

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Hamilton Community Schools (7610)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$1,543,026	\$1,671,379	\$1,689,362	\$1,580,662	0.6%	-6.4%
Group Health Insurance	222	\$382,040	\$406,650	\$399,027	\$446,622	4.0%	11.9%
Transfer Tuition to Other School Corps Within State	561	\$222,620	\$380,308	\$323,597	\$445,942	19.0%	37.8%
Non - Certified Salaries	120	\$155,598	\$176,110	\$224,969	\$216,127	8.6%	-3.9%
Repairs and Maintenance Services	430	\$102,009	\$124,118	\$208,763	\$138,828	8.0%	-33.5%
Teacher Retirement Fund, After 7-1-95	216	\$101,504	\$95,888	\$110,459	\$125,123	5.4%	13.3%
Operational Supplies	611	\$130,677	\$113,990	\$104,861	\$120,555	-2.0%	15.0%
Social Security Certified	212	\$96,630	\$113,675	\$115,931	\$108,763	3.0%	-6.2%
Severance/Early Retirement Pay	213	\$38,926	\$45,598	\$25,557	\$83,698	21.1%	227.5%
Other Professional and Technical Services	319	\$3,800	\$11,610	\$0	\$74,163	110.2%	NA
Wireless Equipment	743	\$40,056	\$76,442	\$133,143	\$50,935	6.2%	-61.7%
Public Employees Retirement Fund	214	\$19,754	\$20,176	\$27,562	\$30,392	11.4%	10.3%
Group Life Insurance	221	\$19,075	\$25,716	\$24,923	\$26,450	8.5%	6.1%
Social Security Noncertified	211	\$11,040	\$11,519	\$15,547	\$13,768	5.7%	-11.4%
Travel	580	\$8,458	\$9,349	\$17,217	\$12,653	10.6%	-26.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$58,554	\$38,847	\$29,811	\$11,933	-32.8%	-60.0%
Equipment	730	\$35,309	\$63,029	\$75,512	\$10,337	-26.4%	-86.3%
Nonlicensed Employees	136	\$19,045	\$22,563	\$23,355	\$9,588	-15.8%	-58.9%
Content	747	\$0	\$24,516	\$5,940	\$7,791	NA	31.2%
Connectivity	744	\$7,608	\$0	\$0	\$6,658	-3.3%	NA
Library Books	640	\$4,586	\$810	\$4,311	\$6,358	8.5%	47.5%
Dues and Fees	810	\$809	\$1,166	\$4,469	\$3,862	47.8%	-13.6%
Computer Hardware	741	\$0	\$0	\$0	\$3,180	NA	NA
Instructional Programs Improvement Services	312	\$24,214	\$12,313	\$614	\$2,461	-43.5%	300.7%
Licensed Employees	135	\$4,518	\$15,987	\$11,669	\$1,788	-20.7%	-84.7%
Postage and Postage Machine Rental	532	\$1,016	\$1,000	\$1,000	\$1,529	10.8%	52.9%
Other Technology Hardware	746	\$4,834	\$14,250	\$0	\$354	-48.0%	NA
Textbooks	630	\$20,401	\$78	\$3,320	\$0	-100.0%	-100.0%
Instruction Services	311	\$1,108	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$2,355	-\$2,355	\$0	NA	NA
Periodicals	650	\$0	\$0	\$589	\$0	NA	-100.0%
Distance Learning Equipment	742	\$3,000	\$0	\$0	\$0	-100.0%	NA
<b>Student Academic Achievement Total</b>		<b>\$3,060,215</b>	<b>\$3,479,443</b>	<b>\$3,579,151</b>	<b>\$3,540,518</b>	<b>3.7%</b>	<b>-1.1%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$138,496	\$232,038	\$186,740	\$200,403	9.7%	7.3%
Non - Certified Salaries	120	\$121,062	\$79,064	\$36,198	\$60,693	-15.9%	67.7%
Other Professional and Technical Services	319	\$4,413	\$0	\$0	\$59,414	91.6%	NA

