

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**School City of Hammond (4710)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$43,965,185	\$42,426,857	\$42,538,272	\$44,004,397	0.0%	3.4%
Group Health Insurance	222	\$15,829,549	\$13,993,419	\$13,582,232	\$14,478,218	-2.2%	6.6%
Non - Certified Salaries	120	\$5,655,435	\$5,422,415	\$5,563,012	\$5,975,091	1.4%	7.4%
Social Security Certified	212	\$3,364,182	\$3,201,230	\$3,217,018	\$3,289,617	-0.6%	2.3%
Teacher Retirement Fund, After 7-1-95	216	\$2,804,251	\$2,739,861	\$2,893,664	\$3,208,418	3.4%	10.9%
Nonlicensed Employees	136	\$535,390	\$1,293,998	\$1,422,195	\$1,613,590	31.8%	13.5%
Textbooks	630	\$1,759,058	\$941,688	\$2,035,159	\$1,555,365	-3.0%	-23.6%
Content	747	\$1,173,788	\$691,746	\$1,482,101	\$1,170,409	-0.1%	-21.0%
Other Technology Hardware	746	\$110,532	\$114,475	\$388,320	\$1,035,151	74.9%	166.6%
Public Employees Retirement Fund	214	\$668,972	\$731,578	\$801,865	\$895,091	7.6%	11.6%
Other Professional and Technical Services	319	\$637,952	\$451,718	\$447,312	\$842,276	7.2%	88.3%
Other Group Insurance Authorized by Statute	224	\$798,838	\$772,020	\$796,524	\$792,142	-0.2%	-0.6%
Computer Hardware	741	\$529,737	\$254,246	\$966,685	\$778,905	10.1%	-19.4%
Operational Supplies	611	\$1,468,468	\$1,133,925	\$905,609	\$770,619	-14.9%	-14.9%
Equipment	730	\$1,466,573	\$1,926,107	\$1,089,452	\$755,742	-15.3%	-30.6%
Licensed Employees	135	\$314,023	\$311,815	\$396,459	\$630,173	19.0%	59.0%
Social Security Noncertified	211	\$480,349	\$462,612	\$477,839	\$504,012	1.2%	5.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$605,536	\$571,499	\$543,964	\$481,797	-5.6%	-11.4%
Severance/Early Retirement Pay	213	\$464,688	\$432,829	\$444,007	\$460,813	-0.2%	3.8%
Travel	580	\$285,629	\$350,992	\$356,121	\$335,714	4.1%	-5.7%
Other Supplies and Materials	615, 660 - 689	\$191,297	\$162,341	\$159,485	\$216,785	3.2%	35.9%
Workers Compensation Insurance	225	\$61,309	\$156,349	\$115,283	\$163,806	27.9%	42.1%
Instructional Programs Improvement Services	312	\$125,026	\$204,104	\$114,769	\$143,080	3.4%	24.7%
Group Accident Insurance	223	\$110,030	\$91,287	\$104,978	\$115,887	1.3%	10.4%
Library Books	640	\$87,775	\$112,166	\$85,637	\$80,258	-2.2%	-6.3%
Other Purchased Property Services	490 - 499	\$79,454	\$172,170	\$81,843	\$78,560	-0.3%	-4.0%
Group Life Insurance	221	\$65,000	\$60,615	\$66,951	\$70,117	1.9%	4.7%
Dues and Fees	810	\$58,667	\$7,768	\$116,343	\$65,708	2.9%	-43.5%
Staff Services	314	\$44,271	\$14,491	\$14,375	\$36,257	-4.9%	152.2%
Other Purchased Services	593	\$0	\$4,555	\$35,795	\$33,543	NA	-6.3%
Rentals	440	\$0	\$28,660	\$33,852	\$31,216	NA	-7.8%
Professional Development	748	\$23,081	\$49,142	\$106,016	\$23,875	0.8%	-77.5%
Food Purchases	614	\$23,461	\$16,568	\$8,499	\$18,712	-5.5%	120.2%
Postage and Postage Machine Rental	532	\$20,537	\$14,733	\$11,046	\$18,543	-2.5%	67.9%
Unemployment Insurance	230	\$0	\$225,540	\$24,118	\$16,711	NA	-30.7%
