	\$104,978	\$115,887	\$111,302	5.08%	-3.96%
Workers Compensation Insurance	225	\$156,349	\$115,283	\$163,806	\$108,094	-8.81%	-34.01%
Professional Development	748	\$49,142	\$106,016	\$23,875	\$84,801	14.61%	255.19%
Group Life Insurance	221	\$60,615	\$66,951	\$70,117	\$73,692	5.01%	5.10%
Library Books	640	\$112,166	\$85,637	\$80,258	\$56,531	-15.74%	-29.56%
Instructional Programs Improvement Services	312	\$204,104	\$114,769	\$143,080	\$44,275	-31.75%	-69.06%
Unemployment Insurance	230	\$225,540	\$24,118	\$16,711	\$37,244	-36.25%	122.87%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

School City of Hammond (4710)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Miscellaneous Objects	876 - 899	\$39,801	\$46,774	\$13,042	\$28,464	-8.04%	118.24%
Other Purchased Services	593	\$4,555	\$35,795	\$33,543	\$28,271	57.84%	-15.72%
Dues and Fees	810	\$7,768	\$116,343	\$65,708	\$22,207	30.03%	-66.20%
Postage and Postage Machine Rental	532	\$14,733	\$11,046	\$18,543	\$19,656	7.47%	6.01%
Food Purchases	614	\$16,568	\$8,499	\$18,712	\$18,670	3.03%	-0.22%
Rentals	440	\$28,660	\$33,852	\$31,216	\$18,617	-10.22%	-40.36%
Staff Services	314	\$14,491	\$14,375	\$36,257	\$15,195	1.19%	-58.09%
Printing and Binding	550	\$18,626	\$14,955	\$15,405	\$13,521	-7.70%	-12.23%
Advertising	540	\$0	\$0	\$0	\$5,600	NA	NA
Student Transportation Services	510	\$2,974	\$6,348	\$5,219	\$4,355	10.01%	-16.54%
Overtime Salaries	140	\$0	\$246	\$0	\$3,266	NA	NA
Periodicals	650	\$2,937	\$7,802	\$2,095	\$2,067	-8.41%	-1.32%
Insurance	520	\$1,762	\$1,807	\$1,762	\$1,762	0.00%	0.00%
Repairs and Maintenance Services	430	\$0	\$531	\$476	\$685	NA	44.06%
Buildings	720	\$242,906	\$170,174	\$0	\$372	-80.21%	NA
Other Communication Services	533 - 539	\$27	\$14	\$0	\$0	-100.00%	NA
Official Bond Premiums	525	\$0	\$222	\$0	\$0	NA	NA
Wireless Equipment	743	\$17,920	\$0	\$0	\$0	-100.00%	NA
Water and Sewage	411	\$271	\$202	(\$111)	\$0	-100.00%	100.00%
Instruction Services	311	\$28,741	\$0	\$0	\$0	-100.00%	NA

Student Academic Achievement Total	\$79,901,484	\$81,675,877	\$84,728,486	\$85,749,827	1.78%	1.21%
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Overhead and Operational

Non - Certified Salaries	120	\$9,831,132	\$10,279,269	\$11,612,400	\$11,146,369	3.19%	-4.01%
Food Purchases	614	\$3,189,001	\$3,339,530	\$3,596,671	\$3,591,796	3.02%	-0.14%
Group Health Insurance	222	\$11,416,933	\$13,945,468	\$15,193,341	\$3,471,309	-25.74%	-77.15%
Heating and Cooling for Buildings - Electricity	621	\$2,946,449	\$2,860,354	\$3,158,150	\$3,005,621	0.50%	-4.83%
Equipment	730	\$1,700,247	\$1,405,183	\$985,410	\$1,869,429	2.40%	89.71%
Operational Supplies	611	\$1,287,701	\$1,353,181	\$1,562,303	\$1,816,612	8.98%	16.28%
Public Employees Retirement Fund	214	\$1,314,932	\$1,485,716	\$1,707,349	\$1,658,945	5.98%	-2.84%
Certified Salaries	110	\$1,205,379	\$1,988,480	\$3,865,769	\$1,360,903	3.08%	-64.80%
Insurance	520	\$1,222,673	\$1,267,478	\$1,228,650	\$1,195,874	-0.55%	-2.67%
Social Security Noncertified	211	\$863,265	\$910,249	\$968,168	\$920,700	1.62%	-4.90%

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Biannual Financial Report Data

