

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Brownsburg Community Sch Corp (3305)

Brownsburg Community Sch Corp (3305)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$21,751,428	\$21,430,227	\$22,702,399	\$23,302,673	2%	3%
Noncertified Salaries (120)	\$2,945,953	\$3,101,955	\$3,199,475	\$3,374,775	3%	5%
Group Health Insurance (222)	\$2,534,481	\$2,458,863	\$2,445,319	\$2,430,926	-1%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,631,985	\$1,694,454	\$1,838,191	\$1,956,882	5%	6%
Social Security-Certified Employee Retirement (212)	\$1,577,082	\$1,545,551	\$1,636,522	\$1,681,250	2%	3%
Transfer Tuition to Other School Corporations Within the State (561)	\$273,192	\$1,100,360	\$456,970	\$977,652	38%	114%
Textbooks (630)	\$497,233	\$1,332,843	\$568,004	\$897,925	16%	58%
Other Employee Benefits (241 to 290)	\$807,082	\$1,038,094	\$613,554	\$629,806	-6%	3%
Operational Supplies (611)	\$683,945	\$674,790	\$661,489	\$583,999	-4%	-12%
Computer Hardware (741)	\$253,771	\$691,849	\$320,230	\$386,035	11%	21%
Licensed Employees Temporary Salaries (135)	\$316,236	\$295,160	\$281,335	\$374,552	4%	33%
Public Employees Retirement Fund (214)	\$227,460	\$254,977	\$288,075	\$342,929	11%	19%
Software Licenses, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$324,018	\$484,354	\$393,266	\$280,198	-4%	-29%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$257,305	\$257,242	\$267,847	\$273,785	2%	2%
Social Security-Noncertified Employee Retirement (211)	\$204,108	\$218,224	\$233,045	\$238,075	4%	2%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$188,435	\$158,182	\$148,416	\$147,539	-6%	-1%
Workers Compensation Insurance (225)	\$31,368	\$46,362	\$47,039	\$118,855	40%	153%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$115,815	\$219,657	\$81,056	\$95,609	-5%	18%
Other Technology Hardware (746)	\$683,827	\$300,012	\$104,358	\$54,407	-47%	-48%
Group Life Insurance (221)	\$45,447	\$44,659	\$47,442	\$52,523	4%	11%
Other Purchased Professional and Technical Services (319)	\$93,658	\$39,325	\$44,551	\$50,018	-15%	12%
Vehicles (731)	\$0	\$0	\$0	\$48,892	N/A	N/A
Other Purchased Services (593)	\$48,797	\$104,258	\$44,600	\$45,000	-2%	1%
Library Books (640)	\$26,130	\$63,011	\$59,064	\$39,967	11%	-32%
Dues and Fees (810)	\$0	\$59,431	\$0	\$33,737	N/A	N/A
Interest on Bonds or Notes (832)	\$44,470	\$0	\$31,641	\$21,914	-16%	-31%
Equipment (730)	\$2,274	\$84,334	\$13,034	\$21,521	75%	65%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$9,382	N/A	N/A
Unemployment compensation (230)	\$68,773	\$59,772	\$38,153	\$8,094	-41%	-79%
Distance Learning Equipment (742)	\$30,991	\$55,506	\$52,274	\$7,454	-30%	-86%
Other General Supplies (615, 660 to 689)	\$3,846	\$19,619	\$18,377	\$7,213	17%	-61%
Technology Related Professional Development (748)	\$8,391	\$4,309	\$9,613	\$5,849	-9%	-39%
Periodicals (650)	\$1,097	\$11,988	\$11,081	\$4,597	43%	-59%
Purchased Professional and Technical Staff Services (314)	\$10,889	\$2,239	\$3,093	\$3,715	-24%	20%
Miscellaneous Objects (876 to 899)	\$20,644	\$30,933	\$4,932	\$3,260	-37%	-34%