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						Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$66,903	\$63,646	\$66,349	\$55,886	-4.4%	-15.8%
Severance/Early Retirement Pay	213	\$21,189	\$73,832	\$82,052	\$30,856	9.9%	-62.4%
Teacher Retirement Fund, After 7-1-95	216	\$16,188	\$25,909	\$20,905	\$18,906	4.0%	-9.6%
Operational Supplies	611	\$381	\$875	\$1,520	\$15,793	153.8%	938.8%
Social Security Certified	212	\$9,885	\$17,357	\$13,970	\$14,934	10.9%	6.9%
Public Employees Retirement Fund	214	\$17,277	\$9,955	\$4,844	\$11,346	-10.0%	134.2%
Equipment	730	\$0	\$0	\$0	\$4,866	NA	NA
Group Life Insurance	221	\$3,030	\$4,573	\$5,140	\$4,499	10.4%	-12.5%
Social Security Noncertified	211	\$7,810	\$5,036	\$2,530	\$4,142	-14.7%	63.7%
Travel	580	\$6,064	\$6,649	\$2,451	\$1,184	-33.5%	-51.7%
Dues and Fees	810	\$150	\$0	\$0	\$654	44.5%	NA
Nonlicensed Employees	136	\$0	\$0	\$700	\$213	NA	-69.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,266	\$0	\$0	\$0	-100.0%	NA
<b>Student Instructional Support Total</b>		<b>\$414,111</b>	<b>\$518,935</b>	<b>\$423,399</b>	<b>\$483,790</b>	<b>4.0%</b>	<b>14.3%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$523,169	\$479,210	\$468,874	\$467,902	-2.8%	-0.2%
Certified Salaries	110	\$159,680	\$165,799	\$127,495	\$207,951	6.8%	63.1%
Repairs and Maintenance Services	430	\$183,971	\$110,471	\$108,006	\$131,999	-8.0%	22.2%
Food Purchases	614	\$102,476	\$95,991	\$102,300	\$106,573	1.0%	4.2%
Vehicles	731	\$0	\$190,358	\$96,363	\$106,230	NA	10.2%
Light and Power - Other Than Heating and Cooling	625	\$82,355	\$85,934	\$94,627	\$96,282	4.0%	1.7%
Group Health Insurance	222	\$86,709	\$85,727	\$72,287	\$80,233	-1.9%	11.0%
Operational Supplies	611	\$55,320	\$56,510	\$87,367	\$70,381	6.2%	-19.4%
Gasoline and Lubricants	613	\$62,995	\$63,092	\$67,796	\$51,034	-5.1%	-24.7%
Public Employees Retirement Fund	214	\$68,860	\$56,192	\$52,688	\$50,699	-7.4%	-3.8%
Insurance	520	\$66,069	\$59,987	\$32,111	\$48,416	-7.5%	50.8%
Social Security Noncertified	211	\$37,433	\$34,658	\$34,072	\$34,476	-2.0%	1.2%
Heating and Cooling for Buildings - Gas	622	\$22,788	\$27,333	\$33,968	\$29,732	6.9%	-12.5%
Student Trans. Purch. From Another IN School Corp. Outside State	512	\$2,869	\$31,481	\$22,898	\$29,482	79.0%	28.8%
Water and Sewage	411	\$23,298	\$23,537	\$25,956	\$24,428	1.2%	-5.9%
Teacher Retirement Fund, After 7-1-95	216	\$14,220	\$13,797	\$12,522	\$21,773	11.2%	73.9%
Severance/Early Retirement Pay	213	\$20,573	\$20,542	\$20,156	\$19,636	-1.2%	-2.6%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$0	\$0	\$0	\$18,986	NA	NA
Social Security Certified	212	\$12,170	\$12,662	\$9,757	\$15,777	6.7%	61.7%
Board of Education Services	318	\$16,666	\$18,592	\$10,120	\$15,104	-2.4%	49.2%
Workers Compensation Insurance	225	\$11,311	\$22,961	\$20,198	\$15,093	7.5%	-25.3%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Travel	580	\$12,054	\$11,370	\$10,768	\$9,010	-7.0%	-16.3%