Printing and Binding	550	\$17,687	\$18,626	\$14,955	\$15,405	-3.4%	3.0%
Miscellaneous Objects	876 - 899	\$3,535	\$39,801	\$46,774	\$13,042	38.6%	-72.1%
Student Transportation Services	510	\$7,425	\$2,974	\$6,348	\$5,219	-8.4%	-17.8%
Periodicals	650	\$2,297	\$2,937	\$7,802	\$2,095	-2.3%	-73.1%

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**Biannual Financial Report Data**

**School City of Hammond (4710)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Insurance	520	\$1,922	\$1,762	\$1,807	\$1,762	-2.1%	-2.5%
Repairs and Maintenance Services	430	\$1,865	\$0	\$531	\$476	-28.9%	-10.4%
Instruction Services	311	\$486,703	\$28,741	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$876,838	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$0	\$17,920	\$0	\$0	NA	NA
Overtime Salaries	140	\$630	\$0	\$246	\$0	-100.0%	-100.0%
Buildings	720	-\$127	\$242,906	\$170,174	\$0	NA	-100.0%
Other Communication Services	533 - 539	\$27	\$27	\$14	\$0	-100.0%	-100.0%
Official Bond Premiums	525	\$100	\$0	\$222	\$0	-100.0%	-100.0%
Water and Sewage	411	\$313	\$271	\$202	-\$111	NA	-154.9%
<b>Student Academic Achievement Total</b>		<b>\$85,207,260</b>	<b>\$79,901,484</b>	<b>\$81,675,877</b>	<b>\$84,728,486</b>	<b>-0.1%</b>	<b>3.7%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$8,132,597	\$8,043,592	\$7,916,099	\$8,245,250	0.3%	4.2%
Non - Certified Salaries	120	\$3,467,463	\$3,477,968	\$3,478,029	\$3,684,211	1.5%	5.9%
Group Health Insurance	222	\$3,239,652	\$2,894,073	\$2,875,326	\$3,218,439	-0.2%	11.9%
Social Security Certified	212	\$618,682	\$609,532	\$597,480	\$615,226	-0.1%	3.0%
Teacher Retirement Fund, After 7-1-95	216	\$457,575	\$480,255	\$516,892	\$591,963	6.6%	14.5%
Public Employees Retirement Fund	214	\$399,924	\$422,482	\$437,453	\$484,359	4.9%	10.7%
Social Security Noncertified	211	\$270,465	\$266,710	\$263,134	\$268,101	-0.2%	1.9%
Other Group Insurance Authorized by Statute	224	\$162,384	\$161,495	\$166,727	\$174,156	1.8%	4.5%
Content	747	\$0	\$5,450	\$7,518	\$143,450	NA	1808.2%
Nonlicensed Employees	136	\$49,972	\$127,382	\$117,319	\$137,776	28.9%	17.4%
Equipment	730	\$11,531	\$10,237	\$40,661	\$120,898	79.9%	197.3%
Severance/Early Retirement Pay	213	\$108,479	\$109,102	\$106,199	\$111,208	0.6%	4.7%
Other Professional and Technical Services	319	\$96,618	\$88,915	\$92,165	\$85,150	-3.1%	-7.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$122,789	\$107,286	\$88,734	\$75,652	-11.4%	-14.7%
Operational Supplies	611	\$80,564	\$44,748	\$48,785	\$41,993	-15.0%	-13.9%
Group Accident Insurance	223	\$25,326	\$21,313	\$23,442	\$27,561	2.1%	17.6%
Instruction Services	311	\$38,392	\$34,655	\$24,380	\$21,516	-13.5%	-11.7%
Group Life Insurance	221	\$17,511	\$17,108	\$17,863	\$20,121	3.5%	12.6%
Workers Compensation Insurance	225	\$2,452	\$2,153	\$7,891	\$15,692	59.0%	98.9%
Licensed Employees	135	\$37,379	\$16,970	\$5,025	\$10,582	-27.1%	110.6%
Travel	580	\$6,905	\$5,834	\$5,126	\$7,109	0.7%	38.7%