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Brownsburg Community Sch Corp (3305)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Purchased Professional and Technical Board of Education Services (318)	\$0	\$6,557	\$8,116	\$3,135	N/A	-61%
Travel (580)	\$11,659	\$5,930	\$3,240	\$1,684	-38%	-48%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$15	\$574	\$607	N/A	6%
Connectivity (744)	\$644,828	\$71,732	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$6,011	\$21,659	\$0	\$0	-100%	N/A
Transfer Tuition - Other (569)	\$9,778	\$16,792	\$1,103	\$0	-100%	-100%
Telecommunications Equipment (745)	\$14,004	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$36,396,412	\$38,005,225	\$36,677,478	\$38,516,433	1%	5%
Student Instructional Support						
Certified Salaries (110)	\$2,940,918	\$3,220,561	\$3,130,031	\$2,874,691	-1%	-8%
Noncertified Salaries (120)	\$1,060,226	\$1,161,861	\$1,195,374	\$1,381,553	7%	16%
Group Health Insurance (222)	\$606,221	\$548,906	\$509,948	\$499,444	-5%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$237,646	\$272,538	\$263,499	\$239,811	0%	-9%
Social Security-Certified Employee Retirement (212)	\$209,577	\$224,930	\$220,162	\$195,486	-2%	-11%
Public Employees Retirement Fund (214)	\$78,702	\$91,885	\$106,898	\$142,765	16%	34%
Other Employee Benefits (241 to 290)	\$30,001	\$101,696	\$111,920	\$100,071	35%	-11%
Social Security-Noncertified Employee Retirement (211)	\$72,091	\$78,391	\$80,512	\$95,187	7%	18%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$61,216	\$58,957	\$60,367	\$59,018	-1%	-2%
Other Purchased Professional and Technical Services (319)	\$55,469	\$51,356	\$69,401	\$43,321	-6%	-38%
Operational Supplies (611)	\$15,296	\$23,326	\$12,443	\$13,425	-3%	8%
Purchased Professional and Technical Pupil Services (313)	\$4,796	\$29,532	\$21,947	\$12,539	27%	-43%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$17,153	\$14,557	\$12,833	\$11,664	-9%	-9%
Group Life Insurance (221)	\$6,451	\$6,106	\$6,296	\$6,899	2%	10%
Workers Compensation Insurance (225)	\$6,583	\$5,603	\$11,428	\$5,417	-5%	-53%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$1,090	\$343	\$2,507	\$2,586	24%	3%
Travel (580)	\$3,324	\$2,936	\$1,944	\$2,093	-11%	8%
Telephone (531)	\$702	\$8	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$0	\$0	\$2,290	\$0	N/A	-100%
Student Instructional Support Total	\$5,407,461	\$5,893,493	\$5,819,800	\$5,685,971	1%	-2%
Overhead and Operational						
Noncertified Salaries (120)	\$4,923,851	\$5,071,315	\$5,262,878	\$5,498,361	3%	4%
Light and Power - Other than Heating and Cooling (625)	\$1,445,004	\$1,452,538	\$1,465,868	\$1,679,995	4%	15%
Food Purchases (614)	\$1,291,449	\$1,465,001	\$1,472,239	\$1,550,275	5%	5%
Group Health Insurance (222)	\$832,411	\$832,132	\$816,336	\$847,492	0%	4%

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Operational Supplies (611)	\$483,816	\$492,626	\$570,848	\$662,671	8%	16%
Public Employees Retirement Fund (214)	\$444,245	\$478,768	\$550,098	\$653,577	10%	19%
Gasoline and Lubricants (613)	\$377,339	\$434,872	\$473,335	\$455,121	5%	-4%
Certified Salaries (110)	\$387,541	\$507,909	\$446,404	\$439,233	3%	-2%
Heating and Cooling for Buildings - Gas (622)	\$331,332	\$301,169	\$264,588	\$413,755	6%	56%
Social Security-Noncertified Employee Retirement (211)	\$357,571	\$363,763	\$377,322	\$396,105	3%	5%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$369,654	\$396,617	\$377,041	\$391,921	1%	4%
Nonlicensed Employees Temporary Salaries (136)	\$196,775	\$267,947	\$255,428	\$303,338	11%	19%
Vehicles (731)	\$81,570	\$284,375	\$140,389	\$296,721	38%	111%
Purchased Property Services; Repairs and Maintenance Services (430)	\$151,228	\$172,748	\$164,142	\$278,987	17%	70%
Equipment (730)	\$79,029	\$82,084	\$116,267	\$247,078	33%	113%
Utility Services Water and Sewage (411)	\$228,462	\$243,816	\$250,094	\$183,927	-5%	-26%
Workers Compensation Insurance (225)	\$82,722	\$84,698	\$73,845	\$145,293	15%	97%
Other Employee Benefits (241 to 290)	\$8,682	\$95,472	\$102,488	\$103,273	86%	1%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$81,169	\$81,983	\$84,026	\$89,433	2%	6%
Other Purchased Professional and Technical Services (319)	\$25,061	\$53,191	\$49,496	\$56,326	22%	14%
Utility Services Removal of Refuse and Garbage (412)	\$33,478	\$41,720	\$38,866	\$43,887	7%	13%
Telephone (531)	\$48,895	\$40,118	\$30,486	\$43,531	-3%	43%
Overtime Salaries (140)	\$19,438	\$21,967	\$25,423	\$35,633	16%	40%
Gas - Other than Heating and Cooling (626)	\$14,753	\$16,935	\$26,773	\$33,689	23%	26%
Tires and Repairs (612)	\$22,391	\$29,000	\$42,352	\$30,468	8%	-28%
Teacher Retirement Fund, After 7-1-95 (216)	\$26,223	\$28,496	\$29,262	\$30,392	4%	4%
Social Security-Certified Employee Retirement (212)	\$27,382	\$32,619	\$29,305	\$28,281	1%	-3%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$17,950	\$14,154	\$26,918	\$27,287	11%	1%
Dues and Fees (810)	\$35,516	\$22,620	\$30,452	\$23,512	-10%	-23%
Purchased Property Services; Cleaning Services (420)	\$13,532	\$19,567	\$14,596	\$17,995	7%	23%
Group Life Insurance (221)	\$15,173	\$14,992	\$15,950	\$17,451	4%	9%
Purchased Professional and Technical Board of Education Services (318)	\$31,522	\$56,272	\$24,437	\$16,968	-14%	-31%
Unemployment compensation (230)	\$43,925	\$20,937	\$24,438	\$14,052	-25%	-42%
Connectivity (744)	\$30,793	\$2,822	\$77,957	\$10,456	-24%	-87%
Printing and Binding (550)	\$0	\$0	\$14,581	\$10,328	N/A	-29%
Board Members Compensation (115)	\$10,000	\$10,000	\$9,999	\$10,000	0%	0%
Advertising (540)	\$4,128	\$14,926	\$8,669	\$9,920	25%	14%
Travel (580)	\$1,775	\$4,985	\$5,642	\$5,710	34%	1%
Miscellaneous Objects (876 to 899)	\$9,921	\$13,789	\$13,894	\$5,244	-15%	-62%
Bank Service Charges (871)	\$6,128	\$5,580	\$5,385	\$4,461	-8%	-17%

