

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Western Wayne Schools (8355)

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	\$3,386,167	\$3,056,239	\$3,163,851	\$3,134,763	-1.9%	-0.9%
Non - Certified Salaries	120	\$477,308	\$536,302	\$483,282	\$495,439	0.9%	2.5%
Group Health Insurance	222	\$224,894	\$212,301	\$212,339	\$283,326	5.9%	33.4%
Social Security Certified	212	\$235,843	\$214,749	\$222,146	\$229,968	-0.6%	3.5%
Teacher Retirement Fund, After 7-1-95	216	\$176,927	\$177,142	\$198,919	\$207,622	4.1%	4.4%
Operational Supplies	611	\$188,963	\$147,898	\$152,153	\$154,496	-4.9%	1.5%
Textbooks	630	\$125,744	\$47,238	\$72,532	\$115,197	-2.2%	58.8%
Pre-2008 Object Code - Temporary Salaries	130	\$68,014	\$49,758	\$74,911	\$111,983	13.3%	49.5%
Severance/Early Retirement Pay	213	\$66,467	\$60,882	\$49,357	\$64,202	-0.9%	30.1%
Computer Hardware	741	\$112,691	\$136,678	\$87,038	\$62,935	-13.6%	-27.7%
Repairs and Maintenance Services	430	\$59,174	\$16,880	\$29,769	\$49,040	-4.6%	64.7%
Transfer Tuition to Other School Corps Within State	561	\$110,962	\$82,536	\$79,680	\$44,386	-20.5%	-44.3%
Workers Compensation Insurance	225	\$26,158	\$28,730	\$34,272	\$42,718	13.0%	24.6%
Other Professional and Technical Services	319	\$38,563	\$32,007	\$41,728	\$38,217	-0.2%	-8.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$48,740	\$40,207	\$37,385	\$36,964	-6.7%	-1.1%
Instructional Programs Improvement Services	312	\$15,800	\$23,855	\$23,601	\$35,749	22.6%	51.5%
Public Employees Retirement Fund	214	\$36,835	\$42,274	\$39,566	\$34,786	-1.4%	-12.1%
Social Security Noncertified	211	\$33,442	\$36,576	\$34,171	\$34,131	0.5%	-0.1%
Connectivity	744	\$33,885	\$12,546	\$11,216	\$31,239	-2.0%	178.5%
Professional Development	748	\$0	\$4,868	\$1,200	\$16,800	NA	1300.0%
Other Group Insurance Authorized by Statute	224	\$13,236	\$12,673	\$13,130	\$13,436	0.4%	2.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$444,604	\$438,580	\$152,083	\$12,521	-59.0%	-91.8%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$12,500	NA	NA
Library Books	640	\$12,819	\$9,264	\$8,507	\$7,668	-12.1%	-9.9%
Travel	580	\$2,934	\$3,344	\$4,508	\$7,332	25.7%	62.6%
Group Life Insurance	221	\$6,059	\$5,899	\$6,744	\$6,634	2.3%	-1.6%
Dues and Fees	810	\$2,430	\$2,837	\$3,156	\$3,115	6.4%	-1.3%
Periodicals	650	\$1,834	\$1,995	\$1,916	\$896	-16.4%	-53.2%
Equipment	730	\$7,078	\$4,603	\$0	\$0	-100.0%	NA
Content	747	\$19,339	\$0	\$14,125	\$0	-100.0%	-100.0%
Other Technology Hardware	746	\$1,715	\$7,155	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$10,000	\$0	\$11,370	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$2,324	\$0	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$30	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$5,990,977	\$5,446,016	\$5,264,655	\$5,288,066	-3.1%	0.4%
Student Instructional Support							
Certified Salaries	110	\$458,761	\$476,915	\$490,273	\$502,078	2.3%	2.4%

