

2013 BEP Annual Report



**Basic Education Program  
Review Committee  
Annual Report**

**November 1, 2013**

**State Board of Education  
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## 2013-2014 BEP Review Committee Members

**Lyle Ailshie**

Director of Schools  
Kingsport City Schools

**Tommy Bragg**

Mayor, City of Murfreesboro  
Tennessee Municipal League

**Harry Brooks**

Chair, House Education Committee  
Tennessee General Assembly

**Denise Brown**

Director of Schools  
Unicoi County Schools

**David Connor**

Executive Director  
Tennessee County Commissioners  
Association

**Mike Edwards**

Tennessee State Board of Education

**Dolores Gresham**

Chair, Senate Education Committee  
Tennessee General Assembly

**Lee Harrell**

Tennessee School Boards Association

**Vincent Harvell**

Director of Business Operations  
Haywood County Schools

**Chris Henson**

Assistant Superintendent  
Metro Nashville Public Schools

**Dorsey Hopson**

Interim Director of Schools  
Shelby County Schools

**Kevin Huffman**

Commissioner  
Department of Education

**Mitchell Johnson**

Interim Executive Director  
Tennessee Education Association

**Karen King**

Assistant Superintendent  
Sevier County Schools

**Larry Martin**

Interim Commissioner  
Dept. of Finance and Administration

**Wayne Miller**

Executive Director  
Tennessee Organization of School  
Superintendents

**Rick Nicholson**

Office of Legislative Budget Analysis

**Gary Nixon**

Executive Director  
Tennessee State Board of Education

**Don Odom**

Director of Schools  
Rutherford County Schools

**Lynnise Roehrich-Patrick**

Executive Director  
Tennessee Advisory Commission on  
Intergovernmental Relations (TACIR)

**Michael Price**

Director of Schools  
Decatur County Schools

**Larry Ridings**

Tennessee School Systems for Equity

**Fielding Rolston**

Chairman  
Tennessee State Board of Education

**Justin P. Wilson**

Comptroller of the Treasury

## **Work of the Committee**

Tennessee Code Annotated 49-1-302(4)(a) specifies that the State Board of Education shall establish a review committee for the Tennessee basic education program (BEP). This committee is directed to meet at least four times a year and regularly review the BEP components including the preparation of an annual report on or before November 1 of each year.

This report includes recommendations on needed revisions, additions, and deletions to the formula, as well as, an analysis of instructional salary disparity among local education agencies. This report considers total instructional salary disparity among local education agencies, differences in benefits and other compensation among local education agencies, inflation, and instructional salaries in the southeast and other regions.

### ***BEP Committee Guiding Principle Statement***

The BEP review committee recognizes the constitutional mandate as defined by the Tennessee Supreme Court that the General Assembly shall maintain and support a system of free public schools that provide, at least, the opportunity to acquire general knowledge, develop the powers of reasoning and judgment, and generally prepare students intellectually for a mature life. To this end, the committee's work shall be driven by this recognition.

### ***BEP Committee Recommendation Process Diagram***

The committee requested that a diagram be developed to document the process of the BEP committee's recommendations to better understand the scope and impact of the committee's work on policy.

# BEP Committee Recommendation Pathway



## Tenn. Code Ann. § 49-1-302

(4) (B) The board shall establish a review committee for the Tennessee basic education program (BEP). The committee shall include the executive director of the state board of education, the commissioner of education, the commissioner of finance and administration, the comptroller of the treasury, the director of the Tennessee advisory commission on intergovernmental relations, the chairs of the standing committees on education of the senate and house of representatives, and the director of the office of legislative budget analysis, or their designees. The board shall appoint at least one (1) member from each of the following groups: teachers, school boards, directors of schools, county governments, municipal governments that operate LEAs, finance directors of urban school systems, finance directors of suburban school systems and finance directors of rural school systems.

The BEP review committee shall meet at least four (4) times a year and shall regularly review the BEP components, as well as identify needed revisions, additions or deletions to the formula. The committee shall annually review the BEP instructional positions component, taking into consideration factors including, but not limited to, total instructional salary disparity among LEAs, differences in benefits and other compensation among LEAs, inflation, and instructional salaries in states in the southeast and other regions. The committee shall prepare an annual report on the BEP and shall provide the report on or before November 1 of each year, to the governor, the state board of education, the education committee of the senate and the education committee of the house of representatives. This report shall include recommendations on needed revisions, additions and deletions to the formula, as well as an analysis of instructional salary disparity among LEAs, including an analysis of disparity in benefits and other compensation among LEAs.

# 2013 Executive Summary

In the effort to improve essential components of the Basic Education Program (BEP),<sup>1</sup> the BEP Review Committee has performed a comprehensive review of the funding formula related to the following areas:

- Recommendation for Senate Resolution 0030
- Fiscal Update to Immediate Priority Recommendations
  1. Recommendation for Funding 12 Month Insurance Premiums
  2. Recommendation for Improving Teacher Compensation
- Fiscal Update to Extended Priority Recommendations
- 2013 BEP Committee Notable Action Items
- Salary Disparity Analysis
- State Salary Comparison (Southeast)

Each year, on or before November 1, this committee submits a report to the Governor and the State Board of Education identifying funding formula needs. This 2013 edition of the report summarizes the findings of the committee and presents the immediate and extended priorities identified by the committee.

## Recommendations of the Committee

### *BEP Recommendation for Senate Resolution 0030*

One of the first items for discussion during the 2013 committee meetings was the charge (as per Senate Resolution 0030) for the BEP committee to determine whether the BEP Funding Formula should be modified to include a component regarding school safety and security. After much discussion the committee determined that, “no component regarding school safety and security should be added to the BEP Funding Formula.”

### *BEP Formula Improvements*

The 2013 BEP Review Committee has priority ranked the following two recommendations as a result of this year’s meeting discussions:

#### **BEP Formula Improvement #1**

#### **Recommendation for Funding 12 Month Insurance Premiums**

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<sup>1</sup> Tennessee Code Annotated 49-1-302 (4)(a)

The BEP Review Committee recommends that the full cost of 12 months of insurance premiums be incorporated into the BEP funding formula. The estimated cost of this recommendation is ~\$60.376 million.

The committee became aware that BEP insurance premiums are funded on 10 months vs. 12 months, based on a March 2011 letter from the Office of the Comptroller. This recommendation was ranked as formula improvement recommendation #1 in the 2012 BEP Report.

The committee reiterates that school districts have always paid for 12 months of premiums.

## **BEP Formula Improvement #2 Recommendation for Improving Teacher Compensation**

In an effort to meet the goal of becoming the fastest improving state in the nation in terms of student achievement, the BEP Review Committee recognizes the need to create an environment that is attractive to highly effective teachers.

Compensation is an integral component to creating this environment. Therefore, the BEP Review Committee supports Governor Haslam's goal of becoming the fastest improving state in teacher salaries during his time in office and increasing the BEP salary component accordingly.

The BEP Review Committee also suggests that concurrent with this accelerated rate of teacher salary growth, the State consider conducting a market compensation analysis of career opportunities that compete for college student and teacher retention. We believe that to meet the student academic outcomes necessary to attain our Pre-K to Job goals, recruiting and retaining teachers into education rather than other occupations is essential for success. Additionally, market analysis may be helpful to districts as they consider differentiated compensation models.

## **Additional BEP Formula Improvements Recommended in Previous Years as an extended priority.**

Before implementation of BEP 2.0, the committee established priorities as recommended improvements to the funding formula.

A summary of the full cost for implementation is below. The appendix contains a system level breakdown for each recommendation.

The committee restates the need to implement immediate priorities from previous annual reports. These priorities are as follows:

- Continue phase-in of Public Chapter 369 of the 105<sup>th</sup> General Assembly (BEP 2.0).

- Reduce, by at least 2 to 3 students, the class size ratios used to generate instructional positions (including vocational positions) in grades 7 – 12. This reduction in class size ratios should apply only to the method used to generate funds in the BEP and should not impact existing minimum class size ratios as defined by the Education Improvement Act of 1992.
- Establish new BEP components for professional development and mentoring. It is recommended that teacher professional development be funded at 1 percent of instructional salaries. It is recommended that mentoring for new teachers and principals be funded at a ratio of 1 mentor per 12 professionals, assuming at least 1 mentor per school system.
- Reduce funding ratios for Nurses from 1:3,000 towards 1:1,500.
- Reduce funding ratios for Technology Coordinators from 1:6,400 towards 1:2,500.
- Increase funding for teacher materials and supplies from \$200 to \$300.
- In order to account for inflationary increases in the BEP formula, the existing \$20 million allocation for technology should be applied to the reduction of technology coordinator ratios per ADM.
- The BEP formula should incorporate funding for a new position in each local education agency, the instructional technology coordinator, to support the district wide implementation of technology in three key areas:
  - Improved student academic achievement through the use of instructional technology in elementary and secondary schools
  - Information, media, and ICT literacy of administrators, teachers and students
  - Effective integration of technology resources and systems through professional development and teacher training to establish research-based instructional models
- Create a new component for instructional technology within the classroom category



The following table represents the 2013 cost of increasing the salary component and prior recommendations from the committee.

<b>Summary of Scenarios</b>	
<b>Estimated actual cost after stability and baseline calculations</b>	
<b>Component Change</b>	<b>State Cost</b>
<b>12 months' insurance</b>	\$60,376,000
<b>Increase funding ratio for psychologists from 1:2,500 to 1:500</b>	\$52,799,000
<b>Increase funding ratio for elementary counselors from 1:500 to 1:250</b>	\$35,733,000
<b>Increase funding ratio for all counselors to 1:250</b>	\$52,909,000
<b>Fully implement BEP 2.0</b>	\$146,223,000
<b>Raise Assistant Principal ratio to SACS standard</b>	\$7,216,000
<b>Reduce 7-12 ratios, including CTE, by 3 students</b>	\$81,333,000
<b>New BEP Component for Mentors (1:12 new professional positions)</b>	\$14,333,000
<b>Professional Development (1% of instructional salaries)</b>	\$22,062,000
<b>Reduce funding ratios for nurses from 1:3,000 to 1:1,500</b>	\$9,438,000
<b>Reduce funding ratios for Technology Coordinators from 1:6,400 to 1:3,200</b>	\$1,756,000
<b>Increase funding for teacher materials and supplies by \$100</b>	\$3,655,000
<b>Instructional Technology Coordinator (1 per LEA)</b>	\$2,960,000
<b>Capital Outlay Restored (done in FY14)</b>	-
<b>Total state cost of all recommendations</b>	\$490,793,000

## **BEP Insurance Premiums Detailed Funding Analysis by County**

**Immediate Priority:** The committee recommends that the full cost of 12 months of insurance premiums be incorporated into the BEP funding formula. The estimated cost of this recommendation is ~\$60.376 million.

### **Background and Discussion**

The committee reviewed the Comptroller's letter from March 28, 2011 examining the history of BEP insurance calculation within the BEP formula. Since inception (1992), insurance premiums have been calculated on the following parameters:

- Average monthly insurance premiums for all individuals participating in the state insurance plan
- Consideration of 10 out of 12 months of insurance premiums.

The committee requested that the department of education perform a fiscal projection accounting for the total cost of 12 months of insurance premiums. The statewide impact is ~\$60.376 million in 2013 dollars (see table on next page).

**12 Months Insurance Premiums Based on FY14 July Final**

		<u>FY14 July Final Generated</u>	<u>FY15 Generated with 12 months insurance premiums</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with 12 months insurance premiums</u>	<u>Variance</u>
<b>10</b>	Anderson County	28,822,000	29,276,000	454,000	28,822,000	29,276,000	454,000
<b>11</b>	Clinton City	4,034,000	4,101,000	67,000	4,034,000	4,101,000	67,000
<b>12</b>	Oak Ridge City	18,605,000	18,904,000	299,000	18,699,000	18,904,000	205,000
<b>20</b>	Bedford County	39,668,000	40,306,000	638,000	39,668,000	40,306,000	638,000
<b>30</b>	Benton County	11,461,000	11,645,000	184,000	11,461,000	11,645,000	184,000
<b>40</b>	Bledsoe County	11,457,000	11,636,000	179,000	11,457,000	11,636,000	179,000
<b>50</b>	Blount County	44,681,000	45,425,000	744,000	44,681,000	45,425,000	744,000
<b>51</b>	Alcoa City	6,928,000	7,043,000	115,000	6,928,000	7,043,000	115,000
<b>52</b>	Maryville City	18,717,000	19,034,000	317,000	18,717,000	19,034,000	317,000
<b>60</b>	Bradley County	43,527,000	44,235,000	708,000	43,527,000	44,235,000	708,000
<b>61</b>	Cleveland City	22,093,000	22,453,000	360,000	22,093,000	22,453,000	360,000
<b>70</b>	Campbell County	26,460,000	26,880,000	420,000	26,560,000	26,880,000	320,000
<b>80</b>	Cannon County	10,611,000	10,780,000	169,000	10,611,000	10,780,000	169,000
<b>90</b>	Carroll County	1,877,000	1,906,000	29,000	1,903,000	1,906,000	3,000
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,466,000	56,000	3,467,000	3,466,000	(1,000)
<b>93</b>	Huntingdon SSD	5,948,000	6,046,000	98,000	5,948,000	6,046,000	98,000
<b>94</b>	McKenzie SSD	6,656,000	6,763,000	107,000	6,656,000	6,763,000	107,000
<b>95</b>	South Carroll Co SSD	1,904,000	1,934,000	30,000	1,904,000	1,934,000	30,000
<b>97</b>	West Carroll Co SSD	5,024,000	5,106,000	82,000	5,024,000	5,106,000	82,000
<b>100</b>	Carter County	27,931,000	28,378,000	447,000	27,931,000	28,378,000	447,000
<b>101</b>	Elizabethton City	11,437,000	11,622,000	185,000	11,437,000	11,622,000	185,000
<b>110</b>	Cheatham County	31,771,000	32,284,000	513,000	31,771,000	32,284,000	513,000

