

Wake County Public School System
Budget by Object Code (excluding capital improvements)
2000-2001

Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These broad categories are subdivided to obtain a more detailed information about objects of expenditure. The Uniform Chart of Accounts structure, in accordance with state law, determines which object codes are available for use.

Object Code	State	Local	Federal	Capital Outlay	Enterprise	Total
Salaries						
Board Member Fees	\$ 0	\$ 93,564	\$ 0	\$ 0	\$ 0	\$ 93,564
Superintendent	117,425	0	0	0	0	117,425
Associate Superintendent	174,736	104,316	0	0	0	279,052
Director and/or Supervisor	2,263,687	9,057,666	824,140	0	675,702	12,821,195
Classified Principal	7,458,018	42,574	0	0	0	7,500,592
Finance Officer	92,286	0	0	0	0	92,286
Assistant Principal	6,371,416	2,122,454	0	0	156,574	8,650,444
Assistant Superintendent	518,349	262,648	0	0	0	780,997
Other Admin. Assignment	0	1,229,916	31,548	0	0	1,261,464
Supplementary Pay	0	4,432,112	0	0	14,964	4,447,076
Bonus Pay	334,342	0	0	0	0	334,342
<i>Administration</i>	<u>\$ 17,330,259</u>	<u>\$ 17,345,250</u>	<u>\$ 855,688</u>	<u>\$ 0</u>	<u>\$ 847,240</u>	<u>\$ 36,378,437</u>
	4%	9%	4%	0%	3%	6%
Teacher	214,061,116	15,508,485	6,980,382	0	665,800	237,215,783
ROTC/Lead Sum. Sch. Teacher	0	236,620	0	0	24,000	260,620
Speech Pathology/Speech and Language Services Teacher	578,655	150,350	3,133,910	0	0	3,862,915
Retired Teacher as an Interim	24,911	0	0	0	0	24,911
Other Prof. Educator Assignments	1,711,113	152,518	41,830	0	0	1,905,461
Supplementary Pay	0	32,062,751	1,338,124	0	0	33,400,875
Substitute Pay	200,420	2,352,091	89,769	0	4,000	2,646,280
Bonus Pay	8,380,357	0	56,393	0	0	8,436,750
Mentor Pay	394,176	5,000	0	0	0	399,176
Teacher Workday Pay	611,308	9,159	0	0	0	620,467
Workshop Participant	97,042	346,150	4,800	0	0	447,992
Other Assignments	185,929	3,588,891	78,440	0	500	3,853,760
<i>Professional Educator</i>	<u>\$ 226,245,027</u>	<u>\$ 54,412,015</u>	<u>\$ 11,723,648</u>	<u>\$ 0</u>	<u>\$ 694,300</u>	<u>\$ 293,074,990</u>
	56%	30%	54%	0%	2%	45%
Other Professional Assignments	5,438,317	2,184,230	328,665	0	156,772	8,107,984
Bonus Pay	243,501	0	0	0	0	243,501
<i>Professional - Other</i>	<u>\$ 5,681,818</u>	<u>\$ 2,184,230</u>	<u>\$ 328,665</u>	<u>\$ 0</u>	<u>\$ 156,772</u>	<u>\$ 8,351,485</u>
	1%	1%	2%	0%	1%	1%
Audiovisual Materials Coordinator	0	266,113	0	0	0	266,113
Teacher Assistant	23,856,985	2,296,625	370,658	0	102,720	26,626,988
Tutor	113,377	7,190	0	0	0	120,567
Therapist	1,084,258	42,540	0	0	0	1,126,798
Teacher Asst. Sal. when Subst.	0	1,000	1,500	0	0	2,500
Technology Assistant	0	1,596,348	9,840	0	0	1,606,188

