

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Bremen Public Schools (5480)

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	\$4,171,455	\$4,191,949	\$4,218,453	\$4,290,225	0.7%	1.7%
Non - Certified Salaries	120	\$516,295	\$541,527	\$555,591	\$611,989	4.3%	10.2%
Group Health Insurance	222	\$593,768	\$559,909	\$522,544	\$506,254	-3.9%	-3.1%
Teacher Retirement Fund, After 7-1-95	216	\$253,860	\$283,687	\$306,922	\$317,015	5.7%	3.3%
Social Security Certified	212	\$304,891	\$304,632	\$312,505	\$305,684	0.1%	-2.2%
Transfer Tuition to Other School Corps Within State	561	\$110,779	\$135,217	\$165,723	\$142,024	6.4%	-14.3%
Textbooks	630	\$281,035	\$121,977	\$156,781	\$118,789	-19.4%	-24.2%
Nonlicensed Employees	136	\$67,695	\$77,833	\$95,895	\$70,005	0.8%	-27.0%
Other Group Insurance Authorized by Statute	224	\$66,887	\$61,943	\$58,679	\$60,377	-2.5%	2.9%
Operational Supplies	611	\$67,254	\$74,857	\$58,139	\$55,516	-4.7%	-4.5%
Social Security Noncertified	211	\$41,227	\$43,577	\$46,643	\$48,219	4.0%	3.4%
Public Employees Retirement Fund	214	\$25,750	\$29,482	\$34,875	\$38,935	10.9%	11.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$55,007	\$45,760	\$42,559	\$38,096	-8.8%	-10.5%
Instruction Services	311	\$13,554	\$25,174	\$30,843	\$37,697	29.1%	22.2%
Workers Compensation Insurance	225	\$23,815	\$20,681	\$21,000	\$23,923	0.1%	13.9%
Group Life Insurance	221	\$20,659	\$20,849	\$21,327	\$21,657	1.2%	1.5%
Pupil Services	313	\$26,390	\$33,372	\$35,708	\$18,496	-8.5%	-48.2%
Stipends	131	\$0	\$0	\$94,018	\$12,628	NA	-86.6%
Library Books	640	\$8,301	\$8,186	\$10,838	\$12,584	11.0%	16.1%
Travel	580	\$5,957	\$12,410	\$9,358	\$9,938	13.7%	6.2%
Severance/Early Retirement Pay	213	\$39,435	\$29,085	\$21,578	\$7,310	-34.4%	-66.1%
Instructional Programs Improvement Services	312	\$9,049	\$13,099	\$21,107	\$6,656	-7.4%	-68.5%
Licensed Employees	135	\$3,815	\$12,179	\$9,849	\$3,681	-0.9%	-62.6%
Periodicals	650	\$670	\$2,223	\$2,397	\$3,579	52.0%	49.3%
Data Processing Services	316	\$1,897	\$1,420	\$1,244	\$1,480	-6.0%	19.0%
Equipment	730	\$67,303	\$3,940	\$639	\$1,031	-64.8%	61.4%
Other Professional and Technical Services	319	\$26,030	\$11,715	\$3,116	\$1,015	-55.6%	-67.4%
Rentals	440	\$819	\$640	\$530	\$704	-3.7%	32.8%
Other Purchased Services	593	\$3,331	\$2,308	\$178	\$364	-42.5%	104.5%
Staff Services	314	\$0	\$3,390	\$25	\$275	NA	1000.0%
Other Technology Hardware	746	\$1,856	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$3,143	\$0	\$0	\$0	-100.0%	NA
Terminal Leave	125	\$0	\$1,725	\$0	\$0	NA	NA
Board of Education Services	318	\$366	\$20	\$432	\$0	-100.0%	-100.0%
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$0	\$5,473	\$0	\$0	NA	NA
Student Academic Achievement Total		\$6,812,293	\$6,680,237	\$6,859,496	\$6,766,145	-0.2%	-1.4%
Student Instructional Support							

