

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Garrett-Keyser-Butler Com (1820)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$4,960,328	\$4,851,343	\$5,049,459	\$4,993,859	0.2%	-1.1%
Non - Certified Salaries	120	\$1,761,733	\$1,453,284	\$1,320,768	\$1,362,935	-6.2%	3.2%
Group Health Insurance	222	\$846,267	\$753,956	\$668,454	\$640,942	-6.7%	-4.1%
Teacher Retirement Fund, After 7-1-95	216	\$356,335	\$383,680	\$392,707	\$385,951	2.0%	-1.7%
Operational Supplies	611	\$174,316	\$252,477	\$302,721	\$374,077	21.0%	23.6%
Computer Hardware	741	\$341,565	\$313,366	\$361,530	\$363,608	1.6%	0.6%
Social Security Certified	212	\$353,642	\$357,474	\$356,838	\$360,565	0.5%	1.0%
Pupil Services	313	\$92,390	\$156,091	\$248,084	\$349,216	39.4%	40.8%
Other Professional and Technical Services	319	\$316,497	\$267,368	\$248,231	\$239,264	-6.8%	-3.6%
Public Employees Retirement Fund	214	\$157,523	\$147,992	\$152,432	\$161,949	0.7%	6.2%
Content	747	\$41,092	\$35,803	\$87,543	\$135,947	34.9%	55.3%
Social Security Noncertified	211	\$127,567	\$104,524	\$98,174	\$105,135	-4.7%	7.1%
Nonlicensed Employees	136	\$73,515	\$73,830	\$81,938	\$95,498	6.8%	16.5%
Travel	580	\$84,540	\$62,114	\$61,237	\$83,475	-0.3%	36.3%
Other Supplies and Materials	615, 660 - 689	\$59,444	\$34,122	\$41,344	\$65,716	2.5%	58.9%
Rentals	440	\$50,265	\$49,296	\$45,771	\$49,593	-0.3%	8.4%
Construction Services	450	\$31,683	\$50,525	\$36,716	\$48,367	11.2%	31.7%
Workers Compensation Insurance	225	\$49,977	\$35,483	\$46,658	\$46,814	-1.6%	0.3%
Severance/Early Retirement Pay	213	\$79,243	\$85,700	\$85,486	\$45,787	-12.8%	-46.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$51,034	\$46,193	\$43,610	\$45,456	-2.9%	4.2%
Transfer Tuition - Other	569	\$12,482	\$21,271	\$33,047	\$36,513	30.8%	10.5%
Group Life Insurance	221	\$33,274	\$32,007	\$31,603	\$31,300	-1.5%	-1.0%
Licensed Employees	135	\$113,113	\$78,176	\$28,015	\$30,795	-27.8%	9.9%
Stipends	131	\$0	\$190,014	\$16,934	\$22,973	NA	35.7%
Light and Power - Other Than Heating and Cooling	625	\$21,733	\$22,841	\$23,297	\$22,663	1.1%	-2.7%
Other Group Insurance Authorized by Statute	224	\$19,137	\$19,902	\$20,178	\$21,281	2.7%	5.5%
Textbooks	630	\$48,250	\$34,472	\$66,478	\$16,264	-23.8%	-75.5%
Telephone	531	\$19,015	\$18,762	\$17,014	\$15,428	-5.1%	-9.3%
Miscellaneous Objects	876 - 899	\$71,459	\$13,890	\$27,202	\$13,546	-34.0%	-50.2%
Insurance	520	\$7,147	\$5,999	\$0	\$12,105	14.1%	NA
Repairs and Maintenance Services	430	\$31,652	\$31,822	\$21,255	\$11,052	-23.1%	-48.0%
Heating and Cooling for Buildings - Gas	622	\$4,989	\$7,860	\$8,744	\$9,104	16.2%	4.1%
Library Books	640	\$6,098	\$6,025	\$7,758	\$8,697	9.3%	12.1%
Food Purchases	614	\$7,356	\$6,626	\$5,008	\$7,778	1.4%	55.3%
Terminal Leave	125	\$0	\$10,641	\$6,291	\$6,689	NA	6.3%
Unemployment Insurance	230	\$13,719	\$10,589	\$1	\$5,509	-20.4%	1101682.0%
Gasoline and Lubricants	613	\$12,755	\$17,145	\$3,897	\$4,828	-21.6%	23.9%
Instructional Programs Improvement Services	312	\$26,345	\$18,913	\$5,341	\$3,989	-37.6%	-25.3%
Advertising	540	\$2,431	\$3,948	\$4,129	\$3,160	6.8%	-23.5%

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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
Periodicals	650	\$800	\$992	\$1,100	\$1,100	8.3%	0.0%
Wireless Equipment	743	\$24,411	\$19,642	\$879	\$551	-61.2%	-37.3%
Instruction Services	311	\$0	\$20	\$0	\$0	NA	NA
Equipment	730	\$113,764	\$4,023	\$0	\$0	-100.0%	NA
Student Transportation Services	510	\$205	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$5,000	\$1,074	\$115	\$0	-100.0%	-100.0%