<b>120</b>	Chester County	14,512,000	14,741,000	229,000	14,512,000	14,741,000	229,000
<b>130</b>	Claiborne County	23,943,000	24,324,000	381,000	23,943,000	24,324,000	381,000
<b>140</b>	Clay County	5,624,000	5,716,000	92,000	5,624,000	5,716,000	92,000
<b>150</b>	Cocke County	22,827,000	23,183,000	356,000	22,827,000	23,183,000	356,000
<b>151</b>	Newport City	3,349,000	3,406,000	57,000	3,349,000	3,406,000	57,000
<b>160</b>	Coffee County	18,987,000	19,296,000	309,000	18,987,000	19,296,000	309,000
<b>161</b>	Manchester City	6,044,000	6,147,000	103,000	6,241,000	6,147,000	(94,000)
<b>162</b>	Tullahoma City	14,013,000	14,243,000	230,000	14,013,000	14,243,000	230,000
<b>170</b>	Crockett County	10,105,000	10,263,000	158,000	10,105,000	10,263,000	158,000
<b>171</b>	Alamo City	3,375,000	3,433,000	58,000	3,375,000	3,433,000	58,000
<b>172</b>	Bells City	2,155,000	2,191,000	36,000	2,155,000	2,191,000	36,000
<b>180</b>	Cumberland County	28,441,000	28,901,000	460,000	28,441,000	28,901,000	460,000
<b>190</b>	Davidson County	253,366,000	257,135,000	3,769,000	253,366,000	257,135,000	3,769,000
<b>200</b>	Decatur County	7,962,000	8,092,000	130,000	7,962,000	8,092,000	130,000
<b>210</b>	DeKalb County	14,004,000	14,230,000	226,000	14,004,000	14,230,000	226,000
<b>220</b>	Dickson County	36,815,000	37,414,000	599,000	36,815,000	37,414,000	599,000
<b>230</b>	Dyer County	17,271,000	17,546,000	275,000	17,271,000	17,546,000	275,000
<b>231</b>	Dyersburg City	11,887,000	12,076,000	189,000	12,136,000	12,076,000	(60,000)
<b>240</b>	Fayette County	13,494,000	13,709,000	215,000	15,359,000	15,512,000	153,000
<b>250</b>	Fentress County	11,899,000	12,091,000	192,000	11,899,000	12,091,000	192,000
<b>260</b>	Franklin County	25,613,000	26,028,000	415,000	25,613,000	26,028,000	415,000
<b>271</b>	Humboldt City	6,021,000	6,116,000	95,000	6,095,000	6,116,000	21,000
<b>272</b>	Milan SSD	10,347,000	10,515,000	168,000	10,347,000	10,515,000	168,000
<b>273</b>	Trenton SSD	6,721,000	6,829,000	108,000	6,721,000	6,829,000	108,000
<b>274</b>	Bradford SSD	2,673,000	2,716,000	43,000	2,798,000	2,716,000	(82,000)
<b>275</b>	Gibson County SSD	18,582,000	18,884,000	302,000	18,582,000	18,884,000	302,000
<b>280</b>	Giles County	17,544,000	17,825,000	281,000	17,544,000	17,825,000	281,000
<b>290</b>	Grainger County	19,526,000	19,836,000	310,000	19,526,000	19,836,000	310,000

<b>300</b>	Greene County	31,247,000	31,746,000	499,000	31,247,000	31,746,000	499,000
<b>301</b>	Greeneville City	12,378,000	12,584,000	206,000	12,378,000	12,584,000	206,000
<b>310</b>	Grundy County	12,626,000	12,827,000	201,000	12,626,000	12,827,000	201,000
<b>320</b>	Hamblen County	42,517,000	43,215,000	698,000	42,517,000	43,215,000	698,000
<b>330</b>	Hamilton County	131,307,000	133,506,000	2,199,000	131,307,000	133,506,000	2,199,000
<b>340</b>	Hancock County	6,032,000	6,127,000	95,000	6,032,000	6,127,000	95,000
<b>350</b>	Hardeman County	20,664,000	20,989,000	325,000	20,664,000	20,989,000	325,000
<b>360</b>	Hardin County	14,424,000	14,655,000	231,000	14,424,000	14,655,000	231,000
<b>370</b>	Hawkins County	35,908,000	36,480,000	572,000	35,908,000	36,480,000	572,000
<b>371</b>	Rogersville City	3,055,000	3,108,000	53,000	3,055,000	3,108,000	53,000
<b>380</b>	Haywood County	16,643,000	16,902,000	259,000	16,643,000	16,902,000	259,000
<b>390</b>	Henderson County	19,123,000	19,427,000	304,000	19,123,000	19,427,000	304,000
<b>391</b>	Lexington City	4,783,000	4,863,000	80,000	4,783,000	4,863,000	80,000
<b>400</b>	Henry County	14,237,000	14,462,000	225,000	14,237,000	14,462,000	225,000
<b>401</b>	Paris SSD	7,729,000	7,858,000	129,000	7,729,000	7,858,000	129,000
<b>410</b>	Hickman County	19,606,000	19,915,000	309,000	20,059,000	20,275,000	216,000
<b>420</b>	Houston County	7,609,000	7,731,000	122,000	7,609,000	7,731,000	122,000
<b>430</b>	Humphreys County	14,130,000	14,359,000	229,000	14,130,000	14,359,000	229,000
<b>440</b>	Jackson County	8,739,000	8,878,000	139,000	8,739,000	8,878,000	139,000
<b>450</b>	Jefferson County	32,247,000	32,767,000	520,000	32,247,000	32,767,000	520,000
<b>460</b>	Johnson County	11,471,000	11,654,000	183,000	12,027,000	12,157,000	130,000
<b>470</b>	Knox County	173,301,000	176,243,000	2,942,000	173,301,000	176,243,000	2,942,000
<b>480</b>	Lake County	5,047,000	5,126,000	79,000	5,047,000	5,126,000	79,000
<b>490</b>	Lauderdale County	23,789,000	24,160,000	371,000	23,789,000	24,160,000	371,000
<b>500</b>	Lawrence County	32,355,000	32,874,000	519,000	32,398,000	32,874,000	476,000
<b>510</b>	Lewis County	9,511,000	9,661,000	150,000	9,511,000	9,661,000	150,000
<b>520</b>	Lincoln County	18,993,000	19,301,000	308,000	18,993,000	19,301,000	308,000
<b>521</b>	Fayetteville City	5,765,000	5,858,000	93,000	5,765,000	5,858,000	93,000

<b>530</b>	Loudon County	18,678,000	18,991,000	313,000	19,264,000	19,488,000	224,000
<b>531</b>	Lenoir City	8,714,000	8,855,000	141,000	8,714,000	8,855,000	141,000
<b>540</b>	McMinn County	24,478,000	24,868,000	390,000	24,478,000	24,868,000	390,000
<b>541</b>	Athens City	6,962,000	7,079,000	117,000	6,962,000	7,079,000	117,000
<b>542</b>	Etowah City	1,561,000	1,585,000	24,000	1,561,000	1,585,000	24,000
<b>550</b>	McNairy County	21,523,000	21,865,000	342,000	21,523,000	21,865,000	342,000
<b>560</b>	Macon County	19,549,000	19,862,000	313,000	19,549,000	19,862,000	313,000
<b>570</b>	Madison County	44,716,000	45,447,000	731,000	44,716,000	45,447,000	731,000
<b>580</b>	Marion County	19,079,000	19,386,000	307,000	19,204,000	19,386,000	182,000
<b>581</b>	Richard City SSD	1,317,000	1,339,000	22,000	1,469,000	1,339,000	(130,000)
<b>590</b>	Marshall County	24,868,000	25,267,000	399,000	24,868,000	25,267,000	399,000
<b>600</b>	Maury County	48,705,000	49,503,000	798,000	48,705,000	49,503,000	798,000
<b>610</b>	Meigs County	9,320,000	9,468,000	148,000	9,424,000	9,525,000	101,000
<b>620</b>	Monroe County	26,223,000	26,641,000	418,000	26,223,000	26,641,000	418,000
<b>621</b>	Sweetwater City	7,188,000	7,306,000	118,000	7,188,000	7,306,000	118,000
<b>630</b>	Montgomery County	126,030,000	128,117,000	2,087,000	126,045,000	128,117,000	2,072,000
<b>640</b>	Moore County	4,593,000	4,669,000	76,000	4,593,000	4,669,000	76,000
<b>650</b>	Morgan County	18,141,000	18,431,000	290,000	18,141,000	18,431,000	290,000
<b>660</b>	Obion County	16,516,000	16,783,000	267,000	16,516,000	16,783,000	267,000
<b>661</b>	Union City	6,524,000	6,629,000	105,000	6,524,000	6,629,000	105,000
<b>670</b>	Overton County	17,514,000	17,792,000	278,000	17,514,000	17,792,000	278,000
<b>680</b>	Perry County	5,819,000	5,913,000	94,000	5,858,000	5,913,000	55,000
<b>690</b>	Pickett County	3,733,000	3,792,000	59,000	3,801,000	3,792,000	(9,000)
<b>700</b>	Polk County	12,714,000	12,915,000	201,000	12,740,000	12,915,000	175,000
<b>710</b>	Putnam County	42,121,000	42,825,000	704,000	42,121,000	42,825,000	704,000
<b>720</b>	Rhea County	21,168,000	21,505,000	337,000	21,168,000	21,505,000	337,000
<b>721</b>	Dayton City	3,804,000	3,870,000	66,000	3,804,000	3,870,000	66,000
<b>730</b>	Roane County	26,810,000	27,249,000	439,000	27,859,000	28,183,000	324,000

<b>740</b>	Robertson County	52,708,000	53,574,000	866,000	52,708,000	53,574,000	866,000
<b>750</b>	Rutherford County	164,980,000	167,706,000	2,726,000	164,980,000	167,706,000	2,726,000
<b>751</b>	Murfreesboro City	31,227,000	31,765,000	538,000	31,227,000	31,765,000	538,000
<b>760</b>	Scott County	15,456,000	15,697,000	241,000	15,456,000	15,697,000	241,000
<b>761</b>	Oneida SSD	6,575,000	6,679,000	104,000	6,575,000	6,679,000	104,000
<b>770</b>	Sequatchie County	11,623,000	11,811,000	188,000	11,623,000	11,811,000	188,000
<b>780</b>	Sevier County	35,515,000	36,098,000	583,000	38,496,000	38,934,000	438,000
<b>790</b>	Shelby County	645,947,000	655,640,000	9,693,000	645,947,000	655,640,000	9,693,000
<b>800</b>	Smith County	15,339,000	15,587,000	248,000	15,450,000	15,587,000	137,000
<b>810</b>	Stewart County	10,795,000	10,969,000	174,000	11,010,000	10,969,000	(41,000)
<b>820</b>	Sullivan County	38,230,000	38,854,000	624,000	38,230,000	38,854,000	624,000
<b>821</b>	Bristol City	13,873,000	14,103,000	230,000	13,873,000	14,103,000	230,000
<b>822</b>	Kingsport City	24,306,000	24,711,000	405,000	24,306,000	24,711,000	405,000
<b>830</b>	Sumner County	121,014,000	123,032,000	2,018,000	121,014,000	123,032,000	2,018,000
<b>840</b>	Tipton County	58,067,000	58,999,000	932,000	58,067,000	58,999,000	932,000
<b>850</b>	Trousdale County	6,818,000	6,928,000	110,000	6,818,000	6,928,000	110,000
<b>860</b>	Unicoi County	12,592,000	12,795,000	203,000	12,592,000	12,795,000	203,000
<b>870</b>	Union County	31,159,000	31,664,000	505,000	31,159,000	31,664,000	505,000
<b>880</b>	Van Buren County	3,830,000	3,892,000	62,000	4,572,000	4,614,000	42,000
<b>890</b>	Warren County	31,390,000	31,898,000	508,000	31,390,000	31,898,000	508,000
<b>900</b>	Washington County	30,429,000	30,935,000	506,000	30,745,000	30,935,000	190,000
<b>901</b>	Johnson City	25,621,000	26,050,000	429,000	25,621,000	26,050,000	429,000
<b>910</b>	Wayne County	12,797,000	13,000,000	203,000	13,022,000	13,163,000	141,000
<b>920</b>	Weakley County	21,096,000	21,435,000	339,000	21,471,000	21,435,000	(36,000)
<b>930</b>	White County	20,066,000	20,387,000	321,000	20,066,000	20,387,000	321,000
<b>940</b>	Williamson County	107,438,000	109,060,000	1,622,000	107,438,000	109,060,000	1,622,000
<b>941</b>	Franklin SSD	13,731,000	13,942,000	211,000	13,731,000	13,942,000	211,000
<b>950</b>	Wilson County	61,363,000	62,389,000	1,026,000	61,363,000	62,389,000	1,026,000

<b>951</b>	Lebanon SSD	14,339,000	14,582,000	243,000	14,339,000	14,582,000	243,000
<b>970</b>	Dept. of Children Services	7,359,000	7,476,000	117,000	9,867,000	9,867,000	0
		3,979,409,000	4,042,995,000	63,586,000	3,992,885,000	4,053,261,000	60,376,000

**These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.**



## **2013 BEP Review Committee Notable Action Items**

Tennessee Code Annotated 49-1-302(4)(a) specifies that the State Board of Education shall establish a review committee for the Tennessee basic education program (BEP). This committee is directed to meet at least four times a year and regularly review the BEP components including the preparation of an annual report on or before November 1 of each year. For 2013, the four required committee meetings occurred on August 13, September 18, October 1, and October 29. Video archives for each of these meetings can be found online at <http://tn.gov/sbe/bep.shtml>. Agendas, discussion items, and materials considered in the committee meetings can be found in Appendix D.

