

**Wake County Public School System**  
**Budget by Object Code (excluding capital improvements)**  
**2002-2003**

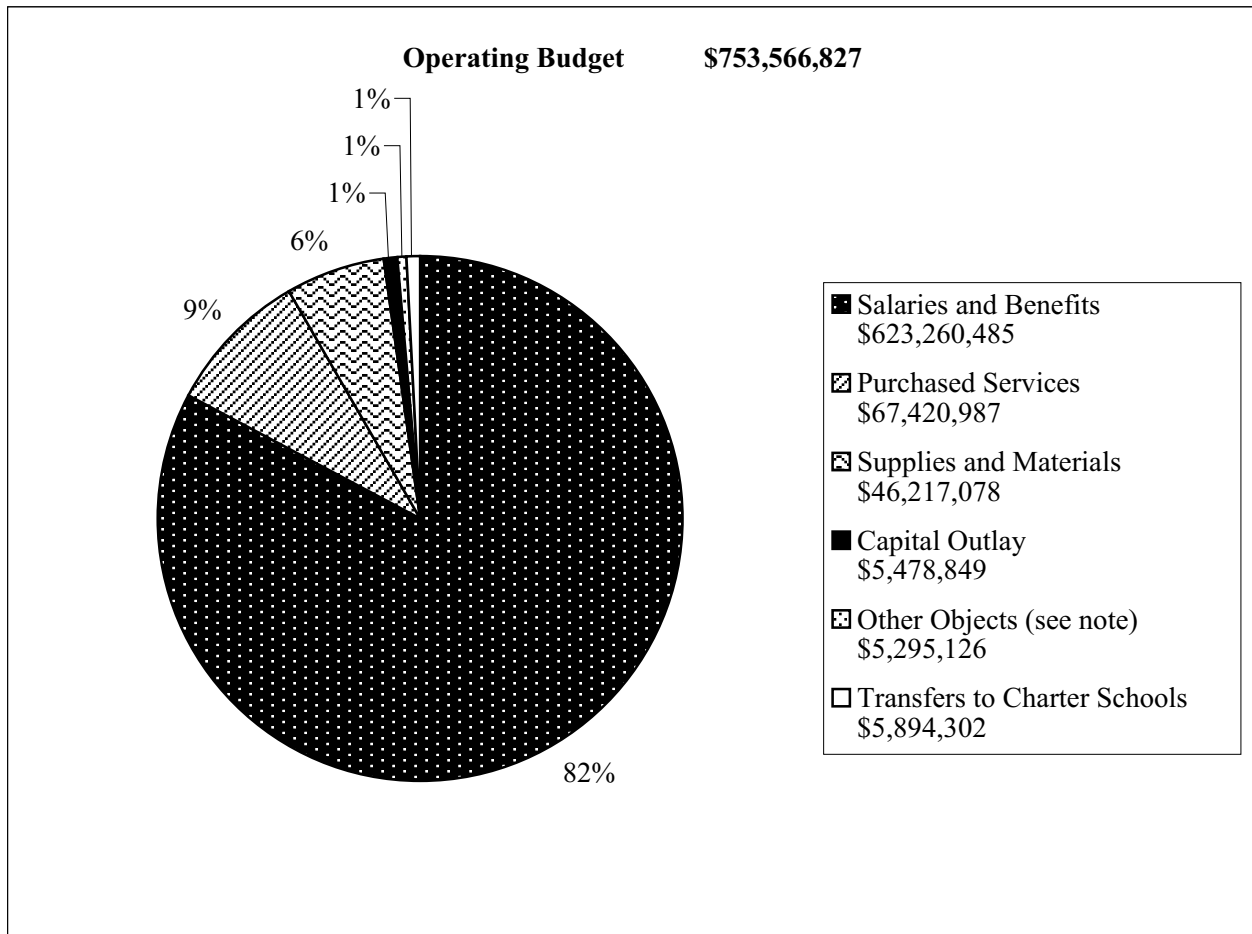
Object means the service or commodity obtained as a result of a specific expenditure. Seven major object categories are used in our Chart of Accounts: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Supplies and Materials, (5) Capital Outlay, (6) Other Objects, and (7) Transfers. These 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	\$ 111,280	\$ 0	\$ 0	\$ 0	\$ 111,280
Superintendent	114,738	0	0	0	0	114,738
Associate Superintendent	171,228	197,298	0	0	0	368,526
Director and/or Supervisor	2,349,058	10,294,334	688,308	0	695,945	14,027,645
Classified Principal	8,533,355	8,369	0	0	0	8,541,724
Finance Officer	87,697	0	0	0	0	87,697
Assistant Principal	7,057,266	3,240,739	0	0	0	10,298,005
Assistant Superintendent	617,500	386,739	0	0	0	1,004,239
Other Admin. Assignment	439,059	0	0	0	0	439,059
Supplementary Pay	0	4,751,211	0	0	0	4,751,211
Bonus Pay	339,297	0	0	0	0	339,297
<i>Administration</i>	<u>\$ 19,709,198</u>	<u>\$ 18,989,970</u>	<u>\$ 688,308</u>	<u>\$ 0</u>	<u>\$ 695,945</u>	<u>\$ 40,083,421</u>
	4%	8%	2%	0%	2%	5%
Teacher	234,918,863	22,360,038	9,557,557	0	296,934	267,133,392
ROTC/Lead Sum. Sch. Teacher	0	179,496	0	0	9,800	189,296
Speech Pathology/Speech and Language Services Teacher	639,806	228,287	3,198,156	0	0	4,066,249
Other Prof. Educator Assignments	1,478,081	155,910	28,755	0	0	1,662,746
New Teacher Orientation	32,746	0	0	0	0	32,746
Supplementary Pay	60,417	37,107,194	1,844,520	0	40,605	39,052,736
Substitute Pay	279,745	3,471,127	166,505	0	1,000	3,918,377
Bonus Pay	8,022,517	628,365	396,000	0	0	9,046,882
Mentor Pay	780,866	0	3,000	0	0	783,866
Teacher Workday Pay	722,256	41,344	5,500	0	0	769,100
Workshop Participant	90,000	237,429	124,196	0	0	451,625
Other Assignments	24,674	3,783,122	197,497	0	326,367	4,331,660
<i>Professional Educator</i>	<u>\$ 247,049,971</u>	<u>\$ 68,192,312</u>	<u>\$ 15,521,686</u>	<u>\$ 0</u>	<u>\$ 674,706</u>	<u>\$ 331,438,675</u>
	54%	28%	53%	0%	2%	44%
Other Professional Assignments	6,794,405	2,914,340	1,393,335	0	159,453	11,261,533