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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 - Certified Salaries	120	\$159,547	\$162,218	\$178,790	\$186,656	4.0%	4.4%
Group Health Insurance	222	\$49,954	\$54,299	\$54,181	\$53,561	1.8%	-1.1%
Teacher Retirement Fund, After 7-1-95	216	\$37,235	\$38,694	\$39,617	\$41,253	2.6%	4.1%
Operational Supplies	611	\$45,556	\$37,964	\$56,850	\$37,539	-4.7%	-34.0%
Social Security Certified	212	\$28,215	\$29,066	\$29,479	\$30,506	2.0%	3.5%
Public Employees Retirement Fund	214	\$18,747	\$20,510	\$24,202	\$26,084	8.6%	7.8%
Social Security Noncertified	211	\$9,658	\$9,818	\$11,436	\$12,762	7.2%	11.6%
Severance/Early Retirement Pay	213	\$9,866	\$10,189	\$9,345	\$11,289	3.4%	20.8%
Repairs and Maintenance Services	430	\$771	\$2,082	\$1,307	\$5,962	66.8%	356.2%
Workers Compensation Insurance	225	\$3,251	\$3,362	\$4,014	\$5,340	13.2%	33.0%
Other Professional and Technical Services	319	\$3,943	\$5,963	\$7,779	\$5,117	6.7%	-34.2%
Other Group Insurance Authorized by Statute	224	\$2,220	\$2,269	\$3,202	\$3,331	10.7%	4.0%
Dues and Fees	810	\$925	\$1,425	\$1,845	\$1,764	17.5%	-4.4%
Travel	580	\$1,652	\$945	\$1,629	\$1,501	-2.4%	-7.9%
Group Life Insurance	221	\$1,176	\$1,240	\$1,457	\$1,457	5.5%	0.0%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$500	NA	NA
Official Bond Premiums	525	\$807	\$807	\$307	\$307	-21.5%	0.0%
Library Books	640	\$0	\$830	\$166	\$254	NA	53.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$32	\$10	\$14	\$13	-20.7%	-6.7%
Periodicals	650	\$50	\$50	\$50	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$832,366	\$858,655	\$915,942	\$927,274	2.7%	1.2%
Overhead and Operational							
Non - Certified Salaries	120	\$608,876	\$620,217	\$602,872	\$654,208	1.8%	8.5%
Cleaning Services	420	\$261,000	\$278,323	\$84,501	\$342,915	7.1%	305.8%
Other Professional and Technical Services	319	\$302,847	\$307,509	\$502,961	\$289,628	-1.1%	-42.4%
Food Purchases	614	\$204,877	\$196,161	\$189,051	\$198,132	-0.8%	4.8%
Light and Power - Other Than Heating and Cooling	625	\$169,798	\$179,424	\$197,987	\$175,339	0.8%	-11.4%
Certified Salaries	110	\$126,018	\$127,364	\$127,663	\$132,625	1.3%	3.9%
Operational Supplies	611	\$133,393	\$126,355	\$122,275	\$125,096	-1.6%	2.3%
Vehicles	731	\$116,963	\$77,820	\$76,078	\$93,550	-5.4%	23.0%
Insurance	520	\$63,789	\$66,721	\$75,154	\$75,037	4.1%	-0.2%
Heating and Cooling for Buildings - Gas	622	\$72,581	\$74,195	\$81,562	\$70,235	-0.8%	-13.9%
Equipment	730	\$28,584	\$11,019	\$0	\$66,690	23.6%	NA
Public Employees Retirement Fund	214	\$49,986	\$55,661	\$56,765	\$61,595	5.4%	8.5%
Gasoline and Lubricants	613	\$68,435	\$95,950	\$59,424	\$58,253	-3.9%	-2.0%
Group Health Insurance	222	\$42,620	\$32,956	\$46,457	\$51,780	5.0%	11.5%
Social Security Noncertified	211	\$45,153	\$47,267	\$45,164	\$48,491	1.8%	7.4%
Repairs and Maintenance Services	430	\$98,664	\$55,383	\$74,753	\$47,763	-16.6%	-36.1%

