

Tennessee Basic Education Program

Keith Boring, Associate Legislative Research Analyst
(615) 401-7876/ Keith.Boring@tn.gov

December 2010
Updated March 2011

Summary

In 1992 the Tennessee General Assembly passed the Education Improvement Act, which increased funding for K-12 education and created the Basic Education Program (BEP) as a means of allocating funding to school districts. The BEP formula calculates the cost of providing a basic education. The formula is complex and depends upon various inputs; it consists of 45 cost components organized into three main categories. The input values for variables in the formula are derived from many sources, including average daily membership (ADM), prior year expenditures, and equalization (cost differential factor and fiscal capacity).

The purpose of this legislative brief is to outline the process of calculation within the BEP formula, to list the variables that are manipulated within the formula, and to establish the methodology or authority for determining the values for those variables. We have relied upon and appreciate the cooperation of the Tennessee Department of Education, Tennessee State Board of Education, and Tennessee Office of Legislative Budget Analysis in the creation of this document.

Introduction

The Education Improvement Act (EIA) of 1992 established the Basic Education Program, which is Tennessee's main elementary and secondary school funding mechanism. According to Tennessee law, the BEP is "the funding formula for the calculation of kindergarten through grade twelve (K-12) education funding."¹ "The funds generated by the BEP are what the state has defined as sufficient to provide a basic level of education for Tennessee students."² The basic level of funding includes both a state share of the BEP and a local share of the BEP.

The BEP formula is not a spending plan; it is solely a funding formula. Each school system determines how to allocate BEP-generated funding with one exception: school systems must spend classroom-related BEP funding on classroom components.³

The Department of Education calculates each component separately using data from different sources, including school districts, [Tennessee Advisory Commission on Intergovernmental Relations \(TACIR\)](#), [Center for Business and Economic Research](#) at the University of Tennessee (CBER), Tennessee Consolidated Retirement Systems (TCRS) and other entities.

The Department of Education does not have a written procedure for calculating the BEP.⁴ The Department follows a timeline for collecting information, such as ADMs, used to calculate the BEP. Payments to LEAs are made 10 times per year. Table 3 illustrates the Department's timeline.

According to the timeline, the following sources contribute data used to calculate the BEP:

- Local Education Agencies (LEAs)
- Tennessee Department of Finance and Administration
- Tennessee Department of Education
 - Office of Curriculum and Instruction
 - Office of Assessment and Evaluation
 - Office of School Nutrition
 - Federal Programs
 - Vocational Education
 - Special Education
- CBER
- TACIR
- Tennessee Comptroller of the Treasury

- Tennessee Textbook Commission
- RSMean Reed Construction Data
- Tennessee Consolidated Retirement System

TDOE gathers data for BEP calculations throughout the year. Two Department staff members are responsible for calculating the BEP: the Executive Director of Local Finance and an accounting manager.

Instructional, Classroom, and Non-Classroom Components

The BEP has three major categories: instructional, classroom, and non-classroom. Each category is composed of separate components “related to the basic needs of students, teachers, and administrators within a school system.”⁵ The three major categories contain a total of 45 BEP components (See Appendix B).

Calculations for most of these components are based on student enrollment or average daily membership (ADM) (i.e., students per teacher, assistant principals per school, or dollars per student). (See next section

for more about ADM.) On average, the state funds 70 percent of the BEP instructional category, 75 percent of the classroom category, and 50 percent of the BEP-generated non-classroom category needs. Local governments fund the remaining percentages for each of the three categories.

Exhibit 1 and Table 1 follow the instructional, classroom, and non-classroom category format of the BEP. Exhibit 1 provides a description of each component in the formula and an overview of the calculation of the costs associated with each. Additionally, examples detailing how to calculate each component are included. Due to the frequent ADM fluctuations it is difficult for a third party to calculate the BEP. To calculate the amount of funds generated by the formula, one would need information pertaining to student membership by grade and program, special education identified and served, students transported and miles transported, and school enrollment. Information regarding cost differential factors, fiscal capacity, inflation indices, transportation, and special education can be found in Appendices C, D E, F, and G respectively.

Table 1: BEP Components by Category⁶

Instructional Components	Classroom Components	Non-classroom Components
Regular Education	K-12 At-risk Class Size Reduction	Superintendent
Vocational Education	Duty-free Lunch	System Secretarial Support
Special Education	Textbooks	Technology Coordinators
Elementary Guidance	Classroom Materials and Supplies	School Secretaries
Secondary Guidance	Instructional Equipment	Maintenance and Operations
Elementary Art	Classroom Related Travel	Custodians
Elementary Music	Vocational Center Transportation	Non-instructional Equipment
Elementary Physical Education	Technology	Pupil Transportation
Elementary Librarians (K-8)	Nurses	Staff Benefits and Insurance
Secondary Librarians (9-12)	Instructional Assistants	Capital Outlay
ELL Instructors	Special Education Assistants	
ELL Translators	Library Assistants	
Principals	Staff Benefits and Insurance	
Assistant Principals Elementary	Substitute Teachers	
Assistant Principals Secondary	Alternative schools	
System-wide Instructional Supervisors	Exit Exams	
Special Education Supervisors		
Vocational Education Supervisors		
Special Education Assessment Personnel		
Social Workers		
Psychologists		
Staff Benefits and Insurance		

Average Daily Membership

According to the State Board of Education, “student enrollment (average daily membership) is the primary driver of funds generated by the BEP.”⁷ Tennessee law defines average daily membership (ADM) as the “sum of the total number of days enrolled divided by the number of days school is in session during this period as provided in the rules and regulations of the state board.”⁸ LEAs report ADMs to the Tennessee Department of Education (TDOE) electronically. The Office of Local Finance in the TDOE downloads ADM reports each month from October to June. ADM for BEP purposes is calculated using the weighted averages for 2nd, 3rd, 6th, and 7th month data. The BEP is calculated on the basis of prior year ADM, full-time equivalent average daily membership (FTEADM), and the number of students identified and served in special education (I&S).⁹

Cost Differential Factor

The county cost differential factor (CDF) is used to adjust BEP funding in systems where the cost of living in the county is greater than the statewide average. The BEP uses CDF to adjust salary components. The CDF multiplies the average wage in each of a set of nongovernmental industries by the proportion of the statewide labor force employed in that industry. Counties with above-average wages according to this index receive an increase, and counties with average or below-average wages do not. In those counties with an increase, BEP-generated salaries, Tennessee Consolidated Retirement System contributions (TCRS), and FICA¹⁰ contributions for LEAs are multiplied by the county cost differential factor. The adjustment is applied only in systems where the ratio between county non-government wages and statewide non-government wages is greater than one. No adjustment is made to systems with ratios less than one (county non-government wages are less than statewide non-government wages).

In 2007 the Tennessee General Assembly passed BEP 2.0. As a result, CDF was eliminated from the BEP formula. Because BEP 2.0 has not been fully phased in, LEAs receiving CDF adjustments are currently receiving 50% of the total calculated CDF. For fiscal year 2010-11, 16 school districts are impacted by CDF adjustments. Appendix C displays CDFs for fiscal year 2010-11.

Fiscal Capacity Index

The fiscal capacity index, the primary equalization instrument in the BEP, is a statistical estimate of a county’s relative ability to raise revenue. The state and local share for each school system is based on an equalization formula that is applied to the BEP.

Fiscal capacity and cost differential factors should not be confused. In general, the fiscal capacity index analyzes and adjusts for a county’s ability to pay for education. CDF takes into consideration cost of living differences.

Although the state funds 70, 75, and 50 percent of the total BEP-generated instructional, classroom, and non-classroom components, respectively, the state and local shares for individual districts vary considerably. Through its fiscal capacity index, the BEP directs more state funds to LEAs in counties with less ability to fund education with local sources. An LEA in a county with a high fiscal capacity has greater ability to raise revenues through local sources, such as the property tax or the local option sales tax; an LEA in a county with low fiscal capacity has less ability to raise local revenues. Because of this, the BEP requires districts in counties with higher fiscal capacity to fund a greater portion with local BEP-generated dollars.

The equalization formula is a 50/50 blend of two different models formulated using different criterion: one developed by TACIR and one developed by CBER. The equalization formula is driven primarily by assessed property values per capita and local option sales tax per capita, both applied at a county level. For example, the state and local equalization shares for a county system would be the same as state and local shares for a city system residing within the same county. Appendix D shows fiscal capacity equalization adjustments for instructional, classroom, and non-classroom components.

Insurance, Retirement, and Social Security

BEP insurance is calculated based on the number of positions generated by the formula for each position classification in the three categories. The insurance premium is based on the annual average premium of teachers who are participants in the state education plan as of October 1. Annual average teacher

premiums are determined by the Department of Finance and Administration and reported to the TDOE for use in the BEP formula. The average annual teacher premium is derived by multiplying the average monthly premium by 10 (the number of annual BEP payments to LEAs). For fiscal year 2010-11, the annual average teacher premium used in the BEP is \$7,257.07.

Premium amounts are weighted so that the state pays 45 percent, on average, of the total premium for all personnel in the instructional component, classroom component, and two classifications in the non-classroom component (superintendents and technology coordinators). The state pays 30 percent, on average, of the total premium for system and school support staff located in the non-classroom component (custodians, system secretaries, and school secretaries).

The BEP does not generate a number of positions in the formula for transportation and maintenance and operations personnel. Because no positions are generated, BEP insurance allocations for these personnel are calculated by deriving the average percent of insurance paid as a percentage of paid salary for all other position classifications in the non-classroom component.

Retirement and social security are calculated based on the amount of salary dollars generated by BEP positions. FICA is calculated by taking 7.65 percent of total BEP salary per position classification. An additional 9.05 percent of BEP salary is calculated per licensed position for retirement and an average rate of 10.52 percent of BEP salary is calculated from classified positions across the state for retirement. These two retirement contribution rates are set by TCRS.

