

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

School City of East Chicago (4670)

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	\$18,619,666	\$17,703,170	\$17,100,120	\$15,035,649	-5.2%	-12.1%
Group Health Insurance	222	\$6,007,893	\$3,974,273	\$3,529,305	\$3,313,008	-13.8%	-6.1%
Non - Certified Salaries	120	\$3,585,533	\$2,802,761	\$2,794,908	\$2,731,903	-6.6%	-2.3%
Social Security Certified	212	\$1,437,535	\$1,357,399	\$1,302,689	\$1,157,828	-5.3%	-11.1%
Teacher Retirement Fund, After 7-1-95	216	\$880,091	\$1,412,961	\$1,168,185	\$1,052,138	4.6%	-9.9%
Operational Supplies	611	\$813,102	\$461,321	\$469,017	\$920,109	3.1%	96.2%
Pre-2008 Object Code - Temporary Salaries	130	\$842,958	\$668,046	\$568,596	\$652,859	-6.2%	14.8%
Content	747	\$298,826	\$423,587	\$507,752	\$466,158	11.8%	-8.2%
Severance/Early Retirement Pay	213	\$679,975	\$547,534	\$602,766	\$425,296	-11.1%	-29.4%
Overtime Salaries	140	\$134,838	\$185,434	\$310,819	\$364,729	28.2%	17.3%
Textbooks	630	\$894,909	\$872,472	\$273,450	\$270,581	-25.8%	-1.0%
Social Security Noncertified	211	\$284,491	\$222,414	\$222,863	\$222,676	-5.9%	-0.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$266,214	\$394,816	\$261,470	\$219,940	-4.7%	-15.9%
Instruction Services	311	\$658,459	\$155,404	\$112,178	\$157,915	-30.0%	40.8%
Other Professional and Technical Services	319	\$96,829	\$48,284	\$153,765	\$150,689	11.7%	-2.0%
Travel	580	\$130,357	\$152,532	\$146,111	\$117,194	-2.6%	-19.8%
Public Employees Retirement Fund	214	\$74,838	\$104,709	\$76,799	\$70,487	-1.5%	-8.2%
Instructional Programs Improvement Services	312	\$244,880	\$343,697	\$102,824	\$59,977	-29.7%	-41.7%
Library Books	640	\$42,444	\$35,979	\$33,778	\$51,094	4.7%	51.3%
Unemployment Insurance	230	\$123,177	\$42,383	\$41,531	\$45,176	-22.2%	8.8%
Wireless Equipment	743	\$48,300	\$33,251	\$45,368	\$31,010	-10.5%	-31.6%
Computer Hardware	741	\$116,820	\$9,170	\$0	\$21,760	-34.3%	NA
Equipment	730	\$362,375	\$157,737	\$60,901	\$20,237	-51.4%	-66.8%
Telecommunications Equipment	745	\$0	\$0	\$148,896	\$19,309	NA	-87.0%
Data Processing Services	316	\$0	\$0	\$9,700	\$16,400	NA	69.1%
Other Supplies and Materials	615, 660 - 689	\$132,818	\$22,985	\$21,701	\$16,247	-40.9%	-25.1%
Dues and Fees	810	\$14,590	\$2,531	\$5,479	\$14,612	0.0%	166.7%
Rentals	440	\$80,330	\$84,455	\$48,319	\$5,000	-50.1%	-89.7%
Postage and Postage Machine Rental	532	\$2,099	\$1,953	\$0	\$4,540	21.3%	NA
Professional Development	748	\$408	\$2,500	\$50,000	\$3,500	71.2%	-93.0%
Terminal Leave	125	\$0	\$0	\$0	\$3,462	NA	NA
Periodicals	650	\$3,761	\$1,990	\$1,157	\$2,159	-13.0%	86.6%
Other Technology Hardware	746	\$134,123	\$285,336	\$416,896	\$2,044	-64.9%	-99.5%
Student Transportation Services	510	\$0	\$0	\$52	\$208	NA	297.1%
Other Employee Benefits	241 - 290	\$184,498	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$31,214	\$31,386	\$0	\$0	-100.0%	NA
Pupil Services	313	\$21,120	\$8,600	\$2,360	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$25,563	\$62,438	\$16,365	\$0	-100.0%	-100.0%
Connectivity	744	\$2,138	\$0	\$0	\$0	-100.0%	NA