Other Supplies and Materials	615, 660 - 689	\$0	\$8,560	\$11,838	\$3,697	NA	-68.8%
Overtime Salaries	140	\$11,828	\$2,202	\$2,843	\$2,608	-31.5%	-8.3%
Food Purchases	614	\$2,922	\$2,806	\$3,199	\$2,558	-3.3%	-20.1%
Printing and Binding	550	\$1,859	\$1,738	\$3,301	\$2,460	7.2%	-25.5%
Board of Education Services	318	\$0	\$0	\$0	\$1,980	NA	NA

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**School City of Hammond (4710)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$0	\$0	\$65	\$1,200	NA	1746.2%
Postage and Postage Machine Rental	532	\$211	\$0	\$0	\$862	42.1%	NA
Staff Services	314	\$10,838	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$10,500	\$0	\$110	\$0	-100.0%	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$139,011	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$0	\$62,844	\$9,829	\$0	NA	-100.0%
Repairs and Maintenance Services	430	\$2,030	\$1,567	\$416	\$0	-100.0%	-100.0%
Student Transportation Services	510	\$6,474	\$0	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$57	\$0	\$0	\$0	-100.0%	NA
Land and Easements	710	\$0	\$2,000	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$17,532,389</b>	<b>\$17,028,978</b>	<b>\$16,867,849</b>	<b>\$18,115,778</b>	<b>0.8%</b>	<b>7.4%</b>
<b>Overhead and Operational</b>							
Group Health Insurance	222	\$4,571,295	\$11,416,933	\$13,945,468	\$15,193,341	35.0%	8.9%
Non - Certified Salaries	120	\$10,212,521	\$9,831,132	\$10,279,269	\$11,612,400	3.3%	13.0%
Certified Salaries	110	\$2,348,322	\$1,205,379	\$1,988,480	\$3,865,769	13.3%	94.4%
Food Purchases	614	\$2,951,984	\$3,189,001	\$3,339,530	\$3,596,671	5.1%	7.7%
Heating and Cooling for Buildings - Electricity	621	\$2,994,652	\$2,946,449	\$2,860,354	\$3,158,150	1.3%	10.4%
Public Employees Retirement Fund	214	\$1,273,780	\$1,314,932	\$1,485,716	\$1,707,349	7.6%	14.9%
Operational Supplies	611	\$1,213,223	\$1,287,701	\$1,353,181	\$1,562,303	6.5%	15.5%
Insurance	520	\$1,119,491	\$1,222,673	\$1,267,478	\$1,228,650	2.4%	-3.1%
Equipment	730	\$1,551,253	\$1,700,247	\$1,405,183	\$985,410	-10.7%	-29.9%
Social Security Noncertified	211	\$904,646	\$863,265	\$910,249	\$968,168	1.7%	6.4%
Heating and Cooling for Buildings - Gas	622	\$722,788	\$777,696	\$1,099,346	\$875,702	4.9%	-20.3%
Nonlicensed Employees	136	\$0	\$694,810	\$649,033	\$456,110	NA	-29.7%
Workers Compensation Insurance	225	\$406,874	\$364,001	\$337,971	\$432,371	1.5%	27.9%
Severance/Early Retirement Pay	213	\$666,911	\$299,186	\$421,117	\$403,157	-11.8%	-4.3%
Other Purchased Property Services	490 - 499	\$423,989	\$431,905	\$427,584	\$387,885	-2.2%	-9.3%
Gasoline and Lubricants	613	\$452,411	\$442,795	\$423,472	\$353,775	-6.0%	-16.5%
Overtime Salaries	140	\$202,773	\$229,465	\$480,202	\$344,633	14.2%	-28.2%
Repairs and Maintenance Services	430	\$55,211	\$126,099	\$252,394	\$263,147	47.8%	4.3%
Dues and Fees	810	\$20,185	\$17,693	\$18,895	\$241,287	85.9%	1177.0%