Telecommunications Equipment	745	\$11,778	\$0	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$303	\$0	\$1,479	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$10,616,171	\$10,091,273	\$10,059,463	\$10,239,478	-0.9%	1.8%
Student Instructional Support							
Certified Salaries	110	\$842,464	\$895,957	\$933,185	\$952,946	3.1%	2.1%
Non - Certified Salaries	120	\$217,392	\$203,854	\$227,600	\$283,797	6.9%	24.7%
Group Health Insurance	222	\$195,571	\$196,103	\$190,453	\$203,640	1.0%	6.9%
Social Security Certified	212	\$61,355	\$65,366	\$67,666	\$69,721	3.2%	3.0%
Public Employees Retirement Fund	214	\$23,853	\$24,898	\$31,850	\$41,080	14.6%	29.0%
Teacher Retirement Fund, After 7-1-95	216	\$27,827	\$23,947	\$24,182	\$30,900	2.7%	27.8%
Social Security Noncertified	211	\$15,777	\$14,704	\$16,681	\$19,929	6.0%	19.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$17,299	\$20,167	\$21,086	\$19,759	3.4%	-6.3%
Operational Supplies	611	\$13,365	\$9,183	\$13,086	\$11,315	-4.1%	-13.5%
Other Professional and Technical Services	319	\$10,587	\$10,200	\$6,700	\$10,517	-0.2%	57.0%
Severance/Early Retirement Pay	213	\$17,962	\$15,255	\$14,359	\$8,306	-17.5%	-42.2%
Group Life Insurance	221	\$5,291	\$5,188	\$5,348	\$5,770	2.2%	7.9%
Travel	580	\$2,827	\$2,846	\$3,411	\$4,770	14.0%	39.9%
Workers Compensation Insurance	225	\$2,500	\$4,993	\$4,900	\$3,300	7.2%	-32.7%
Other Group Insurance Authorized by Statute	224	\$2,844	\$2,623	\$2,623	\$2,940	0.8%	12.1%
Equipment	730	\$0	\$0	\$406	\$0	NA	-100.0%
Stipends	131	\$0	\$4,350	\$0	\$0	NA	NA
Terminal Leave	125	\$0	\$0	\$2,527	\$0	NA	-100.0%
Data Processing Services	316	\$385	\$1,231	\$258	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$201	\$76	\$225	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$1,457,501	\$1,500,940	\$1,566,547	\$1,668,690	3.4%	6.5%
Overhead and Operational							
Non - Certified Salaries	120	\$1,353,466	\$1,375,561	\$1,448,185	\$1,441,099	1.6%	-0.5%
Food Purchases	614	\$424,636	\$511,081	\$396,263	\$411,070	-0.8%	3.7%
Light and Power - Other Than Heating and Cooling	625	\$283,906	\$259,429	\$262,781	\$319,990	3.0%	21.8%
Public Employees Retirement Fund	214	\$130,907	\$142,082	\$164,205	\$178,197	8.0%	8.5%

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						Compound Annual Growth	Percent Change 2014 to 2015
Other Supplies and Materials	615, 660 - 689	\$185,947	\$168,833	\$205,813	\$165,503	-2.9%	-19.6%
Group Health Insurance	222	\$200,617	\$175,415	\$173,708	\$154,449	-6.3%	-11.1%
Operational Supplies	611	\$148,132	\$137,488	\$115,737	\$145,793	-0.4%	26.0%
Insurance	520	\$119,036	\$133,651	\$146,723	\$141,102	4.3%	-3.8%
Repairs and Maintenance Services	430	\$105,301	\$121,246	\$99,943	\$136,157	6.6%	36.2%
Certified Salaries	110	\$139,893	\$139,830	\$141,319	\$129,393	-1.9%	-8.4%
Social Security Noncertified	211	\$97,701	\$100,940	\$105,662	\$108,039	2.5%	2.2%
Heating and Cooling for Buildings - Gas	622	\$74,800	\$87,665	\$106,662	\$106,505	9.2%	-0.1%
Telephone	531	\$49,528	\$58,636	\$89,484	\$88,594	15.6%	-1.0%
Gasoline and Lubricants	613	\$105,971	\$115,029	\$115,075	\$86,095	-5.1%	-25.2%
Vehicles	731	\$254,864	\$255,195	\$82,519	\$73,679	-26.7%	-10.7%
Water and Sewage	411	\$43,975	\$45,958	\$54,865	\$58,008	7.2%	5.7%
Workers Compensation Insurance	225	\$35,530	\$51,302	\$52,163	\$51,729	9.8%	-0.8%
Other Professional and Technical Services	319	\$25,945	\$56,610	\$45,417	\$47,036	16.0%	3.6%
Content	747	\$0	\$12,400	\$8,499	\$32,967	NA	287.9%
Travel	580	\$10,435	\$8,456	\$8,740	\$21,351	19.6%	144.3%
Terminal Leave	125	\$0	\$4,441	\$0	\$15,992	NA	NA
