

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Salem Community Schools (8205)

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	\$821,116	\$788,494	\$910,741	\$796,892	-0.75%	-12.50%
Non - Certified Salaries	120	\$368,818	\$390,590	\$345,713	\$371,641	0.19%	7.50%
Public Employees Retirement Fund	214	\$36,433	\$41,426	\$42,164	\$42,070	3.66%	-0.23%
Social Security Certified	212	\$45,108	\$41,666	\$47,433	\$41,692	-1.95%	-12.10%
Group Health Insurance	222	\$40,083	\$38,160	\$39,002	\$35,270	-3.15%	-9.57%
Teacher Retirement Fund, After 7-1-95	216	\$22,448	\$23,789	\$32,781	\$25,329	3.06%	-22.73%
Social Security Noncertified	211	\$24,249	\$26,153	\$24,990	\$24,513	0.27%	-1.91%
Operational Supplies	611	\$32,146	\$33,579	\$10,631	\$16,222	-15.72%	52.59%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,361	\$7,700	\$13,333	\$14,260	11.10%	6.95%
Severance/Early Retirement Pay	213	\$7,800	\$5,093	\$11,624	\$14,073	15.90%	21.07%
Group Life Insurance	221	\$6,772	\$6,392	\$6,481	\$5,802	-3.79%	-10.47%
Equipment	730	\$863	\$63,083	\$2,334	\$2,811	34.36%	20.42%
Postage and Postage Machine Rental	532	\$3,005	\$3,948	\$2,744	\$2,499	-4.50%	-8.93%
Construction Services	450	\$904	\$1,265	\$514	\$93	-43.37%	-81.91%
Travel	580	\$496	\$3,664	\$349	\$38	-47.43%	-89.13%
Nonlicensed Employees	136	\$0	\$1,538	\$0	\$0	NA	NA
Computer Hardware	741	\$69,999	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,489,600	\$1,476,541	\$1,490,834	\$1,393,206	-1.66%	-6.55%

Student Academic Achievement

Certified Salaries	110	\$6,170,548	\$6,322,140	\$6,107,216	\$6,204,455	0.14%	1.59%
Other Professional and Technical Services	319	\$356,044	\$474,464	\$591,632	\$821,297	23.24%	38.82%
Non - Certified Salaries	120	\$819,367	\$838,201	\$839,374	\$809,687	-0.30%	-3.54%
Social Security Certified	212	\$478,941	\$483,820	\$469,693	\$468,536	-0.55%	-0.25%
Instruction Services	311	\$769,681	\$692,867	\$687,871	\$439,484	-13.07%	-36.11%
Teacher Retirement Fund, After 7-1-95	216	\$383,686	\$411,530	\$383,058	\$399,802	1.03%	4.37%
Group Health Insurance	222	\$205,644	\$213,044	\$202,152	\$208,839	0.39%	3.31%
Textbooks	630	\$95,415	\$110,292	\$149,371	\$173,630	16.15%	16.24%
Transfer Tuition to Ed. Service Agencies Within State	564	\$99,933	\$138,929	\$149,090	\$164,909	13.34%	10.61%
Teacher Retirement Fund, Prior to 7-1-95	215	\$128,157	\$124,426	\$137,943	\$133,708	1.07%	-3.07%
Severance/Early Retirement Pay	213	\$139,036	\$134,514	\$120,132	\$128,983	-1.86%	7.37%