### ***#1 BEP Recommendation for Senate Resolution 0030***

One of the first items for discussion during the 2013 committee meetings was the charge (as per Senate Resolution 0030) for the BEP committee to determine whether the BEP Funding Formula should be modified to include a component regarding school safety and security. After much discussion the committee determined that, “no component regarding school safety and security should be added to the BEP Funding Formula.”

This motion was approved by the committee by a vote of 13 yes, 1 no, 8 abstain, and 2 not present.

### ***#2 BEP Recommendation for Improving Teacher Compensation***

In order to meet the goal of becoming the fastest improving state in the nation, the BEP Review Committee recognizes the need to create conditions necessary to attract and retain the best possible teachers in the State of Tennessee. Teacher salaries are an integral aspect of these conditions. Further, the BEP Review Committee recognizes the fact that excellent teachers have many possible career paths and that market forces play a key role in the modern economy. These market forces often create economic incentives for potential and current teachers to seek employment outside the classroom. Because of this, the BEP Review Committee recognizes this disparity and believes that teacher salaries must reflect the many different types of knowledge and skills required to be a successful teacher. Additionally, the BEP committee suggests that the State Board of Education consider forming a study committee to determine how this issue should be further addressed.

This motion was approved by the committee by a vote of 16 yes, 0 no, 4 abstain, and 4 not present.

**#3 BEP Committee Recommendation to Study Issue of Buying Teacher Planning Time for Flexibility to Provide RTI Services**

Dr. Michael Price outlined for the committee a plan to purchase teacher planning time on a voluntary basis. Teachers are provided with mandatory planning time during regular hours; under this plan, this time would be purchased at a rate of approximately \$3,000 per year, per teacher. The cost of this would be generated in the B.E.P. funding formula to supplement the existing teachers' salary.

This plan would address several issues, most importantly providing teachers with additional paid time during the school day to meet the requirements of R.T.I. without sacrificing regular instructional time.

The committee motioned for the issue of buying teacher planning time to be studied and reviewed for discussion during the 2014 BEP committee meetings.

This motion was approved by the committee by a vote of 17 yes, 0 no, 2 abstain, and 5 not present.

**#4 BEP Committee Recommendation to Fund the Full 12 Month Cost of Insurance Premiums**

The BEP Review Committee recommends that the full cost of 12 months of insurance premiums be incorporated into the BEP funding formula. The estimated cost of this recommendation is ~\$60.376 million.

The committee became aware that BEP insurance premiums are funded on 10 months vs. 12 months, based on a March 2011 letter from the Office of the Comptroller. This recommendation was ranked as formula improvement recommendation #1 in the 2012 BEP Report.

The committee reiterates that school districts have always paid for 12 months of premiums

This motion was approved by the committee by a vote of 13 yes, 0 no, 2 abstain, and 9 not present.

### ***#5 BEP Recommendation for Improving Teacher Salary Component***

Following the recommendation to improve the teacher salary component the committee determined to recommend an average of \$5,000 per teacher increase to the BEP salary component for a total cost of \$265,562,000. This recommendation will move the BEP salary component toward closing the \$10,000 cost per teacher gap in actual salary costs that the systems are currently addressing with local funds; however it is not intended to supplant local funds nor decrease the amount of locally required matching funds.

This motion was approved by the committee by a vote of 12 yes, 0 no, 3 abstain, and 9 not present.

### ***#6 BEP Rescindment of Action Items #2 and #5***

The BEP Committee voted to rescind prior action items #2 Recommendation for Improving Teacher Compensation and #5 Recommendation for Improving Teacher Salary Component, in order to replace them with recommendation #7, as supported by the Commissioner of Education and the Commissioner of Finance.

This motion was approved by the committee by a vote of 19 yes, 0 no, 0 abstain, and 5 not present.

### ***#7 BEP Recommendation for Teacher Compensation***

In an effort to meet the goal of becoming the fastest improving state in the nation in terms of student achievement, the BEP Review Committee recognizes the need to create an environment that is attractive to highly effective teachers. Compensation is an integral component to creating this environment. Therefore, the BEP Review Committee supports Governor Haslam's goal of becoming the fastest improving state in teacher salaries during his time in office and increasing the BEP salary component accordingly.

The BEP Review Committee also suggests that concurrent with this accelerated rate of teacher salary growth, the State consider conducting a market compensation analysis of career opportunities that compete for college student and teacher retention. We believe that to meet the student academic outcomes necessary to attain our Pre-K to Job goals, recruiting

and retaining teachers into education rather than other occupations is essential for success. Additionally, market analysis may be helpful to districts as they consider differentiated compensation models.

This motion was approved by the committee by a vote of 15 yes, 0 no, 5 abstain, and 4 not present.

## **BEP Salary Equity Analysis**

### ***Salary Disparity Statement***

Beginning in 2012, the committee decided to report salary disparity with a statement to include the following three components: the current BEP salary component, the average statewide licensed instructor salary for Tennessee, and the Southeastern state average teacher salary.

For the 2012-2013 school year, the BEP salary component was \$39,849, compared to an average statewide licensed salary of \$49,923. This represents a ~25.0 percent gap in licensed salary funding levels.

A single unit cost for all instructional positions, including teachers, principals, and supervisors of instruction, is used in the TN BEP funding formula. Comparisons to other states, however, are based only on teachers' salaries. The southeastern average for teachers was \$48,446<sup>2</sup> in the 2012-2013 school year; the average salary in Tennessee for teacher salaries only that year was \$47,563.

*Note: The \$47,563 TN average teacher salary is based upon the same calculations provided in the full disparity report. It should be noted that the NEA calculations listed Tennessee at \$48,289 for an average teacher salary based on projected data.*

### **Background**

It has been the standing practice of the committee to provide a comprehensive review of total teaching compensation, combining total weighted average salary and total weighted average insurance benefits across all school districts.

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<sup>2</sup> **Source** : National Education Association ([nea.org](http://nea.org))

## Discussion

*Maximum versus Minimum:* In 2003, before the infusion of salary equity dollars, the maximum versus minimum weighted average salary disparity was 45.75%. For three years beginning in 2009 there was a noticeable increase in the weighted average salary disparity, increasing from 37.86% in 2009 to 40.59% in 2010 to 41.96% in 2011 and remained steady in 2012; however, it decreased slightly with the 2013 analysis.

Maximum versus Minimum	Weighted Average Salary	Weighted Average Insurance Paid	Total Compensation
2003	45.75%	155.79%	45.28%
2004	35.07%	185.64%	36.94%
2005	35.60%	155.79%	37.82%
2006	35.49%	138.76%	37.93%
2007	35.36%	127.42%	37.98%
2008	35.23%	126.44%	37.63%
2009	37.86%	228.15%	39.65%
2010	40.59%	206.64%	41.81%
2011	41.96%	161.49%	44.81%
2012	41.90%	161.49%	41.73%
2013	41.79%	148.43%	42.79%

*Coefficient of Variation:* The Coefficient of Variation (CoV) is a representation of how closely values are clustered around the average, thus a CoV value of zero would indicate no disparity. In 2003, before the infusion of salary equity funds, the CoV for total teacher compensation was 0.0787. The value of the CoV decreased in 2004 from 0.0787 to 0.0691, signifying a decrease in disparity. Since then, there has been a slow and steady increase leveling out with the past three years remaining somewhat constant.

Coefficient of Variation	Weighted Average Salary	Weighted Average Insurance Paid	Total Compensation
2003	0.0791	0.1890	0.0787
2004	0.0688	0.1894	0.0691
2005	0.0696	0.1890	0.0703
2006	0.0703	0.1863	0.0717
2007	0.0722	0.1792	0.0726
2008	0.0715	0.1760	0.0712
2009	0.0745	0.1927	0.0747
2010	0.0748	0.1942	0.0764

2011	0.0758	0.1686	0.0744
2012	0.0759	0.1685	0.0750
2013	0.0756	0.1662	0.0748

Year	Weighted Average Salary	Change	Weighted Average Salary and Weighed Average Insurance	Change
2004	\$37,462		\$42,131	
2005	\$38,114	\$652	\$43,267	\$1,136
2006	\$38,972	\$858	\$44,284	\$1,017
2007	\$40,091	\$1,119	\$45,704	\$1,420
2008	\$41,441	\$1,350	\$47,434	\$1,730
2009	\$41,758	\$317	\$47,854	\$420
2010	\$41,961	\$203	\$48,270	\$416
2011	\$41,102	-\$859	\$48,834	\$564
2012	\$42,950	\$1,848	\$49,717	\$883
2013	\$43,826	\$881	\$51,181	\$1,464
Change Since 2004		\$6,364	\$9,050	

**The Cost Differential Factor's (CDF) effect on 2013 Salary Disparity**

To quantify the effect the CDF may have had on salary disparity, each LEA's CDF dollars funded in the BEP were divided by each LEA's total salary dollars paid through their salary schedule to arrive at a percentage. The weighted average salary of the affected LEAs were then reduced by this percentage and salary disparity recalculated for 2013. No adjustments were made to weighted average insurance. Displayed below are the results.

Maximum versus Minimum	Weighted Average Salary	Weighted Average Insurance Paid	Total Compensation
2013 with CDF	41.79%	148.43%	42.79%
2013 without CDF	35.17%	148.43%	37.21%

Coefficient of Variation	Weighted Average Salary	Weighted Average Insurance Paid	Total Compensation
2013 with CDF	0.0756	0.1662	0.0748
2013 without CDF	0.0701	0.1662	0.0702

Year	Weighted Average Salary	Weighted Average Compensation
2013 with CDF	\$43,826	\$51,181
2013 without CDF	\$43,703	\$51,058

LEA	Without CDF -- % Salary Reduction	Weighted Average Salary with CDF	Weighted Average Salary without CDF
Anderson County	1.53%	\$44,138.19	\$43,464.35
Clinton City	1.61%	\$45,483.08	\$44,749.48
Oak Ridge City	1.18%	\$52,928.20	\$52,302.34
Davidson County	5.35%	\$50,514.14	\$47,810.97
Shelby County	4.63%	\$55,985.24	\$53,392.94
Memphis City	4.67%	\$56,323.71	\$53,694.92
Williamson County	7.90%	\$48,402.56	\$44,578.91
Franklin SSD	5.61%	\$51,553.21	\$48,661.96

### ***Review of BEP Salary Component Funding Gap***

The following analysis is based on the annual statistical reports for teacher salaries, as reported by the Department of Education (See Appendix C). It is important to note that this methodology is different than the total teacher compensation methodology. However, it does reflect the actual salaries, not accounting for difference in training and experience, across local education agencies throughout the state. The most recently available data is for the 2012-2013 academic year.

Year	BEP Instructional Salary Component	Actual Average Licensed Salary Paid by LEA's	Gap in Funding
2005	\$34,680	\$44,000	26.9%
2006	\$35,586	\$44,413	24.8%
2007	\$36,515	\$45,739	25.3%
2008	\$38,000	\$46,922	23.5%
2009	\$38,000	\$47,880	26.0%
2010	\$38,000	\$47,817	25.8%
2011	\$38,000	\$48,154	26.7%
2012	\$38,700	\$49,649	28.3%
2013	\$39,849	\$49,923	25.3%

In 2004, the BEP salary component was \$34,000, compared to an average statewide licensed salary of \$42,171. This represents a ~24.0 percent gap in licensed salary funding levels.

In 2013, the BEP salary component was \$39,849, compared to an average statewide licensed salary of \$49,923. This represents a ~25.0 percent gap in licensed salary funding levels.