Bonus Pay	87,739	0	3,000	0	0	90,739
<i>Professional - Other</i>	<u>\$ 6,882,144</u>	<u>\$ 2,914,340</u>	<u>\$ 1,396,335</u>	<u>\$ 0</u>	<u>\$ 159,453</u>	<u>\$ 11,352,272</u>
	2%	1%	5%	0%	0%	1%
Audiovisual Materials Coordinator	0	150,071	0	0	0	150,071
Teacher Assistant	28,258,767	4,070,744	760,354	0	49,040	33,138,905
Tutor	736,258	2,234,703	308,659	0	0	3,279,620
Therapist	1,259,368	91,062	0	0	0	1,350,430
Teacher Asst. Sal. when Subst.	509,583	4,012	28,000	0	0	541,595
Technology Assistant	64,882	1,846,548	0	0	0	1,911,430
Other Prof. Assign. - Noncert.	33,651	2,039,181	53,000	0	0	2,125,832
Other Technical Assignment	973,353	1,334,166	25,049	0	927,604	3,260,172

<b>Object Code</b>	<b>State</b>	<b>Local</b>	<b>Federal</b>	<b>Capital Outlay</b>	<b>Enterprise</b>	<b>Total</b>
<i>Technical</i>	\$ 31,835,862	\$ 11,770,487	\$ 1,175,062	\$ 0	\$ 976,644	\$ 45,758,055
	7%	5%	4%	0%	3%	6%
Office Personnel	12,757,804	8,849,699	266,592	0	370,085	22,244,180
Other Office/Clerical Assignment	0	368,528	0	0	55,611	424,139
<i>Office/Clerical</i>	\$ 12,757,804	\$ 9,218,227	\$ 266,592	\$ 0	\$ 425,696	\$ 22,668,319
	3%	4%	1%	0%	1%	3%
Transportation Personnel	2,099,898	67,582	0	0	0	2,167,480
Other Crafts & Trades Assignments	0	3,380,878	0	0	1,256,951	4,637,829
<i>Crafts/Trades</i>	\$ 2,099,898	\$ 3,448,460	\$ 0	\$ 0	\$ 1,256,951	\$ 6,805,309
	0%	1%	0%	0%	4%	1%
Driver	10,800,814	4,276,840	7,400	0	145,549	15,230,603
Substitute Driver	218,383	915,088	0	0	0	1,133,471
Custodian	7,263,156	3,629,317	0	0	4,300	10,896,773
Child Nutrition Employees	0	0	0	0	5,125,490	5,125,490
Warehouseperson	0	367,873	0	0	0	367,873
Manager	0	2,004,699	0	0	2,069,238	4,073,937
Work Study Student	0	102,691	32,632	0	0	135,323
Cashier	0	0	0	0	643,192	643,192
Longevity Pay	4,388,375	1,245,763	230,320	0	92,200	5,956,658
Overtime Pay	282,220	313,306	9,779	0	1,108,510	1,713,815
Bonus Pay	0	0	0	0	0	0
Workshop Participant	190,661	33,010	0	0	0	223,671
Annual Leave	1,488,800	366,513	0	0	13,000	1,868,313
Short Term Disability	295,000	50,000	20,100	0	12,800	377,900
Short Term Dis. Beyond 6 Mos.	198,500	0	0	0	0	198,500
Other Assignments	137,788	0	0	0	0	137,788
<i>Other</i>	\$ 25,263,697	\$ 13,305,100	\$ 300,231	\$ 0	\$ 9,214,279	\$ 48,083,307