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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 Purchased Services	593	\$3,300	\$32,725	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$15,000	\$0	\$0	NA	NA
Food Purchases	614	\$13,991	\$13,123	\$2,351	\$0	-100.0%	-100.0%
Printing and Binding	550	\$3,841	\$7,752	\$0	\$0	-100.0%	NA
Advertising	540	\$43	\$386	\$0	\$0	-100.0%	NA
Gasoline and Lubricants	613	\$740	\$42	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$37,299,086	\$32,682,534	\$30,608,472	\$27,645,892	-7.2%	-9.7%
Student Instructional Support							
Certified Salaries	110	\$3,489,173	\$3,338,902	\$3,268,421	\$2,881,691	-4.7%	-11.8%
Non - Certified Salaries	120	\$1,830,116	\$2,225,273	\$1,804,472	\$1,629,321	-2.9%	-9.7%
Group Health Insurance	222	\$1,678,344	\$1,859,870	\$792,568	\$1,288,952	-6.4%	62.6%
Public Employees Retirement Fund	214	\$137,172	\$286,111	\$225,744	\$224,152	13.1%	-0.7%
Social Security Certified	212	\$257,083	\$244,767	\$238,174	\$205,883	-5.4%	-13.6%
Teacher Retirement Fund, After 7-1-95	216	\$175,726	\$289,686	\$225,778	\$204,052	3.8%	-9.6%
Pupil Services	313	\$74,175	\$193,515	\$148,640	\$127,185	14.4%	-14.4%
Social Security Noncertified	211	\$137,535	\$166,034	\$133,876	\$126,740	-2.0%	-5.3%
Terminal Leave	125	\$0	\$0	\$0	\$72,363	NA	NA
Severance/Early Retirement Pay	213	\$40,997	\$40,462	\$64,247	\$44,449	2.0%	-30.8%
Removal of Refuse and Garbage	412	\$46,715	\$44,539	\$31,005	\$34,101	-7.6%	10.0%
Pre-2008 Object Code - Temporary Salaries	130	\$4,080	\$160	\$7,130	\$28,826	63.0%	304.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$28,435	\$37,533	\$25,585	\$20,719	-7.6%	-19.0%
Dues and Fees	810	\$9,426	\$11,879	\$31,585	\$14,718	11.8%	-53.4%
Overtime Salaries	140	\$11,884	\$6,647	\$7,981	\$12,876	2.0%	61.3%
Other Supplies and Materials	615, 660 - 689	\$13,897	\$25,262	\$16,992	\$9,421	-9.3%	-44.6%
Other Professional and Technical Services	319	\$82,017	\$53,223	\$42,305	\$7,950	-44.2%	-81.2%
Operational Supplies	611	\$74,383	\$26,649	\$18,922	\$6,767	-45.1%	-64.2%
Travel	580	\$5,332	\$6,716	\$2,573	\$5,737	1.8%	122.9%
Food Purchases	614	\$4,223	\$1,891	\$3,350	\$3,468	-4.8%	3.5%
Unemployment Insurance	230	\$20,950	\$9,240	\$0	\$2,340	-42.2%	NA
Other Purchased Services	593	\$0	\$435	\$533	\$435	NA	-18.5%
Other Employee Benefits	241 - 290	\$32,572	\$0	\$13,339	\$0	-100.0%	-100.0%
Workers Compensation Insurance	225	\$9,115	\$9,500	\$0	\$0	-100.0%	NA
Equipment	730	\$0	\$676	\$0	\$0	NA	NA
Postage and Postage Machine Rental	532	\$71	\$84	\$0	\$0	-100.0%	NA
Content	747	\$4,281	\$0	\$0	\$0	-100.0%	NA
Rentals	440	\$0	\$600	\$0	\$0	NA	NA
Repairs and Maintenance Services	430	\$123	\$0	\$0	\$0	-100.0%	NA
Advertising	540	\$0	\$655	\$0	\$0	NA	NA

