

**Wake County Public School System**  
**Budget by Object Code (excluding capital improvements)**  
**2001-2002**

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 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.

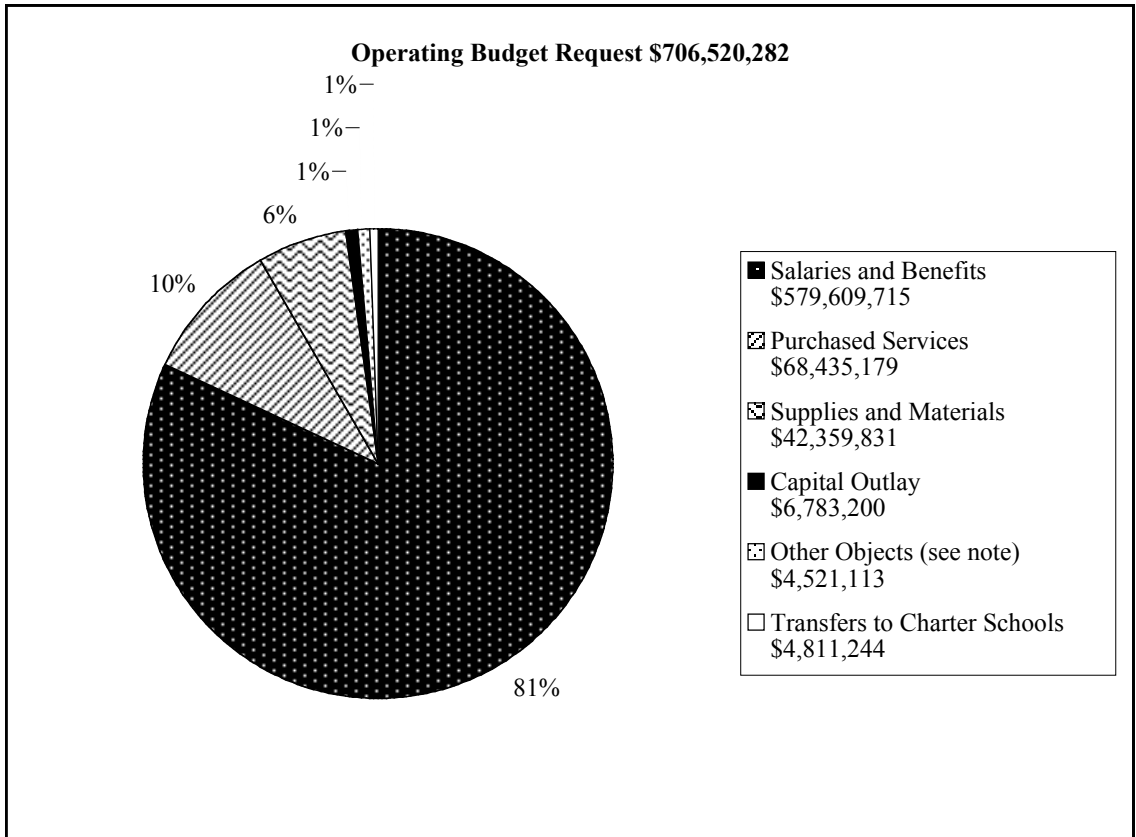
Object Code	State	Local	Federal	Capital Outlay	Enterprise	Total
<b>Salaries</b>						
Board Member Fees	\$ 0	\$ 98,242	\$ 0	\$ 0	\$ 0	\$ 98,242
Superintendent	113,148	0	0	0	0	113,148
Associate Superintendent	178,632	204,300	0	0	0	382,932
Director and/or Supervisor	2,690,352	9,670,626	608,712	0	692,592	13,662,282
Classified Principal	8,237,088	92,043	0	0	0	8,329,131
Finance Officer	86,964	0	0	0	0	86,964
Assistant Principal	6,995,242	2,478,228	0	0	0	9,473,470
Assistant Superintendent	557,700	368,340	0	0	0	926,040
Other Admin. Assignment	632,610	0	33,024	0	0	665,634
Supplementary Pay	0	4,574,077	0	0	0	4,574,077
Bonus Pay	341,417	0	0	0	0	341,417
<i>Administration</i>	<u>\$ 19,833,153</u>	<u>\$ 17,485,856</u>	<u>\$ 641,736</u>	<u>\$ 0</u>	<u>\$ 692,592</u>	<u>\$ 38,653,337</u>
	5%	8%	2%	0%	2%	5%
Teacher	224,643,115	18,541,001	6,973,158	0	68,690	250,225,964
ROTC/Lead Sum. Sch. Teacher	0	227,879	0	0	0	227,879
Speech Pathology/Speech and Language Services Teacher	693,316	282,552	2,967,062	0	0	3,942,930
Other Prof. Educator Assignments	1,618,436	96,758	0	0	0	1,715,194
Supplementary Pay	38,808	33,714,806	1,339,721	0	8,643	35,101,978
Substitute Pay	118,367	2,739,147	305,381	0	4,000	3,166,895
Bonus Pay	8,281,637	0	305,657	0	0	8,587,294
Mentor Pay	780,866	0	3,000	0	0	783,866
Teacher Workday Pay	703,459	41,344	12,000	0	0	756,803
Workshop Participant	99,238	327,128	13,044	0	0	439,410
Other Assignments	178,358	4,315,528	280,697	0	0	4,774,583
<i>Professional Educator</i>	<u>\$ 237,155,600</u>	<u>\$ 60,286,143</u>	<u>\$ 12,199,720</u>	<u>\$ 0</u>	<u>\$ 81,333</u>	<u>\$ 309,722,796</u>
	54%	29%	47%	0%	0%	44%
Other Professional Assignments	6,088,545	3,047,844	712,400	0	168,884	10,017,673
Bonus Pay	87,739	0	0	0	0	87,739
<i>Professional - Other</i>	<u>\$ 6,176,284</u>	<u>\$ 3,047,844</u>	<u>\$ 712,400</u>	<u>\$ 0</u>	<u>\$ 168,884</u>	<u>\$ 10,105,412</u>
	1%	1%	3%	0%	1%	0%
Audiovisual Materials Coordinator	0	249,816	0	0	0	249,816
Teacher Assistant	26,485,054	1,831,858	781,738	0	45,230	29,143,880
Tutor	707,449	5,336,761	21,147	0	0	6,065,357
Therapist	1,135,122	89,870	0	0	0	1,224,992
Teacher Asst. Sal. when Subst.	0	4,012	29,537	0	0	33,549
Technology Assistant	0	1,595,112	0	0	0	1,595,112
Other Prof. Assign. - Noncert.	33,050	1,205,856	54,072	0	0	1,292,978
Other Technical Assignment	847,476	1,148,190	0	0	651,025	2,646,691
<i>Technical</i>	<u>\$ 29,208,151</u>	<u>\$ 11,461,475</u>	<u>\$ 886,494</u>	<u>\$ 0</u>	<u>\$ 696,255</u>	<u>\$ 42,252,375</u>
	7%	6%	3%	0%	2%	6%