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Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,069	\$6,238	\$4,324	\$3,894	-1%	-10%
Official Bond Premiums (525)	\$1,080	\$420	\$1,378	\$1,290	5%	-6%
Purchased Services; Student Transportation Services (510)	\$100	\$1,601	\$1,200	\$741	65%	-38%
Purchased Professional and Technical Statistical Services (317)	\$200	\$200	\$200	\$0	-100%	-100%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$5,000	\$0	N/A	-100%
Other Purchased Services (593)	\$150,000	\$150,000	\$150,575	\$0	-100%	-100%
Heating and Cooling for Buildings - Fuel Oil (623)	\$1,813	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$12,749,094	\$13,732,983	\$13,971,198	\$15,118,071	4%	8%
Nonoperational						
Redemption of Principal (831)	\$9,832,606	\$11,402,703	\$12,796,022	\$12,441,554	6%	-3%
Interest on Bonds or Notes (832)	\$9,209,322	\$8,755,977	\$7,990,620	\$7,465,258	-5%	-7%
Purchased Property Services; Construction Services (450)	\$1,064,332	\$2,104,770	\$4,400,761	\$1,491,281	9%	-66%
Improvements Other Than Buildings (715)	\$122,902	\$190,610	\$932,170	\$1,306,835	81%	40%
Noncertified Salaries (120)	\$196,048	\$216,708	\$248,047	\$325,000	13%	31%
Equipment (730)	\$281,108	\$329,716	\$349,402	\$301,890	2%	-14%
Other Purchased Professional and Technical Services (319)	\$63,827	\$187,496	\$170,233	\$88,157	8%	-48%
Social Security-Noncertified Employee Retirement (211)	\$14,535	\$16,313	\$18,813	\$24,656	14%	31%
Certified Salaries (110)	\$8,669	\$21,514	\$22,207	\$15,100	15%	-32%
Public Employees Retirement Fund (214)	\$1,726	\$2,365	\$2,276	\$7,216	43%	217%
Bank Service Charges (871)	\$3,250	\$7,150	\$7,200	\$7,100	22%	-1%
Workers Compensation Insurance (225)	\$759	\$474	\$473	\$3,924	51%	> 500%
Miscellaneous Objects (876 to 899)	\$1,850	\$1,500	\$1,500	\$1,500	-5%	0%
Teacher Retirement Fund, After 7-1-95 (216)	\$629	\$1,679	\$1,737	\$1,303	20%	-25%
Social Security-Certified Employee Retirement (212)	\$663	\$1,646	\$1,699	\$1,155	15%	-32%
Group Health Insurance (222)	\$0	\$0	\$0	\$1,080	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$0	\$726	N/A	N/A
Other Employee Benefits (241 to 290)	\$0	\$0	\$0	\$664	N/A	N/A
Group Life Insurance (221)	\$0	\$0	\$0	\$227	N/A	N/A
Operational Supplies (611)	\$10,302	\$0	\$20,193	\$155	-65%	-99%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$43	\$193	\$140	\$80	17%	-43%
Land and Easements (710)	\$0	\$119,314	\$42,209	\$0	N/A	-100%
Unemployment compensation (230)	\$0	\$388	\$0	\$0	N/A	N/A
Purchased Property Services; Rentals (440)	\$5,724	\$2,637	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$28,461	\$9,100	\$0	\$0	-100%	N/A
Purchased Professional and Technical Board of Education Services (318)	\$22,617	\$0	\$0	\$0	-100%	N/A

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Nonoperational Total	\$20,869,373	\$23,372,253	\$27,005,702	\$23,484,861	3%	-13%
Grand Total	\$75,422,340	\$81,003,955	\$83,474,178	\$82,805,335	2%	-1%