Inflation Indices

BEP unit costs are inflated each year based on the Consumer Price Deflator for Government Purchase as reported by CBER. This inflation index includes compensation, non-compensation, and combined categories with each applied to the appropriate unit cost. The index, originally published by the U.S. Department of Commerce Bureau of Economic Analysis (BEA), estimates the increase in costs for state and local government employees, consumption of fixed capital, and purchases of intermediate goods and services. Many BEP components are input based, thus, the changes in unit costs from year to year are caused by two effects: 1) the change in the input for each unit cost, and/or 2) the change in the applicable inflation index. Table 2 explains the basic process used by TDOE to adjust for inflation. See Appendix E for inflation indices.

Transportation

The BEP funds transportation for LEAs based on the estimated cost of the transportation services the LEA provides. The BEP bases these estimates on district reports of actual transportation expenditures in past years. (Estimates for 2010-11 are derived from the three-year average of expenditures for 2006-07, 2007-08, and 2008-09). These three-year averages are then inflated up two fiscal years.

After calculating the three-year averages of actual transportation expenditures per district and inflating them, the BEP then uses a statistical model (regression) to estimate the impact of four different factors on each LEA's transportation spending over the three years prior to the current BEP funding year. Those four factors, based on three-year averages are: (1) average daily students transported (ADT); (2) average daily special education students transported (SpEd ADT); (3) daily one-way miles driven (miles); and (4) ADM. The model estimates the average, statewide effects (coefficients) of these factors on transportation expenditures and multiplies those estimated effects by each LEA's respective factors to calculate the estimated cost to the LEA of providing transportation services. Appendix F details fiscal year 2010-11 BEP transportation cost allocations.

Capital Outlay

Capital outlay is a non-classroom component of the BEP. Construction, equipment, architects' fees, and financing determine school building costs. The formula generates total funding per student based on these costs, divided by the expected life of a school building.

Funding is based on the following assumptions:

- A 40-year usable life of school buildings;
- 20-year financing;
- Six percent interest rate;
- 10 percent equipment costs;
- Five percent architect fees; and
- Square foot per student and cost per square foot standards.

Table 2: BEP Component Inflationary Adjustment Schedule

Component	Calculation
Regular, Vocational, and Special Education Instructional Equipment, and Non-Instructional Equipment	3 year average of prior year expenditures (2010-11 data is determined by the average of 2006-07, 2007-08, and 2008-09 data). The 3 year average is then inflated up two fiscal years, using CBER's inflation index, to project 2010-11 costs.
Regular, Vocational, and Special Education Materials and Supplies	3 year average of prior year expenditures (2010-11 data is determined by the average of 2006-07, 2007-08, and 2008-09 data). The 3 year average is then inflated up two fiscal years, using CBER's inflation index, to project 2010-11 costs.
Regular, Vocational, and Special Education Travel	3 year average of prior year expenditures (2010-11 data is determined by the average of 2006-07, 2007-08, and 2008-09 data). The 3 year average is then inflated up two fiscal years, using CBER's inflation index, to project 2010-11 costs.
Academic Exit Exams	Weighted average cost of the ACT and SAT
Vocational Exit Exams	Actual cost of the Work Key
Salaries	Adjusted when a raise is applied to the state salary schedule
Textbooks	Projected cost for current year, then do a 3 year average and then inflate up one fiscal year
Substitute Teachers	3 year average of prior year expenditures (2010-11 data is determined by the average of 2006-07, 2007-08, and 2008-09 data). The 3 year average is then inflated up two fiscal years, using CBER's inflation index, to project 2010-11 costs.
Alternative Schools	Inflated 1 year from prior year amounts
Duty Free Lunch	Inflated 1 year from prior year amounts
Maintenance & Operations, Custodians	Inflated 1 year from prior year amounts
Transportation	3 year average of prior year expenditures (2010-11 data is determined by the average of 2006-07, 2007-08, and 2008-09 data). The 3 year average is then inflated up two fiscal years, using CBER's inflation index, to project 2010-11 costs and then adjusted using multivariable linear regression.

Source: Wesley Robertson, Executive Director of Local Finance, Tennessee Department of Education, meeting with author, October 26, 2010.

Exhibit 1: Volunteer County Basic Education Program Allocation – 2010-2011

Instructional Components						
Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Instructional Positions						
Teachers						
Regular						
K-3	1,000	÷	20.0	=	50.00	
4-6	1,000	÷	25.0	=	40.00	
7-9	1,000	÷	25.0	=	40.00	ratio adjusted for planning period (one of six)
10-12	1,000	÷	22.08	=	45.50	ratio adjusted for planning period (one of six)
Career Technical						
Special Education	100	÷	16.67	=	6.00	ratio adjusted for planning period (one of six)
Option 1	50	÷	91	=	0.50	
Option 2	60	÷	73	=	1.00	
Option 3	50	÷	46	=	1.00	
Option 4	35	÷	25	=	1.50	
Option 5	35	÷	#####85	=	2.50	
Option 6	4	÷	2	=	2.00	
Option 7	30	÷	#####80	=	3.00	
Option 8	8	÷	6	=	1.50	
Option 9	0	÷	#####7#####	=	0.00	
Option 10	10	÷	#####87#####	=	1.00	
ESL						
Translators	100	÷	30	=	3.50	
Art						
K-6	2,000	÷	525	=	4.00	
Music						
K-6	2,000	÷	525	=	4.00	
Physical Education						
K-4	1,250	÷	350	=	3.50	
5-6	750	÷	265	=	3.00	
Librarians						
K-8					3.00	calculated on school specific data per standard
9-12					1.00	calculated on school specific data per standard

Exhibit 1: Volunteer County Basic Education Program Allocation – 2010-2011

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
School Counselors						
K-6	2,000	÷	500	=	4.00	
7-12 + Voc. Ed.	2,100	÷	350	=	6.00	min = one per county, split based on share of total ADM
Supervisors						
System-wide Instruction					5.00	
Special Education	282	÷	######7###	=	0.50	
Vocational	100	÷	1,000	=	0.00	
Sp. Ed. Assessment	282	÷	600	=	0.50	
Principals					4.00	calculated on school specific data per standard
Assistant Principals						
Elementary (K-8)					1.50	calculated on school specific data per standard
Secondary (9-12)					1.50	calculated on school specific data per standard
Other Professional						
Social Workers					2.00	min = one per county, split based on share of total ADM
Psychologists					1.50	min = one per county, split based on share of total ADM
Total All Professional Positions					244.50	
State BEP Instructional Salary		x			\$38,000.00	
County CDF		x			100.00%	
Total Salary Allocation					\$9,291,000	-----> 9,291,000
Combined Social Security & Retirement Rates		x			16.70%	
Total Social Security & Retirement Allocation					\$1,551,597	-----> 1,551,597
Total All Professional Positions					244.50	
Insurance Premium Amount		x			\$4,665.26	
Total Insurance Premium Allocation					\$1,140,656	-----> 1,140,656
Total Allocation for Professional Education Positions						\$11,983,253
Equalized per Fiscal Capacity Index State Percent for Instructional Components						x 86.76%
Total State Instructional Allocation						\$10,396,739

Exhibit 1: Volunteer County Basic Education Program Allocation – 2010-2011

Classroom Components

Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Nurses	4,100	÷	3,000	=	1.50	min = one per system
Salary Allocation					38,000.00	
Total Salary Allocation for Nurses					\$57,000.00	-----> \$57,000
Assistants						
Instructional						
K-6	2,000	÷	75	=	26.50	
Special Education						
Options 5,7,8	73	÷	0	=	1.00	
Library					4.00	calculated on a school level basis
Total All Assistant Positions					31.50	
Salary Allocation for Assistants				x	\$19,000.00	
Total Salary Allocation for Assistants					\$598,500.00	-----> 598,500
Total Salary Allocation for Nurses and Assistants					\$655,500	<----- \$655,500
County CDF				x	100.00%	
Total Salary Allocation for Nurses and Asst. w/CDF					\$655,500	-----> \$655,500
Combined Social Security & Retirement Rates				x	18.17%	
Total Social Security & Retirement Allocation					\$119,104	-----> 119,104
Total All Non-professional Education Positions Insurance Premium Amount				x	33.00 \$4,354.24	
Total Ins. Allocation for Nurses and Assistants					\$143,690	-----> 143,690
Total Allocation for Nurses and Assistants						\$918,294 --- -> 918,294
Other Classroom Allocations						
At Risk						
Total Eligible	2,500	x	\$509.46	=	\$1,273,650.00	
Substitute Teachers						
Total ADM	4,100	x	\$56.00	=	\$229,600.00	

Exhibit 1: Volunteer County Basic Education Program Allocation – 2010-2011











Other Classification	ADMs		Ratio	=	Funding	Notes/Minimums/Maximums/Totals
 Alternative Schools						
Total ADM	4,100	x	\$3.30	=	13,530.00	
7-12 + CTE	2,100	x	\$28.25	=	59,325.00	
 Duty-free Lunch						
Total ADM	4,100	x	\$10.25	=	42,025.00	
 Textbooks						
Total ADM	4,100	x	\$76.75	=	314,675.00	
 Classroom Materials & Supplies						
reg. k-12	4,000	x	\$72.00	=	288,000.00	
Career Technical	100	x	\$157.75	=	15,775.00	FTE voc. ed. served
Sp. Ed.	282	x	\$35.50	=	10,011.00	
 Instructional Equipment						
reg. k-12	4,000	x	\$64.25	=	257,000.00	
Career Technical	100	x	\$99.75	=	9,975.00	FTE voc. ed. served
Sp. Ed.	282	x	\$13.25	=	3,736.50	
 Classroom-related Travel						
reg. k-12	4,000	x	\$10.75	=	43,000.00	
Career Technical	100	x	\$21.50	=	2,150.00	FTE voc. ed. served
Sp. Ed.	282	x	\$15.25	=	4,300.50	
 Exit Exams						
Academic grade 11	350	x	\$35.75	=	12,512.50	
Career Technical grade 12	50	x	\$11.25	=	562.50	
 Career Technical Education Center Transportation					3,349.20	
see Work Sheet #1						
 Technology						
Total ADM	4,100	x	\$21.06	=	86,326.05	
Total Other Allocations					\$2,669,503.25	----->
						2,669,503
 Total All Classroom Allocations						\$3,587,798
Equalized per Fiscal Capacity Index State Percent for Classroom Components						x 89.94%
Total State Classroom Allocation						\$3,226,912