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Bremen Public Schools (5480)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Certified Salaries	110	\$613,719	\$637,429	\$664,759	\$679,841	2.6%	2.3%
Non - Certified Salaries	120	\$304,000	\$327,389	\$326,436	\$346,410	3.3%	6.1%
Group Health Insurance	222	\$196,902	\$209,519	\$206,714	\$213,269	2.0%	3.2%
Teacher Retirement Fund, After 7-1-95	216	\$51,602	\$46,737	\$47,561	\$55,305	1.7%	16.3%
Social Security Certified	212	\$46,189	\$47,679	\$48,701	\$49,232	1.6%	1.1%
Pupil Services	313	\$45,093	\$48,852	\$39,446	\$44,680	-0.2%	13.3%
Public Employees Retirement Fund	214	\$24,028	\$29,538	\$32,899	\$36,473	11.0%	10.9%
Social Security Noncertified	211	\$20,024	\$21,958	\$21,961	\$22,619	3.1%	3.0%
Other Group Insurance Authorized by Statute	224	\$19,065	\$18,536	\$17,699	\$19,246	0.2%	8.7%
Operational Supplies	611	\$10,660	\$12,346	\$10,673	\$14,747	8.5%	38.2%
Data Processing Services	316	\$17,814	\$4,407	\$14,188	\$13,371	-6.9%	-5.8%
Travel	580	\$4,058	\$7,550	\$5,117	\$6,937	14.3%	35.6%
Group Life Insurance	221	\$4,917	\$5,096	\$5,386	\$5,517	2.9%	2.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,666	\$10,025	\$10,680	\$4,591	5.8%	-57.0%
Dues and Fees	810	\$3,257	\$1,040	\$1,339	\$2,363	-7.7%	76.5%
Equipment	730	\$0	\$1,679	\$0	\$2,275	NA	NA
Other Professional and Technical Services	319	\$0	\$1,350	\$1,100	\$835	NA	-24.1%
Periodicals	650	\$199	\$181	\$98	\$378	17.4%	286.5%
Official Bond Premiums	525	\$350	\$350	\$350	\$350	0.0%	0.0%
Instructional Programs Improvement Services	312	\$510	\$854	\$567	\$220	-19.0%	-61.2%
Entertainment	240	\$0	\$0	\$143	\$131	NA	-9.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$282	\$126	NA	-55.3%
Board of Education Services	318	\$0	\$0	\$2,535	\$94	NA	-96.3%
Other Purchased Services	593	\$1,500	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,367,553	\$1,432,514	\$1,458,632	\$1,519,009	2.7%	4.1%
Overhead and Operational							
Non - Certified Salaries	120	\$650,300	\$674,528	\$758,411	\$1,028,281	12.1%	35.6%
Light and Power - Other Than Heating and Cooling	625	\$213,628	\$216,813	\$223,842	\$231,957	2.1%	3.6%
Food Purchases	614	\$27,500	\$122,886	\$213,309	\$215,980	67.4%	1.3%
Cleaning Services	420	\$565,105	\$567,704	\$568,806	\$189,602	-23.9%	-66.7%
Repairs and Maintenance Services	430	\$133,974	\$161,148	\$170,565	\$187,481	8.8%	9.9%
Group Health Insurance	222	\$108,322	\$123,254	\$124,718	\$176,631	13.0%	41.6%
Operational Supplies	611	\$281,072	\$210,483	\$109,617	\$163,257	-12.7%	48.9%
Vehicles	731	\$86,427	\$0	\$160,120	\$122,780	9.2%	-23.3%
Equipment	730	\$7,864	\$2,630	\$22,350	\$100,582	89.1%	350.0%
Certified Salaries	110	\$100,149	\$106,396	\$109,530	\$98,675	-0.4%	-9.9%
Heating and Cooling for Buildings - Gas	622	\$70,549	\$77,493	\$120,581	\$89,359	6.1%	-25.9%
Insurance	520	\$92,647	\$85,846	\$90,500	\$87,849	-1.3%	-2.9%

