

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fort Wayne Community Schools (235)

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	\$103,650,717	\$99,392,030	\$99,246,925	\$99,184,047	-1.1%	-0.1%
Group Health Insurance	222	\$19,164,747	\$21,306,682	\$20,793,322	\$20,926,122	2.2%	0.6%
Non - Certified Salaries	120	\$15,282,145	\$15,529,720	\$15,255,163	\$16,629,187	2.1%	9.0%
Social Security Certified	212	\$6,919,540	\$6,865,600	\$6,923,385	\$6,843,085	-0.3%	-1.2%
Stipends	131	\$0	\$195,312	\$5,722,728	\$5,064,212	NA	-11.5%
Teacher Retirement Fund, After 7-1-95	216	\$3,905,354	\$4,048,969	\$4,391,477	\$4,631,503	4.4%	5.5%
Other Group Insurance Authorized by Statute	224	\$5,232,549	\$3,602,086	\$4,114,783	\$4,033,374	-6.3%	-2.0%
Computer Hardware	741	\$4,383,476	\$4,921,139	\$4,293,284	\$3,795,609	-3.5%	-11.6%
Transfer Tuition - Other	569	\$3,320,950	\$3,432,897	\$3,361,320	\$3,577,027	1.9%	6.4%
Operational Supplies	611	\$3,796,437	\$3,632,005	\$3,729,421	\$3,426,333	-2.5%	-8.1%
Licensed Employees	135	\$4,292,639	\$3,723,430	\$3,660,609	\$3,391,538	-5.7%	-7.4%
Instructional Programs Improvement Services	312	\$2,044,141	\$1,689,347	\$2,202,285	\$3,358,813	13.2%	52.5%
Textbooks	630	\$3,733,292	\$2,941,892	\$2,312,753	\$3,227,041	-3.6%	39.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,057,304	\$3,104,516	\$3,081,881	\$3,102,142	0.4%	0.7%
Social Security Noncertified	211	\$1,138,476	\$1,176,148	\$1,188,268	\$1,251,231	2.4%	5.3%
Public Employees Retirement Fund	214	\$1,603,102	\$1,828,637	\$4,068,620	\$1,018,350	-10.7%	-75.0%
Staff Services	314	\$726,151	\$506,101	\$379,914	\$985,080	7.9%	159.3%
Equipment	730	\$1,390,535	\$807,002	\$842,619	\$768,444	-13.8%	-8.8%
Travel	580	\$581,997	\$595,791	\$647,176	\$753,580	6.7%	16.4%
Other Professional and Technical Services	319	\$264,046	\$122,785	\$320,679	\$603,369	22.9%	88.2%
Instruction Services	311	\$860,591	\$518,580	\$880,562	\$590,617	-9.0%	-32.9%
Rentals	440	\$425,278	\$355,032	\$476,042	\$474,907	2.8%	-0.2%
Library Books	640	\$305,141	\$356,565	\$318,908	\$346,054	3.2%	8.5%
Nonlicensed Employees	136	\$60,959	\$106,964	\$284,961	\$303,504	49.4%	6.5%
Connectivity	744	\$123,799	\$135,098	\$1,156,806	\$293,879	24.1%	-74.6%
Group Life Insurance	221	\$392,873	\$328,626	\$257,757	\$260,104	-9.8%	0.9%
Workers Compensation Insurance	225	\$263,125	\$230,793	\$231,867	\$234,362	-2.9%	1.1%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$18,546	\$20,717	\$178,112	NA	759.7%
Content	747	\$209,491	\$245,783	\$177,454	\$170,340	-5.0%	-4.0%
Printing and Binding	550	\$177,211	\$126,978	\$162,299	\$118,632	-9.5%	-26.9%
Periodicals	650	\$23,678	\$232,870	\$0	\$116,435	48.9%	NA
Distance Learning Equipment	742	\$0	\$0	\$0	\$81,430	NA	NA
Pupil Services	313	\$93,920	\$142,936	\$123,745	\$80,538	-3.8%	-34.9%
Statistical Services	317	\$73,333	\$261,753	\$182,613	\$43,333	-12.3%	-76.3%