<b>Object Code</b>	<b>State</b>	<b>Local</b>	<b>Federal</b>	<b>Capital Outlay</b>	<b>Enterprise</b>	<b>Total</b>
Office Personnel	11,570,264	6,034,415	195,463	0	295,234	18,095,376
Other Office/Clerical Assignment		323,312	23,892	0	66,984	414,188
<i>Office/Clerical</i>	<u>\$ 11,570,264</u>	<u>\$ 6,357,727</u>	<u>\$ 219,355</u>	<u>\$ 0</u>	<u>\$ 362,218</u>	<u>\$ 18,509,564</u>
	3%	3%	1%	0%	1%	3%
Transportation Personnel	2,042,148	66,082	0	0	0	2,108,230
Other Crafts & Trades Assignments	0	3,244,968	0	0	1,033,354	4,278,322
<i>Crafts/Trades</i>	<u>\$ 2,042,148</u>	<u>\$ 3,311,050</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,033,354</u>	<u>\$ 6,386,552</u>
	1%	2%	0%	0%	3%	1%
Driver	9,558,619	2,907,401	0	0	141,308	12,607,328
Substitute Driver	178,024	71,750	0	0	0	249,774
Custodian	6,654,240	2,888,624	0	0	7,300	9,550,164
Child Nutrition Employees	0	0	0	0	4,569,153	4,569,153
Warehouseman	0	342,492	0	0	0	342,492
Manager	0	1,752,288	0	0	2,385,430	4,137,718
Work Study Student	0	76,441	29,948	0	0	106,389
Cashier	0	0	0	0	551,356	551,356
Longevity Pay	3,580,301	1,011,194	180,131	0	92,300	4,863,926
Overtime Pay	285,456	740,663	10,137	0	1,067,309	2,103,565
Bonus Pay	0	134	0	0	0	134
Workshop Participant	190,661	23,325	0	0	0	213,986
Annual Leave	1,039,546	472,904	0	0	13,000	1,525,450
Short Term Disability	291,055	97,071	3,100	0	12,800	404,026
Short Term Dis. Beyond 6 Mos.	309,362	0	0	0	0	309,362
Other Assignments	0	67,008	0	0	193,990	260,998
<i>Other</i>	<u>\$ 22,087,264</u>	<u>\$ 10,451,295</u>	<u>\$ 223,316</u>	<u>\$ 0</u>	<u>\$ 9,033,946</u>	<u>\$ 41,795,821</u>
	5%	5%	1%	0%	28%	6%
<b>Salaries</b>	<u>\$ 328,072,864</u>	<u>\$ 112,401,390</u>	<u>\$ 14,883,021</u>	<u>\$ 0</u>	<u>\$ 12,068,582</u>	<u>\$ 467,425,857</u>
	76%	53%	57%	0%	37%	65%