Exhibit 1: Volunteer County Basic Education Program Allocation – 2010-2011










Non-classroom Components						
Position Classification	ADMs		Ratio		Positions	Notes/Minimums/Maximums/Totals
Position Classification						
 Superintendent					1.00	max = one per county, split based on share of total ADM
Salary Allocation			x		\$91,600	
County CDF			x		100.00%	
Total Salary Allocation					\$91,600	-----> \$91,600
 Combined Social Security & Retirement Rates			x		16.70%	
Total Social Security & Retirement Allocation					\$15,297	-----> 15,297
 Technology Coordinator	4,100	÷		6,400	1.00	
Salary Allocation					\$38,000	
County CDF					100.00%	
Total Salary Allocation					\$38,000	-----> \$38,000
 Combined Social Security & Retirement Rates					16.70%	
Total Social Security & Retirement Allocation					\$6,346	-----> 6,346
 Total Superintendent and Technology Coordinator Positions					2.00	
Insurance Premium Amount			x		\$6,531.36	
Total Ins. Allocation for Supt and Tech Coordinator					\$13,063	-----> 13,063
 System Secretarial Support					5.00	
Salary Allocation			x		\$34,300	
County CDF			x		100.00%	
Total Salary Allocation					\$171,500	-----> 171,500
 Combined Social Security & Retirement Rates			x		18.17%	
Total Social Security & Retirement Allocation					\$31,162	-----> 31,162
 School Secretaries					11.0	calculated on a school level basis
Salary Allocation			x		\$26,800	
County CDF			x		100.00%	
Total Salary Allocation					\$294,800	-----> 294,800
 Combined Social Security & Retirement Rates			x		18.17%	
Total Social Security & Retirement Allocation					\$53,565	-----> 53,565

Exhibit 1: Volunteer County Basic Education Program Allocation – 2010-2011

Position Classification	ADMs or Square Footage	Ratio	Positions	Notes/Minimums/Maximums/Totals
Custodians				
calculated sq. footage	452,500.00	÷	22,376	= 20.00 from Work Sheet #2
Salary Allocation				x \$20,500
County CDF				x 100.00%
Total Salary Allocation				<u>\$410,000</u> -----> 410,000
Combined Social Security & Retirement Rates				x 18.17%
Total Social Security & Retirement Allocation				<u>\$74,497</u> -----> 74,497
Total System and School Support				
Positions				36.00
Insurance Premium Amount				x \$4,354.24
Total Ins. Allocation for System and School Support				<u>\$156,753</u> -----> 156,753
Total Allocation for Non-classroom Positions				\$1,356,582 --- -> \$1,356,582
Other Non-classroom Allocations				
Non-instructional Equipment				
Total ADM	4,100	x	\$18.75	= \$76,875.00 -----> 76,875
Pupil Transportation Costs (Multi-year Average)				
			622,823	
Maintenance & Operations				
calculated sq. footage	452,000.00	x	\$3.00	= 1,357,500.00 from Work Sheet #2
CDF & Benefits for Transportation and M&O Personnel				
45% of Pupil Transportation				\$280,270.35
60% of M&O				<u>814,500.00</u>
Total Allocation for Transportation & M&O Personnel Salaries				\$1,094,770.35
County CDF Adjustment				x 100.00%
CDF Allocation for Transportation & M&O Salaries				<u>\$1,094,770.35</u> -----> 1,094,770
Total Allocation for Transportation & M&O Salaries w/CDF				
Combined Social Security & Retirement Rates				x 18.17%
Ret/FICA Allocation for Transportation & M&O				<u>\$198,919.77</u> -----> 198,920

Exhibit 1: Volunteer County Basic Education Program Allocation – 2010-2011





Classification	<u>Funding</u>	<u>Notes/Minimums/Maximums/Totals</u>
Total Allocation for Transportation & M&O Salaries w/CDF  Non-classroom Ins. Prem. % of Salary	\$1,094,770.35 17.51%	divide ins. prem. allocations by salary allocations ----->
Insurance Allocation for Trans & M&O Personnel	\$191,746.19	191,746
 Other Transportation and M&O 55% of Pupil Transportation 40% of M&O Total Allocation for Other Transportation & M&O	\$342,552.65 543,000.00 ----->	885,553
 Capital Outlay (see Work Sheet #2)	2,755,313.25	-----> 2,755,313
Total Other Non-classroom Allocations		--- \$5,203,177 -> 5,203,177
 Total All Non-classroom Allocations		\$6,559,760
Equalized per Fiscal Capacity Index State Percent for Non-classroom Components		x 78.38%
Total State Non-classroom Allocation		\$5,141,288
Total State Allocation		\$18,764,939

Exhibit 1: Volunteer County Basic Education Program Allocation – 2010-2011

Work Sheet #1: Career Technical Education Center Transportation

FTEADM transported		30
Average one-way miles to center	x	4
Unit Cost	x	<u>\$27.91</u>
Total Career Technical Education Center Transportation		<u><u>\$3,349</u></u>

Exhibit 1: Volunteer County Basic Education Program Allocation – 2010-2011

Work Sheet #2: Capital Outlay

	ADMs or Square Footage	Ratio	Funding		
Square Footage Requirement					
k-4	1,250	x	100	=	125,000.00
5-8	1,500	x	110	=	165,000.00
9-12	1,250	x	130	=	<u>162,500.00</u>
Total Square Footage Requirement					<u>452,500.00</u>
 Estimated Cost of Construction					
k-4 sq. footage	125,000	x	\$121.00	=	15,125,000.00
5-8 sq. footage	165,000	x	\$125.00	=	20,625,000.00
9-12 sq. footage	162,500	x	\$123.00	=	<u>19,987,500.00</u>
Subtotal Estimated Cost of Construction					<u>55,737,500.00</u>
Equipment Allocation Rate				x	<u>10.0%</u>
					5,573,750.00
					-----> 5,573,750
 Subtotal Estimated Cost of Construction					 55,737,500.00
Architect's Fees				x	<u>5.0%</u>
					2,786,875.00
					-----> 2,786,875
Total Estimated Cost of Construction					<u>\$64,098,125</u>
 Estimated Annual Cost of Construction					
Debt Service Period				@	20 years
Debt Service Rate				@	<u>6.00%</u> interest
Amortization Cost					\$110,212,530
Life Expectancy				+	<u>40 years</u>
Grand Total Capital Outlay Funding					<u><u>\$2,755,313</u></u>

Endnotes

¹ Tenn. Code Ann. § 49-3-302.

² Tenn. Code Ann. § 49-3-302.

³ Tennessee Basic Education Program: Handbook for Computation,” Tennessee State Department of Education, 2004, p. 3.

⁴ Interview with Wesley Robertson, Executive Director of Local Finance, Tennessee Department of Education, May 15, 2010.

⁵ “The Basic Education Program (BEP),” Tennessee State Board of Education, accessed May 23, 2010, <http://www.state.tn.us/sbe/bep.html#General%20Overview>.

⁶ Changes are made to the components via recommendations from the [BEP Review Committee, State Board of Education](#)

⁷ “The Basic Education Program (BEP),” Tennessee State Board of Education, accessed May 23, 2010, <http://www.state.tn.us/sbe/bep.html#General%20Overview>.

⁸ Tenn. Code Ann. § 49-3-302.

⁹ Tenn. Code Ann. § 49-3-351(d).

¹⁰ Federal Insurance Contributions Act.

Appendix A: DOE BEP Calculation and Payment Timeline

Month	Day	
July	01	Year end ADMs due from LEAs
	05	Final BEP allocations sent to LEAs
	05	Summary sheets sent to LEAs
	15	Transportation reports due from LEAs
August	01	Annual Financial Report expenditure data due from LEAs
	15	Inflation factors from Department of Finance and Administration
September	15	Budget due to DOE Budget Office
October	15	Textbook data from Office of Curriculum and Instruction
	15	Testing data (SAT, ACT, Work Keys) from Office of Assessment and Evaluation
	15	1 st month ADMs due from LEAs
November	01	Insurance premium data from Department of Finance and Administration
	01	Receive Means Square Footage Report Book (\$125 cost)
	15	2 nd month ADMs due from LEAs
December	01	CDF from UT-CBER (\$25,194 contract)
	01	Mid-year insurance premium increase data due from Department of Finance and Administration
	01	Mid-year salary increases data due from Department of Finance and Administration
	15	3 rd month ADMs due from LEAs
January	01	January revised allocations sent to LEAs
	15	4 th month ADMs due from LEAs
	20	Download ADMs for growth allocations
	30	Free and Reduced Eligible October data for Office of School Nutrition
February	01	1 st growth payment to LEAs
	01	ELL headcount for October from Federal Programs
	15	5 th month ADMs due from LEAs (School Based and System totals)
March	01	Fiscal Capacity Index from TACIR (\$50,800 contract)
	15	6 th month ADMs due from LEAs
April	01	2 nd growth payment to LEAs
	05	April estimated BEP allocation sent to LEAs
	15	7 th Month ADMs due from LEAs
May	05	May estimated BEP allocation sent to LEAs
	15	Final adjustments for months 2,3,6, & 7 due
	15	8 th month ADMs due from LEAs
June	05	June estimated BEP allocation sent to LEAs
	15	75% of final BEP payment sent to LEAs
	15	9 th month ADMs due from LEAs
	30	25 % of final BEP payment sent to LEAs (Adjusted for growth)
	30	Final growth payment sent to LEAs
	30	Vocational and transportation data from Vocational Education

Source: Wesley Robertson, Executive Director of Local Finance, Tennessee Department of Education, email to the authors, June 22, 2010.