***Review of regional in state salary disparity***

Regional Disparity Summary		
Region	Immediate Trend FY13 to FY12	General Trend (9 Years) Comparison of FY13 to FY04
Nashville	Decrease	Increase
		Increase in 7 Surrounding Systems
		Decrease in 2 Surrounding Systems
Dyersburg	Increase	Decrease
		Decrease in 11 Surrounding Systems
		Increase in 1 Surrounding System
Greeneville	Decrease	Increase
		Increase in 9 Surrounding Systems
Chattanooga	Decrease	Increase
		Increase in 8 Surrounding Systems
		Decrease in 1 Surrounding System
Knoxville	Increase	Increase
		Increase in 8 Surrounding Systems
		Decrease in 5 Surrounding Systems
Jackson	Decrease	Decrease
		Decrease in 15 Surrounding Systems
		Increase in 5 Surrounding Systems
Clarksville	Decrease	Increase
		Increase in 5 Surrounding Systems
Memphis	Increase	Increase
		Increase in 3 Surrounding Systems
		Decrease in 1 Surrounding System
Cookeville	Increase	Increase
		Increase in 7 Surrounding Systems



Tri-Cities	<b>Decrease</b>	<b>Increase</b>
		Increase in 7 Surrounding Systems
		Decrease in 4 Surrounding Systems
Franklin	<b>Decrease</b>	<b>Increase</b>
		Increase in 7 Surrounding Systems
		Decrease in 2 Surrounding Systems
<b>REGIONAL DOLLAR DISPARITY</b>		
<i>General Trend over 9 years</i>		
<u>General DECREASING Trend (9 Years)</u>		
<b>2 Total County Regions</b>		
<u>General INCREASING Trend (9 Years)</u>		
<b>9 Total County Regions</b>		

Nashville	FY 04				FY 13				FY 12		
	FY 04	\$ Disparity	% Disparity		FY 13	\$ Disparity	% Disparity		FY 12	\$ Disparity	% Disparity
Davidson County	\$ 50,094.38			Williamson County	\$ 59,995.63			Williamson County	\$ 58,811.64		
Franklin SSD	\$ 48,420.39	\$ 1,673.99	3.34%	Franklin SSD	\$ 59,419.83	\$ 575.80	0.96%	Franklin SSD	\$ 57,794.39	\$ 1,017.25	1.73%
Williamson County	\$ 47,840.12	\$ 2,254.26	4.50%	Davidson County	\$ 58,654.65	\$ 1,340.98	2.24%	Davidson County	\$ 56,575.72	\$ 2,235.92	3.80%
Murfreesboro City	\$ 47,518.00	\$ 2,576.38	5.14%	Murfreesboro City	\$ 56,269.71	\$ 3,725.92	6.21%	Murfreesboro City	\$ 54,728.71	\$ 4,082.93	6.94%
Rutherford County	\$ 46,213.11	\$ 3,881.27	7.75%	Rutherford County	\$ 55,775.97	\$ 4,219.66	7.03%	Rutherford County	\$ 54,001.38	\$ 4,810.26	8.18%
Sumner County	\$ 44,098.27	\$ 5,996.11	11.97%	Sumner County	\$ 53,862.79	\$ 6,132.84	10.22%	Sumner County	\$ 52,501.57	\$ 6,310.07	10.73%
Robertson County	\$ 43,903.03	\$ 6,191.35	12.36%	Robertson County	\$ 53,311.66	\$ 6,683.97	11.14%	Wilson County	\$ 52,363.82	\$ 6,447.82	10.96%
Cheatham County	\$ 42,819.34	\$ 7,275.04	14.52%	Cheatham County	\$ 52,635.81	\$ 7,359.82	12.27%	Robertson County	\$ 51,522.41	\$ 7,289.23	12.39%
Lebanon SSD	\$ 42,440.85	\$ 7,653.53	15.28%	Lebanon SSD	\$ 52,206.84	\$ 7,788.79	12.98%	Cheatham County	\$ 50,900.08	\$ 7,911.56	13.45%
Wilson County	\$ 40,442.33	\$ 9,652.05	19.27%	Wilson County	\$ 51,811.21	\$ 8,184.42	13.64%	Lebanon SSD	\$ 49,795.07	\$ 9,016.57	15.33%

Dyersburg	FY 04				FY 13				FY 12		
	FY 04	\$ Disparity	% Disparity		FY 13	\$ Disparity	% Disparity		FY 12	\$ Disparity	% Disparity
Dyersburg City	\$ 46,413.44			Dyersburg City	\$ 54,164.47			Dyersburg City	\$ 52,675.98		
Union City	\$ 43,029.29	\$ 3,384.15	7.29%	Obion County	\$ 51,339.09	\$ 2,825.38	5.22%	Obion County	\$ 49,929.28	\$ 2,746.70	5.21%
Dyer County	\$ 42,401.68	\$ 4,011.76	8.64%	Union City	\$ 51,212.95	\$ 2,951.52	5.45%	Union City	\$ 49,364.44	\$ 3,311.54	6.29%
Bells City	\$ 41,925.45	\$ 4,487.99	9.67%	Bells City	\$ 50,633.54	\$ 3,530.93	6.52%	Dyer County	\$ 48,794.91	\$ 3,881.07	7.37%
Lake County	\$ 40,822.79	\$ 5,590.65	12.05%	Dyer County	\$ 50,267.00	\$ 3,897.47	7.20%	Bells City	\$ 48,734.59	\$ 3,941.39	7.48%
Obion County	\$ 40,683.65	\$ 5,729.79	12.36%	Humboldt City	\$ 48,680.50	\$ 5,483.97	10.12%	Humboldt City	\$ 47,249.88	\$ 5,426.10	10.30%
Alamo City	\$ 40,093.10	\$ 6,320.34	13.62%	Crockett County	\$ 48,455.79	\$ 5,708.68	10.54%	Milan SSD	\$ 47,079.32	\$ 5,596.66	10.62%
Gibson SSD	\$ 39,877.66	\$ 6,535.78	14.08%	Milan SSD	\$ 47,986.08	\$ 6,178.39	11.41%	Crockett County	\$ 47,059.51	\$ 5,616.47	10.66%
Milan SSD	\$ 39,541.42	\$ 6,872.02	14.81%	Gibson SSD	\$ 47,710.10	\$ 6,454.37	11.92%	Lake County	\$ 46,732.62	\$ 5,943.36	11.28%
Crockett County	\$ 39,535.59	\$ 6,877.85	14.82%	Alamo City	\$ 47,684.44	\$ 6,480.03	11.96%	Gibson SSD	\$ 46,280.22	\$ 6,395.76	12.14%
Humboldt City	\$ 39,141.99	\$ 7,271.45	15.67%	Lake County	\$ 47,608.31	\$ 6,556.16	12.10%	Trenton SSD	\$ 46,267.37	\$ 6,408.61	12.17%
Trenton SSD	\$ 39,055.12	\$ 7,358.32	15.85%	Trenton SSD	\$ 47,536.39	\$ 6,628.08	12.24%	Alamo City	\$ 46,030.20	\$ 6,645.78	12.62%
Bradford SSD	\$ 38,967.93	\$ 7,445.51	16.04%	Bradford SSD	\$ 46,465.86	\$ 7,698.61	14.21%	Bradford SSD	\$ 45,202.32	\$ 7,473.66	14.19%

Greeneville	FY 04				FY 13				FY 12		
	FY 04	\$ Disparity	% Disparity		FY 13	\$ Disparity	% Disparity		FY 12	\$ Disparity	% Disparity
Johnson City	\$ 46,513.41			Johnson City	\$ 58,587.95			Johnson City	\$ 57,566.25		
Greeneville City	\$ 45,452.16	\$ 1,061.25	2.28%	Hamblen County	\$ 52,838.24	\$ 5,749.71	9.81%	Hamblen County	\$ 51,122.40	\$ 6,443.85	11.19%
Hamblen County	\$ 42,535.50	\$ 3,977.91	8.55%	Rogersville City	\$ 52,761.12	\$ 5,826.83	9.55%	Rogersville City	\$ 51,120.11	\$ 6,446.14	11.20%
Newport City	\$ 42,098.24	\$ 4,415.17	9.49%	Greeneville City	\$ 52,329.40	\$ 6,258.55	10.68%	Greeneville City	\$ 50,872.67	\$ 6,693.58	11.63%
Washington County	\$ 41,760.27	\$ 4,753.14	10.22%	Washington County	\$ 52,288.75	\$ 6,299.20	10.75%	Washington County	\$ 50,869.83	\$ 6,696.42	11.63%
Rogersville City	\$ 41,537.30	\$ 4,976.11	10.70%	Newport City	\$ 51,116.74	\$ 7,471.21	12.75%	Newport City	\$ 49,582.60	\$ 7,983.65	13.87%
Hawkins County	\$ 41,448.75	\$ 5,064.66	10.89%	Unicoi County	\$ 50,044.95	\$ 8,543.00	14.58%	Unicoi County	\$ 48,580.94	\$ 8,985.31	15.61%
Unicoi County	\$ 41,313.20	\$ 5,200.21	11.18%	Greene County	\$ 49,866.74	\$ 8,721.21	14.89%	Greene County	\$ 48,366.45	\$ 9,199.80	15.98%
Greene County	\$ 40,858.95	\$ 5,654.46	12.16%	Hawkins County	\$ 49,090.50	\$ 9,497.45	16.21%	Cocke County	\$ 47,643.20	\$ 9,923.05	17.24%
Cocke County	\$ 40,660.45	\$ 5,852.96	12.58%	Cocke County	\$ 48,530.98	\$ 10,056.97	17.17%	Hawkins County	\$ 47,459.02	\$ 10,107.23	17.56%

Chattanooga	FY 04				FY 13				FY 12		
	FY 04	\$ Disparity	% Disparity		FY 13	\$ Disparity	% Disparity		FY 12	\$ Disparity	% Disparity
Hamilton County	\$ 45,760.79			Hamilton County	\$ 57,153.78			Hamilton County	\$ 55,596.83		
Cleveland City	\$ 43,981.52	\$ 1,779.27	3.89%	Bradley County	\$ 54,970.75	\$ 2,183.03	3.82%	Bradley County	\$ 53,070.81	\$ 2,526.02	4.54%
Bradley County	\$ 42,733.74	\$ 3,027.05	6.61%	Cleveland City	\$ 54,790.74	\$ 2,363.04	4.13%	Cleveland City	\$ 52,888.01	\$ 2,708.82	4.87%
Meigs County	\$ 42,545.95	\$ 3,214.84	7.03%	Meigs County	\$ 53,114.35	\$ 4,039.43	7.07%	Meigs County	\$ 51,457.95	\$ 4,138.88	7.44%
Dayton City	\$ 42,512.41	\$ 3,248.38	7.10%	Dayton City	\$ 52,935.82	\$ 4,217.96	7.38%	Dayton City	\$ 51,172.86	\$ 4,423.97	7.96%
Sequatchie County	\$ 41,419.67	\$ 4,341.12	9.49%	Marion County	\$ 50,593.87	\$ 6,559.91	11.48%	Sequatchie County	\$ 49,112.56	\$ 6,484.27	11.66%
Rhea County	\$ 41,280.54	\$ 4,480.25	9.79%	Rhea County	\$ 50,538.07	\$ 6,615.71	11.58%	Rhea County	\$ 48,889.73	\$ 6,707.10	12.06%
Marion County	\$ 40,894.51	\$ 4,866.28	10.63%	Sequatchie County	\$ 50,365.25	\$ 6,768.53	11.84%	Marion County	\$ 48,662.83	\$ 6,934.00	12.47%
Richard City	\$ 40,571.60	\$ 5,189.19	11.34%	Bledsoe County	\$ 47,893.90	\$ 9,259.88	16.20%	Bledsoe County	\$ 46,070.28	\$ 9,526.55	17.14%
Bledsoe County	\$ 39,068.72	\$ 6,692.07	14.62%	Richard City	\$ 46,874.59	\$ 10,279.19	17.99%	Richard City	\$ 45,597.37	\$ 9,999.46	17.99%

Knoxville	FY 04				FY 13				FY 12		
	FY 04	\$ Disparity	% Disparity		FY 13	\$ Disparity	% Disparity		FY 12	\$ Disparity	% Disparity
Oak Ridge	\$ 51,359.95			Maryville City	\$ 61,139.20			Maryville City	\$ 59,118.04		
Alcoa City	\$ 49,510.75	\$ 1,849.20	3.60%	Oak Ridge	\$ 60,714.62	\$ 424.58	0.69%	Oak Ridge	\$ 59,111.91	\$ 6.13	0.01%
Maryville City	\$ 48,447.78	\$ 2,912.17	5.67%	Alcoa City	\$ 59,796.97	\$ 1,342.23	2.20%	Alcoa City	\$ 57,812.89	\$ 1,305.15	2.21%
Blount County	\$ 44,904.20	\$ 6,455.75	12.57%	Roane County	\$ 54,920.92	\$ 6,218.28	10.17%	Roane County	\$ 53,071.58	\$ 6,046.46	10.23%
Clinton City	\$ 43,974.76	\$ 7,385.19	14.38%	Blount County	\$ 54,583.84	\$ 6,555.36	10.72%	Lenoir City	\$ 52,676.71	\$ 6,441.33	10.90%
Roane County	\$ 43,814.23	\$ 7,545.72	14.69%	Lenoir City	\$ 54,363.57	\$ 6,775.63	11.08%	Blount County	\$ 52,099.82	\$ 7,018.22	11.87%
Lenoir City	\$ 43,482.81	\$ 7,877.14	15.34%	Clinton City	\$ 52,569.49	\$ 8,569.71	14.02%	Sevier County	\$ 51,884.38	\$ 7,233.67	12.24%
Knox County	\$ 43,329.87	\$ 8,030.08	15.63%	Sevier County	\$ 52,456.43	\$ 8,682.77	14.20%	Clinton City	\$ 51,170.38	\$ 7,947.66	13.44%
Loudon County	\$ 43,050.50	\$ 8,309.45	16.18%	Knox County	\$ 52,040.26	\$ 9,098.94	14.88%	Knox County	\$ 50,679.09	\$ 8,438.95	14.27%
Sevier County	\$ 42,253.68	\$ 9,106.27	17.73%	Loudon County	\$ 51,307.70	\$ 9,831.50	16.08%	Anderson County	\$ 49,786.24	\$ 9,331.80	15.79%
Anderson County	\$ 41,961.07	\$ 9,398.88	18.30%	Anderson County	\$ 51,152.58	\$ 9,986.62	16.33%	Loudon County	\$ 49,721.86	\$ 9,396.19	15.89%
Jefferson County	\$ 40,943.22	\$ 10,416.73	20.28%	Jefferson County	\$ 49,809.20	\$ 11,330.00	18.53%	Jefferson County	\$ 48,224.38	\$ 10,893.66	18.43%
Grainger County	\$ 40,715.40	\$ 10,644.55	20.73%	Union County	\$ 49,469.61	\$ 11,669.59	19.09%	Union County	\$ 48,156.51	\$ 10,961.53	18.54%
Union County	\$ 40,093.13	\$ 11,266.82	21.94%	Grainger County	\$ 48,806.37	\$ 12,332.83	20.17%	Grainger County	\$ 47,532.77	\$ 11,585.27	19.60%