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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
Severance/Early Retirement Pay	213	\$27,921	\$27,434	\$28,442	\$26,312	-1.5%	-7.5%
Teacher Retirement Fund, After 7-1-95	216	\$13,232	\$13,373	\$13,404	\$13,926	1.3%	3.9%
Water and Sewage	411	\$19,198	\$16,112	\$15,170	\$13,424	-8.6%	-11.5%
Removal of Refuse and Garbage	412	\$10,121	\$11,439	\$12,654	\$12,469	5.4%	-1.5%
Printing and Binding	550	\$15,667	\$18,534	\$15,006	\$11,467	-7.5%	-23.6%
Dues and Fees	810	\$8,330	\$8,017	\$8,071	\$8,752	1.2%	8.4%
Telephone	531	\$5,893	\$9,012	\$14,905	\$8,728	10.3%	-41.4%
Social Security Certified	212	\$8,132	\$8,055	\$7,896	\$8,008	-0.4%	1.4%
Workers Compensation Insurance	225	\$4,048	\$4,321	\$6,207	\$7,709	17.5%	24.2%
Travel	580	\$5,995	\$7,418	\$6,108	\$6,174	0.7%	1.1%
Tires and Repairs	612	\$0	\$10,620	\$0	\$5,258	NA	NA
Postage and Postage Machine Rental	532	\$7,217	\$6,832	\$4,999	\$4,435	-11.5%	-11.3%
Rentals	440	\$37,577	\$4,097	\$3,441	\$3,702	-44.0%	7.6%
Advertising	540	\$2,404	\$1,884	\$3,766	\$2,477	0.8%	-34.2%
Other Group Insurance Authorized by Statute	224	\$2,160	\$2,159	\$2,133	\$2,125	-0.4%	-0.4%
Group Life Insurance	221	\$1,290	\$1,316	\$1,487	\$1,495	3.8%	0.5%
Official Bond Premiums	525	\$1,109	\$1,509	\$733	\$808	-7.6%	10.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$756	\$774	\$784	\$784	0.9%	0.0%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$500	NA	NA
Library Books	640	\$319	\$200	\$225	\$220	-8.9%	-2.1%
Periodicals	650	\$331	\$375	\$368	\$207	-11.1%	-43.7%
Overhead and Operational Total		\$2,565,282	\$2,505,805	\$2,488,464	\$2,630,318	0.6%	5.7%
Non Operational							
Redemption of Principal	831	\$731,611	\$670,503	\$784,568	\$798,836	2.2%	1.8%
Non - Certified Salaries	120	\$138,701	\$143,519	\$138,680	\$144,618	1.0%	4.3%
Interest	832	\$173,517	\$143,163	\$125,700	\$98,257	-13.3%	-21.8%
Other Professional and Technical Services	319	\$500	\$0	\$0	\$85,665	261.8%	NA
Equipment	730	\$17,660	\$43,014	\$47,781	\$53,813	32.1%	12.6%
Certified Salaries	110	\$46,102	\$34,339	\$40,908	\$53,628	3.9%	31.1%
Repairs and Maintenance Services	430	\$264,969	\$55,008	\$91,754	\$38,216	-38.4%	-58.3%
Construction Services	450	\$467,608	\$1,218	\$0	\$19,597	-54.8%	NA
Public Employees Retirement Fund	214	\$9,385	\$10,049	\$11,068	\$12,500	7.4%	12.9%
Social Security Noncertified	211	\$9,026	\$9,310	\$8,696	\$9,163	0.4%	5.4%
Teacher Retirement Fund, After 7-1-95	216	\$2,625	\$3,037	\$3,423	\$4,867	16.7%	42.2%
Social Security Certified	212	\$3,526	\$2,627	\$3,347	\$4,137	4.1%	23.6%
Operational Supplies	611	\$1,758	\$1,912	\$2,642	\$2,814	12.5%	6.5%
Severance/Early Retirement Pay	213	\$1,480	\$1,507	\$1,262	\$1,608	2.1%	27.4%
Workers Compensation Insurance	225	\$750	\$776	\$926	\$1,232	13.2%	33.0%

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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
Bank Service Charges	871	\$0	\$600	\$850	\$750	NA	-11.8%
Other Group Insurance Authorized by Statute	224	\$934	\$969	\$1,016	\$675	-7.8%	-33.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$375	\$176	\$299	\$182	-16.6%	-39.2%
Group Life Insurance	221	\$143	\$147	\$167	\$167	4.0%	0.0%
Unemployment Insurance	230	\$560	\$0	\$0	\$0	-100.0%	NA
Group Health Insurance	222	\$110	\$233	\$192	-\$91	NA	-147.5%
Non Operational Total		\$1,871,340	\$1,122,107	\$1,263,280	\$1,330,633	-8.2%	5.3%
Grand Total		\$11,259,966	\$9,932,582	\$9,932,342	\$10,176,292	-2.5%	2.5%