

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Union School Corporation (6795)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$1,522,604	\$1,247,935	\$1,298,924	\$1,160,478	-6.6%	-10.7%
Non - Certified Salaries	120	\$209,237	\$208,558	\$189,758	\$182,485	-3.4%	-3.8%
Severance/Early Retirement Pay	213	\$13,311	\$3,601	\$6,072	\$165,000	87.6%	2617.2%
Group Health Insurance	222	\$185,072	\$179,199	\$158,443	\$151,199	-4.9%	-4.6%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$198,724	\$260,216	\$180,219	\$135,741	-9.1%	-24.7%
Social Security Certified	212	\$103,156	\$88,972	\$86,184	\$79,315	-6.4%	-8.0%
Teacher Retirement Fund, After 7-1-95	216	\$71,632	\$60,696	\$69,332	\$68,389	-1.2%	-1.4%
Operational Supplies	611	\$50,933	\$36,287	\$18,258	\$30,756	-11.8%	68.5%
Textbooks	630	\$78,215	\$46,459	\$54,500	\$25,756	-24.2%	-52.7%
Licensed Employees	135	\$20,755	\$24,255	\$17,301	\$22,322	1.8%	29.0%
Computer Hardware	741	\$0	\$0	\$0	\$20,492	NA	NA
Other Purchased Services	593	\$9,658	\$8,316	\$23,031	\$18,996	18.4%	-17.5%
Social Security Noncertified	211	\$17,963	\$18,159	\$15,803	\$15,766	-3.2%	-0.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$20,059	\$16,449	\$13,280	\$10,233	-15.5%	-22.9%
Stipends	131	\$0	\$0	\$0	\$9,292	NA	NA
Group Life Insurance	221	\$6,604	\$6,133	\$6,819	\$6,375	-0.9%	-6.5%
Public Employees Retirement Fund	214	\$2,620	\$5,641	\$6,599	\$6,259	24.3%	-5.2%
Library Books	640	\$6,851	\$1,818	\$4,031	\$4,799	-8.5%	19.1%
Other Supplies and Materials	615, 660 - 689	\$3,755	\$2,806	\$9,278	\$3,454	-2.1%	-62.8%
Dues and Fees	810	\$4,790	\$2,870	\$1,665	\$3,048	-10.7%	83.0%
Staff Services	314	\$3,800	\$1,200	\$499	\$2,993	-5.8%	499.9%
Travel	580	\$2,315	\$1,216	\$1,032	\$2,574	2.7%	149.4%
Postage and Postage Machine Rental	532	\$1,250	\$1,081	\$1,318	\$1,056	-4.1%	-19.9%
Periodicals	650	\$300	\$602	\$0	\$320	1.6%	NA
Other Employee Benefits	241 - 290	\$900	\$0	\$0	\$0	-100.0%	NA
Content	747	\$0	\$0	\$3,495	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$0	\$0	\$30	\$0	NA	-100.0%
Printing and Binding	550	\$0	\$244	\$0	\$0	NA	NA
Other Public or Private Utility Services	419	\$0	\$800	\$0	\$0	NA	NA
Student Academic Achievement Total		\$2,534,503	\$2,223,514	\$2,165,874	\$2,127,097	-4.3%	-1.8%
Student Instructional Support							
Certified Salaries	110	\$186,071	\$187,662	\$177,880	\$184,029	-0.3%	3.5%
Non - Certified Salaries	120	\$76,312	\$77,040	\$67,409	\$61,566	-5.2%	-8.7%
Teacher Retirement Fund, After 7-1-95	216	\$19,485	\$19,166	\$18,677	\$19,323	-0.2%	3.5%
Social Security Certified	212	\$14,150	\$14,907	\$13,412	\$13,814	-0.6%	3.0%
Group Health Insurance	222	\$25,080	\$13,054	\$13,752	\$13,752	-13.9%	0.0%
Social Security Noncertified	211	\$5,747	\$5,962	\$5,083	\$4,633	-5.2%	-8.9%