Other Supplies and Materials	615, 660 - 689	\$24,188	\$34,610	\$16,018	\$36,218	10.6%	126.1%
Unemployment Insurance	230	\$124,392	\$93,630	\$69,413	\$31,140	-29.3%	-55.1%
Professional Development	748	\$1,898	\$61,269	\$33,701	\$23,451	87.5%	-30.4%
Miscellaneous Objects	876 - 899	\$7,261	\$8,060	\$4,206	\$16,837	23.4%	300.3%
Bank Service Charges	871	\$11,502	\$12,622	\$13,395	\$14,335	5.7%	7.0%

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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
Terminal Leave	125	\$0	\$18,990	\$25,190	\$10,118	NA	-59.8%
Gasoline and Lubricants	613	\$26,152	\$13,442	\$6,599	\$7,466	-26.9%	13.1%
Repairs and Maintenance Services	430	\$53,957	\$9,673	\$0	\$6,227	-41.7%	NA
Student Transportation Services	510	\$7,253	\$5,223	\$0	\$1,245	-35.6%	NA
Other Technology Hardware	746	\$673,184	\$462,703	\$133,475	\$98	-89.0%	-99.9%
Postage and Postage Machine Rental	532	\$813	\$1,120	\$2,453	\$51	-49.9%	-97.9%
Other Employee Benefits	241 - 290	\$770,045	\$0	\$2,271	\$0	-100.0%	-100.0%
Pre-2008 Object Code - Temporary Salaries	130	\$109,149	\$81,738	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$126,141	\$1,059,322	\$0	\$0	-100.0%	NA
Telecommunications Equipment	745	\$0	\$69,910	\$0	\$0	NA	NA
Advertising	540	\$9,548	\$20,002	\$0	\$0	-100.0%	NA
Improvements Other Than Buildings	715	\$29,000	\$42,801	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$189,471,479	\$184,477,726	\$191,117,065	\$190,009,520	0.1%	-0.6%
Student Instructional Support							
Certified Salaries	110	\$14,296,016	\$14,308,999	\$14,494,414	\$15,226,415	1.6%	5.1%
Non - Certified Salaries	120	\$6,165,688	\$6,216,975	\$6,958,120	\$7,177,160	3.9%	3.1%
Group Health Insurance	222	\$3,748,721	\$3,977,350	\$4,044,019	\$4,242,798	3.1%	4.9%
Social Security Certified	212	\$1,064,236	\$1,050,343	\$1,062,349	\$1,100,681	0.8%	3.6%
Public Employees Retirement Fund	214	\$676,740	\$714,159	\$920,739	\$1,035,901	11.2%	12.5%
Instruction Services	311	\$299,793	\$543,305	\$886,612	\$914,711	32.2%	3.2%
Teacher Retirement Fund, After 7-1-95	216	\$558,442	\$612,149	\$648,813	\$749,572	7.6%	15.5%
Nonlicensed Employees	136	\$0	\$364,506	\$635,362	\$746,894	NA	17.6%
Social Security Noncertified	211	\$487,717	\$488,208	\$530,451	\$559,109	3.5%	5.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$505,273	\$494,873	\$502,715	\$509,190	0.2%	1.3%
Other Group Insurance Authorized by Statute	224	\$163,378	\$194,668	\$171,256	\$182,371	2.8%	6.5%
Operational Supplies	611	\$194,955	\$213,045	\$201,217	\$174,508	-2.7%	-13.3%
Stipends	131	\$0	\$0	\$366,890	\$69,004	NA	-81.2%
Group Life Insurance	221	\$70,972	\$61,290	\$47,235	\$49,402	-8.7%	4.6%
Workers Compensation Insurance	225	\$51,242	\$43,932	\$45,622	\$47,848	-1.7%	4.9%
Instructional Programs Improvement Services	312	\$0	\$1,280	\$0	\$25,345	NA	NA
Terminal Leave	125	\$0	\$7,014	\$14,460	\$19,377	NA	34.0%