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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
Professional Development	748	\$365	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$8,168,190	\$8,880,309	\$7,103,220	\$6,952,146	-3.9%	-2.1%
Overhead and Operational							
Group Health Insurance	222	\$6,959,621	\$10,007,739	\$7,205,856	\$8,250,858	4.3%	14.5%
Non - Certified Salaries	120	\$5,979,373	\$5,656,404	\$5,297,970	\$4,999,517	-4.4%	-5.6%
Food Purchases	614	\$3,699,442	\$2,928,267	\$3,581,446	\$3,349,035	-2.5%	-6.5%
Light and Power - Other Than Heating and Cooling	625	\$1,589,843	\$1,649,749	\$1,629,726	\$1,635,108	0.7%	0.3%
Other Employee Benefits	241 - 290	\$738,493	\$871,063	\$677,097	\$657,200	-2.9%	-2.9%
Workers Compensation Insurance	225	\$155,213	\$229,896	\$472,690	\$617,235	41.2%	30.6%
Public Employees Retirement Fund	214	\$388,285	\$675,120	\$574,453	\$574,864	10.3%	0.1%
Insurance	520	\$688,959	\$718,546	\$532,683	\$557,558	-5.2%	4.7%
Telephone	531	\$528,767	\$534,662	\$519,972	\$548,648	0.9%	5.5%
Other Professional and Technical Services	319	\$651,017	\$479,255	\$507,268	\$447,750	-8.9%	-11.7%
Other Supplies and Materials	615, 660 - 689	\$579,334	\$486,859	\$444,422	\$405,019	-8.6%	-8.9%
Heating and Cooling for Buildings - Gas	622	\$312,232	\$372,627	\$482,625	\$381,180	5.1%	-21.0%
Social Security Noncertified	211	\$450,500	\$426,237	\$406,718	\$380,040	-4.2%	-6.6%
Repairs and Maintenance Services	430	\$684,925	\$454,510	\$376,313	\$374,589	-14.0%	-0.5%
Rentals	440	\$238,084	\$306,278	\$488,994	\$367,788	11.5%	-24.8%
Board of Education Services	318	\$239,730	\$215,307	\$155,964	\$268,847	2.9%	72.4%
Gasoline and Lubricants	613	\$231,079	\$245,309	\$237,933	\$179,011	-6.2%	-24.8%
Pre-2008 Object Code - Temporary Salaries	130	\$90,942	\$126,292	\$203,459	\$153,271	13.9%	-24.7%
Vehicles	731	\$0	\$248,613	\$0	\$150,717	NA	NA
Content	747	\$133,628	\$122,015	\$129,226	\$133,477	0.0%	3.3%
Computer Hardware	741	\$132,969	\$140,831	\$222,455	\$129,398	-0.7%	-41.8%
Certified Salaries	110	\$208,332	\$224,673	\$130,959	\$120,175	-12.9%	-8.2%
Dues and Fees	810	\$43,935	\$101,423	\$100,935	\$108,685	25.4%	7.7%
Water and Sewage	411	\$109,479	\$119,525	\$116,737	\$100,985	-2.0%	-13.5%
Removal of Refuse and Garbage	412	\$61,328	\$53,935	\$52,830	\$73,585	4.7%	39.3%
Operational Supplies	611	\$174,855	\$55,874	\$25,738	\$72,316	-19.8%	181.0%
Other Purchased Property Services	490 - 499	\$44,627	\$43,718	\$56,601	\$71,959	12.7%	27.1%
Group Accident Insurance	223	\$23,436	\$27,190	\$52,045	\$59,858	26.4%	15.0%
Group Life Insurance	221	\$27,243	\$24,504	\$45,715	\$59,149	21.4%	29.4%
Travel	580	\$33,512	\$69,698	\$41,970	\$47,202	8.9%	12.5%
Terminal Leave	125	\$0	\$0	\$0	\$44,085	NA	NA
Tires and Repairs	612	\$31,546	\$27,796	\$37,337	\$21,389	-9.3%	-42.7%
Postage and Postage Machine Rental	532	\$35,406	\$39,488	\$24,679	\$16,124	-17.9%	-34.7%
Connectivity	744	\$309	\$10,592	\$17,200	\$8,205	127.1%	-52.3%
Cleaning Services	420	\$0	\$0	\$6,895	\$5,885	NA	-14.6%