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Public Employees Retirement Fund	214	\$2,736	\$2,061	\$2,987	\$2,922	1.7%	-2.2%
Severance/Early Retirement Pay	213	\$1,861	\$1,598	\$1,939	\$1,822	-0.5%	-6.0%
Group Life Insurance	221	\$1,113	\$1,218	\$1,222	\$1,226	2.4%	0.4%
Operational Supplies	611	\$794	\$1,336	\$512	\$672	-4.1%	31.3%
Other Purchased Services	593	\$4,775	\$3,300	\$905	\$539	-42.0%	-40.4%
Travel	580	\$177	\$269	\$214	\$109	-11.5%	-49.3%
Student Instructional Support Total		\$338,302	\$327,573	\$303,993	\$304,407	-2.6%	0.1%
Overhead and Operational							
Non - Certified Salaries	120	\$435,130	\$404,184	\$388,448	\$400,160	-2.1%	3.0%
Light and Power - Other Than Heating and Cooling	625	\$39,649	\$69,307	\$33,121	\$97,346	25.2%	193.9%
Certified Salaries	110	\$62,000	\$68,000	\$78,470	\$96,889	11.8%	23.5%
Food Purchases	614	\$104,002	\$83,726	\$84,125	\$77,190	-7.2%	-8.2%
Other Purchased Services	593	\$72,646	\$65,560	\$80,673	\$58,603	-5.2%	-27.4%
Insurance	520	\$44,576	\$46,918	\$57,689	\$50,324	3.1%	-12.8%
Heating and Cooling for Buildings - Gas	622	\$46,955	\$43,237	\$46,009	\$49,201	1.2%	6.9%
Vehicles	731	\$88,626	\$82,757	\$49,000	\$43,200	-16.4%	-11.8%
Computer Hardware	741	\$145,909	\$5,867	\$59,850	\$39,921	-27.7%	-33.3%
Gasoline and Lubricants	613	\$59,076	\$50,884	\$50,625	\$39,626	-9.5%	-21.7%
Social Security Noncertified	211	\$36,530	\$35,039	\$33,555	\$34,705	-1.3%	3.4%
Tires and Repairs	612	\$36,044	\$23,111	\$48,077	\$34,166	-1.3%	-28.9%
Water and Sewage	411	\$20,931	\$19,577	\$31,302	\$32,249	11.4%	3.0%
Operational Supplies	611	\$52,161	\$56,752	\$40,854	\$29,032	-13.6%	-28.9%
Group Health Insurance	222	\$37,300	\$36,910	\$28,529	\$28,612	-6.4%	0.3%
Public Employees Retirement Fund	214	\$13,776	\$17,998	\$21,116	\$25,858	17.0%	22.5%
Board of Education Services	318	\$3,420	\$11,386	\$2,900	\$23,678	62.2%	716.5%
Dues and Fees	810	\$6,596	\$7,096	\$8,685	\$17,625	27.9%	102.9%
Heating and Cooling for Buildings - Electricity	621	\$82,686	\$63,991	\$94,446	\$12,796	-37.3%	-86.5%
Other Professional and Technical Services	319	\$8,641	\$14,351	\$13,710	\$11,889	8.3%	-13.3%
Telephone	531	\$8,953	\$5,250	\$9,445	\$11,001	5.3%	16.5%
Repairs and Maintenance Services	430	\$8,551	\$10,270	\$24,198	\$9,717	3.2%	-59.8%
Other Technology Hardware	746	\$8,356	\$1,690	\$5,616	\$5,556	-9.7%	-1.1%
Equipment	730	\$14,251	\$2,541	\$5,405	\$2,975	-32.4%	-45.0%
Removal of Refuse and Garbage	412	\$2,459	\$2,533	\$2,594	\$2,710	2.5%	4.5%
Postage and Postage Machine Rental	532	\$2,789	\$2,277	\$2,176	\$2,174	-6.0%	-0.1%
Advertising	540	\$2,641	\$5,960	\$4,672	\$1,821	-8.9%	-61.0%
Travel	580	\$3,168	\$2,534	\$3,819	\$1,791	-13.3%	-53.1%
Printing and Binding	550	\$1,445	\$559	\$1,618	\$1,561	1.9%	-3.5%
Cleaning Services	420	\$3,425	\$3,015	\$2,210	\$1,520	-18.4%	-31.2%

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Textbooks	630	\$2,127	\$1,271	\$10,355	\$1,464	-8.9%	-85.9%
Group Life Insurance	221	\$1,206	\$1,313	\$1,545	\$1,194	-0.2%	-22.7%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$1,022	NA	NA
Other Supplies and Materials	615, 660 - 689	\$15,057	\$866	\$1,704	\$871	-51.0%	-48.9%
Staff Services	314	\$680	\$610	\$755	\$740	2.1%	-2.0%
Social Security Certified	212	\$153	\$306	\$153	\$337	21.8%	120.0%
Professional Development	748	\$130	\$34	\$0	\$198	11.1%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$60	\$120	\$60	\$132	21.8%	120.0%
Improvements Other Than Buildings	715	\$144	\$72	\$72	\$83	-12.9%	15.2%
Meals Provided	235	\$1,195	\$6,155	\$0	\$31	-59.9%	NA
Unemployment Insurance	230	\$614	\$5,096	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$950	\$475	\$750	\$0	-100.0%	-100.0%
Overhead and Operational Total		\$1,475,007	\$1,259,598	\$1,328,331	\$1,249,967	-4.1%	-5.9%
Non Operational							
Redemption of Principal	831	\$295,000	\$400,000	\$405,000	\$470,000	12.3%	16.0%
Interest	832	\$205,277	\$91,807	\$92,310	\$95,741	-17.4%	3.7%
Certified Salaries	110	\$13,839	\$9,314	\$12,371	\$37,674	28.5%	204.5%
Non - Certified Salaries	120	\$65,006	\$63,744	\$63,758	\$23,739	-22.3%	-62.8%
Social Security Certified	212	\$1,059	\$712	\$742	\$2,882	28.4%	288.4%
Bank Service Charges	871	\$1,992	\$1,757	\$2,016	\$1,850	-1.8%	-8.2%
Social Security Noncertified	211	\$4,973	\$5,030	\$4,708	\$1,816	-22.3%	-61.4%
Repairs and Maintenance Services	430	\$5,300	\$44,895	\$7,232	\$1,189	-31.2%	-83.6%
Teacher Retirement Fund, After 7-1-95	216	\$802	\$656	\$750	\$1,007	5.8%	34.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$53	\$84	\$77	\$816	97.8%	963.2%
Operational Supplies	611	\$2,763	\$4,957	\$3,029	\$470	-35.8%	-84.5%
Equipment	730	\$1,405	\$0	\$0	\$0	-100.0%	NA
Public Employees Retirement Fund	214	\$28	\$62	\$168	\$0	-100.0%	-100.0%
Vehicles	731	\$2,623	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$600,120	\$623,019	\$592,160	\$637,183	1.5%	7.6%
Grand Total		\$4,947,932	\$4,433,704	\$4,390,359	\$4,318,653	-3.3%	-1.6%