

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Brownsburg Community Sch Corp (3305)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$3,130,031	\$2,874,691	\$3,159,886	\$3,150,640	0.16%	-0.29%
Non - Certified Salaries	120	\$1,195,374	\$1,381,553	\$1,475,940	\$1,481,266	5.51%	0.36%
Group Health Insurance	222	\$509,948	\$499,444	\$530,787	\$591,392	3.77%	11.42%
Teacher Retirement Fund, After 7-1-95	216	\$263,499	\$239,811	\$263,502	\$270,480	0.66%	2.65%
Social Security Certified	212	\$220,162	\$195,486	\$213,845	\$213,547	-0.76%	-0.14%
Public Employees Retirement Fund	214	\$106,898	\$142,765	\$159,266	\$162,741	11.08%	2.18%
Other Employee Benefits	241 - 290	\$111,920	\$100,071	\$101,886	\$121,089	1.99%	18.85%
Social Security Noncertified	211	\$80,512	\$95,187	\$100,174	\$99,151	5.34%	-1.02%
Other Group Insurance Authorized by Statute	224	\$60,367	\$59,018	\$60,730	\$66,042	2.27%	8.75%
Operational Supplies	611	\$12,443	\$13,425	\$13,574	\$33,891	28.47%	149.68%
Teacher Retirement Fund, Prior to 7-1-95	215	\$12,833	\$11,664	\$9,585	\$9,923	-6.23%	3.53%
Group Life Insurance	221	\$6,296	\$6,899	\$7,022	\$6,851	2.13%	-2.43%
Workers Compensation Insurance	225	\$11,428	\$5,417	\$5,171	\$5,855	-15.40%	13.21%
Instructional Programs Improvement Services	312	\$2,507	\$2,586	\$2,261	\$3,035	4.90%	34.22%
Pupil Services	313	\$21,947	\$12,539	\$1,320	\$1,632	-47.78%	23.59%
Travel	580	\$1,944	\$2,093	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$2,290	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$69,401	\$43,321	\$9,879	\$0	-100.00%	-100.00%
<b>Student Instructional Support Total</b>		<b>\$5,819,800</b>	<b>\$5,685,971</b>	<b>\$6,114,826</b>	<b>\$6,217,536</b>	<b>1.67%</b>	<b>1.68%</b>
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$22,702,399	\$23,302,673	\$25,544,196	\$26,357,644	3.80%	3.18%
Non - Certified Salaries	120	\$3,199,475	\$3,374,775	\$3,436,390	\$3,575,780	2.82%	4.06%
Group Health Insurance	222	\$2,445,319	\$2,430,926	\$2,535,271	\$2,665,144	2.18%	5.12%
Teacher Retirement Fund, After 7-1-95	216	\$1,838,191	\$1,956,882	\$2,167,129	\$2,304,663	5.82%	6.35%
Social Security Certified	212	\$1,636,522	\$1,681,250	\$1,845,483	\$1,896,700	3.76%	2.78%
Textbooks	630	\$568,004	\$897,925	\$659,624	\$1,275,971	22.43%	93.44%
Operational Supplies	611	\$661,489	\$583,999	\$733,439	\$755,442	3.38%	3.00%
Other Employee Benefits	241 - 290	\$613,554	\$629,806	\$655,420	\$740,579	4.82%	12.99%
Transfer Tuition to Other School Corps Within State	561	\$456,970	\$977,652	\$645,664	\$709,358	11.62%	9.86%
Public Employees Retirement Fund	214	\$288,075	\$342,929	\$384,951	\$388,123	7.74%	0.82%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Brownsburg Community Sch Corp (3305)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Content	747	\$393,266	\$280,198	\$418,311	\$319,771	-5.04%	-23.56%
Other Group Insurance Authorized by Statute	224	\$267,847	\$273,785	\$285,955	\$296,371	2.56%	3.64%