Social Security Certified	212	\$114,223	\$30,569	\$87,632	\$226,617	18.7%	158.6%
Teacher Retirement Fund, After 7-1-95	216	\$91,229	\$15,182	\$68,924	\$204,416	22.3%	196.6%
Other Group Insurance Authorized by Statute	224	\$144,605	\$197,226	\$189,505	\$191,828	7.3%	1.2%
Other Public or Private Utility Services	419	\$142,095	\$163,692	\$146,447	\$181,108	6.3%	23.7%
Board of Education Services	318	\$68,525	\$98,734	\$112,426	\$107,378	11.9%	-4.5%
Water and Sewage	411	\$79,169	\$75,979	\$66,518	\$96,786	5.2%	45.5%
Telephone	531	\$86,070	\$80,935	\$78,805	\$92,024	1.7%	16.8%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**School City of Hammond (4710)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Services	593	\$74,036	\$75,254	\$64,925	\$79,378	1.8%	22.3%
Other Professional and Technical Services	319	\$179,745	\$183,494	\$114,415	\$74,973	-19.6%	-34.5%
Other Communication Services	533 - 539	\$49,553	\$56,488	\$66,064	\$68,759	8.5%	4.1%
Postage and Postage Machine Rental	532	\$31,425	\$38,886	\$30,586	\$64,025	19.5%	109.3%
Travel	580	\$90,784	\$66,845	\$61,889	\$61,757	-9.2%	-0.2%
Miscellaneous Objects	876 - 899	\$54,311	\$119,958	\$18,183	\$56,043	0.8%	208.2%
Buildings	720	\$168,397	\$122,841	\$122,993	\$46,383	-27.6%	-62.3%
Unemployment Insurance	230	\$149,207	\$78,161	\$106,754	\$44,166	-26.2%	-58.6%
Instructional Programs Improvement Services	312	\$78,186	\$12,019	\$0	\$35,410	-18.0%	NA
Staff Services	314	\$83,631	\$56,383	\$60,048	\$33,588	-20.4%	-44.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$19,686	\$9,001	\$16,673	\$32,442	13.3%	94.6%
Other Employee Benefits	241 - 290	\$31,592	\$28,522	\$26,404	\$23,196	-7.4%	-12.1%
Group Accident Insurance	223	\$18,370	\$15,388	\$17,465	\$20,402	2.7%	16.8%
Group Life Insurance	221	\$16,200	\$15,402	\$42,681	\$17,498	1.9%	-59.0%
Tires and Repairs	612	\$39,920	\$3,657	\$18,450	\$15,347	-21.3%	-16.8%
Content	747	\$14,013	\$12,922	\$6,786	\$13,884	-0.2%	104.6%
Advertising	540	\$7,928	\$4,050	\$6,737	\$13,809	14.9%	105.0%
Printing and Binding	550	\$6,125	\$3,894	\$1,830	\$10,381	14.1%	467.3%
Periodicals	650	\$3,594	\$4,881	\$4,764	\$5,611	11.8%	17.8%
Official Bond Premiums	525	\$2,000	\$3,750	\$3,750	\$3,750	17.0%	0.0%
Student Transportation Services	510	\$23,292	\$12,535	\$10,868	\$3,115	-39.5%	-71.3%
Rentals	440	\$2,087	\$1,804	\$2,052	\$1,795	-3.7%	-12.5%
Other Supplies and Materials	615, 660 - 689	\$1,345	\$1,639	\$2,822	\$1,215	-2.5%	-56.9%
Judgments Against the School Corporation	820	\$21,363	\$4,964	\$20,400	\$1,025	-53.2%	-95.0%
Licensed Employees	135	\$38,090	\$1,558	\$203	\$195	-73.3%	-3.8%
Computer Hardware	741	\$457	-\$235	-\$223	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$812,577	\$0	\$0	\$0	-100.0%	NA
Bank Service Charges	871	\$0	\$0	\$35	\$0	NA	-100.0%
Professional Development	748	\$300	\$0	\$0	\$0	-100.0%	NA