Appendix B: BEP Components

INSTRUCTIONAL COMPONENTS (STATE SHARE = 70%)

COMPONENT	FUNDING LEVEL	CALCULATION/EXPLANATION
REGULAR EDUCATION	1 per 20 ADM K-3 1 per 25 ADM 4-6 1 per 25 ADM 7-9 1 per 22.08 ADM 10-12	Mandated per State Board of Education Rules and Regulations Chapter 0520-01-03-.03
VOCATIONAL EDUCATION	1 per 16.67 vocational education FTEADM	Mandated per State Board of Education Rules and Regulations Chapter 0520-01-03-.03
SPECIAL EDUCATION (number of students identified and served = I & S)	(Caseload Allocations) Option 1 91 Option 6 2 Option 2 73 Option 7 10 Option 3 46 Option 8 6 Option 4 25 Option 9 0 Option 5 15 Option 10 10	Caseload Allocations passed by the State Board of Education in response to Public Chapter 374 of 2001.
ELEMENTARY GUIDANCE	1 per 500 ADM K-6*	
SECONDARY GUIDANCE	1 per 350 ADM 7-12 (including vocational education)*	
ELEMENTARY ART	1 per 525 ADM K-6	
ELEMENTARY MUSIC	1 per 525 ADM K-6	
ELEMENTARY PHYSICAL EDUCATION	1 per 350 ADM K-4 1 per 265 ADM 5-6	
ELEMENTARY LIBRARIANS (K-8)	.5 per school < 265 1 per school 265-439 1 per school 440-659 (+.5 assistant) 1 per school > 660 (+1 assistant)	
SECONDARY LIBRARIANS (9-12)	.5 per school < 300 1 per school 300-999 2 per school 1,000-1,499 2 per school > 1,500 (+1 per additional 750)	
ELL INSTRUCTORS	1 per 30 ELL Students I&S	
ELL TRANSLATORS	1 per 300 ELL Students I&S	
PRINCIPALS	.5 per school < 225** 1 per school > 225	
ASSISTANT PRINCIPALS ELEMENTARY	.5 per school 660-879 1 per school 880-1,099 1.5 per school 1,100-1,319 2 per school > 1,320	
ASSISTANT PRINCIPALS SECONDARY	.5 per school 300-649 1 per school 650-999 1.5 per school 1,000-1,249 2 per school > 1,250 (+ 1 per additional 250)	
SYSTEM-WIDE INSTRUCTIONAL SUPERVISORS	1 per < 500 total ADM 2 per 500-999 total ADM 3 per 1,000-1,999 total ADM 3 per > 2,000 total ADM (+ 1 per additional 1,000)	

SPECIAL EDUCATION SUPERVISORS	1 per 750 special education I & S	
VOCATIONAL EDUCATION SUPERVISORS	1 per 1,000 vocational education FTEADM	
SPECIAL EDUCATION ASSESSMENT PERSONNEL	1 per 600 special education I & S	
SOCIAL WORKERS	1 per 2,000 total ADM*	
PSYCHOLOGISTS	1 per 2,500 total ADM*	
SPECIAL EDUCATION EARLY INTERVENTION	Early intervention services for 3-year-old children with disabilities. Now allocated through count of special education I & S	
STAFF BENEFITS AND INSURANCE	\$4,665.26 per BEP position for insurance; plus 7.65% of BEP salary for FICA. Add 9.05% of BEP salary per licensed position OR 10.52% of BEP salary per classified position for TCRS	The average teacher group health insurance premium for 2010-2011 is \$7,257.07. To determine the factor used to calculate the instructional insurance component, one must divide the minimum (45%) of the average premium that the state pays by 70%, because the state pays 70% of instructional component costs. This factor (.64) is then multiplied by \$7,257.07 to arrive at \$4,665.26. 45% of the total annual average premium is derived when \$4,665.26 is multiplied by the equalized state percent for instructional components.

CLASSROOM COMPONENTS (STATE SHARE = 75%)

COMPONENT	FUNDING LEVEL	CALCULATION/EXPLANATION
K-12 AT-RISK CLASS SIZE REDUCTION	Based on 1:15 class size reduction for grades K-12, estimated at \$509.46 per identified at-risk ADM. Funded at 100% at-risk.	\$509.46 has been the targeted amount of at-risk funding per student used in the BEP since inception of at-risk funding. Prior to BEP 2.0, the formula only funded 33% of K-3 at-risk, it now funds 100%.
DUTY-FREE LUNCH	\$10.25 per total ADM	Mandated by TCA § 49-3-359. \$10.25 is the result of prior year expenditures being divided by total ADM. The prior year per ADM amount is then inflated one year per the CBER schedule
TEXTBOOKS	\$76.75 per total ADM	\$76.75 is the result of prior three years expenditure per ADM data (BEP 2010-2011 data come from 2007-2008, 2008-2009 and forecasted 2009-2010 data). The average of the three year amount per ADM is then inflated one year per the CBER schedule. Textbook data is received from the Tennessee Textbook Commission. (input based)
CLASSROOM MATERIALS & SUPPLIES (includes fee waiver)	\$ 72.00 per regular ADM \$157.75 per vocational education FTEADM \$ 35.50 per special education I & S \$ 35.75 per Academic exit exam (12 th grade) \$11.25 per Technical exit exam (1/4 voc ed.)	Total expenditure data from three consecutive prior years (BEP 10/11 data comes from 2006-2007, 2007-2008, and 2008-2009) is divided by same year ADM. Average the three years expenditure data per ADM. Next, use CBER's deflator schedule to inflate amount up two fiscal years for 2010-2011 Academic exit exam cost is determined by a weighted average cost of the ACT and SAT Vocational exit exam cost is the actual cost of the Work Key exam.
INSTRUCTIONAL EQUIPMENT	\$64.25 per regular ADM \$99.75 per vocational education FTEADM \$13.25 per special education I & S	Total expenditure data from three consecutive prior years (BEP 2010-2011 data comes from 2006-2007, 2007-2008, and 2008-2009) is divided by same year ADM. Average the three years expenditure data per ADM. Next, use CBER's deflator schedule to inflate amount up two fiscal years for 2010/2011
CLASSROOM RELATED TRAVEL	\$10.75 per regular ADM \$21.50 per vocational education FTEADM \$15.25 per special education I & S	Total expenditure data from three consecutive prior years (BEP 2010-2011 data comes from 2006-2007, 2007-2008, and 2008-2009) is divided by same year ADM. Average the three years expenditure data per ADM. Next, use CBER's deflator schedule to inflate amount up two fiscal years for 2010-2011
VOCATIONAL CENTER TRANSPORTATION	\$27.91 (unit cost) x average one-way miles to center x FTEADM transported for participating systems to transport students to vocational center attended part of the day	The state pays 75% of the following equation: FTEADM transported x average one-way miles to center x unit cost. The unit cost is derived from reported actual expenditures from prior year data (2008-2009) and inflated up two years per CBER's deflator schedule.
TECHNOLOGY	\$TBD per total ADM (Approx. \$21.08) \$20 million distributed on ADM basis	\$20 million is allocated for the technology component of the BEP each year. This amount is divided by total ADM to arrive at per pupil allotment. This has been the same since formula originated.
NURSES	1 per 3,000 total ADM (min. + 1 per system)	Mandated per TCA § 49-3-359
INSTRUCTIONAL ASSISTANTS	1 per 75 ADM K-6	

SPECIAL EDUCATION ASSISTANTS	1 per 60 special education I & S in Options 5,7,8	
SUBSTITUTE TEACHERS	\$56.00 per total ADM	Total expenditure data from three consecutive prior years (BEP 2010-2011 data comes from 2006-2007, 2007-2008, and 2008-2009) is divided by same year ADM. Average the three years expenditure data per ADM. Next, use CBER's deflator schedule to inflate amount up two fiscal years for 2010-2011
ALTERNATIVE SCHOOLS	\$ 3.30 per total ADM K-12 plus \$28.25 per ADM 7-12 (including voc ed.)	Prior year expenditures are divided by total ADM. The prior year per ADM amount is then inflated one year per the CBER schedule

NON-CLASSROOM COMPONENTS (STATE SHARE = 50%)

COMPONENT	FUNDING LEVEL	CALCULATION/EXPLANATION
SUPERINTENDENT	1 per county***	
SYSTEM SECRETARIAL SUPPORT	1 per system < 500 2 per system 500-1,250 3 per system 1,251-1,999	
TECHNOLOGY COORDINATORS	1 per system with one additional for each 6,400 ADM	
SCHOOL SECRETARIES	.5 per school < 225 1 per school 225-374 1 per 375 per school > 375	
MAINTENANCE & OPERATIONS	100 square feet per total K-4 ADM 110 square feet per total 5-8 ADM 130 square feet per total 9-12 ADM Total sq ft x \$3.00/sq ft**** 1 custodian per 22,376 calculated sq ft	\$3.00 is the result of prior year expenditures being divided by prior year total ADM. The prior year per ADM amount is then inflated one year per CBER's Consumption Price Deflator for Government Purchases schedule.
NON- INSTRUCTIONAL EQUIPMENT	\$18.75 per total ADM	\$18.75 is derived by taking the total expenditure data from three consecutive prior years (BEP 2010-2011 data comes from 2006-2007, 2007-2008, and 2008-2009) and dividing by the same year ADM. Average the three years expenditure data per ADM. Next, use CBER's Consumption Price Deflator for Government Purchases to inflate amount up two years for 2010-2011
PUPIL TRANSPORTATION	Allocated to systems that provide transportation. Formula established by Commissioner of Education. Based on number of pupils transported, miles transported, and density of pupils per route mile	The department takes the average cost of the prior three years and inflates it up two fiscal years. This figure is then weighted with four variables (average daily transported, miles driven, average daily membership, and special education average daily transported) to predict a cost for each district.
STAFF BENEFITS AND INSURANCE	\$4,354.24 per classified BEP position for insurance; plus 7.65% of BEP salary for FICA. Add 9.05% of BEP salary per Superintendent and technology coordinator OR 10.52% of BEP salary per classified position for TCRS	<p>The average teacher group health insurance premium for 2010/2011 is \$7,257.07. To determine the factor used to calculate the insurance component for system and school support, one must divide the minimum (30% for support staff) of the average premium that the state pays by 50%, because the state pays 50% of instructional component costs. 30% divided by 50% = 60%. Therefore, the state pays 60%, or 4,354.24, of the average teacher group health insurance premium for system and school support staff.</p> <p>For superintendents and technology coordinators the factor is determined by dividing the minimum (45% for technology coordinators and superintendents) of the average premium that the state pays by 50%, because the state pays 50% of instructional component costs. 45% divided by 50% = 90%. Therefore, the state pays 90%, or 6,531.36, of the average teacher group health insurance premium for superintendents and technology coordinators.</p>

CAPITAL OUTLAY	100 sq ft per total K-4 ADM x \$121/sq ft 110 sq ft per total 5-8 ADM x \$125/sq ft 130 sq ft per total 9-12 ADM x \$123/sq ft Add equipment (10% of sq ft cost) Add architect's fee (5% of sq ft cost) Add debt service (20 yrs @ 6.00%) Divide total by 40 yrs = annual amount	The department uses the publication <i>RS Means Building Construction Cost Data</i> to determine a dollar per square foot cost for each category (K-4, 5-8, and 9-12). Data for the most recent three years is averaged for each category to give a dollar per square foot amount.
----------------	--	--

Sources: Art Fuller, Executive Assistant, Tennessee State Board of Education, email to the authors, November 4, 2010.