Jackson	FY 04				FY 13				FY 12		
	FY 04	\$ Disparity	% Disparity		FY 13	\$ Disparity	% Disparity		FY 12	\$ Disparity	% Disparity
Hardeman County	\$ 43,026.06			Madison County	\$ 51,424.49			Madison County	\$ 50,081.13		
Madison County	\$ 41,969.69	\$ 1,056.37	2.46%	Bells City	\$ 50,633.54	\$ 790.95	1.54%	Haywood County	\$ 48,916.70	\$ 1,164.43	2.33%
Bells City	\$ 41,925.45	\$ 1,100.61	2.56%	Haywood County	\$ 50,524.39	\$ 900.10	1.75%	Hardeman County	\$ 48,800.34	\$ 1,280.78	2.56%
Haywood County	\$ 40,891.54	\$ 2,134.52	4.96%	Hardeman County	\$ 50,122.84	\$ 1,301.64	2.53%	Bells City	\$ 48,734.59	\$ 1,346.53	2.69%
Lexington City	\$ 40,464.56	\$ 2,561.50	5.95%	Henderson County	\$ 49,184.22	\$ 2,240.26	4.36%	Lexington City	\$ 48,162.85	\$ 1,918.28	3.83%
Chester County	\$ 40,319.24	\$ 2,706.82	6.29%	McKenzieSSD	\$ 48,928.64	\$ 2,495.85	4.85%	McKenzieSSD	\$ 47,430.11	\$ 2,651.02	5.29%
Henderson County	\$ 40,253.90	\$ 2,772.16	6.44%	Lexington City	\$ 48,715.37	\$ 2,709.12	5.27%	Henderson County	\$ 47,409.91	\$ 2,671.22	5.33%
Alamo City	\$ 40,093.10	\$ 2,932.96	6.82%	Humboldt City	\$ 48,680.50	\$ 2,743.99	5.34%	Huntingdon SSD	\$ 47,308.21	\$ 2,772.92	5.54%
Gibson SSD	\$ 39,877.66	\$ 3,148.40	7.32%	Huntingdon SSD	\$ 48,586.28	\$ 2,838.20	5.52%	Humboldt City	\$ 47,249.88	\$ 2,831.25	5.65%
Milan SSD	\$ 39,541.42	\$ 3,484.64	8.10%	Crockett County	\$ 48,455.79	\$ 2,968.70	5.77%	Milan SSD	\$ 47,079.32	\$ 3,001.80	5.99%
Crockett County	\$ 39,535.59	\$ 3,490.47	8.11%	McNairy County	\$ 48,155.06	\$ 3,269.43	6.36%	Crockett County	\$ 47,059.51	\$ 3,021.61	6.03%
McNairy County	\$ 39,492.10	\$ 3,533.96	8.21%	Milan SSD	\$ 47,986.08	\$ 3,438.41	6.69%	McNairy County	\$ 46,661.30	\$ 3,419.82	6.83%
McKenzieSSD	\$ 39,316.13	\$ 3,709.93	8.62%	Gibson SSD	\$ 47,710.10	\$ 3,714.39	7.22%	Gibson SSD	\$ 46,280.22	\$ 3,800.91	7.59%
Hollow Rock Bruceton SSE	\$ 39,243.64	\$ 3,782.42	8.79%	Carroll County	\$ 47,691.15	\$ 3,733.34	7.26%	Trenton SSD	\$ 46,267.37	\$ 3,813.75	7.62%
Humboldt City	\$ 39,141.99	\$ 3,884.07	9.03%	Alamo City	\$ 47,684.44	\$ 3,740.05	7.27%	Carroll County	\$ 46,189.59	\$ 3,891.54	7.77%
West Carroll SSD	\$ 39,091.22	\$ 3,934.84	9.15%	Trenton SSD	\$ 47,536.39	\$ 3,888.09	7.56%	Chester County	\$ 46,178.99	\$ 3,902.14	7.79%
Trenton SSD	\$ 39,055.12	\$ 3,970.94	9.23%	Chester County	\$ 47,469.76	\$ 3,954.72	7.69%	Alamo City	\$ 46,030.20	\$ 4,050.92	8.09%
South Carroll SSD	\$ 38,980.47	\$ 4,045.59	9.40%	Bradford SSD	\$ 46,465.86	\$ 4,958.63	9.64%	Bradford SSD	\$ 45,202.32	\$ 4,878.80	9.74%
Bradford SSD	\$ 38,967.93	\$ 4,058.13	9.43%	South Carroll SSD	\$ 46,378.15	\$ 5,046.34	9.81%	South Carroll SSD	\$ 45,110.99	\$ 4,970.14	9.92%
Huntingdon SSD	\$ 38,942.06	\$ 4,084.00	9.49%	West Carroll SSD	\$ 46,068.44	\$ 5,356.04	10.42%	West Carroll SSD	\$ 44,675.66	\$ 5,405.47	10.79%
Carroll County	\$ 38,588.36	\$ 4,437.70	10.31%	Hollow Rock Bruceton SSD	\$ 45,666.04	\$ 5,758.45	11.20%	Hollow Rock Bruceton S	\$ 44,371.96	\$ 5,709.17	11.40%

Clarksville	FY 04				FY13				FY12		
	FY 04	\$ Disparity	% Disparity		FY13	\$ Disparity	% Disparity		FY12	\$ Disparity	% Disparity
Montgomery County	\$ 45,002.88			Montgomery County	\$ 57,340.70			Montgomery County	\$ 56,835.05		
Robertson County	\$ 43,903.03	\$ 1,099.85	2.44%	Robertson County	\$ 53,311.66	\$ 4,029.04	7.03%	Robertson County	\$ 51,522.41	\$ 5,312.64	9.36%
Cheatham County	\$ 42,819.34	\$ 2,183.54	4.85%	Cheatham County	\$ 52,635.81	\$ 4,704.89	8.21%	Cheatham County	\$ 50,900.08	\$ 5,934.97	10.44%
Stewart County	\$ 42,171.03	\$ 2,831.85	6.29%	Stewart County	\$ 51,772.64	\$ 5,568.06	9.71%	Stewart County	\$ 50,176.12	\$ 6,658.93	11.72%
Dickson County	\$ 41,445.41	\$ 3,557.47	7.90%	Dickson County	\$ 50,720.24	\$ 6,620.46	11.55%	Dickson County	\$ 49,108.94	\$ 7,726.11	13.59%
Houston County	\$ 40,171.29	\$ 4,831.59	10.74%	Houston County	\$ 49,354.22	\$ 7,986.47	13.93%	Houston County	\$ 48,117.96	\$ 8,717.09	15.34%



FY 04				FY13				FY12			
Memphis	FY 04	\$ Disparity	% Disparity		FY13	\$ Disparity	% Disparity		FY12	\$ Disparity	% Disparity
Memphis City	\$ 52,782.06			Memphis City	\$ 63,621.65			Memphis City	\$ 61,369.55		
Shelby County	\$ 51,528.69	\$ 1,253.37	2.37%	Shelby County	\$ 61,262.37	\$ 2,359.28	3.71%	Shelby County	\$ 60,010.54	\$ 1,359.02	2.21%
Tipton County	\$ 43,832.11	\$ 8,949.95	16.96%	Tipton County	\$ 55,877.08	\$ 7,744.57	12.17%	Tipton County	\$ 54,117.00	\$ 7,252.55	11.82%
Haywood County	\$ 40,891.54	\$ 11,890.52	22.53%	Haywood County	\$ 50,524.39	\$ 13,097.26	20.59%	Haywood County	\$ 48,916.70	\$ 12,452.85	20.29%
Fayette County	\$ 40,794.95	\$ 11,987.11	22.71%	Fayette County	\$ 47,854.77	\$ 15,766.88	24.78%	Fayette County	\$ 47,334.10	\$ 14,035.45	22.87%

FY 04				FY13				FY12			
Cookeville	FY 04	\$ Disparity	% Disparity		FY13	\$ Disparity	% Disparity		FY12	\$ Disparity	% Disparity
Putnam County	\$ 43,475.06			Putnam County	\$ 53,857.61			Putnam County	\$ 52,183.10		
Cumberland County	\$ 41,654.99	\$ 1,820.07	4.19%	White County	\$ 50,943.67	\$ 2,913.94	5.41%	White County	\$ 49,291.47	\$ 2,891.62	5.54%
Smith County	\$ 41,365.17	\$ 2,109.89	4.85%	Cumberland County	\$ 50,087.93	\$ 3,769.68	7.00%	Cumberland County	\$ 48,266.15	\$ 3,916.94	7.51%
Fentress County	\$ 41,059.21	\$ 2,415.85	5.56%	Smith County	\$ 49,449.32	\$ 4,408.29	8.19%	Smith County	\$ 47,844.31	\$ 4,338.79	8.31%
DeKalb County	\$ 40,868.22	\$ 2,606.84	6.00%	DeKalb County	\$ 49,355.27	\$ 4,502.34	8.36%	DeKalb County	\$ 47,816.86	\$ 4,366.23	8.37%
Jackson County	\$ 40,712.40	\$ 2,762.66	6.35%	Overton County	\$ 48,792.90	\$ 5,064.72	9.40%	Fentress County	\$ 47,263.18	\$ 4,919.91	9.43%
Overton County	\$ 40,231.80	\$ 3,243.26	7.46%	Fentress County	\$ 48,533.27	\$ 5,324.34	9.89%	Overton County	\$ 47,178.32	\$ 5,004.78	9.59%
White County	\$ 39,615.42	\$ 3,859.64	8.88%	Jackson County	\$ 46,371.09	\$ 7,486.52	13.90%	Jackson County	\$ 45,079.80	\$ 7,103.29	13.61%

FY 04				FY13				FY12			
Tri-Cities	FY 04	\$ Disparity	% Disparity		FY13	\$ Disparity	% Disparity		FY12	\$ Disparity	% Disparity
Kingsport City	\$ 48,588.55			Kingsport City	\$ 58,662.20			Johnson City	\$ 57,566.25		
Bristol City	\$ 46,852.66	\$ 1,735.89	3.57%	Johnson City	\$ 58,587.95	\$ 74.25	0.13%	Kingsport City	\$ 57,170.12	\$ 396.13	0.69%
Johnson City	\$ 46,513.41	\$ 2,075.14	4.27%	Bristol City	\$ 56,704.96	\$ 1,957.24	3.34%	Bristol City	\$ 55,356.41	\$ 2,209.84	3.84%
Elizabethton City	\$ 42,939.03	\$ 5,649.52	11.63%	Rogersville City	\$ 52,761.12	\$ 5,901.07	10.06%	Rogersville City	\$ 51,120.11	\$ 6,446.14	11.20%
Washington County	\$ 41,760.27	\$ 6,828.28	14.05%	Washington County	\$ 52,288.75	\$ 6,373.45	10.86%	Washington County	\$ 50,869.83	\$ 6,696.42	11.63%
Rogersville City	\$ 41,537.30	\$ 7,051.25	14.51%	Elizabethton City	\$ 51,854.13	\$ 6,808.06	11.61%	Elizabethton City	\$ 50,259.36	\$ 7,306.89	12.69%
Hawkins County	\$ 41,448.75	\$ 7,139.80	14.69%	Sullivan County	\$ 50,276.52	\$ 8,385.68	14.29%	Sullivan County	\$ 48,727.32	\$ 8,838.94	15.35%
Unicoi County	\$ 41,313.20	\$ 7,275.35	14.97%	Unicoi County	\$ 50,044.95	\$ 8,617.24	14.69%	Unicoi County	\$ 48,580.94	\$ 8,985.31	15.61%
Sullivan County	\$ 41,302.14	\$ 7,286.41	15.00%	Greene County	\$ 49,866.74	\$ 8,795.46	14.99%	Greene County	\$ 48,366.45	\$ 9,199.80	15.98%
Carter County	\$ 41,149.46	\$ 7,439.09	15.31%	Hawkins County	\$ 49,090.50	\$ 9,571.69	16.32%	Johnson County	\$ 47,829.52	\$ 9,736.73	16.91%
Greene County	\$ 40,858.95	\$ 7,729.60	15.91%	Carter County	\$ 48,616.83	\$ 10,045.36	17.12%	Hawkins County	\$ 47,459.02	\$ 10,107.23	17.56%
Johnson County	\$ 39,889.64	\$ 8,698.91	17.90%	Johnson County	\$ 47,811.47	\$ 10,850.73	18.50%	Carter County	\$ 47,116.25	\$ 10,450.00	18.15%