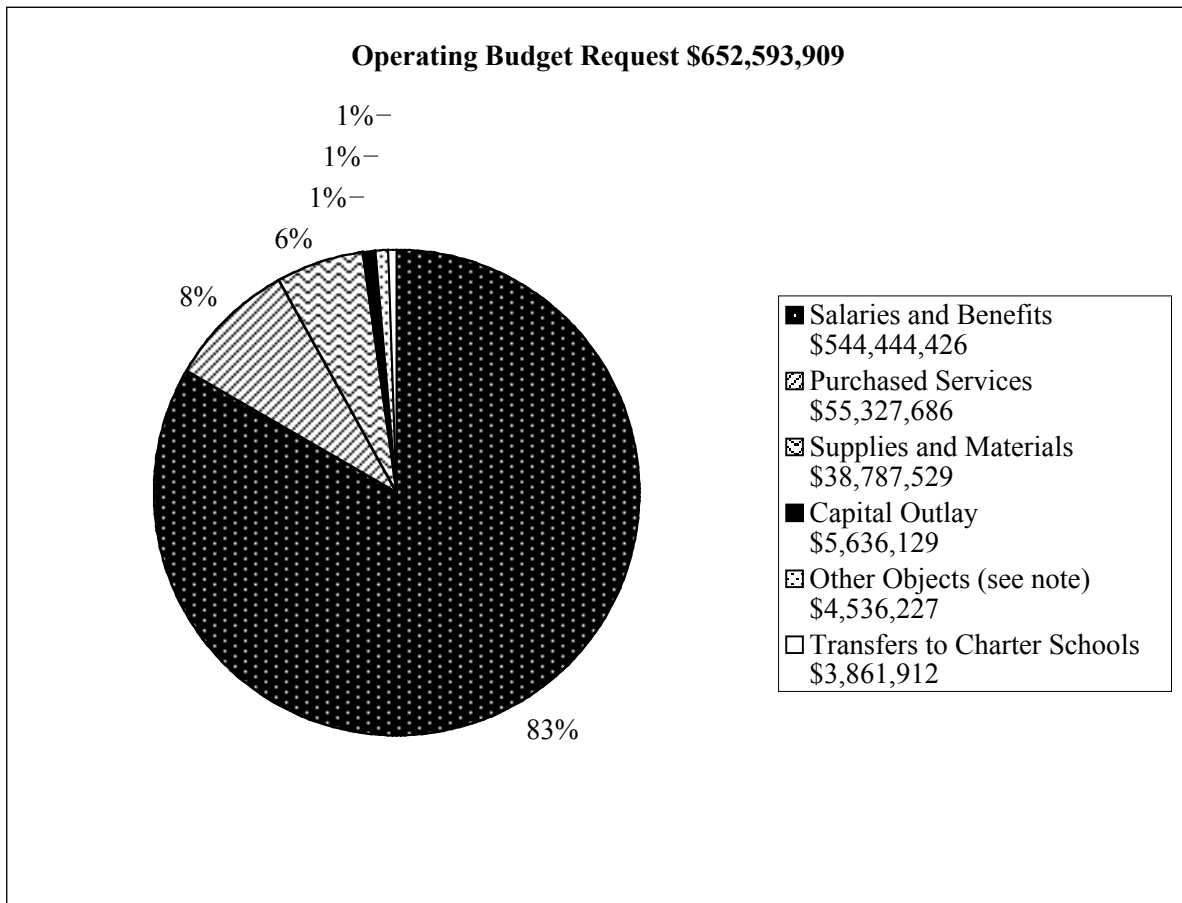
Object Code	State	Local	Federal	Capital Outlay	Enterprise	Total
Noncertified Nurses	99,670	0	0	0	0	99,670
Other Technical Assignment	708,778	1,054,628	0	0	644,671	2,408,077
<i>Technical</i>	<u>\$ 25,863,068</u>	<u>\$ 5,264,444</u>	<u>\$ 381,998</u>	<u>\$ 0</u>	<u>\$ 747,391</u>	<u>\$ 32,256,901</u>
	7%	3%	2%	0%	2%	5%
Office Personnel	10,252,806	5,501,052	207,948	0	361,585	16,323,391
Other Office/Clerical Assignment	25,092	321,972	24,024	0	64,920	436,008
<i>Office/Clerical</i>	<u>\$ 10,277,898</u>	<u>\$ 5,823,024</u>	<u>\$ 231,972</u>	<u>\$ 0</u>	<u>\$ 426,505</u>	<u>\$ 16,759,399</u>
	2%	3%	1%	0%	1%	3%
Transportation Personnel	1,924,032	64,312	0	0	0	1,988,344
Other Crafts & Trades Assignments	0	2,994,321	0	0	998,618	3,992,939
<i>Crafts/Trades</i>	<u>\$ 1,924,032</u>	<u>\$ 3,058,633</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 998,618</u>	<u>\$ 5,981,283</u>
	0%	2%	0%	0%	3%	1%
Driver	9,335,335	2,951,391	0	0	136,236	12,422,962