	6%	6%	1%	0%	28%	6%
<b>Salaries</b>	\$ 345,598,574	\$ 127,838,896	\$ 19,348,214	\$ 0	\$ 13,403,674	\$ 506,189,358
	76%	53%	66%	0%	40%	66%
<b>Employee Benefits</b>						
Employer's Social Security	26,003,935	9,768,713	1,478,424	0	1,012,148	38,263,220
Employer's Retirement	16,982,873	6,194,477	955,819	0	661,299	24,794,468
Employer's Hospitalization Ins.	38,096,938	8,138,936	1,164,721	0	2,524,458	49,925,053
Employer's Workers' Comp. Ins.	0	449,634	75,517	0	127,813	652,964
Employer's Unemployment Ins.	0	43,993	0	0	5,933	49,926
Employer's Dental Insurance	2,563	3,129,215	102,853	0	150,865	3,385,496
<b>Employee Benefits</b>	\$ 81,086,309	\$ 27,724,968	\$ 3,777,334	\$ 0	\$ 4,482,516	\$ 117,071,127
	18%	12%	13%	0%	14%	16%

<b>Object Code</b>	<b>State</b>	<b>Local</b>	<b>Federal</b>	<b>Capital Outlay</b>	<b>Enterprise</b>	<b>Total</b>
<b>Salaries and Employee Benefits</b>						
<b>Salaries and Employee Benefits</b>	\$ 426,684,883	\$ 155,563,864	\$ 23,125,548	\$ 0	\$ 17,886,190	\$ 623,260,485
	94%	65%	79%	0%	54%	82%
<b>Nonpersonnel Costs</b>						
Contracted Services	7,217,615	29,530,033	759,683	0	904,244	38,411,575
Workshop Exp./Allowable Travel	627,507	1,406,077	536,115	0	67,963	2,637,662
Public Utilities - Electric	0	12,025,744	0	0	138,000	12,163,744
Public Utilities - Natural Gas	0	2,019,797	0	0	0	2,019,797
Public Utilities - Other	0	1,494,558	0	0	0	1,494,558
Contracted Pupil Transportation	5,300,064	451,866	273,082	0	0	6,025,012
Travel	144,362	1,117,699	133,303	0	32,900	1,428,264
Other Transportation Services	0	0	10,200	0	0	10,200
Telephone	0	1,272,321	7,516	0	34,300	1,314,137
Postage	0	267,486	1,909	0	6,634	276,029
Advertising Fees	0	122,522	0	0	5,000	127,522
Reproduction Costs	27,818	882,541	78,328	0	203,000	1,191,687
Tuition Fees	0	167,696	0	0	0	167,696
Field Trips	7,616	119,118	19,262	0	7,108	153,104
<b>Purchased Services</b>	<b>\$ 13,324,982</b>	<b>\$ 50,877,458</b>	<b>\$ 1,819,398</b>	<b>\$ 0</b>	<b>\$ 1,399,149</b>	<b>\$ 67,420,987</b>
	3%	22%	6%	0%	4%	9%
Instructional Supplies	7,103,811	5,469,462	2,184,137	0	564,237	15,321,647
Supplies and Materials	1,850,640	8,527,292	837,443	0	295,867	11,511,242