FY 04				FY13				FY12			
Franklin	FY 04	\$ Disparity	% Disparity		FY13	\$ Disparity	% Disparity		FY12	\$ Disparity	% Disparity
Davidson County	\$ 50,094.39			Williamson County	\$ 59,995.63			Williamson County	\$ 58,811.64		
Franklin SSD	\$ 48,420.39	\$ 1,674.00	3.34%	Franklin SSD	\$ 59,419.83	\$ 575.80	0.96%	Franklin SSD	\$ 57,794.39	\$ 1,017.26	1.73%
Williamson County	\$ 47,840.12	\$ 2,254.27	4.50%	Davidson County	\$ 58,654.65	\$ 1,340.98	2.24%	Davidson County	\$ 56,575.72	\$ 2,235.93	3.80%
Murfreesboro City	\$ 47,518.00	\$ 2,576.39	5.14%	Murfreesboro City	\$ 56,269.71	\$ 3,725.92	6.21%	Murfreesboro City	\$ 54,728.71	\$ 4,082.94	6.94%
Rutherford County	\$ 46,213.11	\$ 3,881.28	7.75%	Rutherford County	\$ 55,775.97	\$ 4,219.66	7.03%	Rutherford County	\$ 54,001.38	\$ 4,810.27	8.18%
Maury County	\$ 44,967.76	\$ 5,126.63	10.23%	Maury County	\$ 53,501.34	\$ 6,494.29	10.82%	Maury County	\$ 51,977.36	\$ 6,834.29	11.62%
Marshall County	\$ 43,490.14	\$ 6,604.25	13.18%	Marshall County	\$ 52,780.95	\$ 7,214.68	12.03%	Marshall County	\$ 51,163.26	\$ 7,648.39	13.00%
Cheatham County	\$ 42,819.34	\$ 7,275.05	14.52%	Cheatham County	\$ 52,635.81	\$ 7,359.82	12.27%	Cheatham County	\$ 50,900.08	\$ 7,911.57	13.45%
Hickman County	\$ 42,003.58	\$ 8,090.81	16.15%	Dickson County	\$ 50,720.24	\$ 9,275.39	15.46%	Dickson County	\$ 49,108.94	\$ 9,702.70	16.50%
Dickson County	\$ 41,445.41	\$ 8,648.98	17.27%	Hickman County	\$ 48,890.45	\$ 11,105.18	18.51%	Hickman County	\$ 47,586.54	\$ 11,225.11	19.09%

FY13 REPORT	
Nashville	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	(1098.19)
3	(913.28)
4	1149.54
5	338.39
6	136.73
7	492.62
8	84.78
9	135.26
10	(1467.63)
General Trend	Increase

FY12 REPORT		
Nashville		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	(656.74)	(441.45)
3	(18.34)	(894.94)
4	1506.55	(357.01)
5	928.99	(590.60)
6	313.96	(177.23)
7	256.47	236.15
8	14.19	70.59
9	258.03	(122.77)
10	(635.48)	(832.15)
General Trend	Increase	Decrease

FY13 REPORT	
Dyersburg	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	(558.77)
3	(1060.24)
4	(957.06)
5	(1693.18)
6	(245.82)
7	(611.66)
8	(357.39)
9	(417.65)
10	(397.82)
11	(715.29)
12	(730.24)
13	253.10
General Trend	Decrease

FY12 REPORT		
Dyersburg		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	(637.45)	78.68
3	(700.22)	(360.02)
4	(606.92)	(350.14)
5	(1649.26)	(43.92)
6	(303.69)	57.87
7	(723.68)	112.02
8	(919.31)	561.92
9	(928.66)	511.01
10	(482.09)	84.27
11	(862.84)	147.55
12	(712.54)	(17.70)
13	28.15	224.95
General Trend	Decrease	Increase

FY13 REPORT	
Greeneville	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	4688.46
3	1848.92
4	1843.38
5	1546.06
6	2495.10
7	3478.34
8	3521.00
9	3842.99
10	4204.01
General Trend	Increase

FY12 REPORT		
Greeneville		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	\$ 5,382.60	\$ (694.14)
3	\$ 2,468.23	\$ (619.31)
4	\$ 2,278.41	\$ (435.03)
5	\$ 1,943.28	\$ (397.22)
6	\$ 3,007.54	\$ (512.44)
7	\$ 3,920.65	\$ (442.31)
8	\$ 3,999.59	\$ (478.59)
9	\$ 4,268.59	\$ (425.60)
10	\$ 4,254.27	\$ (50.26)
General Trend	Increase	Decrease

FY13 REPORT	
Chattanooga	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	403.76
3	(664.01)
4	824.59
5	969.58
6	2218.79
7	2135.46
8	1902.25
9	4070.69
10	3587.12
General Trend	Increase

FY12 REPORT		
Chattanooga		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	746.75	\$ (342.99)
3	(318.23)	\$ (345.78)
4	924.04	\$ (99.45)
5	1,175.59	\$ (206.01)
6	2,143.15	\$ 75.64
7	2,226.85	\$ (91.39)
8	2,067.72	\$ (165.47)
9	4,337.36	\$ (266.67)
10	3,307.39	\$ 279.73
General Trend	Increase	Decrease

FY13 REPORT	
Knoxville	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	(1424.62)
3	(1569.94)
4	(237.47)
5	(829.83)
6	(770.09)
7	692.57
8	652.69
9	789.49
10	725.23
11	587.74
12	913.27
13	1025.04
14	1066.01
General Trend	Increase

FY12 REPORT		
Knoxville		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	(1,843.07)	418.45
3	(1,607.02)	37.08
4	(409.29)	171.82
5	(943.86)	114.03
6	(527.50)	(242.59)
7	(643.47)	1,336.04
8	(82.42)	735.11
9	129.50	659.99
10	225.53	499.70
11	(2.69)	590.43
12	476.93	436.34
13	316.98	708.06
14	318.45	747.56
General Trend	Mixed(Decrease)	Increase



FY13 REPORT	
Jackson	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	(265.42)
3	(200.51)
4	(832.88)
5	(321.24)
6	(210.97)
7	(63.04)
8	(188.97)
9	(310.20)
10	(515.94)
11	(221.04)
12	(95.55)
13	4.46
14	(49.08)
15	(144.02)
16	(46.75)
17	(16.22)
18	913.04
19	988.21
20	1272.04
21	1320.75
General Trend	Decrease

FY12 REPORT		
Jackson		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	108.06	(373.48)
3	180.17	(380.68)
4	(787.99)	(44.89)
5	(643.22)	321.99
6	(55.80)	(155.17)
7	(100.94)	37.90
8	(160.04)	(28.93)
9	(317.15)	6.96
10	(482.84)	(33.11)
11	(468.86)	247.82
12	(114.14)	18.59
13	90.98	(86.52)
14	31.33	(80.42)
15	7.47	(151.49)
16	(32.70)	(14.04)
17	79.98	(96.20)
18	833.21	79.83
19	912.01	76.20
20	1,321.47	(49.43)
21	1,271.47	49.28
General Trend	Mixed	Decrease

FY13 REPORT	
Clarksville	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	2929.19
3	2521.35
4	2736.21
5	3062.99
6	3154.88
General Trend	Increase

FY12 REPORT		
Clarksville		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	4212.79	(1283.60)
3	3751.43	(1230.08)
4	3827.08	(1090.87)
5	4168.64	(1105.65)
6	3885.50	(730.62)
General Trend	Increase	Decrease

FY13 REPORT	
Memphis	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	1105.91
3	(1205.38)
4	1206.74
5	3779.77
General Trend	Increase

FY12 REPORT		
Memphis		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	105.65	1000.27
3	(1697.40)	492.02
4	562.33	644.41
5	2048.34	1731.43
General Trend	Increase	Increase

FY13 REPORT	
Cookeville	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	1093.87
3	1659.79
4	1992.44
5	1895.50
6	2302.06
7	2081.08
8	3626.88
General Trend	Increase

FY12 REPORT		
Cookeville		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	1071.55	22.32
3	1807.05	(147.26)
4	1922.94	69.51
5	1759.39	136.11
6	2157.25	144.80
7	1761.52	319.56
8	3243.65	383.23
General Trend	Increase	Increase

FY13 REPORT	
Tri-Cities	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	(1661.64)
3	(117.90)
4	251.55
5	(454.83)
6	(243.19)
7	1245.88
8	1341.89
9	1509.05
10	2132.60
11	2315.76
12	2151.82
General Trend	Increase

FY12 REPORT		
Tri-Cities		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	(1339.76)	(321.88)
3	134.70	(252.60)
4	796.62	(545.07)
5	(131.86)	(322.97)
6	255.64	(498.83)
7	1699.14	(453.26)
8	1709.96	(368.07)
9	1913.39	(404.34)
10	2297.64	(165.04)
11	2377.63	(61.87)
12	1751.09	400.72
General Trend	Increase	Decrease

<b>FY13 REPORT</b>	
<b>Franklin</b>	
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY13 to FY04)
1	
2	(1098.20)
3	(913.29)
4	1149.53
5	338.38
6	1367.66
7	610.43
8	84.77
9	1184.58
10	2456.20
General Trend	Increase

<b>FY12 REPORT</b>		
<b>Franklin</b>		
Regional Rank	Change in \$ Disparity, Compared to the Maximum (FY12 to FY04)	Change in \$ Disparity, Compared to Last Year (FY13 to FY12)
1		
2	(656.74)	(441.46)
3	(18.34)	(894.95)
4	1506.55	(357.02)
5	928.99	(590.61)
6	1707.66	(340.00)
7	1044.14	(433.71)
8	636.52	(551.75)
9	1611.89	(427.31)
10	2576.13	(119.93)
General Trend	Increase	Decrease

## Review of Teacher Salaries for the U.S. Southeastern Region

As recognized by the NEA, each state’s department of education has its own system of accounting and reporting. Therefore, it is not always possible to obtain completely comparable data for every state. Further, the state of TN calculates the average TN teacher salary at \$47,563 (this average excludes principals and supervisors of instruction), whereas NEA lists it at \$48,289 for the 2012-2013 school year for calculating the Southeastern states’ average teacher salary of \$48,446. This is the most reliably reported data that can be utilized and therefore this average is used as the chief comparison number for the disparity study.

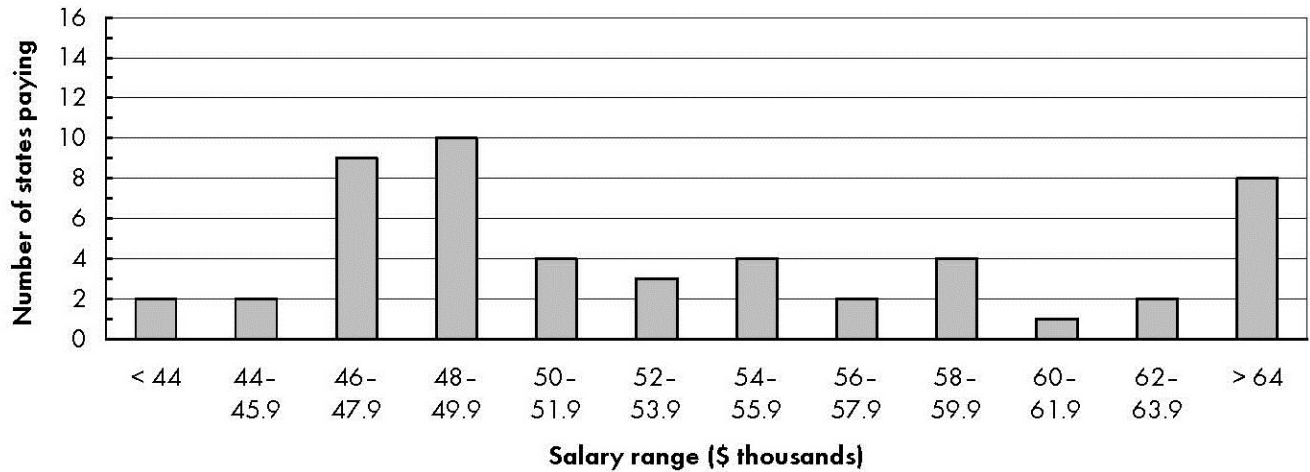
Average Annual Salaries of Classroom Teachers		
State	2011-12 (Revised)	2012-13 (Estimated)
<b>Alabama</b>	48,003	47,949
<b>Arkansas</b>	46,314	46,632
<b>Florida</b>	46,479	46,944
<b>Georgia</b>	52,938	52,880
<b>Kentucky</b>	49,730	50,326
<b>Louisiana</b>	50,179	51,381
<b>Mississippi</b>	41,646	41,994
<b>North Carolina</b>	45,947	45,947
<b>South Carolina</b>	47,428	47,924
Tennessee	<b>47,082</b>	<b>48,289<sup>1</sup></b>
<b>Virginia</b>	48,703	49,869
<b>West Virginia</b>	45,320	46,405
Southeast	<b>47,933</b>	<b>48,446</b>
<i>Source : National Education Association (nea.org)</i>		
<b><sup>1</sup> Estimate by NEA, Actual Average TN Classroom Teacher Salary is 47,563</b>		