Textbooks	630	\$35	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$34,836,474</b>	<b>\$39,957,739</b>	<b>\$44,522,735</b>	<b>\$49,464,584</b>	<b>9.2%</b>	<b>11.1%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$13,164,444	\$15,534,132	\$14,430,262	\$14,473,870	2.4%	0.3%
Interest	832	\$9,710,026	\$8,650,278	\$7,582,179	\$7,385,675	-6.6%	-2.6%
Non - Certified Salaries	120	\$450,909	\$1,060,054	\$1,666,082	\$1,588,225	37.0%	-4.7%
Certified Salaries	110	\$663,969	\$633,413	\$679,321	\$644,224	-0.8%	-5.2%
Group Health Insurance	222	\$443,614	\$436,947	\$458,741	\$391,167	-3.1%	-14.7%
Public Employees Retirement Fund	214	\$168,926	\$183,729	\$197,965	\$190,815	3.1%	-3.6%

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**School City of Hammond (4710)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Buildings	720	\$2,074,181	\$1,914,220	\$151,865	\$167,335	-46.7%	10.2%
Social Security Noncertified	211	\$135,716	\$138,529	\$138,243	\$130,763	-0.9%	-5.4%
Other Purchased Services	593	\$0	\$29,751	\$57,600	\$64,000	NA	11.1%
Teacher Retirement Fund, After 7-1-95	216	\$43,738	\$45,587	\$49,710	\$48,157	2.4%	-3.1%
Social Security Certified	212	\$51,046	\$43,887	\$43,262	\$40,100	-5.9%	-7.3%
Operational Supplies	611	\$29,577	\$18,929	\$64,399	\$37,114	5.8%	-42.4%
Overtime Salaries	140	\$48	\$17,332	\$48,017	\$28,115	391.6%	-41.4%
Unemployment Insurance	230	\$0	\$3,438	\$145	\$18,529	NA	12709.0%
Severance/Early Retirement Pay	213	\$18,725	\$18,237	\$17,692	\$16,156	-3.6%	-8.7%
Other Group Insurance Authorized by Statute	224	\$9,177	\$9,345	\$9,875	\$8,288	-2.5%	-16.1%
Postage and Postage Machine Rental	532	\$2,320	\$1,080	\$0	\$5,184	22.3%	NA
Travel	580	\$178	\$2,111	\$625	\$5,035	130.5%	705.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$16,174	\$9,006	\$5,361	\$5,025	-25.3%	-6.3%
Other Professional and Technical Services	319	\$1,765,579	\$339,090	\$35,654	\$2,607	-80.4%	-92.7%
Workers Compensation Insurance	225	\$569	\$463	\$176	\$1,700	31.4%	868.0%
Nonlicensed Employees	136	\$0	\$24,810	\$883	\$1,597	NA	80.7%
Group Accident Insurance	223	\$1,627	\$1,288	\$1,432	\$1,403	-3.6%	-2.1%
Licensed Employees	135	\$0	\$0	\$0	\$1,176	NA	NA
Group Life Insurance	221	\$985	\$1,011	\$1,014	\$974	-0.3%	-4.0%
Other Supplies and Materials	615. 660 - 689	\$0	\$0	\$179	\$819	NA	357.5%
Rentals	440	\$0	\$610	\$75	\$431	NA	474.7%
Food Purchases	614	\$642	\$261	\$500	\$428	-9.6%	-14.4%
Printing and Binding	550	\$343	\$142	\$396	\$174	-15.6%	-56.1%
Equipment	730	\$127,058	\$26,044	\$8,118	\$20	-88.8%	-99.8%
Repairs and Maintenance Services	430	\$0	\$0	\$19,825	\$0	NA	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$29,278	\$0	\$0	\$0	-100.0%	NA
Board of Education Services	318	\$175,270	\$0	\$0	\$0	-100.0%	NA
Distance Learning Equipment	742	\$0	\$0	\$120	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$29,084,120</b>	<b>\$29,143,724</b>	<b>\$25,669,715</b>	<b>\$25,259,104</b>	<b>-3.5%</b>	<b>-1.6%</b>
<b>Grand Total</b>		<b>\$166,660,243</b>	<b>\$166,031,925</b>	<b>\$168,736,176</b>	<b>\$177,567,952</b>	<b>1.6%</b>	<b>5.2%</b>