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						Compound Annual Growth	Percent Change 2014 to 2015
Overtime Salaries	140	\$25,786	\$929	\$28,239	\$3,673	-38.6%	-87.0%
Advertising	540	\$9,420	\$8,564	\$4,806	\$3,181	-23.8%	-33.8%
Unemployment Insurance	230	\$22,641	\$32,524	\$9,094	\$3,072	-39.3%	-66.2%
Equipment	730	\$11,765	\$31,476	\$11,909	\$2,575	-31.6%	-78.4%
Construction Services	450	\$0	\$0	\$0	\$2,560	NA	NA
Student Transportation Services	510	\$179,637	\$126,106	\$4,558	\$2,546	-65.5%	-44.1%
Social Security Certified	212	\$12,727	\$14,644	\$3,141	\$2,168	-35.8%	-31.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$2,367	\$0	\$888	NA	NA
Other Purchased Services	593	\$6,955	\$0	\$699	\$213	-58.1%	-69.5%
Periodicals	650	\$221	\$607	\$971	\$39	-35.2%	-96.0%
Gas - Other than heating and Cooling	626	\$115	\$225	\$76	\$37	-24.5%	-51.0%
Teacher Retirement Fund, After 7-1-95	216	\$18,288	\$25,452	\$5,236	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$2,341	\$0	\$450	\$0	-100.0%	-100.0%
Telecommunications Equipment	745	\$260	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$0	\$3,500	\$0	\$0	NA	NA
Printing and Binding	550	\$4,824	\$808	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$0	\$1,000	\$0	\$0	NA	NA
Professional Development	748	\$0	\$0	\$2,218	\$0	NA	-100.0%
Judgments Against the School Corporation	820	\$131,734	\$32,087	\$5,000	\$0	-100.0%	-100.0%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	-\$64,831	NA	NA
Overhead and Operational Total		\$25,693,160	\$27,974,282	\$24,933,308	\$25,326,835	-0.4%	1.6%
Non Operational							
Redemption of Principal	831	\$15,484,649	\$11,428,918	\$6,753,341	\$5,323,116	-23.4%	-21.2%
Interest	832	\$2,231,554	\$1,250,729	\$902,423	\$683,383	-25.6%	-24.3%
Non - Certified Salaries	120	\$365,403	\$393,298	\$387,690	\$387,007	1.4%	-0.2%
Rentals	440	\$294,000	\$419,820	\$0	\$317,500	1.9%	NA
Computer Hardware	741	\$0	\$0	\$0	\$175,324	NA	NA
Construction Services	450	\$2,153,444	\$557,557	\$0	\$53,952	-60.2%	NA
Equipment	730	\$254,370	\$18,143	\$0	\$37,140	-38.2%	NA
Connectivity	744	\$0	\$0	\$0	\$33,002	NA	NA
Social Security Noncertified	211	\$29,255	\$24,275	\$22,434	\$24,634	-4.2%	9.8%
Group Health Insurance	222	\$35,858	\$69,468	\$21,657	\$23,032	-10.5%	6.3%
Public Employees Retirement Fund	214	\$8,543	\$8,055	\$11,368	\$12,547	10.1%	10.4%
Pre-2008 Object Code - Temporary Salaries	130	\$32,282	\$11,585	\$14,193	\$10,965	-23.7%	-22.7%
Social Security Certified	212	\$8,025	\$6,436	\$7,964	\$5,475	-9.1%	-31.3%
Teacher Retirement Fund, After 7-1-95	216	\$4,792	\$7,404	\$6,538	\$5,132	1.7%	-21.5%
Bank Service Charges	871	\$103,625	\$29,794	\$2,144	\$4,512	-54.3%	110.4%
Other Supplies and Materials	615. 660 - 689	\$1,923	\$374	\$1,582	\$2,903	10.8%	83.6%

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Operational Supplies	611	\$253	\$12,207	\$3,498	\$2,755	81.6%	-21.3%
Other Professional and Technical Services	319	\$240,619	\$2,418	\$0	\$500	-78.6%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$629	\$992	\$560	\$444	-8.4%	-20.8%
Buildings	720	\$9,341	\$0	\$16,890	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$271,860	\$0	\$0	\$0	-100.0%	NA
Travel	580	\$984	\$3,490	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$117	\$46	\$0	\$0	-100.0%	NA
Overtime Salaries	140	\$94,061	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$492	\$612	\$245	\$0	-100.0%	-100.0%
Periodicals	650	\$1,860	\$792	\$5,464	\$0	-100.0%	-100.0%
Non Operational Total		\$21,627,939	\$14,246,411	\$8,157,992	\$7,103,322	-24.3%	-12.9%
Grand Total		\$92,788,374	\$83,783,537	\$70,802,992	\$67,028,195	-7.8%	-5.3%