<b>Employee Benefits</b>						
Employer's Social Security	25,103,286	8,587,643	1,138,553	0	923,948	35,753,430
Employer's Retirement	26,275,121	8,773,405	1,167,099	0	950,515	37,166,140
Employer's Hospitalization Ins.	28,170,820	4,946,334	1,019,514	0	1,781,903	35,918,571
Employer's Workers' Comp. Ins.	0	405,374	115,381	0	129,213	649,968
Employer's Unemployment Ins.	0	67,180	100	0	5,933	73,213
Employer's Dental Insurance	0	2,414,976	75,435	0	132,125	2,622,536
<b>Employee Benefits</b>	<u>\$ 79,549,227</u>	<u>\$ 25,194,912</u>	<u>\$ 3,516,082</u>	<u>\$ 0</u>	<u>\$ 3,923,637</u>	<u>\$ 112,183,858</u>
	18%	12%	14%	0%	13%	16%

<b>Salaries and Employee Benefits</b>						
<b>Salaries and Employee Benefits</b>	<u>\$ 407,622,091</u>	<u>\$ 137,596,302</u>	<u>\$ 18,399,103</u>	<u>\$ 0</u>	<u>\$ 15,992,219</u>	<u>\$ 579,609,715</u>
	94%	65%	71%	0%	50%	81%

