



Justin P. Wilson, Comptroller

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Comptroller's Office Creates Easy-to-Use BEP Calculator

Tennessee's K-12 public schools depend on the state's Basic Education Program (BEP) formula to distribute nearly \$4.4 billion in state funding. For years the BEP has been calculated by the Tennessee Department of Education (TDOE) without any way to verify the results. Now, the Tennessee Comptroller's Office has created a method to independently calculate and verify the BEP.

The Comptroller's Office of Research and Education Accountability has reconstructed the entire BEP calculation from scratch using input data for student enrollment, unit costs, and other factors.

The Comptroller is also bringing transparency to the BEP formula by making its BEP Calculator publicly available to all Tennesseans. Details and dollar amounts for every school district in Tennessee can now be downloaded from the Comptroller's website. Users can even create their own scenarios using different inputs – teacher salaries, insurance premiums, etc. – to see how changes impact BEP allocations.

The Comptroller has also created an interactive map where you can easily view of snapshot of essential BEP facts and figures for each of Tennessee's 141 school districts.

Although the BEP formula is exceedingly complex, the Comptroller's Office has made it easier to understand by explaining all 45 components in detail.

"It is in the best interest of all Tennesseans that the BEP formula be transparent, understandable, and verifiable," said Comptroller Justin P. Wilson. "This is truly a landmark achievement, and I believe it will be very useful to legislators, educators, stakeholders and citizens."

The Comptroller's independent calculation of the BEP found the Department of Education's formula for fiscal year 2016-2017 was off by less than one one-hundredth of a percent. TDOE has indicated it will address the points the Comptroller's Office identified for revision in fiscal year 2017-2018.

Comptroller Wilson will demonstrate the BEP Calculator to the House Education Committees today at noon in LP 16, and to the Senate Education Committee on Wednesday at 2 p.m. in LP 12.

The BEP Calculator and supporting materials are available on the Comptroller's website at <http://www.comptroller.tn.gov/OREA/BEP>

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