Unemployment Insurance	230	\$51,787	\$19,500	\$19,395	\$11,350	-31.6%	-41.5%
Travel	580	\$8,811	\$10,774	\$11,604	\$10,835	5.3%	-6.6%
Printing and Binding	550	\$5,013	\$3,588	\$2,078	\$4,499	-2.7%	116.5%
Dues and Fees	810	\$1,322	\$7,250	-\$165	\$3,625	28.7%	NA
Equipment	730	\$535	\$741	\$0	\$777	9.8%	NA
Pupil Services	313	\$300	\$900	\$300	\$700	23.6%	133.3%
Library Books	640	\$686	\$1,601	\$104	\$658	-1.0%	534.1%

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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
Other Employee Benefits	241 - 290	\$173,642	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$664,833	\$354,998	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$0	\$37,620	\$755	\$0	NA	-100.0%
Student Instructional Support Total		\$29,190,101	\$29,729,065	\$31,564,344	\$32,862,730	3.0%	4.1%
Overhead and Operational							
Non - Certified Salaries	120	\$20,751,361	\$21,058,567	\$21,242,395	\$21,738,624	1.2%	2.3%
Repairs and Maintenance Services	430	\$8,756,689	\$8,604,627	\$9,113,743	\$9,480,654	2.0%	4.0%
Food Purchases	614	\$6,239,589	\$6,871,193	\$6,579,733	\$7,611,625	5.1%	15.7%
Group Health Insurance	222	\$5,184,799	\$6,538,515	\$6,521,121	\$6,438,203	5.6%	-1.3%
Operational Supplies	611	\$2,232,015	\$2,868,176	\$3,709,950	\$3,672,984	13.3%	-1.0%
Light and Power - Other Than Heating and Cooling	625	\$4,094,099	\$3,733,991	\$3,849,593	\$3,460,365	-4.1%	-10.1%
Public Employees Retirement Fund	214	\$2,215,007	\$2,456,291	\$3,142,510	\$2,564,359	3.7%	-18.4%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$3,232,962	\$1,995,005	\$1,973,553	NA	-1.1%
Gasoline and Lubricants	613	\$2,610,215	\$2,620,200	\$2,480,833	\$1,860,788	-8.1%	-25.0%
Telecommunications Equipment	745	\$0	\$0	\$427,514	\$1,848,077	NA	332.3%
Insurance	520	\$1,249,349	\$1,715,320	\$1,744,982	\$1,814,575	9.8%	4.0%
Social Security Noncertified	211	\$1,514,259	\$1,527,384	\$1,545,291	\$1,566,826	0.9%	1.4%
Equipment	730	\$1,432,770	\$274,694	\$617,731	\$1,343,743	-1.6%	117.5%
Heating and Cooling for Buildings - Gas	622	\$1,389,016	\$1,297,554	\$1,712,208	\$1,254,724	-2.5%	-26.7%
Certified Salaries	110	\$813,606	\$808,607	\$721,500	\$919,772	3.1%	27.5%
Computer Hardware	741	\$827,288	\$1,034,476	\$1,188,256	\$769,858	-1.8%	-35.2%
Water and Sewage	411	\$664,009	\$692,981	\$757,611	\$768,192	3.7%	1.4%
Other Professional and Technical Services	319	\$394,867	\$565,657	\$854,065	\$591,108	10.6%	-30.8%
Workers Compensation Insurance	225	\$448,965	\$387,179	\$386,489	\$389,339	-3.5%	0.7%
Other Group Insurance Authorized by Statute	224	\$158,033	\$157,774	\$151,789	\$194,949	5.4%	28.4%
Removal of Refuse and Garbage	412	\$176,187	\$179,989	\$182,487	\$193,926	2.4%	6.3%
Board of Education Services	318	\$307,409	\$335,354	\$246,141	\$166,958	-14.2%	-32.2%
Data Processing Services	316	\$3,602	\$5,307	\$9,450	\$161,396	158.7%	1607.8%