School City of Hammond (4710)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Workers Compensation Insurance	225	\$364,001	\$337,971	\$432,371	\$514,656	9.04%	19.03%
Heating and Cooling for Buildings - Gas	622	\$777,696	\$1,099,346	\$875,702	\$441,352	-13.21%	-49.60%
Nonlicensed Employees	136	\$694,810	\$649,033	\$456,110	\$438,828	-10.85%	-3.79%
Overtime Salaries	140	\$229,465	\$480,202	\$344,633	\$377,490	13.25%	9.53%
Other Purchased Property Services	490 - 499	\$431,905	\$427,584	\$387,885	\$373,277	-3.58%	-3.77%
Severance/Early Retirement Pay	213	\$299,186	\$421,117	\$403,157	\$317,214	1.47%	-21.32%
Repairs and Maintenance Services	430	\$126,099	\$252,394	\$263,147	\$309,335	25.15%	17.55%
Miscellaneous Objects	876 - 899	\$119,958	\$18,183	\$56,043	\$216,907	15.96%	287.04%
Buildings	720	\$122,841	\$122,993	\$46,383	\$203,213	13.41%	338.12%
Other Professional and Technical Services	319	\$183,494	\$114,415	\$74,973	\$193,063	1.28%	157.51%
Other Group Insurance Authorized by Statute	224	\$197,226	\$189,505	\$191,828	\$186,901	-1.34%	-2.57%
Gasoline and Lubricants	613	\$442,795	\$423,472	\$353,775	\$164,258	-21.96%	-53.57%
Other Public or Private Utility Services	419	\$163,692	\$146,447	\$181,108	\$159,939	-0.58%	-11.69%
Board of Education Services	318	\$98,734	\$112,426	\$107,378	\$159,387	12.72%	48.44%
Water and Sewage	411	\$75,979	\$66,518	\$96,786	\$107,382	9.03%	10.95%
Other Purchased Services	593	\$75,254	\$64,925	\$79,378	\$81,358	1.97%	2.49%
Telephone	531	\$80,935	\$78,805	\$92,024	\$63,530	-5.87%	-30.96%
Travel	580	\$66,845	\$61,889	\$61,757	\$60,012	-2.66%	-2.83%
Postage and Postage Machine Rental	532	\$38,886	\$30,586	\$64,025	\$54,878	8.99%	-14.29%
Other Communication Services	533 - 539	\$56,488	\$66,064	\$68,759	\$43,757	-6.19%	-36.36%
Social Security Certified	212	\$30,569	\$87,632	\$226,617	\$34,263	2.89%	-84.88%
Instructional Programs Improvement Services	312	\$12,019	\$0	\$35,410	\$31,243	26.98%	-11.77%
Dues and Fees	810	\$17,693	\$18,895	\$241,287	\$22,559	6.26%	-90.65%
Group Accident Insurance	223	\$15,388	\$17,465	\$20,402	\$20,670	7.66%	1.31%
Other Employee Benefits	241 - 290	\$28,522	\$26,404	\$23,196	\$20,663	-7.74%	-10.92%
Group Life Insurance	221	\$15,402	\$42,681	\$17,498	\$16,920	2.38%	-3.30%
Advertising	540	\$4,050	\$6,737	\$13,809	\$15,640	40.18%	13.25%
Teacher Retirement Fund, After 7-1-95	216	\$15,182	\$68,924	\$204,416	\$15,222	0.07%	-92.55%
Printing and Binding	550	\$3,894	\$1,830	\$10,381	\$13,206	35.70%	27.21%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,001	\$16,673	\$32,442	\$11,703	6.78%	-63.93%
Tires and Repairs	612	\$3,657	\$18,450	\$15,347	\$11,327	32.66%	-26.19%
Content	747	\$12,922	\$6,786	\$13,884	\$9,132	-8.31%	-34.23%
Staff Services	314	\$56,383	\$60,048	\$33,588	\$7,328	-39.96%	-78.18%
Periodicals	650	\$4,881	\$4,764	\$5,611	\$6,952	9.24%	23.90%

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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
Student Transportation Services	510	\$12,535	\$10,868	\$3,115	\$6,146	-16.32%	97.33%
Other Supplies and Materials	615, 660 - 689	\$1,639	\$2,822	\$1,215	\$4,986	32.06%	310.30%
Official Bond Premiums	525	\$3,750	\$3,750	\$3,750	\$2,400	-10.56%	-36.00%
Rentals	440	\$1,804	\$2,052	\$1,795	\$1,954	2.02%	8.85%
Unemployment Insurance	230	\$78,161	\$106,754	\$44,166	\$1,541	-62.53%	-96.51%
Late Payments	872	\$0	\$0	\$0	\$284	NA	NA
Licensed Employees	135	\$1,558	\$203	\$195	\$166	-42.86%	-14.87%
Bank Service Charges	871	\$0	\$35	\$0	\$0	NA	NA
Judgments Against the School Corporation	820	\$4,964	\$20,400	\$1,025	\$0	-100.00%	-100.00%
Computer Hardware	741	(\$235)	(\$223)	\$0	\$0	NA	NA