Object Code	State	Local	Federal	Capital Outlay	Enterprise	Total
<b>Nonpersonnel Costs</b>						
Contracted Services	7,866,590	27,714,239	2,482,548	0	1,024,410	39,087,787
Workshop Exp./Allowable Travel	631,705	1,526,131	514,381	0	372,100	3,044,317
Public Utilities - Electric	0	9,845,093	0	0	170,000	10,015,093
Public Utilities - Natural Gas	0	1,521,715	0	0	0	1,521,715
Public Utilities - Other	0	2,946,255	0	0	0	2,946,255
Contracted Pupil Transportation	5,396,118	622,972	245,143	0	0	6,264,233
Travel	102,015	1,233,097	144,057	0	32,302	1,511,471
Telephone	0	2,073,159	73,944	0	41,800	2,188,903
Postage	0	241,939	909	0	6,758	249,606
Advertising Fees	0	68,808	0	0	6,000	74,808
Reproduction Costs	44,750	737,132	88,352	0	273,080	1,143,314
Tuition Fees	0	242,696	0	0	0	242,696
Field Trips	11,616	121,175	8,390	0	3,800	144,981
<b>Purchased Services</b>	<b>\$ 14,052,794</b>	<b>\$ 48,894,411</b>	<b>\$ 3,557,724</b>	<b>\$ 0</b>	<b>\$ 1,930,250</b>	<b>\$ 68,435,179</b>
	3%	24%	14%	0%	6%	10%
Instructional Supplies	4,996,802	6,173,950	872,858	0	505,849	12,549,459
Supplies and Materials	1,817,229	7,357,322	931,852	0	304,989	10,411,392
Fuel for Facilities	0	138,337	0	0	0	138,337
Oil	50,000	9,904	0	0	0	59,904
Tires and Tubes	501,000	54,294	0	0	0	555,294
Gas/Diesel Fuel	2,218,394	190,954	0	0	0	2,409,348
Other Supplies	0	0	0	0	1,000,000	1,000,000
Textbooks	5,185,353	732,550	0	0	0	5,917,903
Food Purchase	0	197,255	25,609	0	9,065,838	9,288,702
Other Food Purchases	10,500	18,992	0	0	0	29,492
<b>Supplies and Materials</b>	<b>\$ 14,779,278</b>	<b>\$ 14,873,558</b>	<b>\$ 1,830,319</b>	<b>\$ 0</b>	<b>\$ 10,876,676</b>	<b>\$ 42,359,831</b>
	3%	7%	7%	0%	34%	6%
General Contract	0	0	0	2,024,143	0	2,024,143
Electrical Contract	0	0	0	35,000	50,000	85,000
Architects Fees	0	0	0	53,638	0	53,638
Misc. Contracts & Other Charges	0	0	0	250,000	0	250,000
Improvements to Existing Sites	0	0	0	68,447	40,000	108,447
Purchase of Equipment	859,721	111,353	1,027,156	960,345	785,957	3,744,532
Purchase of Vehicles	135,215	0	2,225	300,000	80,000	517,440
<b>Capital Outlay</b>	<b>\$ 994,936</b>	<b>\$ 111,353</b>	<b>\$ 1,029,381</b>	<b>\$ 3,691,573</b>	<b>\$ 955,957</b>	<b>\$ 6,783,200</b>
	0%	0%	4%	100%	3%	1%
Membership Dues and Fees	0	88,776	1,000	0	1,000	90,776
Liability Insurance	0	250,000	0	0	0	250,000
Vehicle Liability Insurance	15,000	210,000	750	0	0	225,750
Property Insurance	0	385,000	0	0	0	385,000
Fidelity Bond Premium	0	6,600	0	0	0	6,600
Scholastic Accident Insurance	0	65,500	0	0	0	65,500
Other Insurance and Judgments	0	75,000	0	0	0	75,000
License and Title Fees	214,048	32,650	0	0	0	246,698
Indirect Cost	0	11,724	947,564	0	2,210,589	3,169,877
Miscellaneous	0	0	5,912	0	0	5,912
<b>Other</b>	<b>\$ 229,048</b>	<b>\$ 1,125,250</b>	<b>\$ 955,226</b>	<b>\$ 0</b>	<b>\$ 2,211,589</b>	<b>\$ 4,521,113</b>
	0%	2%	4%	0%	7%	1%
Transfers to Charter Schools	0	4,811,244	0	0	0	4,811,244
<b>Fund Transfers</b>	<b>\$ 0</b>	<b>\$ 4,811,244</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,811,244</b>
	0%	2%	0%	0%	0%	1%
<b>TOTAL</b>	<b>\$ 437,678,147</b>	<b>\$ 207,412,118</b>	<b>\$ 25,771,753</b>	<b>\$ 3,691,573</b>	<b>\$ 31,966,691</b>	<b>\$ 706,520,282</b>
	100%	100%	100%	100%	100%	100%



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