2011-12 Percentage of Revenue for Public K-12 schools from:						
	Local	Rank	State	Rank	Federal	Rank
<b>Alabama</b>	32.5%	39	55.8%	13	11.7%	21
<b>Arkansas</b>	36.6%	34	50.0%	20	13.5%	12
<b>Florida</b>	50.9%	15	36.1%	43	13.0%	14
<b>Georgia</b>	47.7%	19	42.3%	33	10.1%	28
<b>Kentucky</b>	37.1%	33	46.9%	22	16.0%	4
<b>Louisiana</b>	39.6%	27	45.0%	28	15.4%	6
<b>Mississippi</b>	33.0%	38	51.2%	18	15.8%	5
<b>North Carolina</b>	28.5%	43	57.9%	10	13.6%	11
<b>South Carolina</b>	43.6%	24	43.8%	30	12.6%	19
<b>Tennessee</b>	<b>39.2%</b>	<b>28</b>	<b>46.5%</b>	<b>23</b>	<b>14.3%</b>	<b>8</b>
<b>Virginia</b>	55.1%	10	38.5%	39	6.4%	46
<b>West Virginia</b>	26.9%	44	59.4%	9	13.7%	10
<b>Southeast</b>	39.2%		47.8%		13.0%	
<b>United States</b>	43.7%		45.8%		10.5%	
<b>District of Columbia</b>	88.8%	1				
<b>Hawaii</b>	1.6%	51				
<b>Vermont</b>			87.8%	1		
<b>Illinois</b>			21.4%	50		
<b>Oklahoma</b>					18.3%	1
<b>New Jersey</b>					3.1%	51

*Source: NEA Rankings and Estimates, nea.org*

The following graph from the NEA shows the distribution of average teacher salaries by state. The average Tennessee teacher salary of \$47,563 places the state in the bottom portion of the second quartile. The 2012-2013 southeastern average for teachers, \$48,446, also falls in the second quartile.

**Distribution of Average Classroom Teacher Salaries, 2013**



Source: Rankings of the States 2012 and Estimates of School Statistics 2013, National Education Association Research, December 2012

## **Market Pay Discussion**

Over the course of the 2013 meetings, the committee discussed the issue of competitive teacher compensation and what it needs to be related to recruiting and retaining teachers. Some committee members expressed the opinion that teacher salaries are too low, but yet there is no consensus as to what “competitive” compensation would look like. The need was defined as deriving the amount that the state should anticipate in order to recruit teachers of the quality or caliber that will allow Tennessee to meet achievement goals, retain great teachers, and ultimately reward professionals for high performance.

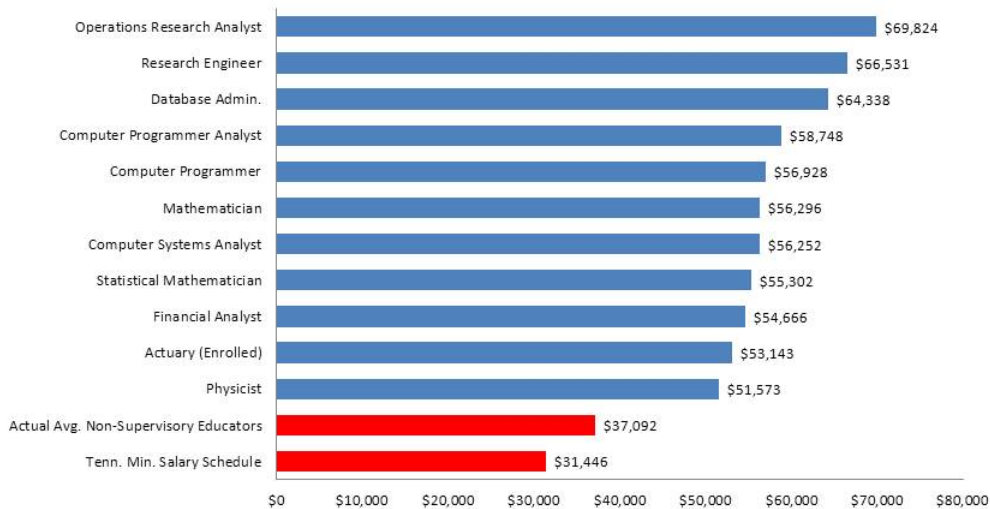
The following themes served as a basis for the ongoing discussion concerning adequate teacher compensation:

1. What should the minimum entry wage be to attract college students with high-caliber skills of problem solving, communications, critical thinking, reading, analytical thinking, leadership and other skills necessary to achieve success in virtually any field? Specifically, for those who have skill levels that would enable them to enter any career, what type of entry level salary would be necessary to attract them to the field of teaching?

2. Given the new and higher standards for K-12, it is anticipated that there will be an acute need for those who have mastery level skills in the subjects of math and science. As a subset of the above, what would entry level salaries need to be in order to attract college students with specific mastery in these subjects, given higher entry level salaries in specialized fields such as chemistry or physics?
3. Once entry level salaries are calculated and a sum total is determined, it will be necessary to compare that number to the existing total for compensation (salary and benefits) and determine the gap, then determine how we could go about closing that gap.

The following graphs contain selected market salary data for actual Tennessee jobs provided for comparison discussion using the Economic Research Institute Salary Assessor tool.

State-Wide Mathematics Occupations – Beginning Year

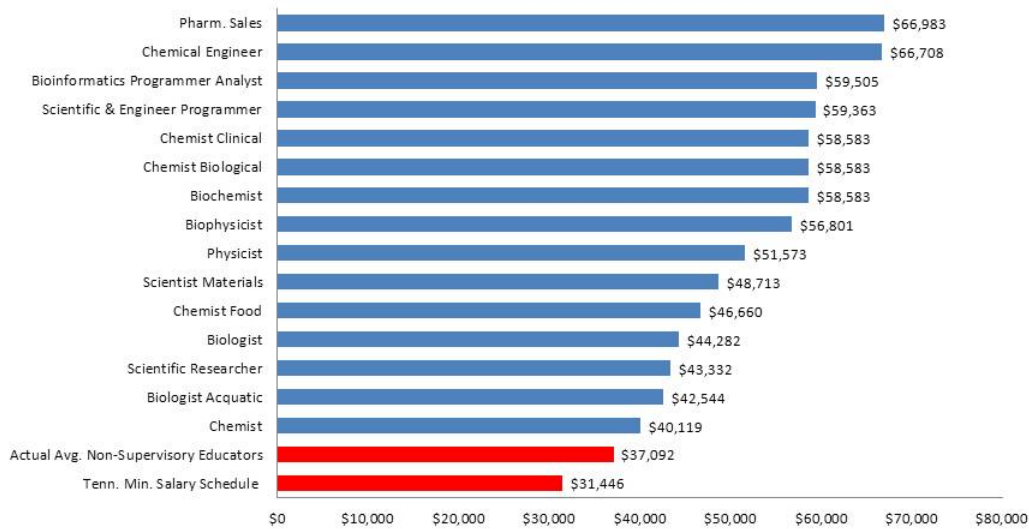


B.S. Degree							
12 month Average	10 Month Average	Tenn. Min. Sal. Schedule	10 Month Salary Gap	12 Month Salary Gap	Actual Avg. Non-Supervisory Educators	10 Month Salary Gap	12 Month Salary Gap
\$ 57,271	\$ 47,726	\$ 31,446	\$ 16,280	\$ 25,825	\$ 37,092	\$ 10,634	\$ 20,179

Data Source: Economic Research Institute Salary Assessor



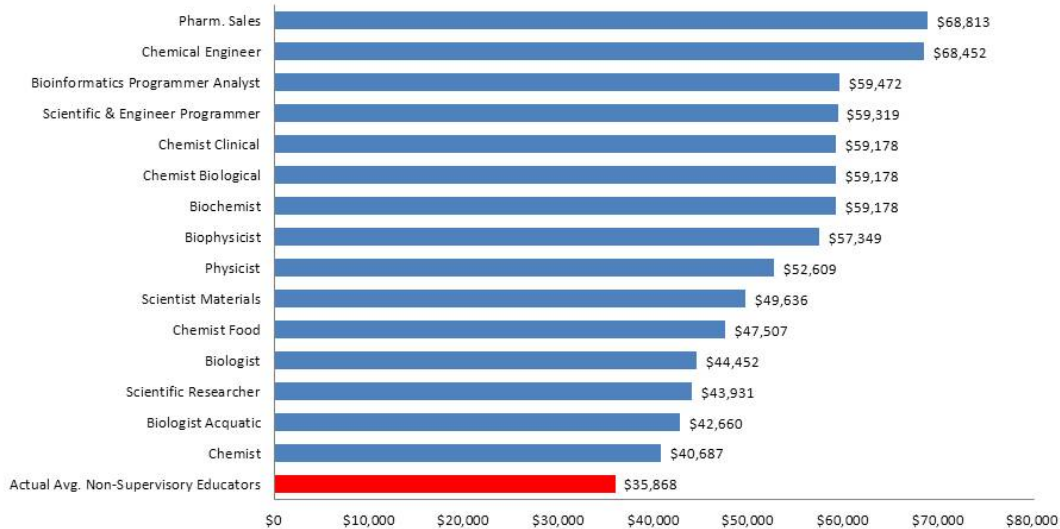
### State-Wide Science Occupations – Beginning Year



B.S. Degree							
12 month Average	10 Month Average	Tenn. Min. Sal. Schedule	10 Month Salary Gap	12 Month Salary Gap	Actual Avg. Non-Supervisory Educators	10 Month Salary Gap	12 Month Salary Gap
\$ 53,489	\$ 44,574	\$ 31,446	\$ 13,128	\$ 22,043	\$ 37,092	\$ 7,482	\$ 16,397

Data Source: Economic Research Institute Salary Assessor

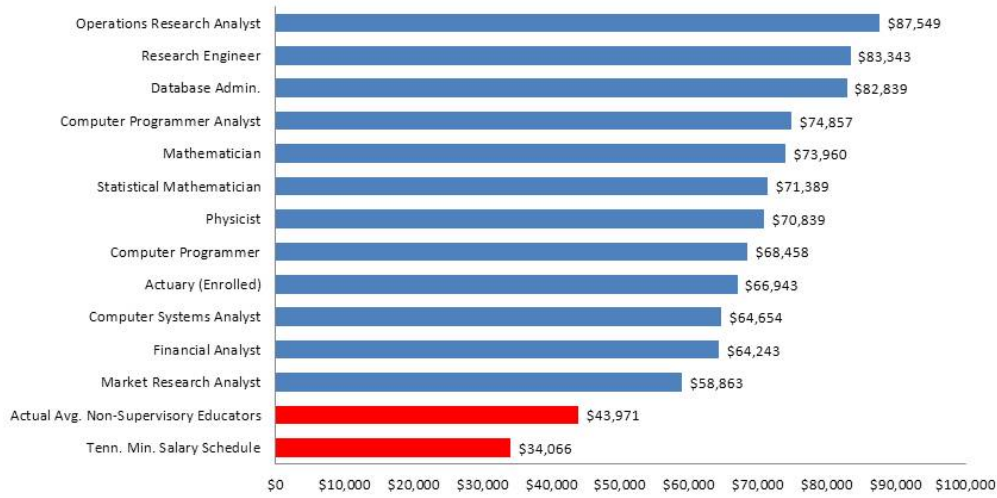
### Knox County Science Occupations – Beginning Year



B.S. Degree				
12 month Average	10 Month Average	Knox Co. Salary Schedule	10 Month Salary Gap	12 Month Salary Gap
\$ 54,161	\$ 45,135	\$ 35,868	\$ 9,267	\$ 18,293

Data Source: Economic Research Institute Salary Assessor

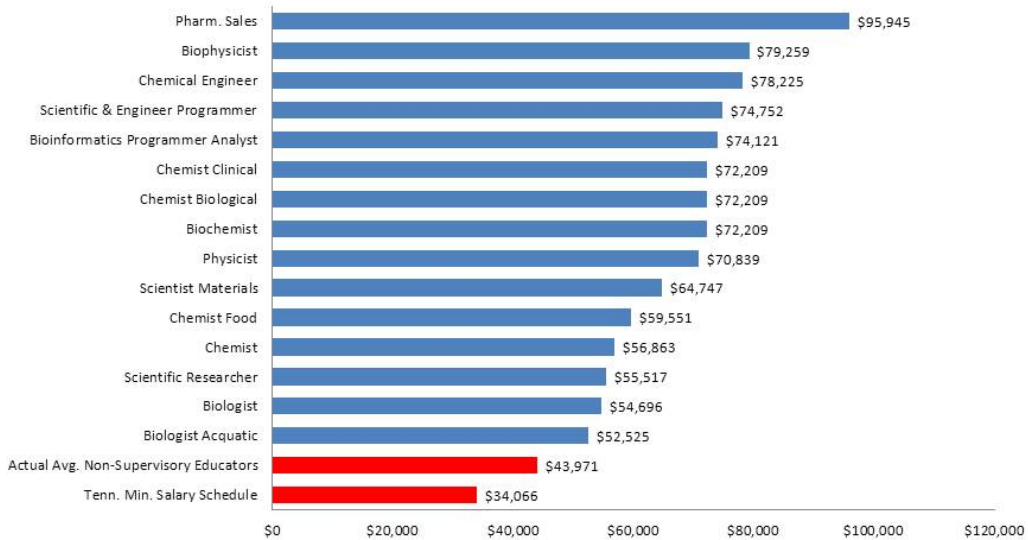
### State-Wide Mathematics Occupations – Year 6



