

Wake County Public School System Historical Comparison of Expenditures Per Pupil (excluding child nutrition)

The data in the following tables comes from the Statistical Profile and Selected Finance Data documents published annually by the NC Department of Public Instruction.

As described in the Introduction to Selected Finance Data: The expenditure data have three distinct funding sources. The first two, State and Federal, are the amounts spent for education from the budgets of state and federal governments respectively. The local expenditures, on the other hand, are not synonymous with the amounts expended by local county governments. All expenditures not funded by the state or the federal governments are regarded as local expenditures. As such, the include all funds supplied from local governments and other local sources.

The current expense expenditures are obtained from financial records submitted during the year, and electronic records obtained from the local education agency (LEA) files at the close of each fiscal year. Although the contents of the latter transmission are not audited, they are an accurate accounting of revenues and expenditures by each LEA for the preceding fiscal year. By legislative mandate, long-term debts of school systems (debt service) are a part of the county budget and controlled by the commissioners of the 100 counties and, therefore, not reported on the Annual Financial Report System. The report contains all current expenditures for public kindergartens, elementary and secondary schools, and special schools for exceptional children, However, expenditures for the Governor Morehead School for the Blind, the North Carolina Schools for the Deaf, the Fort Bragg and Camp Lejeune military base schools, and the Cherokee Indian reservation schools are not included.

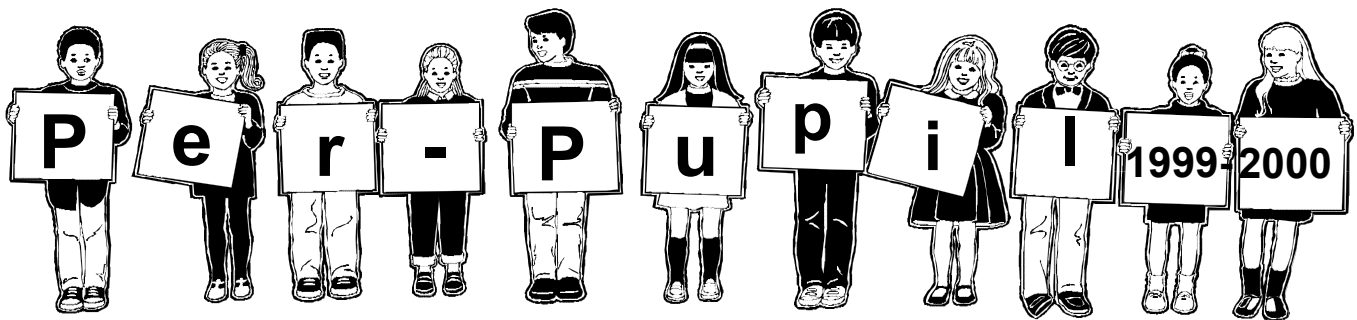
Per pupil expenditures by source of funds are calculated annually by the Department of Public Instruction as a guide for local school administrators, legislators, and the general public. Capital expenditures for new buildings and grounds, existing building renovations, and miscellaneous equipment purchases are excluded, as are community services programs, Head Start, adult education, and inter/intro fund transfers.

Both tables exclude all expenditures connected with child nutrition activities. Since the expenditures students make in purchasing their lunches are not funded by the state or federal governments, they are regarded as part of the local expenditures. In some contexts, however, there is a need to bring the local expenditures as close to the amounts spent by local governments as possible. These tables are designed to respond to that need.

Wake County Public School System																
NC	Average Daily		Per Pupil Expenditures (excluding child nutrition)										Current Expense			
	No of District	Membership Num. Rank	State Amt Rank	Federal Amt Rank	Local Amt Rank	Total Amt Rank	Capital Outlay Amt Rank	Co. Appropriation Amt	Suppl. Taxes PPA Rank							
1999-00	108	94,295 2	4,079 111	219 106	1,685 12	5,983 60	1,544 5	143,583,772	1,523 15							
1998-99	117	91,121 2	3,894 108	173 109	1,567 13	5,634 59	1,419 6	131,358,036	1,442 15							
1997-98	117	88,511 2	3,533 115	167 107	1,384 14	5,084 73	1,153 5	115,242,792	1,302 15							
1996-97	117	84,856 2	3,307 114	144 110	1,259 15	4,709 79	911 7	103,589,477	1,221 15							
1995-96	119	80,646 2	3,166 118	138 114	1,217 14	4,521 78	810 12	99,491,130	1,234 13							
1994-95	119	76,273 2	3,125 118	133 117	1,220 12	4,478 75	781 14	95,019,404	1,246 10							
1993-94	121	72,643 2	2,944 119	155 115	1,274 10	4,373 63	742 19	87,228,319	1,201 10							
1992-93	129	69,547 2	2,828 127	131 127	1,321 13	4,281 56	838 12	82,344,300	1,184 10							
1991-92	133	66,343 2	2,748 132	119 128	1,249 11	4,116 49	873 7	77,963,448	1,175 13							
1990-91	134	63,816 2	2,812 132	115 129	1,180 13	4,107 48	772 5	74,236,993	1,163 13							

Wake County Public School System fell below the state average in state and federal expenditures:

1999-2000 EXPENDITURE PER PUPIL			
Source of funds:	WCPSS	STATE Average	Difference
State	4,079	4,317	(238)
Federal	219	310	(91)
Local	1,685	1,304	381
Total	5,983	5,931	52



1999-2000 DATA												
Unit	Average Daily Membership Number	Rank	Per Pupil Expenditures (excluding child nutrition)								Capital Outlay	
			State		Federal		Local		Total		5 yr. Average	
			Amt	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Amt	Rank
Mecklenburg	99,098	1	4,134	105	282	80	2,155	5	6,571	28	1,242	10
WAKE	94,295	2	4,079	111	219	106	1,685	12	5,983	60	1,544	5
Guilford	61,190	3	4,168	101	245	99	1,806	8	6,219	46	644	54
Cumberland	50,487	4	4,049	115	375	42	1,097	51	5,521	95	608	60
Forsyth	42,972	5	4,278	85	291	73	1,777	10	6,346	36	732	47
Gaston	29,745	6	4,118	106	277	83	984	64	5,379	106	601	62
Durham	28,675	7	4,258	89	304	66	2,439	3	7,002	17	273	111
Buncombe	24,540	8	4,253	91	262	92	1,236	32	5,751	80	623	57
Robeson	23,483	9	4,458	61	471	22	475	115	5,404	104	312	109
Union	21,608	10	3,969	117	183	113	1,079	55	5,231	114	579	67
Hyde	713	117	8,197	1	1,154	1	1,600	15	10,950	1	2/356	1
Tyrrell	768	116	7,380	2	610	10	960	72	8,950	2	733	46
Graham	1,187	113	6,373	3	645	8	441	116	7,459	7	490	84
Jones	1,498	109	6,105	4	703	6	601	113	7,409	8	896	25
Alleghany	1,418	110	6,047	5	568	13	967	69	7,581	6	525	75
Pamlico	1,808	106	6,038	6	466	24	742	100	7,246	10	979	19
Clay	1,246	112	5,832	7	355	49	848	87	7,036	14	815	36
Perquimans	1,783	107	5,735	8	564	14	811	92	7,111	12	1,154	14
Camden	1,287	111	5,710	9	219	105	677	105	6,607	27	764	43
Gates	2,020	104	5,614	10	300	67*	981	65	6,894	19	1,436	7
State Total	1,237,794		4,317		310		1,304		5,931		769	
Total Number of Units	= 117											

*Rank is shared.