Social Security Noncertified	211	\$233,045	\$238,075	\$253,479	\$266,220	3.38%	5.03%
Computer Hardware	741	\$320,230	\$386,035	\$600,128	\$261,559	-4.93%	-56.42%
Licensed Employees	135	\$281,335	\$374,552	\$242,558	\$245,557	-3.34%	1.24%
Teacher Retirement Fund, Prior to 7-1-95	215	\$148,416	\$147,539	\$161,448	\$164,817	2.66%	2.09%
Other Technology Hardware	746	\$104,358	\$54,407	\$51,096	\$152,939	10.03%	199.32%
Other Professional and Technical Services	319	\$44,551	\$50,018	\$102,336	\$115,659	26.93%	13.02%
Distance Learning Equipment	742	\$52,274	\$7,454	\$267,225	\$108,035	19.90%	-59.57%
Other Purchased Services	593	\$44,600	\$45,000	\$98,273	\$87,564	18.37%	-10.90%
Workers Compensation Insurance	225	\$47,039	\$118,855	\$97,465	\$77,747	13.39%	-20.23%
Instructional Programs Improvement Services	312	\$81,056	\$95,609	\$91,280	\$66,505	-4.83%	-27.14%
Group Life Insurance	221	\$47,442	\$52,523	\$55,333	\$54,026	3.30%	-2.36%
Library Books	640	\$59,064	\$39,967	\$37,545	\$44,947	-6.60%	19.72%
Dues and Fees	810	\$0	\$33,737	\$34,727	\$35,881	NA	3.33%
Interest	832	\$31,641	\$21,914	\$23,594	\$30,492	-0.92%	29.24%
Equipment	730	\$13,034	\$21,521	\$60,482	\$26,340	19.23%	-56.45%
Instruction Services	311	\$0	\$9,382	\$9,969	\$18,945	NA	90.04%
Nonlicensed Employees	136	\$0	\$0	\$31	\$14,298	NA	46399.12%
Other Supplies and Materials	615, 660 - 689	\$18,377	\$7,213	\$13,704	\$11,984	-10.14%	-12.55%
Professional Development	748	\$9,613	\$5,849	\$2,875	\$8,337	-3.50%	190.00%
Periodicals	650	\$11,081	\$4,597	\$7,294	\$7,526	-9.22%	3.18%
Travel	580	\$3,240	\$1,684	\$3,938	\$4,630	9.34%	17.56%
Miscellaneous Objects	876 - 899	\$4,932	\$3,260	\$3,340	\$3,620	-7.44%	8.39%
Staff Services	314	\$3,093	\$3,715	\$3,080	\$3,455	2.80%	12.17%
Transfer Tuition - Other	569	\$1,103	\$0	\$1,150	\$2,618	24.13%	127.63%
Unemployment Insurance	230	\$38,153	\$8,094	\$2,189	\$2,095	-51.59%	-4.30%
Board of Education Services	318	\$8,116	\$3,135	\$655	\$957	-41.39%	46.22%
Repairs and Maintenance Services	430	\$574	\$607	\$546	\$732	6.26%	33.89%
Vehicles	731	\$0	\$48,892	\$0	\$0	NA	NA
<b>Student Academic Achievement Total</b>		<b>\$36,677,478</b>	<b>\$38,516,433</b>	<b>\$41,537,570</b>	<b>\$43,103,032</b>	<b>4.12%</b>	<b>3.77%</b>

**Overhead and Operational**

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Brownsburg Community Sch Corp (3305)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Non - Certified Salaries	120	\$5,262,878	\$5,498,361	\$6,061,453	\$6,411,173	5.06%	5.77%
Light and Power - Other Than Heating and Cooling	625	\$1,465,868	\$1,679,995	\$1,877,157	\$1,895,783	6.64%	0.99%
Food Purchases	614	\$1,472,239	\$1,550,275	\$1,499,932	\$1,631,197	2.60%	8.75%
Operational Supplies	611	\$570,848	\$662,671	\$738,688	\$995,749	14.92%	34.80%
Group Health Insurance	222	\$816,336	\$847,492	\$900,786	\$921,511	3.08%	2.30%