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						Compound Annual Growth	Percent Change 2014 to 2015
Other Professional and Technical Services	319	\$10,877	\$5,068	\$5,100	\$7,397	-9.2%	45.0%
Dues and Fees	810	\$7,370	\$6,541	\$6,299	\$7,355	0.0%	16.8%
Group Life Insurance	221	\$6,043	\$7,381	\$6,690	\$7,231	4.6%	8.1%
Telephone	531	\$4,736	\$5,859	\$4,614	\$5,543	4.0%	20.1%
Advertising	540	\$3,768	\$4,995	\$4,583	\$4,093	2.1%	-10.7%
Other Communication Services	533 - 539	\$1,544	\$2,097	\$2,031	\$3,467	22.4%	70.7%
Equipment	730	\$11,561	\$0	\$1,972	\$3,399	-26.4%	72.4%
Postage and Postage Machine Rental	532	\$4,920	\$4,920	\$9,840	\$2,961	-11.9%	-69.9%
Rentals	440	\$2,157	\$1,848	\$3,557	\$1,297	-11.9%	-63.5%
Bank Service Charges	871	\$1,102	\$1,169	\$520	\$200	-34.7%	-61.5%
Nonlicensed Employees	136	\$33	\$0	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$1,752	\$2,080	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$11,747	\$2,212	\$3,643	\$0	-100.0%	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,845	\$149	\$34	\$0	-100.0%	-100.0%
<b>Overhead and Operational Total</b>		<b>\$1,645,441</b>	<b>\$1,720,523</b>	<b>\$1,569,211</b>	<b>\$1,704,140</b>	<b>0.9%</b>	<b>8.6%</b>
<b>Non Operational</b>							
Construction Services	450	\$1,589,501	\$47,516	\$1,800	\$388,064	-29.7%	21459.1%
Interest	832	\$322,442	\$316,451	\$314,735	\$297,862	-2.0%	-5.4%
Rentals	440	\$54,940	\$82,731	\$85,108	\$96,011	15.0%	12.8%
Equipment	730	\$48,867	\$9,866	\$184,523	\$93,162	17.5%	-49.5%
Other Professional and Technical Services	319	\$39,392	\$29,146	\$54,545	\$92,104	23.7%	68.9%
Non - Certified Salaries	120	\$27,579	\$26,841	\$14,584	\$42,406	11.4%	190.8%
Certified Salaries	110	\$47,351	\$47,667	\$42,190	\$38,423	-5.1%	-8.9%
Improvements Other Than Buildings	715	\$3,906	\$17,645	\$5,194	\$16,219	42.7%	212.3%
Wireless Equipment	743	\$0	\$0	\$0	\$12,715	NA	NA
Social Security Noncertified	211	\$4,733	\$5,607	\$4,306	\$4,370	-2.0%	1.5%
Teacher Retirement Fund, After 7-1-95	216	\$2,962	\$2,786	\$1,902	\$3,580	4.9%	88.2%
Social Security Certified	212	\$999	\$93	\$38	\$1,813	16.1%	4680.1%
Public Employees Retirement Fund	214	\$1,270	\$1,313	\$947	\$1,171	-2.0%	23.7%
Travel	580	\$0	\$0	\$0	\$232	NA	NA
Computer Hardware	741	\$1,048	\$1,487	\$0	\$200	-33.9%	NA
Other Technology Hardware	746	\$0	\$0	\$0	\$184	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$311	\$69	\$40	\$42	-39.4%	5.3%
Operational Supplies	611	\$884	\$0	\$2,084	\$11	-66.8%	-99.5%
Repairs and Maintenance Services	430	\$0	\$3,764	\$19,872	\$0	NA	-100.0%
<b>Non Operational Total</b>		<b>\$2,146,185</b>	<b>\$592,983</b>	<b>\$731,868</b>	<b>\$1,088,569</b>	<b>-15.6%</b>	<b>48.7%</b>

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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
Grand Total		\$7,265,953	\$6,311,884	\$6,303,630	\$6,817,016	-1.6%	8.1%