Substitute Driver	411,264	71,202	0	0	0	482,466
Custodian	6,192,276	4,299,796	0	0	7,100	10,499,172
Child Nutrition Employees	0	0	0	0	3,848,411	3,848,411
Warehouseman	0	343,788	0	0	0	343,788
Manager	0	1,738,056	0	0	2,209,790	3,947,846
Work Study Student	0	68,941	8,000	0	0	76,941
Cashier	0	0	0	0	279,800	279,800
Longevity Pay	3,695,282	962,569	3,754	0	90,900	4,752,505
Overtime Pay	324,748	1,226,290	0	0	1,174,266	2,725,304
Bonus Pay	0	40,250	0	0	0	40,250
Annual Leave	1,465,047	383,114	0	0	13,000	1,861,161
Short Term Disability	320,959	97,071	0	0	12,800	430,830
Short Term Dis. Beyond 6 Mos.	309,362	0	0	0	0	309,362
Other Assignments	0	200,110	0	0	0	200,110
<i>Other</i>	<u>\$ 22,054,273</u>	<u>\$ 12,382,578</u>	<u>\$ 11,754</u>	<u>\$ 0</u>	<u>\$ 7,772,303</u>	<u>\$ 42,220,908</u>
	5%	7%	0%	0%	26%	5%
Salaries	<u>\$ 309,376,375</u>	<u>\$ 100,470,174</u>	<u>\$ 13,533,725</u>	<u>\$ 0</u>	<u>\$ 11,643,129</u>	<u>\$ 435,023,403</u>
	75%	55%	63%	0%	38%	66%