Overhead and Operational Total \$39,957,739 \$44,522,735 \$49,464,584 \$34,758,601 -3.42% -29.73%

Non Operational

Redemption of Principal	831	\$15,534,132	\$14,430,262	\$14,473,870	\$15,231,823	-0.49%	5.24%
Interest	832	\$8,650,278	\$7,582,179	\$7,385,675	\$7,000,786	-5.15%	-5.21%
Non - Certified Salaries	120	\$1,060,054	\$1,666,082	\$1,588,225	\$1,622,605	11.23%	2.16%
Buildings	720	\$1,914,220	\$151,865	\$167,335	\$732,366	-21.35%	337.66%
Certified Salaries	110	\$633,413	\$679,321	\$644,224	\$701,413	2.58%	8.88%
Group Health Insurance	222	\$436,947	\$458,741	\$391,167	\$403,264	-1.99%	3.09%
Public Employees Retirement Fund	214	\$183,729	\$197,965	\$190,815	\$190,240	0.87%	-0.30%
Other Professional and Technical Services	319	\$339,090	\$35,654	\$2,607	\$157,152	-17.49%	5928.31%
Social Security Noncertified	211	\$138,529	\$138,243	\$130,763	\$133,536	-0.91%	2.12%
Equipment	730	\$26,044	\$8,118	\$20	\$93,298	37.57%	467556.99%
Operational Supplies	611	\$18,929	\$64,399	\$37,114	\$80,163	43.45%	115.99%
Other Purchased Services	593	\$29,751	\$57,600	\$64,000	\$72,419	24.91%	13.15%
Teacher Retirement Fund, After 7-1-95	216	\$45,587	\$49,710	\$48,157	\$50,711	2.70%	5.30%
Social Security Certified	212	\$43,887	\$43,262	\$40,100	\$43,717	-0.10%	9.02%
Overtime Salaries	140	\$17,332	\$48,017	\$28,115	\$29,839	14.55%	6.13%
Construction Services	450	\$0	\$0	\$0	\$21,187	NA	NA
Severance/Early Retirement Pay	213	\$18,237	\$17,692	\$16,156	\$16,700	-2.18%	3.36%
Other Group Insurance Authorized by Statute	224	\$9,345	\$9,875	\$8,288	\$8,430	-2.54%	1.72%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,006	\$5,361	\$5,025	\$6,826	-6.70%	35.85%
Postage and Postage Machine Rental	532	\$1,080	\$0	\$5,184	\$6,523	56.77%	25.81%

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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
Unemployment Insurance	230	\$3,438	\$145	\$18,529	\$1,614	-17.23%	-91.29%
Group Accident Insurance	223	\$1,288	\$1,432	\$1,403	\$1,447	2.94%	3.16%
Travel	580	\$2,111	\$625	\$5,035	\$1,269	-11.95%	-74.80%
Group Life Insurance	221	\$1,011	\$1,014	\$974	\$978	-0.84%	0.37%
Printing and Binding	550	\$142	\$396	\$174	\$369	26.97%	112.07%
Rentals	440	\$610	\$75	\$431	\$200	-24.33%	-53.60%
Advertising	540	\$0	\$0	\$0	\$167	NA	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$179	\$819	\$0	NA	-100.00%
Repairs and Maintenance Services	430	\$0	\$19,825	\$0	\$0	NA	NA
Distance Learning Equipment	742	\$0	\$120	\$0	\$0	NA	NA
Workers Compensation Insurance	225	\$463	\$176	\$1,700	\$0	-100.00%	-100.00%
Food Purchases	614	\$261	\$500	\$428	\$0	-100.00%	-100.00%
Nonlicensed Employees	136	\$24,810	\$883	\$1,597	\$0	-100.00%	-100.00%
Licensed Employees	135	\$0	\$0	\$1,176	\$0	NA	-100.00%
Non Operational Total		\$29,143,724	\$25,669,715	\$25,259,104	\$26,609,038	-2.25%	5.34%
Grand Total		\$166,031,925	\$168,736,176	\$177,567,952	\$166,007,005	0.00%	-6.51%