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Bremen Public Schools (5480)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Public Employees Retirement Fund	214	\$29,382	\$35,978	\$45,851	\$78,327	27.8%	70.8%
Social Security Noncertified	211	\$48,052	\$48,699	\$54,388	\$73,533	11.2%	35.2%
Gasoline and Lubricants	613	\$73,605	\$76,041	\$80,901	\$65,251	-3.0%	-19.3%
Content	747	\$39,041	\$77,966	\$52,373	\$37,644	-0.9%	-28.1%
Printing and Binding	550	\$0	\$0	\$29,177	\$31,685	NA	8.6%
Removal of Refuse and Garbage	412	\$11,244	\$15,152	\$18,180	\$22,850	19.4%	25.7%
Tires and Repairs	612	\$4,315	\$9,688	\$3,691	\$21,163	48.8%	473.3%
Other Group Insurance Authorized by Statute	224	\$15,787	\$15,736	\$15,543	\$20,816	7.2%	33.9%
Water and Sewage	411	\$21,253	\$24,983	\$21,359	\$18,506	-3.4%	-13.4%
Travel	580	\$17,635	\$15,450	\$17,231	\$12,653	-8.0%	-26.6%
Rentals	440	\$11,432	\$10,030	\$12,092	\$12,259	1.8%	1.4%
Dues and Fees	810	\$13,667	\$13,776	\$9,743	\$10,956	-5.4%	12.4%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$216	\$303	\$9,991	NA	3192.1%
Professional Development	748	\$13,250	\$1,754	\$10,066	\$9,934	-6.9%	-1.3%
Telephone	531	\$21,279	\$19,926	\$9,808	\$9,759	-17.7%	-0.5%
Postage and Postage Machine Rental	532	\$7,604	\$10,054	\$8,130	\$8,001	1.3%	-1.6%
Social Security Certified	212	\$7,766	\$8,253	\$8,794	\$7,815	0.2%	-11.1%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$0	\$7,000	\$0	\$5,410	NA	NA
Board of Education Services	318	\$2,363	\$7,304	\$2,789	\$4,528	17.6%	62.3%
Advertising	540	\$2,057	\$1,867	\$2,914	\$4,299	20.2%	47.5%
Group Life Insurance	221	\$2,609	\$2,767	\$3,074	\$3,860	10.3%	25.6%
Staff Services	314	\$3,410	\$3,570	\$3,136	\$3,171	-1.8%	1.1%
Other Employee Benefits	241 - 290	\$5,854	\$6,261	\$6,058	\$2,539	-18.9%	-58.1%
Workers Compensation Insurance	225	\$2,100	\$2,100	\$2,371	\$2,400	3.4%	1.2%
Data Processing Services	316	\$1,118	\$1,227	\$1,400	\$1,912	14.4%	36.5%
Stipends	131	\$0	\$0	\$2,890	\$1,880	NA	-34.9%
Bank Service Charges	871	\$1,281	\$1,223	\$2,061	\$1,260	-0.4%	-38.9%
Official Bond Premiums	525	\$975	\$975	\$1,075	\$1,150	4.2%	7.0%
Instructional Programs Improvement Services	312	\$0	\$0	\$7,264	\$1,100	NA	-84.9%
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$5,095	\$2,974	\$4,292	\$937	-34.5%	-78.2%
Other Professional and Technical Services	319	\$972	\$7,271	\$3,172	\$863	-2.9%	-72.8%
Entertainment	240	\$0	\$3,444	\$0	\$219	NA	NA
Other Purchased Services	593	\$35	\$0	\$1,235	\$155	45.4%	-87.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,005	\$3,198	\$3,286	\$42	-65.6%	-98.7%
Periodicals	650	\$210	\$135	\$201	\$26	-40.7%	-87.1%
Other Supplies and Materials	615, 660 - 689	\$264	\$200	\$300	\$0	-100.0%	-100.0%
Connectivity	744	\$3,630	\$300	\$0	\$0	-100.0%	NA
Statistical Services	317	\$0	\$168	\$0	\$0	NA	NA

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Biannual Financial Report Data

Bremen Public Schools (5480)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Overhead and Operational Total		\$2,717,826	\$2,794,869	\$3,127,500	\$3,189,326	4.1%	2.0%
Non Operational							
Redemption of Principal	831	\$1,396,994	\$1,420,031	\$1,415,108	\$1,403,900	0.1%	-0.8%
Computer Hardware	741	\$163,005	\$442,378	\$426,235	\$328,775	19.2%	-22.9%
Certified Salaries	110	\$227,142	\$239,110	\$249,764	\$250,876	2.5%	0.4%
Equipment	730	\$143,084	\$102,364	\$84,074	\$75,234	-14.8%	-10.5%
Construction Services	450	\$416,121	\$88,396	\$145,464	\$68,200	-36.4%	-53.1%
Rentals	440	\$55,082	\$62,093	\$67,096	\$37,301	-9.3%	-44.4%
Improvements Other Than Buildings	715	\$42,380	\$2,285	\$5,522	\$26,905	-10.7%	387.3%
Social Security Certified	212	\$17,377	\$18,292	\$19,095	\$19,187	2.5%	0.5%
Teacher Retirement Fund, After 7-1-95	216	\$9,019	\$11,165	\$11,239	\$11,927	7.2%	6.1%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$5,670	\$0	\$10,000	NA	NA
Other Purchased Services	593	\$0	\$0	\$2,054	\$7,500	NA	265.1%
Other Purchased Property Services	490 - 499	\$25,785	\$5,750	\$2,340	\$4,710	-34.6%	101.3%
Other Technology Hardware	746	\$68,598	\$37,609	\$10,224	\$4,183	-50.3%	-59.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,302	\$745	\$563	\$585	-18.1%	3.9%
Bank Service Charges	871	\$0	\$2,000	\$3,100	\$555	NA	-82.1%
Public Employees Retirement Fund	214	\$132	\$108	\$385	\$250	17.5%	-34.9%
Other Professional and Technical Services	319	\$0	\$47,279	\$0	\$0	NA	NA
Pupil Services	313	\$0	\$25,000	\$0	\$0	NA	NA
Non Operational Total		\$2,566,019	\$2,510,275	\$2,442,261	\$2,250,087	-3.2%	-7.9%
Grand Total		\$13,463,692	\$13,417,894	\$13,887,889	\$13,724,567	0.5%	-1.2%