

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 published annually by the NC Department of Public Instruction.

The total expenditures for a school year are grouped into two major categories:

- Current expense expenditures are all expenditures connected with the daily operation of the more than two thousand schools of the state.
- Capital expense expenditures consist of all disbursements made for the construction of new building and grounds, reconstruction or repair of old buildings, and the acquisition of equipment with a lifetime greater than a year.

The amount of capital expense expenditures fluctuates considerably from year to year. The current expense expenditures on the other hand, being closely tied to the number of students, are more stable. All derived statistics are computed for current expense expenditures only. This is especially true for statistics that can be meaningfully compared over several years.

The Annual Financial Report System contains the current expense expenditures obtained from financial records submitted during the year, and electronic records obtained from the 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.

One derived statistic, *per pupil expenditure*, is of special interest since it is quoted and compared most often. In the tables of this section, it is computed only for current expense expenditures (excluding community services, Head Start, adult education, and inter/intra fund transfers) by using final average daily membership (ADM). Other publications, especially those from national sources, use average daily attendance (ADA) in computing this statistic. Since average daily membership is greater than average daily attendance, the latter method yields a higher figure for the *per pupil expenditures*. The average daily attendance figures in other sections of the Profile can be used to convert per pupil expenditure figures contained in this section to ones based on average daily attendance.

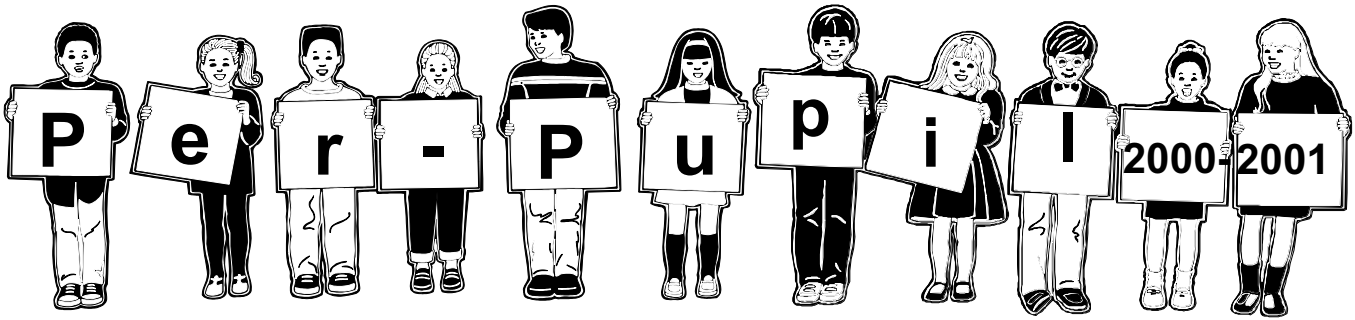
The expenditure data contained in this section has three distinct funding sources. The first two, *state* and *federal*, are the amounts spent for education from the budgets of state and federal governments respectively. The *local* expenditures, on the other hand, are not synonymous with the amounts expended by *local* county governments. All expenditures not funded by the state or the federal governments are regarded as local expenditures. As such, they include all funds supplied from local governments and other local sources.

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.

NC Wake County Public School System																
District	No of	Average Daily		Per Pupil Expenditures (excluding child nutrition)								Current Expense				
		Membership	Rank	State	Federal	Local	Total	Capital	Outlay	Co. Appropriation	and Suppl. Taxes	PPA	Rank			
		Num.	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Amt	Rank	Rank
2000-01	117	97,348	2	4,312	106	261	98	1,905	11	6,478	57	1,511	4	175,765,293	1,806	9
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:

2000-2001 EXPENDITURE PER PUPIL			
Source of funds:	WCPSS	STATE	Difference
		Average	
State	4,312	4,527	(215)
Federal	261	330	(69)
Local	1,905	1,427	478
Total	6,478	6,284	194



2000-2001 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	101,762	1	4,398	101	273	95	2,341	5	7,012	25	1,420	9	
WAKE	97,348	2	4,312	106	261	98	1,905	11	6,478	57	1,542	4	
Guilford	61,894	3	4,434	92	256	102	1,871	12	6,561	49	804	42	
Cumberland	50,453	4	4,260	110	377	45	1,256	41	5,893	92	687	64	
Forsyth	43,948	5	4,400	100	367	50	1,841	14	6,608	46	744	56	
Gaston	29,792	6	4,451	88	299	79	1,106	64	5,856	93	490	98	
Durham	29,237	7	4,467	86	327	67	2,491	4	7,285	18	261	114	
Buncombe	24,405	8	4,427	96	314	75	1,397	27	6,138	72	678	67	
Robeson	23,390	9	4,432	93	548	15	600	115	5,580	110	550	90	
Union	22,588	10	4,214	112	199	112	1,122	58	5,535	113	814	41	
Hyde	681	117	8,955	1	986	4	1,426	25	11,367	1	2,310	1	
Tyrrell	710	116	8,333	2	547	16	959	81	9,839	2	698	61	
Graham	1,186	113	6,521	4	745	8	578	116	7,844	9	628	75	
Jones	1,452	109	6,750	3	684	9	692	112	8,126	6	882	36	
Alleghany	1,410	110	6,280	6	564	13	1,141	55	7,985	7	690	63	
Pamlico	1,740	107	6,403	5	522	22	841	94	7,766	10	1,077	26	
Clay	1,246	112	6,148	7	415	36	934	86	7,497	13	773	46	
Perquimans	1,757	106	6,019	9	559	14	962	80	7,540	12	1,170	19	
Camden	1,277	111	6,092	8	227	107	644	113	6,963	27	925	34	
Gates	1,990	104	5,942	10	295	80	1,147	53	7,384	15	1,412	10	
State Total	1,253,507		4,527		330		1,427		6,284		866		
Total Number of Units	= 117												

Note:

The latest information released by the North Carolina Department of Public Instruction on the per pupil expenditures for all districts is as of FY 2000-2001.