Board Member Compensation	115	\$14,670	\$15,670	\$17,155	\$14,770	0.2%	-13.9%
Teacher Retirement Fund, After 7-1-95	216	\$15,115	\$14,683	\$14,963	\$13,988	-1.9%	-6.5%
Social Security Certified	212	\$10,326	\$10,368	\$10,631	\$10,063	-0.6%	-5.3%
Stipends	131	\$0	\$0	\$650	\$8,800	NA	1253.8%
Tires and Repairs	612	\$5,941	\$9,793	\$6,693	\$8,325	8.8%	24.4%
Equipment	730	\$32,439	\$15,312	\$7,833	\$7,644	-30.3%	-2.4%
Removal of Refuse and Garbage	412	\$7,430	\$8,824	\$6,727	\$6,861	-2.0%	2.0%
Group Life Insurance	221	\$5,858	\$5,769	\$5,913	\$5,711	-0.6%	-3.4%
Unemployment Insurance	230	\$877	\$7,603	\$2,285	\$4,994	54.5%	118.5%
Advertising	540	\$3,869	\$2,512	\$6,657	\$4,332	2.9%	-34.9%
Severance/Early Retirement Pay	213	\$3,376	\$5,233	\$4,422	\$4,222	5.7%	-4.5%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$2,870	\$6,336	\$6,215	\$1,473	-15.4%	-76.3%
Miscellaneous Objects	876 - 899	\$244,734	\$1,840	\$594	\$1,296	-73.0%	118.3%
Official Bond Premiums	525	\$1,260	\$860	\$850	\$573	-17.9%	-32.6%
Other Group Insurance Authorized by Statute	224	\$542	\$508	\$440	\$390	-7.9%	-11.4%
Other Purchased Property Services	490 - 499	\$684	\$168	\$166	\$312	-17.8%	87.7%
Other Employee Benefits	241 - 290	\$95	\$0	\$0	\$0	-100.0%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$18,930	\$18,940	\$0	NA	-100.0%
Rentals	440	\$13	\$0	\$0	\$0	-100.0%	NA
Construction Services	450	\$0	\$7,175	\$0	\$0	NA	NA
Overhead and Operational Total		\$4,140,687	\$4,092,832	\$3,934,896	\$4,006,501	-0.8%	1.8%

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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
Non Operational							
Redemption of Principal	831	\$1,767,690	\$2,348,934	\$2,201,211	\$2,324,084	7.1%	5.6%
Buildings	720	\$244,767	\$349,831	\$346,864	\$317,246	6.7%	-8.5%
Construction Services	450	\$91,112	\$176,475	\$320,726	\$226,503	25.6%	-29.4%
Equipment	730	\$203,126	\$400,248	\$259,780	\$225,759	2.7%	-13.1%
Certified Salaries	110	\$104,881	\$110,181	\$117,193	\$118,187	3.0%	0.8%
Non - Certified Salaries	120	\$29,388	\$42,039	\$36,470	\$45,811	11.7%	25.6%
Vehicles	731	\$9,501	\$21,001	\$0	\$18,850	18.7%	NA
Rentals	440	\$115,004	\$19,643	\$28,728	\$16,373	-38.6%	-43.0%
Operational Supplies	611	\$5,979	\$49,464	\$8,724	\$10,285	14.5%	17.9%
Teacher Retirement Fund, After 7-1-95	216	\$8,565	\$9,392	\$10,514	\$10,194	4.4%	-3.0%
Social Security Certified	212	\$8,031	\$8,429	\$8,965	\$9,046	3.0%	0.9%
Awards	875	\$5,190	\$3,500	\$8,682	\$4,060	-6.0%	-53.2%
Other Professional and Technical Services	319	\$28,524	\$25,215	\$16,671	\$3,987	-38.9%	-76.1%
Social Security Noncertified	211	\$2,248	\$3,216	\$2,788	\$3,505	11.7%	25.7%
Public Employees Retirement Fund	214	\$943	\$1,938	\$1,241	\$2,636	29.3%	112.4%
Travel	580	\$4,541	\$2,274	\$2,145	\$1,451	-24.8%	-32.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$488	\$508	\$502	\$563	3.6%	12.1%
Miscellaneous Objects	876 - 899	\$0	\$1,500	\$500	\$250	NA	-50.0%
Stipends	131	\$0	\$0	\$0	\$60	NA	NA
Interest	832	\$0	\$4,350	\$0	\$0	NA	NA
Computer Hardware	741	\$0	\$10,022	\$0	\$0	NA	NA
Content	747	\$0	\$0	\$3,728	\$0	NA	-100.0%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$31,800	\$0	\$0	NA	NA
Land and Easements	710	\$23,950	\$29,754	\$34,704	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$0	\$0	\$15,072	\$0	NA	-100.0%
Instruction Services	311	\$3,523	\$0	\$0	\$0	-100.0%	NA
Textbooks	630	\$0	\$61,351	\$0	\$0	NA	NA
Non Operational Total		\$2,657,450	\$3,711,065	\$3,425,207	\$3,338,847	5.9%	-2.5%
Grand Total		\$18,871,809	\$19,396,110	\$18,986,113	\$19,253,515	0.5%	1.4%