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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
Operational Supplies	611	\$90,602	\$86,638	\$78,151	\$128,500	9.13%	64.43%
Licensed Employees	135	\$187,848	\$164,403	\$124,467	\$106,335	-13.26%	-14.57%
Public Employees Retirement Fund	214	\$86,791	\$92,275	\$96,376	\$91,112	1.22%	-5.46%
Social Security Noncertified	211	\$64,023	\$63,487	\$64,313	\$66,285	0.87%	3.07%
Group Life Insurance	221	\$49,318	\$43,085	\$43,016	\$43,243	-3.23%	0.53%
Instructional Programs Improvement Services	312	\$55,653	\$61,658	\$60,682	\$35,297	-10.76%	-41.83%
Equipment	730	\$135,625	\$104,520	\$71,600	\$33,357	-29.58%	-53.41%
Library Books	640	\$34,927	\$18,302	\$20,686	\$26,656	-6.53%	28.86%
Professional Development	748	\$0	\$0	\$0	\$3,929	NA	NA
Computer Hardware	741	\$0	\$0	\$0	\$3,810	NA	NA
Periodicals	650	\$4,206	\$3,583	\$3,419	\$3,223	-6.44%	-5.72%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$2,564	NA	NA
Other Purchased Services	593	\$0	\$0	\$1,000	\$2,250	NA	125.00%
Travel	580	\$2,309	\$16,688	\$1,254	\$1,234	-14.50%	-1.59%
Dues and Fees	810	\$16,700	\$750	\$400	\$480	-58.83%	20.00%
Connectivity	744	\$0	\$0	\$3,000	\$0	NA	-100.00%
Nonlicensed Employees	136	\$0	\$960	\$0	\$0	NA	NA
Content	747	\$3,548	\$5,776	\$461	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$11,336	\$754	\$98	\$0	-100.00%	-100.00%
Student Academic Achievement Total		\$10,389,339	\$10,607,104	\$10,406,453	\$10,501,604	0.27%	0.91%
Overhead and Operational							
Non - Certified Salaries	120	\$1,708,349	\$1,767,164	\$1,885,066	\$1,850,230	2.01%	-1.85%
Food Purchases	614	\$396,097	\$371,487	\$398,807	\$372,393	-1.53%	-6.62%
Certified Salaries	110	\$291,298	\$299,507	\$293,164	\$321,495	2.50%	9.66%
Heating and Cooling for Buildings - Electricity	621	\$314,672	\$378,612	\$384,188	\$287,360	-2.24%	-25.20%
Repairs and Maintenance Services	430	\$185,335	\$165,593	\$187,661	\$221,349	4.54%	17.95%
Operational Supplies	611	\$143,048	\$137,345	\$164,512	\$186,279	6.82%	13.23%
Insurance	520	\$81,072	\$175,374	\$173,558	\$176,133	21.41%	1.48%
Social Security Noncertified	211	\$129,383	\$131,426	\$138,605	\$138,648	1.74%	0.03%
Public Employees Retirement Fund	214	\$99,771	\$109,759	\$125,538	\$130,179	6.88%	3.70%
Gasoline and Lubricants	613	\$160,890	\$181,834	\$154,046	\$112,800	-8.49%	-26.78%
Group Health Insurance	222	\$92,298	\$97,451	\$91,499	\$99,985	2.02%	9.27%

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Biannual Financial Report Data