Repairs and Maintenance Services	430	\$164,142	\$278,987	\$450,888	\$753,861	46.39%	67.19%
Public Employees Retirement Fund	214	\$550,098	\$653,577	\$758,027	\$750,590	8.08%	-0.98%
Certified Salaries	110	\$446,404	\$439,233	\$476,402	\$579,975	6.76%	21.74%
Social Security Noncertified	211	\$377,322	\$396,105	\$430,787	\$452,942	4.67%	5.14%
Insurance	520	\$377,041	\$391,921	\$376,033	\$385,492	0.56%	2.52%
Vehicles	731	\$140,389	\$296,721	\$479,040	\$316,286	22.51%	-33.97%
Heating and Cooling for Buildings - Gas	622	\$264,588	\$413,755	\$395,331	\$279,934	1.42%	-29.19%
Gasoline and Lubricants	613	\$473,335	\$455,121	\$364,612	\$274,584	-12.73%	-24.69%
Nonlicensed Employees	136	\$255,428	\$303,338	\$224,615	\$247,367	-0.80%	10.13%
Workers Compensation Insurance	225	\$73,845	\$145,293	\$208,413	\$227,679	32.51%	9.24%
Equipment	730	\$116,267	\$247,078	\$291,523	\$209,691	15.89%	-28.07%
Water and Sewage	411	\$250,094	\$183,927	\$184,742	\$207,593	-4.55%	12.37%
Other Employee Benefits	241 - 290	\$102,488	\$103,273	\$101,993	\$109,804	1.74%	7.66%
Other Professional and Technical Services	319	\$49,496	\$56,326	\$162,215	\$99,610	19.11%	-38.59%
Other Group Insurance Authorized by Statute	224	\$84,026	\$89,433	\$92,447	\$89,980	1.73%	-2.67%
Removal of Refuse and Garbage	412	\$38,866	\$43,887	\$48,153	\$56,346	9.73%	17.01%
Instructional Programs Improvement Services	312	\$26,918	\$27,287	\$34,416	\$48,951	16.13%	42.23%
Teacher Retirement Fund, After 7-1-95	216	\$29,262	\$30,392	\$35,507	\$44,678	11.16%	25.83%
Social Security Certified	212	\$29,305	\$28,281	\$32,321	\$37,480	6.34%	15.96%
Tires and Repairs	612	\$42,352	\$30,468	\$50,634	\$34,093	-5.28%	-32.67%
Dues and Fees	810	\$30,452	\$23,512	\$13,026	\$33,261	2.23%	155.35%
Printing and Binding	550	\$14,581	\$10,328	\$7,089	\$22,551	11.52%	218.09%
Cleaning Services	420	\$14,596	\$17,995	\$16,366	\$22,364	11.26%	36.66%
Telephone	531	\$30,486	\$43,531	\$31,818	\$20,400	-9.56%	-35.88%
Board of Education Services	318	\$24,437	\$16,968	\$33,255	\$18,092	-7.24%	-45.60%
Group Life Insurance	221	\$15,950	\$17,451	\$17,998	\$17,950	3.00%	-0.27%
Gas - Other than heating and Cooling	626	\$26,773	\$33,689	\$12,922	\$16,485	-11.42%	27.58%
Unemployment Insurance	230	\$24,438	\$14,052	\$4,246	\$14,433	-12.34%	239.92%
Overtime Salaries	140	\$25,423	\$35,633	\$25,837	\$13,771	-14.21%	-46.70%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Brownsburg Community Sch Corp (3305)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Advertising	540	\$8,669	\$9,920	\$9,790	\$11,884	8.21%	21.39%
Miscellaneous Objects	876 - 899	\$13,894	\$5,244	\$6,281	\$10,712	-6.30%	70.54%
Board Member Compensation	115	\$9,999	\$10,000	\$10,000	\$9,161	-2.16%	-8.39%
Travel	580	\$5,642	\$5,710	\$6,916	\$7,608	7.76%	10.01%
Bank Service Charges	871	\$5,385	\$4,461	\$4,137	\$4,662	-3.54%	12.69%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,324	\$3,894	\$3,896	\$4,096	-1.35%	5.13%