Employee Benefits						
Employer's Social Security	23,666,483	7,643,128	1,035,333	0	991,913	33,336,857
Employer's Retirement	33,482,635	10,607,962	1,455,979	0	1,371,402	46,917,978
Employer's Hospitalization Ins.	20,689,913	3,668,822	739,448	0	1,354,435	26,452,618
Employer's Workers' Comp. Ins.	0	404,080	13,866	0	129,213	547,159
Employer's Unemployment Ins.	0	68,212	40	0	5,933	74,185
Employer's Dental Insurance	0	1,924,228	59,329	0	108,669	2,092,226
Employee Benefits	<u>\$ 77,839,031</u>	<u>\$ 24,316,432</u>	<u>\$ 3,303,995</u>	<u>\$ 0</u>	<u>\$ 3,961,565</u>	<u>\$ 109,421,023</u>
	19%	13%	15%	0%	13%	17%

Salaries and Employee Benefits						
Salaries and Employee Benefits	<u>\$ 387,215,406</u>	<u>\$ 124,786,606</u>	<u>\$ 16,837,720</u>	<u>\$ 0</u>	<u>\$ 15,604,694</u>	<u>\$ 544,444,426</u>

Object Code	State	Local	Federal	Capital Outlay	Enterprise	Total
	94%	68%	78%	0%	51%	83%
Nonpersonnel Costs						
Contracted Services	5,421,197	21,899,791	1,470,337	0	911,606	29,702,931
Workshop Exp./Allowable Travel	855,705	1,151,747	74,028	0	52,620	2,134,100
Public Utilities - Electric	0	9,116,839	0	0	300,000	9,416,839
Public Utilities - Natural Gas	0	1,435,226	0	0	0	1,435,226
Public Utilities - Other	0	2,567,934	0	0	0	2,567,934
Contracted Pupil Transportation	5,771,132	175,311	171,947	0	0	6,118,390
Travel	71,690	1,173,428	103,460	0	31,700	1,380,278
Telephone	0	1,093,499	35,690	0	40,600	1,169,789
Postage	0	271,728	0	0	6,973	278,701
Advertising Fees	0	61,773	0	0	6,025	67,798
Reproduction Costs	36,200	528,569	60,724	0	136,000	761,493
Tuition Fees	0	167,672	0	0	0	167,672
Field Trips	11,300	110,085	3,000	0	2,150	126,535
Purchased Services	\$ 12,167,224	\$ 39,753,602	\$ 1,919,186	\$ 0	\$ 1,487,674	\$ 55,327,686
	3%	22%	9%	0%	5%	8%
Instructional Supplies	5,027,808	5,818,901	432,007	0	553,204	11,831,920
Supplies and Materials	2,171,775	6,634,813	211,785	0	349,384	9,367,757
Fuel for Facilities	0	130,000	0	0	0	130,000
Oil	57,457	8,445	0	0	0	65,902
Tires and Tubes	543,715	46,438	0	0	0	590,153
Gas/Diesel Fuel	1,583,876	163,128	0	0	0	1,747,004
Other Supplies	0	0	0	0	950,000	950,000
Textbooks	4,828,254	812,446	0	0	0	5,640,700
Food Purchase	0	74,427	0	0	8,358,962	8,433,389
Other Food Purchases	15,480	15,224	0	0	0	30,704
Supplies and Materials	\$ 14,228,365	\$ 13,703,822	\$ 643,792	\$ 0	\$ 10,211,550	\$ 38,787,529
	3%	7%	3%	0%	34%	6%
General Contract	0	0	0	1,566,750	0	1,566,750
Electrical Contract	0	0	0	41,000	50,000	91,000
Architects Fees	0	0	0	89,638	0	89,638
Misc. Contracts & Other Charges	0	0	0	275,000	0	275,000
Improvements to Existing Sites	0	0	0	52,250	0	52,250
Purchase of Equipment	848,974	40,655	843,082	839,357	819,408	3,391,476
Purchase of Vehicles	135,215	0	0	4,800	30,000	170,015
Capital Outlay	\$ 984,189	\$ 40,655	\$ 843,082	\$ 2,868,795	\$ 899,408	\$ 5,636,129
	0%	0%	4%	100%	3%	1%
Membership Dues and Fees	0	76,993	0	0	1,000	77,993
Liability Insurance	0	180,000	0	0	0	180,000
Vehicle Liability Insurance	15,000	145,000	0	0	0	160,000
Property Insurance	0	340,000	0	0	0	340,000
Fidelity Bond Premium	0	6,000	0	0	0	6,000
Scholastic Accident Insurance	0	63,500	0	0	0	63,500
Other Insurance and Judgments	0	75,000	0	0	0	75,000
License and Title Fees	227,750	29,572	0	0	0	257,322
Indirect Cost	0	5,036	437,635	0	2,128,503	2,571,174

Object Code	State	Local	Federal	Capital Outlay	Enterprise	Total
Miscellaneous	0	0	805,238	0	0	805,238
Other	\$ 242,750	\$ 921,101	\$ 1,242,873	\$ 0	\$ 2,129,503	\$ 4,536,227
	0%	1%	6%	0%	7%	1%
Transfers to Charter Schools	0	3,861,912	0	0	0	3,861,912
Fund Transfers	\$ 0	\$ 3,861,912	\$ 0	\$ 0	\$ 0	\$ 3,861,912
	0%	2%	0%	0%	0%	1%
TOTAL	\$ 414,837,934	\$ 183,067,698	\$ 21,486,653	\$ 2,868,795	\$ 30,332,829	\$ 652,593,909
	100%	100%	100%	100%	100%	100%



Note: Other Objects include insurance, membership dues, license and title fees, indirect cost, and unbudgeted funds.