Notes:

* If a system within a county having more than one system does not have enough pupils to qualify for a position, the relevant county totals are used and each system receives a pro rata share based on its proportion of total relevant enrollment. If county totals are not sufficient to generate a position, the county is allocated one position and each system is allocated a pro rata share of the position based on its proportion of the relevant enrollment.

** Elementary schools < 100 are not allocated a principal.

*** One superintendent is allocated for each county. If there is more than one school system in a county, each system receives a pro rata share based on its proportion of total county ADM.

**** For purposes of calculating benefits and insurance: for maintenance add 60% of sq. ft. cost to salary allocation; for pupil transportation add 45% of amount to salary allocation. Apply calculated rate (ins, FICA, TCRS) for classified personnel as specified to 50% or 45% of allocation, respectively.

Appendix C: County Cost Differential Factors 2010-11

School System	CDF %	School System	CDF %	School System	CDF %
Anderson County	102.72%	Trenton SSD	85.68%	Meigs County	89.39%
Clinton City	102.72%	Bradford SSD	85.68%	Monroe County	88.86%
Oak Ridge City	102.72%	Gibson County SSD	85.68%	Sweetwater City	88.86%
Bedford County	88.10%	Giles County	88.26%	Montgomery County	91.26%
Benton County	84.63%	Grainger County	87.65%	Moore County	96.60%
Bledsoe County	82.73%	Greene County	89.08%	Morgan County	91.72%
Blount County	101.67%	Greenville City	89.08%	Obion County	92.13%
Alcoa City	101.67%	Grundy County	80.84%	Union City	92.13%
Maryville City	101.67%	Hamblen County	91.32%	Overton County	86.90%
Bradley County	95.17%	Hamilton County	98.33%	Perry County	82.69%
Cleveland City	95.17%	Hancock County	75.85%	Pickett County	81.84%
Campbell County	87.42%	Hardeman County	90.34%	Polk County	83.99%
Cannon County	83.63%	Hardin County	89.06%	Putnam County	88.92%
Carroll County	85.76%	Hawkins County	87.62%	Rhea County	88.01%
H Rock-Bruceton SSD	85.76%	Rogersville City	87.62%	Dayton City	88.01%
Huntingdon SSD	85.76%	Haywood County	88.15%	Roane County	95.72%
McKenzie SSD	85.76%	Henderson County	87.24%	Robertson County	88.44%
South Carroll Co SSD	85.76%	Lexington City	87.24%	Rutherford County	98.99%
West Carroll Co SSD	85.76%	Henry County	87.04%	Murfreesboro City	98.99%
Carter County	86.71%	Paris SSD	87.04%	Scott County	85.26%
Elizabethton City	86.71%	Hickman County	84.50%	Oneida SSD	85.26%
Cheatham County	92.96%	Houston County	83.36%	Sequatchie County	84.72%
Chester County	86.20%	Humphreys County	97.00%	Sevier County	91.31%
Claiborne County	84.23%	Jackson County	88.60%	Shelby County	108.44%
Clay County	84.26%	Jefferson County	89.62%	Memphis City	108.44%
Cocke County	85.65%	Johnson County	90.01%	Smith County	90.15%
Newport City	85.65%	Knox County	99.83%	Stewart County	94.79%
Coffee County	93.98%	Lake County	79.72%	Sullivan County	101.71%
Manchester City	93.98%	Lauderdale County	89.02%	Bristol City	101.71%
Tullahoma City	93.98%	Lawrence County	87.47%	Kingsport City	101.71%
Crockett County	85.96%	Lewis County	81.33%	Sumner County	95.65%
Alamo City	85.96%	Lincoln County	86.41%	Tipton County	87.73%
Bells City	85.96%	Fayetteville City	86.41%	Trousdale County	87.08%
Cumberland County	87.22%	Loudon County	97.84%	Unicoi County	95.78%
Davidson County	109.82%	Lenoir City	97.84%	Union County	88.41%
Decatur County	89.30%	McMinn County	91.89%	Van Buren County	95.13%
DeKalb County	86.85%	Athens City	91.89%	Warren County	88.85%
Dickson County	90.16%	Etowah City	91.89%	Washington County	91.35%
Dyer County	87.80%	McNairy County	83.93%	Johnson City	91.35%
Dyersburg City	87.80%	Macon County	83.60%	Wayne County	84.54%
Fayette County	99.36%	Madison County	95.16%	Weakley County	84.73%
Fentress County	82.51%	Marion County	87.11%	White County	86.78%
Franklin County	88.75%	Richard City SSD	87.11%	Williamson County	111.52%
Humboldt City	85.68%	Marshall County	85.94%	Franklin SSD	111.52%
Milan SSD	85.68%	Maury County	99.04%	Wilson County	100.48%
				Lebanon SSD	100.48%

Source: Tennessee Department of Education, Office of Local Finance

Appendix D: Fiscal Capacity Equalization 2010-11

Instructional Component - Classroom Teachers (70%) (System Values Summed to Counties)

County	Current Factor	Summed Value	Local Percent Match	State Percent Match
Anderson	1.12%	\$40,124,000	26.01%	73.99%
Bedford	0.54%	25,339,000	19.74%	80.26%
Benton	0.15%	7,646,000	18.05%	81.95%
Bledsoe	0.08%	6,518,000	11.58%	88.42%
Blount	1.88%	58,707,000	29.94%	70.06%
Bradley	1.38%	46,512,000	27.62%	72.38%
Campbell	0.43%	18,869,000	21.25%	78.75%
Cannon	0.11%	6,764,000	14.63%	85.37%
Carroll	0.25%	15,047,000	15.42%	84.58%
Carter	0.50%	25,682,000	18.05%	81.95%
Cheatham	0.41%	20,903,000	18.09%	81.91%
Chester	0.12%	8,307,000	13.86%	86.14%
Claiborne	0.28%	15,071,000	17.28%	82.72%
Clay	0.06%	3,529,000	15.37%	84.63%
Cocke	0.36%	17,178,000	19.34%	80.66%
Coffee	0.80%	29,358,000	25.50%	74.50%
Crockett	0.11%	8,724,000	11.46%	88.54%
Cumberland	0.76%	23,354,000	30.54%	69.46%
Davidson	14.57%	269,283,000	50.49%	49.51%
Decatur	0.12%	5,391,000	19.99%	80.01%
DeKalb	0.22%	9,141,000	22.01%	77.99%
Dickson	0.68%	26,662,000	23.92%	76.08%
Dyer	0.52%	20,364,000	23.66%	76.34%
Fayette	0.40%	11,322,000	32.79%	67.21%
Fentress	0.16%	7,401,000	20.80%	79.20%
Franklin	0.46%	18,551,000	22.94%	77.06%
Gibson	0.50%	27,839,000	16.73%	83.27%
Giles	0.33%	13,160,000	23.73%	76.27%
Grainger	0.14%	11,175,000	11.32%	88.68%
Greene	0.86%	31,465,000	25.56%	74.44%
Grundy	0.09%	7,523,000	11.74%	88.26%
Hamblen	0.98%	31,906,000	28.75%	71.25%
Hamilton	6.04%	130,174,000	43.33%	56.67%
Hancock	0.04%	3,504,000	9.39%	90.61%
Hardeman	0.21%	12,988,000	15.14%	84.86%
Hardin	0.35%	11,395,000	29.06%	70.94%
Hawkins	0.51%	25,829,000	18.34%	81.66%
Haywood	0.20%	10,635,000	17.80%	82.20%
Henderson	0.28%	14,900,000	17.59%	82.41%
Henry	0.39%	14,924,000	24.34%	75.66%
Hickman	0.15%	12,155,000	11.77%	88.23%
Houston	0.06%	5,073,000	10.99%	89.01%
Humphreys	0.23%	9,753,000	22.20%	77.80%
Jackson	0.08%	5,122,000	13.93%	86.07%
Jefferson	0.57%	22,619,000	23.66%	76.34%
Johnson	0.14%	7,352,000	18.40%	81.60%
Knox	8.08%	172,030,000	43.85%	56.15%
Lake	0.04%	2,965,000	13.04%	86.96%
Lauderdale	0.20%	14,091,000	13.40%	86.60%
Lawrence	0.40%	21,369,000	17.41%	82.59%
Lewis	0.10%	5,832,000	15.47%	84.53%
Lincoln	0.35%	15,708,000	20.83%	79.17%