Fuel for Facilities	0	76,219	0	0	0	76,219
Oil	50,000	11,154	0	0	0	61,154
Tires and Tubes	501,000	69,894	0	0	0	570,894
Gas/Diesel Fuel	2,218,394	230,094	0	0	0	2,448,488
Other Supplies	0	0	0	0	850,000	850,000
Textbooks	0	5,946,000	0	0	0	5,946,000
Other Textbooks	125,000	10,954	0	0	0	135,954
Food Purchase	0	60,961	57,000	0	9,161,039	9,279,000
Other Food Purchases	15,480	1,000	0	0	0	16,480
<b>Supplies and Materials</b>	<b>\$ 11,864,325</b>	<b>\$ 20,403,030</b>	<b>\$ 3,078,580</b>	<b>\$ 0</b>	<b>\$ 10,871,143</b>	<b>\$ 46,217,078</b>
	3%	9%	11%	0%	33%	6%
General Contract	0	0	0	1,910,343	0	1,910,343
Electrical Contract	0	0	0	35,000	30,000	65,000
Plumbing Contract	0	0	0	60,000	0	60,000
Architects Fees	0	0	0	107,622	0	107,622
Misc. Contracts & Other Charges	0	0	0	262,734	0	262,734
Improvements to Existing Sites	0	0	0	68,447	0	68,447
Purchase of Equipment	194,989	15,480	24,695	873,495	398,989	1,507,648
Purchase of Vehicles	135,215	0	0	1,281,840	80,000	1,497,055
<b>Capital Outlay</b>	<b>\$ 330,204</b>	<b>\$ 15,480</b>	<b>\$ 24,695</b>	<b>\$ 4,599,481</b>	<b>\$ 508,989</b>	<b>\$ 5,478,849</b>
	0%	0%	0%	100%	2%	1%
Membership Dues and Fees	0	100,134	1,000	0	1,000	102,134
Liability Insurance	0	324,163	0	0	0	324,163
Vehicle Liability Insurance	15,000	215,000	0	0	0	230,000
Property Insurance	0	562,800	0	0	0	562,800

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Fidelity Bond Premium	0	7,200	0	0	0	7,200
Scholastic Accident Insurance	0	68,800	0	0	0	68,800
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	16,006	1,177,715	0	2,462,839	3,656,560
Miscellaneous	0	0	21,771	0	0	21,771
<b>Other</b>	<u>\$ 229,048</u>	<u>\$ 1,401,753</u>	<u>\$ 1,200,486</u>	<u>\$ 0</u>	<u>\$ 2,463,839</u>	<u>\$ 5,295,126</u>
	0%	1%	4%	0%	7%	1%
Transfers to Charter Schools	0	5,894,302	0	0	0	5,894,302
<b>Fund Transfers</b>	<u>\$ 0</u>	<u>\$ 5,894,302</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,894,302</u>
	0%	3%	0%	0%	0%	1%
<b>TOTAL</b>	<u>\$ 452,433,442</u>	<u>\$ 234,155,887</u>	<u>\$ 29,248,707</u>	<u>\$ 4,599,481</u>	<u>\$ 33,129,310</u>	<u>\$ 753,566,827</u>
	100%	100%	100%	100%	100%	100%



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