Official Bond Premiums	525	\$1,378	\$1,290	\$1,080	\$3,053	22.00%	182.67%
Student Transportation Services	510	\$1,200	\$741	\$1,115	\$2,036	14.13%	82.60%
Connectivity	744	\$77,957	\$10,456	\$9,570	\$1,233	-64.54%	-87.11%
Statistical Services	317	\$200	\$0	\$15,654	\$1,024	50.43%	-93.46%
Other Purchased Services	593	\$150,575	\$0	\$887	\$52	-86.37%	-94.14%
Other Supplies and Materials	615, 660 - 689	\$5,000	\$0	\$0	\$0	-100.00%	NA

<b>Overhead and Operational Total</b>	<b>\$13,971,198</b>	<b>\$15,118,071</b>	<b>\$16,507,996</b>	<b>\$17,297,177</b>	<b>5.48%</b>	<b>4.78%</b>
---------------------------------------	---------------------	---------------------	---------------------	---------------------	--------------	--------------

<b>Non Operational</b>							
Redemption of Principal	831	\$12,796,022	\$12,441,554	\$12,511,169	\$14,003,370	2.28%	11.93%
Interest	832	\$7,990,620	\$7,465,258	\$7,852,297	\$6,656,518	-4.46%	-15.23%
Construction Services	450	\$4,400,761	\$1,491,281	\$1,114,057	\$1,985,092	-18.05%	78.19%
Improvements Other Than Buildings	715	\$932,170	\$1,306,835	\$897,542	\$1,974,617	20.64%	120.00%
Other Professional and Technical Services	319	\$170,233	\$88,157	\$570,401	\$442,132	26.95%	-22.49%
Non - Certified Salaries	120	\$248,047	\$325,000	\$349,893	\$350,670	9.04%	0.22%
Equipment	730	\$349,402	\$301,890	\$235,656	\$192,482	-13.85%	-18.32%
Certified Salaries	110	\$22,207	\$15,100	\$19,761	\$42,555	17.66%	115.35%
Social Security Noncertified	211	\$18,813	\$24,656	\$26,559	\$26,750	9.20%	0.72%
Public Employees Retirement Fund	214	\$2,276	\$7,216	\$9,473	\$9,708	43.71%	2.47%
Operational Supplies	611	\$20,193	\$155	\$2,586	\$4,025	-33.18%	55.66%
Teacher Retirement Fund, After 7-1-95	216	\$1,737	\$1,303	\$1,784	\$3,266	17.11%	83.08%
Social Security Certified	212	\$1,699	\$1,155	\$1,512	\$2,966	14.95%	96.22%
Workers Compensation Insurance	225	\$473	\$3,924	\$751	\$2,634	53.63%	250.70%
Bank Service Charges	871	\$7,200	\$7,100	\$2,650	\$1,150	-36.78%	-56.60%
Unemployment Insurance	230	\$0	\$0	\$0	\$385	NA	NA
Other Employee Benefits	241 - 290	\$0	\$664	\$634	\$220	NA	-65.25%
Other Group Insurance Authorized by Statute	224	\$0	\$726	\$745	\$127	NA	-82.97%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Brownsburg Community Sch Corp (3305)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Group Life Insurance	221	\$0	\$227	\$218	\$122	NA	-44.05%
Teacher Retirement Fund, Prior to 7-1-95	215	\$140	\$80	\$83	\$112	-5.49%	34.23%
Land and Easements	710	\$42,209	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$1,500	\$1,500	\$0	\$0	-100.00%	NA
Group Health Insurance	222	\$0	\$1,080	\$4,400	\$0	NA	-100.00%
<b>Non Operational Total</b>		<b>\$27,005,702</b>	<b>\$23,484,861</b>	<b>\$23,602,171</b>	<b>\$25,698,901</b>	<b>-1.23%</b>	<b>8.88%</b>
<b>Grand Total</b>		<b>\$83,474,178</b>	<b>\$82,805,335</b>	<b>\$87,762,563</b>	<b>\$92,316,646</b>	<b>2.55%</b>	<b>5.19%</b>