Salem Community Schools (8205)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Equipment	730	\$103,357	\$158,381	\$151,875	\$78,682	-6.59%	-48.19%
Heating and Cooling for Buildings - Gas	622	\$88,587	\$106,443	\$98,457	\$68,235	-6.32%	-30.70%
Light and Power - Other Than Heating and Cooling	625	\$52,601	\$30,165	\$35,946	\$59,757	3.24%	66.24%
Other Professional and Technical Services	319	\$23,143	\$27,646	\$80,404	\$46,534	19.08%	-42.12%
Water and Sewage	411	\$57,726	\$56,010	\$53,801	\$45,971	-5.53%	-14.55%
Other Public or Private Utility Services	419	\$3,031	\$0	\$0	\$44,935	96.23%	NA
Nonlicensed Employees	136	\$60,995	\$54,443	\$58,773	\$43,889	-7.90%	-25.33%
Severance/Early Retirement Pay	213	\$13,780	\$13,961	\$14,182	\$33,446	24.82%	135.84%
Tires and Repairs	612	\$21,980	\$48,785	\$49,066	\$31,466	9.38%	-35.87%
Construction Services	450	\$27,124	\$35,909	\$26,285	\$28,778	1.49%	9.49%
Teacher Retirement Fund, After 7-1-95	216	\$21,797	\$22,400	\$22,310	\$26,929	5.43%	20.70%
Social Security Certified	212	\$21,919	\$22,362	\$22,052	\$22,324	0.46%	1.23%
Content	747	\$20,227	\$23,241	\$18,747	\$22,324	2.50%	19.08%
Telephone	531	\$14,438	\$15,489	\$15,171	\$15,762	2.22%	3.90%
Board of Education Services	318	\$16,903	\$8,296	\$9,488	\$13,765	-5.00%	45.08%
Connectivity	744	\$5,003	\$7,216	\$14,204	\$13,446	28.04%	-5.33%
Removal of Refuse and Garbage	412	\$4,262	\$9,437	\$8,648	\$11,890	29.24%	37.48%
Group Life Insurance	221	\$10,775	\$10,215	\$9,751	\$9,768	-2.42%	0.18%
Student Transportation Services	510	\$5,886	\$7,097	\$1,356	\$7,031	4.54%	418.50%
Travel	580	\$709	\$3,728	\$3,190	\$3,324	47.12%	4.18%
Official Bond Premiums	525	\$1,352	\$2,740	\$175	\$2,907	21.10%	1561.30%
Other Supplies and Materials	615, 660 - 689	\$200	\$1,932	\$318	\$2,288	83.91%	618.49%
Postage and Postage Machine Rental	532	\$2,174	\$3,235	\$3,062	\$2,214	0.46%	-27.68%
Other Employee Benefits	241 - 290	\$2,000	\$1,000	\$1,000	\$1,000	-15.91%	0.00%
Bank Service Charges	871	\$730	\$757	\$775	\$777	1.56%	0.16%
Awards	875	\$0	\$856	\$1,826	\$775	NA	-57.56%
Dues and Fees	810	\$656	\$0	\$225	\$144	-31.56%	-36.00%
Unemployment Insurance	230	\$1,863	\$0	\$66	\$117	-49.95%	78.12%
Miscellaneous Objects	876 - 899	\$889	\$3,823	\$165	\$79	-45.33%	-51.98%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,511	\$2,581	\$360	\$0	-100.00%	-100.00%
Vehicles	731	(\$28,862)	\$211,060	\$104,279	\$0	NA	-100.00%
Instructional Programs Improvement Services	312	\$29	\$620	\$200	\$0	-100.00%	-100.00%
Printing and Binding	550	\$135	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$150	\$300	\$0	\$0	-100.00%	NA

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Salem Community Schools (8205)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational Total		\$4,160,285	\$4,705,677	\$4,802,800	\$4,535,410	2.18%	-5.57%
Non Operational							
Redemption of Principal	831	\$2,712,394	\$1,556,539	\$1,585,000	\$1,520,000	-13.48%	-4.10%
Interest	832	\$537,504	\$532,928	\$473,981	\$353,017	-9.98%	-25.52%
Construction Services	450	\$51,424	\$182,777	\$1,923,788	\$303,315	55.84%	-84.23%
Bank Service Charges	871	\$5,469	\$7,288	\$19,418	\$183,734	140.76%	846.23%
Other Supplies and Materials	615, 660 - 689	\$162,283	\$165,975	\$169,594	\$178,135	2.36%	5.04%
Dues and Fees	810	\$50	\$4,950	\$3,425	\$175,392	669.59%	5020.93%
Other Professional and Technical Services	319	\$109,676	\$61,129	\$70,363	\$143,428	6.94%	103.84%
Equipment	730	\$53,493	\$27,563	\$19,589	\$42,464	-5.61%	116.77%
Land and Easements	710	\$23,179	\$24,487	\$25,868	\$27,327	4.20%	5.64%
Operational Supplies	611	\$4,178	\$2,588	\$8,863	\$21,448	50.52%	142.00%
Buildings	720	\$17,562	\$17,293	\$3,704	\$20,543	4.00%	454.62%
Improvements Other Than Buildings	715	\$280,301	\$38,382	\$2,513	\$8,982	-57.69%	257.41%
Vehicles	731	\$5,681	\$5,434	\$5,434	\$5,434	-1.11%	0.00%
Textbooks	630	\$0	\$0	\$0	\$3,309	NA	NA
Computer Hardware	741	\$17,262	\$804	\$7,479	\$296	-63.82%	-96.04%
Miscellaneous Objects	876 - 899	\$310,059	\$0	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$1,017	\$0	\$686	\$0	-100.00%	-100.00%
Instructional Programs Improvement Services	312	\$68	\$0	\$0	\$0	-100.00%	NA
Non Operational Total		\$4,291,600	\$2,628,136	\$4,319,705	\$2,986,824	-8.66%	-30.86%
Grand Total		\$20,330,824	\$19,417,458	\$21,019,792	\$19,417,043	-1.14%	-7.62%