County	Current Factor	Summed Value	Local Percent Match	State Percent Match
Loudon	0.77%	23,403,000	30.63%	69.37%
McMinn	0.73%	24,628,000	27.80%	72.20%
McNairy	0.25%	13,674,000	17.02%	82.98%
Macon	0.21%	11,959,000	16.61%	83.39%
Madison	1.77%	42,419,000	38.92%	61.08%
Marion	0.37%	14,777,000	23.19%	76.81%
Marshall	0.36%	16,002,000	20.77%	79.23%
Maury	1.18%	37,126,000	29.60%	70.40%
Meigs	0.09%	5,930,000	13.71%	86.29%
Monroe	0.52%	22,398,000	21.74%	78.26%
Montgomery	2.40%	89,176,000	25.12%	74.88%
Moore	0.08%	3,112,000	23.96%	76.04%
Morgan	0.11%	10,537,000	9.95%	90.05%
Obion	0.41%	16,909,000	22.70%	77.30%
Overton	0.17%	11,052,000	13.99%	86.01%
Perry	0.07%	3,774,000	17.94%	82.06%
Pickett	0.05%	2,304,000	19.44%	80.56%
Polk	0.14%	8,283,000	16.34%	83.66%
Putnam	1.13%	34,063,000	31.01%	68.99%
Rhea	0.32%	15,757,000	19.08%	80.92%
Roane	0.74%	23,819,000	28.87%	71.13%
Robertson	0.82%	34,994,000	21.97%	78.03%
Rutherford	3.95%	140,025,000	26.30%	73.70%
Scott	0.19%	12,376,000	14.51%	85.49%
Sequatchie	0.14%	7,597,000	17.28%	82.72%
Sevier	2.69%	45,433,000	55.23%	44.77%
Shelby	16.65%	534,240,000	29.08%	70.92%
Smith	0.19%	10,366,000	17.15%	82.85%
Stewart	0.11%	7,156,000	14.64%	85.36%
Sullivan	2.57%	69,779,000	34.35%	65.65%
Sumner	2.21%	86,309,000	23.92%	76.08%
Tipton	0.54%	35,803,000	14.17%	85.83%
Trousdale	0.06%	4,485,000	12.87%	87.13%
Unicoi	0.19%	8,724,000	20.56%	79.44%
Union	0.13%	9,459,000	12.46%	87.54%
Van Buren	0.05%	2,402,000	18.42%	81.58%
Warren	0.45%	21,565,000	19.26%	80.74%
Washington	1.98%	51,781,000	35.66%	64.34%
Wayne	0.10%	7,964,000	12.11%	87.89%
Weakley	0.31%	15,243,000	19.01%	80.99%
White	0.23%	12,694,000	16.79%	83.21%
Williamson	4.95%	117,201,000	39.43%	60.57%
Wilson	1.84%	56,880,000	30.14%	69.86%
Statewide Total		3,110,811,000		

Source: Tennessee Department of Education, Office of Local Finance

Classroom Component - Pupil Contact & Classroom Support (75%) (System Values Summed to Counties)

County	Current Factor	Summed Value	Local Percent Match	State Percent Match
Anderson	1.12%	\$10,514,000	22.58%	77.42%
Bedford	0.54%	6,928,000	16.42%	83.58%
Benton	0.15%	2,162,000	14.52%	85.48%
Bledsoe	0.08%	2,109,000	8.14%	91.86%
Blount	1.88%	15,032,000	26.59%	73.41%
Bradley	1.38%	12,986,000	22.50%	77.50%
Campbell	0.43%	5,847,000	15.60%	84.40%
Cannon	0.11%	1,895,000	11.88%	88.12%
Carroll	0.25%	4,471,000	11.81%	88.19%
Carter	0.50%	7,300,000	14.45%	85.55%
Cheatham	0.41%	5,648,000	15.23%	84.77%
Chester	0.12%	2,314,000	11.31%	88.69%
Claiborne	0.28%	4,451,000	13.31%	86.69%
Clay	0.06%	1,048,000	11.77%	88.23%
Cocke	0.36%	5,364,000	14.09%	85.91%
Coffee	0.80%	7,895,000	21.57%	78.43%
Crockett	0.11%	2,674,000	8.51%	91.49%
Cumberland	0.76%	7,008,000	23.15%	76.85%
Davidson	14.57%	71,413,000	43.31%	56.69%
Decatur	0.12%	1,472,000	16.65%	83.35%
DeKalb	0.22%	2,581,000	17.73%	82.27%
Dickson	0.68%	7,220,000	20.09%	79.91%
Dyer	0.52%	6,156,000	17.80%	82.20%
Fayette	0.40%	3,601,000	23.45%	76.55%
Fentress	0.16%	2,436,000	14.38%	85.62%
Franklin	0.46%	5,236,000	18.49%	81.51%
Gibson	0.50%	7,913,000	13.39%	86.61%
Giles	0.33%	3,718,000	19.11%	80.89%
Grainger	0.14%	3,169,000	9.08%	90.92%
Greene	0.86%	8,850,000	20.68%	79.32%
Grundy	0.09%	2,303,000	8.72%	91.28%
Hamblen	0.98%	8,842,000	23.60%	76.40%
Hamilton	6.04%	35,988,000	35.65%	64.35%
Hancock	0.04%	1,122,000	6.67%	93.33%
Hardeman	0.21%	4,175,000	10.71%	89.29%
Hardin	0.35%	3,361,000	22.41%	77.59%
Hawkins	0.51%	7,435,000	14.49%	85.51%
Haywood	0.20%	3,347,000	12.87%	87.13%
Henderson	0.28%	4,255,000	14.01%	85.99%
Henry	0.39%	4,341,000	19.03%	80.97%
Hickman	0.15%	3,503,000	9.29%	90.71%
Houston	0.06%	1,333,000	9.51%	90.49%
Humphreys	0.23%	2,776,000	17.74%	82.26%
Jackson	0.08%	1,626,000	9.98%	90.02%
Jefferson	0.57%	6,564,000	18.55%	81.45%
Johnson	0.14%	2,202,000	13.97%	86.03%
Knox	8.08%	45,540,000	37.68%	62.32%
Lake	0.04%	918,000	9.58%	90.42%
Lauderdale	0.20%	4,570,000	9.40%	90.60%
Lawrence	0.40%	6,029,000	14.04%	85.96%
Lewis	0.10%	1,754,000	11.70%	88.30%
Lincoln	0.35%	4,360,000	17.07%	82.93%

County	Current Factor	Summed Value	Local Percent Match	State Percent Match
Loudon	0.77%	6,365,000	25.62%	74.38%
McMinn	0.73%	7,211,000	21.60%	78.40%
McNairy	0.25%	3,913,000	13.53%	86.47%
Macon	0.21%	3,418,000	13.22%	86.78%
Madison	1.77%	12,678,000	29.62%	70.38%
Marion	0.37%	4,371,000	17.83%	82.17%
Marshall	0.36%	4,494,000	16.83%	83.17%
Maur	1.18%	10,062,000	24.85%	75.15%
Meigs	0.09%	1,787,000	10.35%	89.65%
Monroe	0.52%	6,655,000	16.64%	83.36%
Montgomery	2.40%	23,949,000	21.27%	78.73%
Moore	0.08%	842,000	20.14%	79.86%
Morgan	0.11%	3,051,000	7.82%	92.18%
Obion	0.41%	4,753,000	18.37%	81.63%
Overton	0.17%	3,258,000	10.80%	89.20%
Perry	0.07%	1,077,000	14.30%	85.70%
Pickett	0.05%	693,000	14.70%	85.30%
Polk	0.14%	2,469,000	12.47%	87.53%
Putnam	1.13%	8,953,000	26.83%	73.17%
Rhea	0.32%	4,752,000	14.39%	85.61%
Roane	0.74%	6,318,000	24.76%	75.24%
Robertson	0.82%	9,118,000	19.18%	80.82%
Rutherford	3.95%	35,985,000	23.28%	76.72%
Scott	0.19%	4,076,000	10.02%	89.98%
Sequatchie	0.14%	2,186,000	13.66%	86.34%
Sevier	2.69%	12,590,000	45.33%	54.67%
Shelby	16.65%	149,418,000	23.65%	76.35%
Smith	0.19%	2,848,000	14.20%	85.80%
Stewart	0.11%	1,945,000	12.25%	87.75%
Sullivan	2.57%	18,286,000	29.82%	70.18%
Sumner	2.21%	21,298,000	22.05%	77.95%
Tipton	0.54%	10,250,000	11.26%	88.74%
Trousdale	0.06%	1,142,000	11.50%	88.50%
Unicoi	0.19%	2,390,000	17.07%	82.93%
Union	0.13%	2,874,000	9.33%	90.67%
Van Buren	0.05%	698,000	14.42%	85.58%
Warren	0.45%	5,972,000	15.82%	84.18%
Washington	1.98%	13,518,000	31.07%	68.93%
Wayne	0.10%	2,367,000	9.27%	90.73%
Weakley	0.31%	4,103,000	16.06%	83.94%
White	0.23%	3,674,000	13.19%	86.81%
Williamson	4.95%	23,475,000	44.78%	55.22%
Wilson	1.84%	14,106,000	27.65%	72.35%
Statewide Total		849,143,000		

Source: Tennessee Department of Education, Office of Local Finance

Non-Classroom Component - For Capital, M&O, Transportation & System Support (50%)
 (System Values Summed to Counties)

County	Current Factor	Summed Value	Local Percent Match	State Percent Match
Anderson	1.12%	\$21,405,000	43.59%	56.41%
Bedford	0.54%	13,515,000	33.08%	66.92%
Benton	0.15%	4,476,000	27.56%	72.44%
Bledsoe	0.08%	3,518,000	19.18%	80.82%
Blount	1.88%	31,554,000	49.80%	50.20%
Bradley	1.38%	26,047,000	44.09%	55.91%
Campbell	0.43%	10,518,000	34.09%	65.91%
Cannon	0.11%	3,966,000	22.31%	77.69%
Carroll	0.25%	8,916,000	23.27%	76.73%
Carter	0.50%	13,934,000	29.75%	70.25%
Cheatham	0.41%	12,108,000	27.93%	72.07%
Chester	0.12%	4,978,000	20.67%	79.33%
Claiborne	0.28%	8,945,000	26.03%	73.97%
Clay	0.06%	2,139,000	22.67%	77.33%
Cocke	0.36%	9,644,000	30.81%	69.19%
Coffee	0.80%	14,944,000	44.78%	55.22%
Crockett	0.11%	5,043,000	17.73%	82.27%
Cumberland	0.76%	13,136,000	48.54%	51.46%
Davidson *	14.57%	131,158,000	92.68%	7.32%
Decatur	0.12%	3,180,000	30.29%	69.71%
DeKalb	0.22%	5,098,000	35.29%	64.71%
Dickson	0.68%	14,767,000	38.61%	61.39%
Dyer	0.52%	11,500,000	37.46%	62.54%
Fayette	0.40%	6,805,000	48.78%	51.22%
Fentress	0.16%	4,737,000	29.06%	70.94%
Franklin	0.46%	10,586,000	35.94%	64.06%
Gibson	0.50%	15,459,000	26.94%	73.06%
Giles	0.33%	7,609,000	36.69%	63.31%
Grainger	0.14%	6,735,000	16.80%	83.20%
Greene	0.86%	17,284,000	41.61%	58.39%
Grundy	0.09%	3,951,000	19.98%	80.02%
Hamblen	0.98%	16,782,000	48.87%	51.13%
Hamilton	6.04%	72,523,000	69.54%	30.46%
Hancock	0.04%	2,131,000	13.81%	86.19%
Hardeman	0.21%	7,538,000	23.33%	76.67%
Hardin	0.35%	6,548,000	45.22%	54.78%
Hawkins	0.51%	14,987,000	28.26%	71.74%
Haywood	0.20%	6,004,000	28.19%	71.81%
Henderson	0.28%	8,205,000	28.55%	71.45%
Henry	0.39%	9,205,000	35.28%	64.72%
Hickman	0.15%	7,048,000	18.14%	81.86%
Houston	0.06%	2,874,000	17.34%	82.66%
Humphreys	0.23%	5,604,000	34.55%	65.45%
Jackson	0.08%	3,108,000	20.52%	79.48%
Jefferson	0.57%	12,719,000	37.62%	62.38%
Johnson	0.14%	4,270,000	28.32%	71.68%
Knox	8.08%	96,545,000	69.86%	30.14%
Lake	0.04%	1,692,000	20.43%	79.57%
Lauderdale	0.20%	8,034,000	21.01%	78.99%
Lawrence	0.40%	11,925,000	27.90%	72.10%
Lewis	0.10%	3,490,000	23.11%	76.89%
Lincoln	0.35%	8,819,000	33.17%	66.83%