Content	747	\$57,633	\$130,278	\$74,103	\$139,106	24.6%	87.7%
Stipends	131	\$0	\$0	\$484,493	\$136,000	NA	-71.9%
Tires and Repairs	612	\$100,691	\$140,120	\$97,095	\$129,101	6.4%	33.0%
Telephone	531	\$118,422	\$117,679	\$146,981	\$122,230	0.8%	-16.8%
Other Purchased Property Services	490 - 499	\$86,800	\$88,143	\$95,364	\$108,584	5.8%	13.9%
Rentals	440	\$91,990	\$110,313	\$105,960	\$97,737	1.5%	-7.8%
Bank Service Charges	871	\$56,490	-\$69,637	-\$140,834	\$65,792	3.9%	NA
Student Transportation Services	510	\$66,397	\$70,547	\$65,777	\$62,466	-1.5%	-5.0%
Postage and Postage Machine Rental	532	\$101,898	\$28,715	\$28,453	\$60,354	-12.3%	112.1%
Travel	580	\$62,005	\$64,735	\$65,196	\$48,182	-6.1%	-26.1%

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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
Terminal Leave	125	\$0	\$43,679	\$31,122	\$45,542	NA	46.3%
Social Security Certified	212	\$51,069	\$51,747	\$39,115	\$44,427	-3.4%	13.6%
Staff Services	314	\$28,867	\$43,946	\$57,793	\$41,591	9.6%	-28.0%
Nonlicensed Employees	136	\$0	\$15,185	\$44,066	\$40,926	NA	-7.1%
Printing and Binding	550	\$17,561	\$21,650	\$25,206	\$39,829	22.7%	58.0%
Unemployment Insurance	230	\$240,428	\$36,135	\$17,229	\$38,581	-36.7%	123.9%
Board Member Compensation	115	\$35,454	\$39,359	\$35,048	\$33,622	-1.3%	-4.1%
Buildings	720	\$0	\$0	\$40,454	\$33,097	NA	-18.2%
Dues and Fees	810	\$10,015	\$24,015	\$27,354	\$32,475	34.2%	18.7%
Other Employee Benefits	241 - 290	\$256,715	\$40,000	\$32,736	\$30,000	-41.5%	-8.4%
Group Life Insurance	221	\$45,851	\$37,286	\$26,924	\$27,561	-11.9%	2.4%
Teacher Retirement Fund, After 7-1-95	216	\$15,104	\$14,786	\$15,312	\$20,963	8.5%	36.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$21,427	\$20,925	\$15,951	\$19,028	-2.9%	19.3%
Advertising	540	\$37,156	\$26,603	\$22,363	\$15,369	-19.8%	-31.3%
Official Bond Premiums	525	\$18,684	\$29,583	\$11,761	\$9,299	-16.0%	-20.9%
Instructional Programs Improvement Services	312	\$45,839	\$8,686	\$11,514	\$7,272	-36.9%	-36.8%
Instruction Services	311	\$2,405	\$12,522	\$10,399	\$4,814	18.9%	-53.7%
Improvements Other Than Buildings	715	\$605	\$499	\$379	\$530	-3.3%	39.7%
Licensed Employees	135	\$100	\$75	\$25	\$25	-29.3%	0.0%
Vehicles	731	\$1,552,638	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$34,964	\$34,090	\$0	\$0	-100.0%	NA
Connectivity	744	\$2,569	\$0	\$0	\$0	-100.0%	NA
Professional Development	748	\$869	\$427	\$0	\$0	-100.0%	NA
Seldom or Non-recurring Fines	825	\$0	\$0	\$377	\$0	NA	-100.0%
Miscellaneous Objects	876 - 899	\$204,408	-\$747,011	-\$308,218	-\$792,696	NA	NA
Overhead and Operational Total		\$64,828,187	\$67,401,879	\$70,359,898	\$71,446,402	2.5%	1.5%
Non Operational							
Buildings	720	\$6,261,817	\$7,013,918	\$38,394,708	\$36,975,856	55.9%	-3.7%
Miscellaneous Objects	876 - 899	\$10,925,096	\$11,173,733	\$10,454,774	\$12,780,840	4.0%	22.2%