County	Current Factor	Summed Value	Local Percent Match	State Percent Match
Loudon	0.77%	12,818,000	50.01%	49.99%
McMinn	0.73%	13,899,000	44.05%	55.95%
McNairy	0.25%	8,082,000	25.74%	74.26%
Macon	0.21%	6,842,000	25.95%	74.05%
Madison	1.77%	22,613,000	65.27%	34.73%
Marion	0.37%	8,110,000	37.77%	62.23%
Marshall	0.36%	9,151,000	32.48%	67.52%
Maury	1.18%	19,932,000	49.30%	50.70%
Meigs	0.09%	3,482,000	20.88%	79.12%
Monroe	0.52%	12,446,000	34.98%	65.02%
Montgomery	2.40%	51,251,000	39.07%	60.93%
Moore	0.08%	1,935,000	34.45%	65.55%
Morgan	0.11%	5,999,000	15.63%	84.37%
Obion	0.41%	9,388,000	36.55%	63.45%
Overton	0.17%	6,439,000	21.47%	78.53%
Perry	0.07%	2,204,000	27.46%	72.54%
Pickett	0.05%	1,447,000	27.67%	72.33%
Polk	0.14%	4,915,000	24.61%	75.39%
Putnam	1.13%	17,311,000	54.55%	45.45%
Rhea	0.32%	8,877,000	30.29%	69.71%
Roane	0.74%	13,013,000	47.25%	52.75%
Robertson	0.82%	18,400,000	37.35%	62.65%
Rutherford	3.95%	73,757,000	44.64%	55.36%
Scott	0.19%	7,172,000	22.39%	77.61%
Sequatchie	0.14%	4,141,000	28.34%	71.66%
Sevier *	2.69%	25,434,000	88.20%	11.80%
Shelby	16.65%	259,793,000	53.47%	46.53%
Smith	0.19%	5,962,000	26.66%	73.34%
Stewart	0.11%	4,215,000	22.22%	77.78%
Sullivan	2.57%	37,922,000	56.51%	43.49%
Sumner	2.21%	45,918,000	40.20%	59.80%
Tipton	0.54%	21,250,000	21.34%	78.66%
Trousdale	0.06%	2,525,000	20.45%	79.55%
Unicoi	0.19%	4,713,000	34.02%	65.98%
Union	0.13%	5,705,000	18.47%	81.53%
Van Buren	0.05%	1,597,000	24.77%	75.23%
Warren	0.45%	11,235,000	33.06%	66.94%
Washington	1.98%	28,344,000	58.24%	41.76%
Wayne	0.10%	4,496,000	19.18%	80.82%
Weakley	0.31%	8,442,000	30.68%	69.32%
White	0.23%	7,198,000	26.47%	73.53%
Williamson	4.95%	61,233,000	67.48%	32.52%
Wilson	1.84%	31,479,000	48.69%	51.31%
Statewide Total		1,668,791,000		

Source: Tennessee Department of Education, Office of Local Finance

Note: * The state pays an LEA a minimum of 25% in this component.

IHS Global Insight Short-Term Forecast, September 2009
Price Deflators for Government Purchases
Chained Price Index, SA (2005=100.0)

Qtr	State & Local Consumption Purchases Consumption	State & Local Personnel Costs Wages & Salaries	State & Local Fixed Capital & Other Consumption Noncompensation
2007.2	109.266	107.987	112.453
2007.3	110.324	108.981	113.673
2007.4	112.435	110.206	117.396
2008.1	114.379	111.077	121.489
2008.2	116.655	112.009	126.350
2008.3	118.193	112.907	129.259
2008.4	115.003	113.538	119.027
2009.1	113.738	114.223	114.043
2009.2	114.133	115.108	113.137
2009.3	115.087	116.000	113.978
2009.4	115.658	116.734	114.053
2010.1	116.089	117.372	113.929
2010.2	116.578	117.933	114.175
2010.3	117.148	118.476	114.729
2010.4	117.621	118.961	115.119
2011.1	118.134	119.469	115.580
2011.2	118.656	119.906	116.236
2011.3	119.209	120.357	116.984
2011.4	119.665	120.786	117.507

Source: Tennessee Department of Education, Office of Local Finance

Appendix F: Transportation Cost 2010-11

School System	Average Actual					Predicted
	ADT	Miles	ADM	SpEd ADT	Cost	Cost
Anderson County	5,620.3	2,818.0	7,762	14	2,492,943	2,509,154
Clinton City	0.0	0.0		0	1,202	-
Oak Ridge City	2,105.0	1,422.0	4,402	19	969,767	918,741
Bedford County	4,807.7	1,467.3	7,616	119	1,904,750	2,152,162
Benton County	1,879.4	854.0	2,462	29	879,076	808,958
Bledsoe County	1,654.7	884.3	1,874	37	836,597	690,902
Blount County	7,103.5	7,801.2	11,487	97	3,688,716	4,008,708
Alcoa City	189.0	99.3	1,614	1	183,254	169,454
Maryville City	1,843.7	482.0	4,962	42	661,101	780,050
Bradley County	7,294.0	4,317.0	10,003	39	1,996,345	3,341,246
Cleveland City	2,677.3	623.3	4,645	56	891,451	930,371
Campbell County	4,304.7	1,534.0	5,887	37	1,257,906	1,826,222
Cannon County	1,354.0	843.7	2,204	31	575,248	675,363
Carroll County	3,385.7	1,558.0	4,773	23	1,381,951	1,505,709
Hollow Rock-Bruceton SSD	0.0	0.0		0	-	-
Huntingdon SSD	0.0	0.0		0	-	-
McKenzie SSD	0.0	0.0		0	-	-
South Carroll Co SSD	0.0	0.0		0	1,363	-
West Carroll Co SSD	0.0	0.0		0	-	-
Carter County	4,353.0	3,534.7	5,867	67	1,704,828	2,117,621
Elizabethton City	350.7	112.3	2,013	4	221,212	231,021
Cheatham County	4,103.7	1,878.0	6,828	61	2,066,304	1,969,444
Chester County	1,889.4	933.5	2,685	10	831,203	852,202
Claiborne County	4,015.6	3,760.0	4,714	35	1,451,778	1,926,651
Clay County	698.0	531.0	1,098	2	549,809	355,875
Cocke County	2,750.0	1,506.6	4,768	35	1,940,594	1,381,296
Newport City	0.0	0.0	739	0	1,823	-
Coffee County	2,653.3	1,416.0	4,414	59	1,535,063	1,302,777
Manchester City	23.3	12.0	1,277	23	50,690	110,906
Tullahoma City	18.3	33.3	3,427	18	105,506	281,280
Crockett County	1,377.3	554.0	2,699	13	551,539	706,237
Alamo City	0.0	0.0		0	-	-
Bells City	0.0	0.0		0	-	-
Cumberland County	4,484.3	1,897.0	7,252	74	1,613,279	2,101,406
Davidson County	34,707.7	22,670.3	72,124	3,058	24,052,409	20,895,751
Decatur County	1,496.0	882.0	1,602	15	705,161	622,826
DeKalb County	1,588.0	1,016.7	2,797	44	1,086,538	825,553
Dickson County	5,089.3	2,409.4	8,393	55	2,330,522	2,442,479
Dyer County	2,338.0	2,065.7	6,787	44	1,879,035	1,664,807
Dyersburg City	0.0	0.0		0	17,270	-
Fayette County	3,459.7	2,294.0	3,599	50	2,163,489	1,462,552
Fentress County	1,819.3	3,375.0	2,356	18	824,711	1,140,848
Franklin County	2,325.3	5,108.3	5,909	73	1,834,902	1,974,122
Humboldt City	441.3	142.3	1,361	9	137,726	217,612
Milan SSD	716.0	270.0	2,071	7	299,801	460,641
Trenton SSD	947.7	285.0	1,408	3	236,825	409,873
Bradford SSD	330.0	191.8	583	0	166,171	168,602
Gibson County SSD	2,027.7	916.0	3,111	35	750,872	935,280

School System	Average Actual					Predicted
	ADT	Miles	ADM	SpEd ADT	Cost	Cost
Giles County	2,923.5	1,812.7	4,331	57	1,783,406	1,397,187
Grainger County	3,142.0	1,848.0	3,499	42	1,162,604	1,326,586
Greene County	4,966.9	2,778.1	7,219	54	1,736,383	2,309,828
Greenville City	1,140.7	260.3	2,734	14	496,423	451,651
Grundy County	1,031.0	623.0	2,240	23	691,512	589,189
Hamblen County	4,505.0	1,834.7	9,710	93	2,352,662	2,437,358
Hamilton County	28,824.0	16,117.3	40,174	738	12,331,090	13,183,606
Hancock County	940.4	689.2	1,011	4	439,645	411,071
Hardeman County	2,923.3	2,305.3	4,192	34	1,567,452	1,446,831
Hardin County	1,868.3	1,301.0	3,737	21	888,776	1,046,708
Hawkins County	6,458.0	3,137.7	8,284	75	2,744,135	2,783,490
Rogersville City	0.0	0.0		0	62,601	-
Haywood County	2,136.3	1,336.7	3,339	32	1,566,142	1,046,323
Henderson County	2,324.7	1,450.0	3,514	57	928,399	1,122,331
Lexington City	0.0	0.0	1,079	0	-	-
Henry County	2,746.3	4,426.3	3,121	20	1,387,606	1,566,547
Paris SSD	766.0	216.7	1,570	13	376,496	389,530
Hickman County	3,274.3	1,309.0	3,861	14	1,172,075	1,323,248
Houston County	1,181.7	621.0	1,471	3	518,114	509,358
Humphreys County	1,802.7	1,612.7	3,049	42	952,173	984,472
Jackson County	922.0	1,061.7	1,639	10	760,072	547,703
Jefferson County	3,230.7	2,263.0	7,372	31	2,642,863	1,937,432
Johnson County	1,973.5	925.0	2,262	12	625,973	807,953
Knox County	36,695.7	12,579.7	54,543	869	14,173,145	16,124,280
Lake County	271.7	183.7	904	11	246,345	201,707
Lauderdale County	2,725.5	1,715.0	4,535	49	1,413,998	1,374,803
Lawrence County	4,051.3	2,226.7	6,711	75	1,870,552	1,993,599
Lewis County	1,123.0	666.3	1,908	6	575,433	565,535
Lincoln County	2,349.3	1,439.7	4,062	28	1,304,897	1,200,034
Fayetteville City	243.7	21.3	980	1	145,022	121,104
Loudon County	3,544.8	2,732.8	5,065	30	1,379,175	1,742,597
Lenoir City	1,099.6	52.3	2,162	8	278,290	371,602
McMinn County	3,367.7	2,482.3	5,906	1,125	1,675,903	1,837,157
Athens City	695.6	192.7	1,713	15	285,919	283,942
Etowah City	28.7	24.3	362	0	23,690	38,924
McNairy County	3,900.0	1,492.0	4,315	56	1,357,299	1,529,013
Macon County	2,740.3	1,567.0	3,730	32	1,469,733	1,244,372
Madison County	6,020.3	5,355.3	13,435	155	3,951,470	3,751,612
Marion County	2,221.5	1,690.7	4,180	17	974,856	1,228,076
Richard City SSD	0.0	0.0	322	0	-	-
Marshall County	2,888.3	1,381.0	5,223	40	1,340,123	1,452,133
Maury County	6,270.7	4,080.7	11,522	276	2,748,916	3,339,706
Meigs County	1,607.7	691.0	1,826	22	713,586	647,555
Monroe County	3,892.8	2,435.3	6,959	27	2,043,214	2,026,471
Sweetwater City	6.0	17.0		10	237,278	-
Montgomery County	23,084.7	10,378.9	27,911	635	8,416,921	9,611,074
Moore County	691.0	394.0	978	4	392,924	318,576
Morgan County	2,823.7	1,221.3	3,267	20	895,749	1,145,981
Obion County	3,127.3	1,246.8	3,966	30	1,510,209	1,302,713
Union City	481.6	65.0	1,399	1	148,009	202,375

School System	Average Actual					Predicted
	ADT	Miles	ADM	SpEd ADT	Cost	Cost
Overton County	2,538.7	2,025.0	3,359	13	998,560	1,220,150
Perry County	659.8	565.0	1,106	9	486,291	355,028
Pickett County	555.3	286.0	667	1	248,630	235,126
Polk County	1,461.9	1,005.0	2,659	34	826,769	896,958
Putnam County	2,787.3	1,586.0	10,310	120	1,925,746	2,170,275
Rhea County	2,785.7	2,462.0	4,127	40	1,599,164	1,435,098
Dayton City	0.0	0.0	724	0	9,239	-
Roane County	4,155.3	2,775.3	7,409	25	2,198,245	2,185,116
Robertson County	4,986.9	1,984.5	10,648	43	3,396,155	2,674,950
Rutherford County	16,467.0	8,289.6	35,590	303	10,379,423	9,146,052
Murfreesboro City	2,168.3	788.7	6,808	90	1,241,138	1,064,263
Scott County	2,071.3	1,013.7	2,751	27	1,146,503	906,879
Oneida SSD	225.4	55.7	1,287	10	165,786	228,294
Sequatchie County	1,386.8	523.7	2,219	14	384,719	637,227
Sevier County	10,372.5	3,254.6	14,255	141	3,713,318	4,349,657
Shelby County	23,799.0	10,441.3	46,964	374	9,645,467	12,377,927
Memphis City	23,762.7	39,857.7	110,536	2,264	23,464,364	18,383,024
Smith County	2,277.0	1,279.2	3,245	40	1,103,190	1,051,492
Stewart County	1,665.7	1,343.3	2,234	17	1,193,950	807,081
Sullivan County	10,629.7	5,063.0	11,839	198	4,057,560	4,321,621
Bristol City	1,071.0	451.3	3,890	0	756,402	551,698
Kingsport City	2,002.0	836.3	6,408	56	1,088,203	999,574
Sumner County	13,261.7	5,092.7	26,212	224	4,580,976	6,800,891
Tipton County	9,253.7	4,402.0	11,742	113	4,221,380	3,957,607
Trousdale County	678.3	669.0	1,347	4	387,865	406,438
Unicoi County	1,520.3	938.0	2,519	12	636,785	762,025
Union County	2,342.9	2,140.1	2,979	32	1,103,316	1,148,597
Van Buren County	542.7	309.7	782	0	289,589	263,906
Warren County	3,261.7	1,519.9	6,327	123	1,886,482	1,696,849
Washington County	6,691.7	3,591.3	9,161	81	2,486,142	3,012,572
Johnson City	2,910.7	1,186.0	7,212	85	1,797,132	1,246,160
Wayne County	1,161.3	1,380.1	2,438	10	777,397	784,641
Weakley County	2,462.0	2,454.0	4,775	82	1,245,333	1,465,887
White County	2,340.0	1,814.7	3,996	15	1,015,983	1,241,966
Williamson County	16,830.0	7,815.7	28,574	314	8,457,008	8,174,678
Franklin SSD	2,442.0	642.0	3,772	68	1,055,800	1,065,427
Wilson County	8,108.3	5,183.3	14,368	171	5,620,340	4,223,846
Lebanon SSD	1,058.2	423.3	3,104	37	790,891	686,009
Statewide	515,950	312,210	945,206	14,477	\$ 259,971,233	\$ 261,083,033

Source: Tennessee Department of Education, Office of Local Finance

Appendix G: Special Education Options 1-10

#	Option	Description														
		Minimum of 2 contacts per month, except OT/PT (minimum of 3 contacts per year). Time must be reported.														
1	Consultation	Direct Services equal less than 1 hour per week. Related Services equal less than 1 hour per week. Related Services include: Psychological, School Social Work, Speech/Language, School Health, Counseling, Vision, Hearing, Occupational and Physical Therapy. NOTE: Recreation Therapy and Other Related Services are EXCLUDED.														
2	Direct Services	Direct Services more than or equal to 1, but less than 4 hours per week; or, any one Related Service more than or equal to 1, but less than 4 hours per week. Includes/Excludes same as Option 1.														
3	Direct Services	Direct Services more than or equal to 4, but less than 9 hours per week; or, any one Related Service more than or equal to 4, but less than 9 hours per week. Includes/Excludes same as Option 1.														
4	Direct Services	Direct Services more than or equal to 9, but less than 14 hours per week; or, any one Related Service more than or equal to 9, but less than 14 hours per week. Includes/Excludes same as Option 1.														
5	Direct Services	Direct Services more than or equal to 14, but less than 23 hours per week; or, any one Related Service more than or equal to 14, but less than 23 hours per week. Includes/Excludes same as Option 1.														
6	Ancillary Services	Attendant provided so that the student can have at least 4 hours per day in less restrictive and general education settings.														
7	Direct Services	Special Education services 23 or more hours per week; or, any one related service 23 or more hours per week. Includes/Excludes same as Option 1.														
8	Self-contained or CDC	The sum of all direct services plus related services listed below plus up to 10 hours per week of special education educational assistant in the general program equals 32.5 or more hours per week. In addition, at least two related services from those specified below must be received for at least the minimum times listed. <table border="0" style="margin-left: 40px;"> <tr> <td>Psychological Services</td> <td>1 hour per week</td> </tr> <tr> <td>Counseling Services</td> <td>1 hour per week</td> </tr> <tr> <td>Speech/Language Services</td> <td>1 hour per week</td> </tr> <tr> <td>Vision Services</td> <td>1 hour per week</td> </tr> <tr> <td>Hearing Services</td> <td>1 hour per week</td> </tr> <tr> <td>Occupational Therapy</td> <td>3 contacts per year, with time span reported</td> </tr> <tr> <td>Physical Therapy</td> <td>3 contacts per year, with time span reported</td> </tr> </table>	Psychological Services	1 hour per week	Counseling Services	1 hour per week	Speech/Language Services	1 hour per week	Vision Services	1 hour per week	Hearing Services	1 hour per week	Occupational Therapy	3 contacts per year, with time span reported	Physical Therapy	3 contacts per year, with time span reported
Psychological Services	1 hour per week															
Counseling Services	1 hour per week															
Speech/Language Services	1 hour per week															
Vision Services	1 hour per week															
Hearing Services	1 hour per week															
Occupational Therapy	3 contacts per year, with time span reported															
Physical Therapy	3 contacts per year, with time span reported															
9	Residential Services	Provided at least 24 hours per day														
10	Hospital / Homebound	Provided 3 or more hours per week														

Source: Tennessee Department of Education, Office of Special Education



OFFICES OF RESEARCH AND EDUCATION ACCOUNTABILITY
Phillip Doss, Director
Suite 1700, James K. Polk Building ▪ 505 Deaderick Street
Nashville, Tennessee 37243 ▪ (615) 401-7911
www.tn.gov/comptroller/orea