Redemption of Principal	831	\$4,958,788	\$7,101,235	\$9,153,193	\$8,782,032	15.4%	-4.1%
Non - Certified Salaries	120	\$1,356,110	\$1,476,802	\$1,613,612	\$1,635,281	4.8%	1.3%
Other Professional and Technical Services	319	\$89,466	\$2,478,045	\$1,065,923	\$1,448,026	100.6%	35.8%
Operational Supplies	611	\$1,340,419	\$1,302,159	\$1,407,095	\$1,316,228	-0.5%	-6.5%
Certified Salaries	110	\$1,094,953	\$1,103,629	\$1,227,362	\$1,262,959	3.6%	2.9%
Interest	832	\$1,840,303	\$1,854,744	\$1,514,731	\$1,208,451	-10.0%	-20.2%
Equipment	730	\$932,477	\$782,745	\$651,616	\$1,002,456	1.8%	53.8%
Group Health Insurance	222	\$291,634	\$354,244	\$373,679	\$381,503	6.9%	2.1%
Rentals	440	\$337,910	\$375,477	\$430,189	\$377,602	2.8%	-12.2%

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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
Land and Easements	710	\$29,374	\$77,618	\$333,622	\$281,227	75.9%	-15.7%
Improvements Other Than Buildings	715	\$253,796	\$379,855	\$388,036	\$248,614	-0.5%	-35.9%
Public Employees Retirement Fund	214	\$146,729	\$170,845	\$241,885	\$218,007	10.4%	-9.9%
Social Security Noncertified	211	\$121,073	\$127,062	\$143,283	\$147,340	5.0%	2.8%
Repairs and Maintenance Services	430	\$94,139	\$83,597	\$89,359	\$121,966	6.7%	36.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$55,281	\$9,461	\$71,187	NA	652.4%
Social Security Certified	212	\$52,624	\$52,898	\$62,747	\$62,838	4.5%	0.1%
Teacher Retirement Fund, After 7-1-95	216	\$36,368	\$36,830	\$44,560	\$43,483	4.6%	-2.4%
Printing and Binding	550	\$0	\$0	\$26,425	\$40,643	NA	53.8%
Other Group Insurance Authorized by Statute	224	\$71,201	\$68,065	\$29,155	\$30,893	-18.8%	6.0%
Workers Compensation Insurance	225	\$29,394	\$25,052	\$27,665	\$27,288	-1.8%	-1.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$20,202	\$20,202	\$23,866	\$24,096	4.5%	1.0%
Seldom or Non-Recurring Purchases	873	\$19,636	\$35,985	\$0	\$18,375	-1.6%	NA
Insurance	520	\$0	\$0	\$4,816	\$15,891	NA	230.0%
Terminal Leave	125	\$0	\$1,617	\$4,872	\$12,685	NA	160.4%
Awards	875	\$19,645	\$40,064	\$12,500	\$9,500	-16.6%	-24.0%
Board of Education Services	318	\$0	\$0	\$0	\$6,524	NA	NA
Computer Hardware	741	\$0	\$1,658	\$0	\$2,556	NA	NA
Group Life Insurance	221	\$2,943	\$2,545	\$2,116	\$2,161	-7.4%	2.1%
Travel	580	\$1,039	\$599	\$448	\$650	-11.1%	45.0%
Instructional Programs Improvement Services	312	\$116,075	\$110,488	\$1,588	\$400	-75.8%	-74.8%
Instruction Services	311	\$10,657	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$0	\$91	\$0	\$0	NA	NA
Nonlicensed Employees	136	\$0	\$0	\$231	\$0	NA	-100.0%
Other Employee Benefits	241 - 290	\$11,048	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$1,423	\$8,841	\$0	\$0	-100.0%	NA
Stipends	131	\$0	\$1,100	\$22,822	-\$690	NA	-103.0%
Non Operational Total		\$30,466,337	\$36,317,023	\$67,756,341	\$68,556,865	22.5%	1.2%
Grand Total		\$313,956,104	\$317,925,693	\$360,797,648	\$362,875,517	3.7%	0.6%