B.S. Degree							
12 month Average	10 Month Average	Tenn. Min. Salary Schedule	10 Month Salary Gap	12 Month Salary Gap	Actual Avg. Non-Supervisory Educators	10 Month Salary Gap	12 Month Salary Gap
\$ 72,328	\$ 60,273	\$34,066	\$ 26,207	\$ 38,262	\$ 43,971	\$ 16,302	\$ 28,357

Data Source: Economic Research Institute Salary Assessor

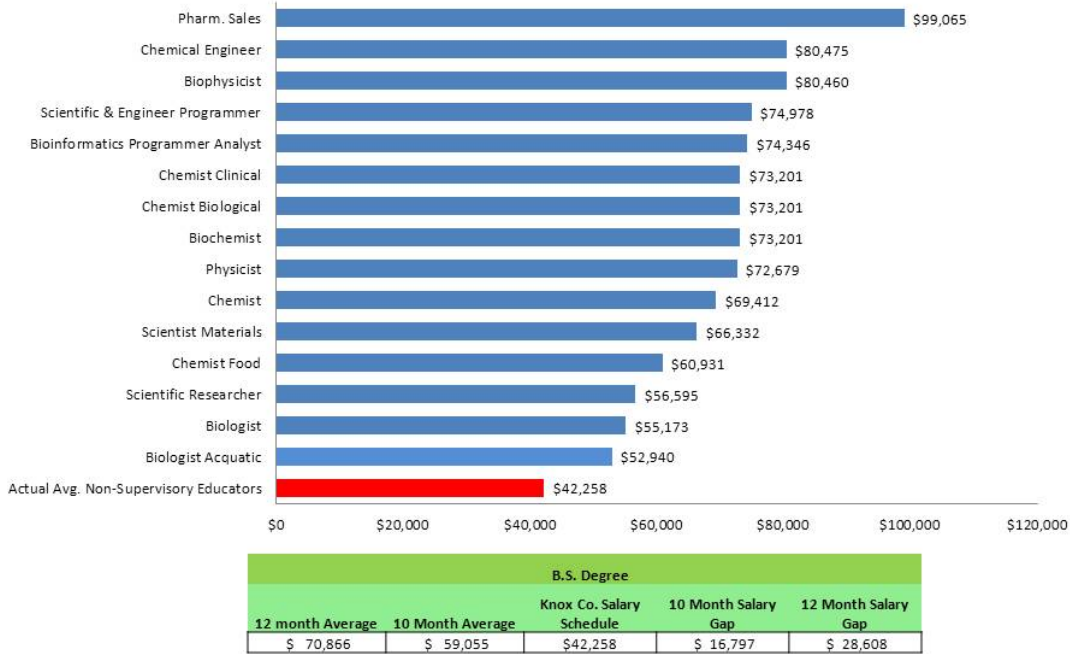
### State-Wide Science Occupations – Year 6



B.S. Degree							
12 month Average	10 Month Average	Tenn. Min. Salary Schedule	10 Month Salary Gap	12 Month Salary Gap	Actual Avg. Non-Supervisory Educators	10 Month Salary Gap	12 Month Salary Gap
\$ 68,911	\$ 57,426	\$34,066	\$ 23,360	\$ 34,845	\$ 43,971	\$ 13,455	\$ 24,940

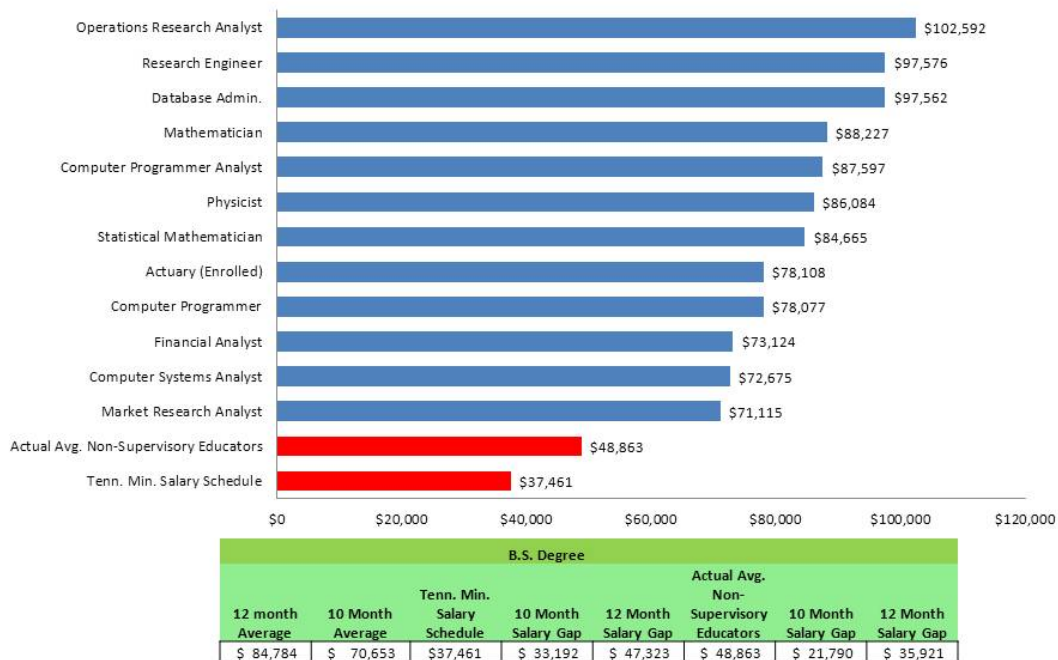
Data Source: Economic Research Institute Salary Assessor

### Knox County Science Occupations – Year 6



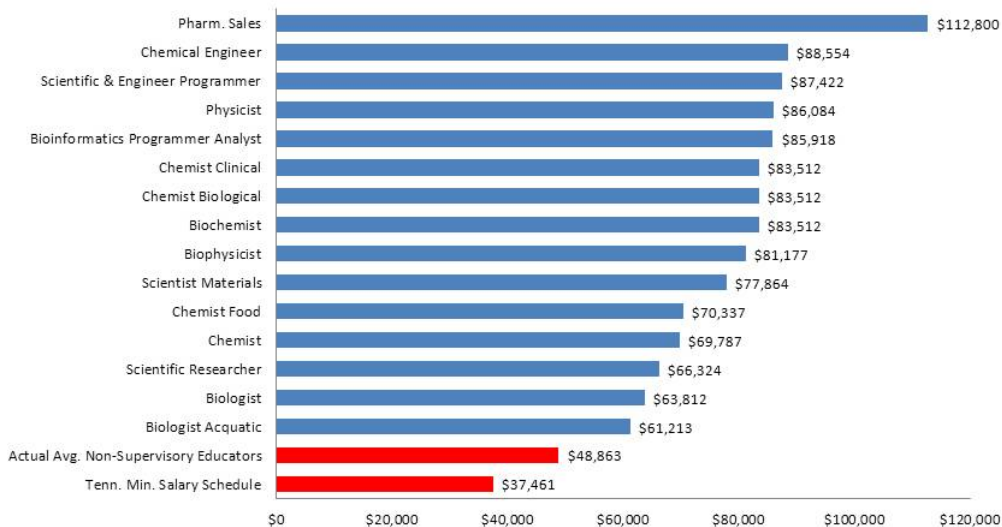
Data Source: Economic Research Institute Salary Assessor

### State-Wide Mathematics Occupations – Year 11



Data Source: Economic Research Institute Salary Assessor

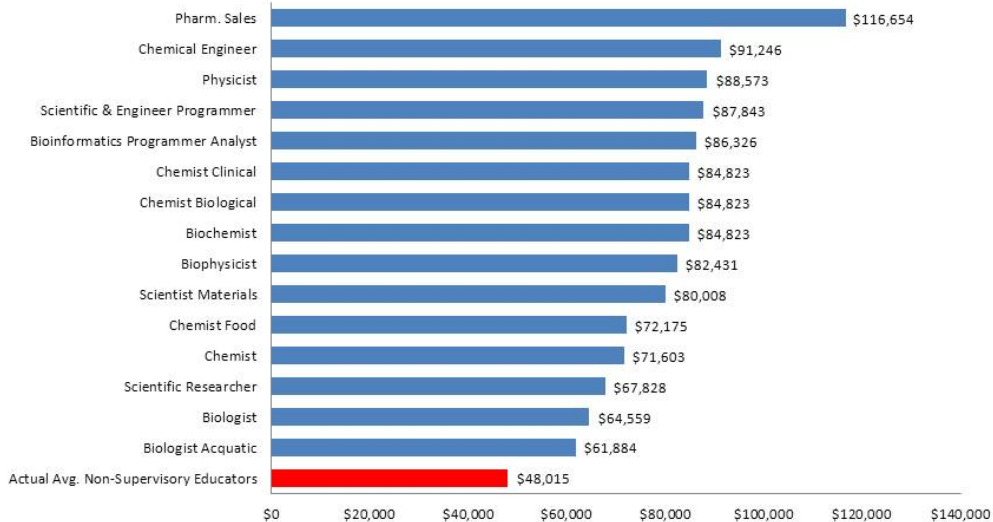
### State-Wide Science Occupations – Year 11



B.S. Degree							
Tenn. Min. Salary Schedule				Actual Avg. Non-Supervisory Educators			
12 month Average	10 Month Average	Tenn. Min. Salary Schedule	10 Month Salary Gap	12 Month Salary Gap	Supervisory Educators	10 Month Salary Gap	12 Month Salary Gap
\$ 80,122	\$ 66,768	\$ 37,461	\$ 29,307	\$ 42,661	\$ 48,863	\$ 17,905	\$ 31,259

Data Source: Economic Research Institute Salary Assessor

### Knox County Science Occupations – Year 11



B.S. Degree				
Knox Co. Salary Schedule				
12 month Average	10 Month Average	Knox Co. Salary Schedule	10 Month Salary Gap	12 Month Salary Gap
\$ 81,707	\$ 68,089	\$ 48,015	\$ 20,074	\$ 33,692

Data Source: Economic Research Institute Salary Assessor

# **APPENDICES**

Appendix A:

2013 State Cost for Committee Recommendations Per LEA

Appendix B:

Computation of 2013-2014 BEP Unit Costs

Appendix C:

Salaries and Benefits, Disparity in Compensation: A Look at Weighted Averages

Appendix D:

2013 BEP Committee Meeting Agendas and Discussion Documents

## Appendix A: 2013 State Cost for Committee Recommendations per LEA

Summary of Scenarios – estimated actual cost after stability and baseline calculations	
Component Change	State Cost
Increase salary component \$10,000	531,124,000
Increase salary component \$5,000	264,372,000
Change funding ratio for psychologists from 1:2,500 to 1:500	52,799,000
Change funding ratio for elementary counselors from 1:500 to 1:250	35,733,000
Change funding ratio for all counselors to 1:250	52,909,000
Change Assistant Principal ratio to SACS standard	7,216,000
Reduce 7-12 ratios, including CTE, by 3 students	81,333,000
New BEP Component for Mentors (1:12 new professional positions)	14,333,000
Professional Development (1% of instructional salaries)	22,062,000
Change funding ratios for nurses from 1:3,000 to 1:1,500	9,438,000
Change funding ratios for Technology Coordinators from 1:6,400 to 1:3,200	1,756,000
Increase Funding for teacher materials and supplies by \$100	3,655,000
Instructional Technology Coordinator (1 per LEA)	2,960,000
Capital Outlay Restored (done in FY14)	-
12 Months Insurance	60,376,000
<b>Total State Cost of all Recommendations (salary component increased 10,000)</b>	<b>875,694,000</b>
<b>Total State Cost of all Recommendations (salary component increased \$5,000)</b>	<b>608,942,000</b>
<b>Total State Cost without salary component increase</b>	<b>344,570,000</b>
These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.	

**Salary component increased \$10,000 based on FY14 July Final**

		<u>FY14 July Final Generated</u>	<u>FY15 Generated w/\$10,000 added</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate w/\$10,000 added</u>	<u>Variance</u>
<b>10</b>	Anderson County	28,822,000	32,634,000	3,812,000	28,822,000	32,634,000	3,812,000
<b>11</b>	Clinton City	4,034,000	4,605,000	571,000	4,034,000	4,605,000	571,000
<b>12</b>	Oak Ridge City	18,605,000	21,180,000	2,575,000	18,699,000	21,180,000	2,481,000
<b>20</b>	Bedford County	39,668,000	44,740,000	5,072,000	39,668,000	44,740,000	5,072,000
<b>30</b>	Benton County	11,461,000	12,930,000	1,469,000	11,461,000	12,930,000	1,469,000
<b>40</b>	Bledsoe County	11,457,000	12,871,000	1,414,000	11,457,000	12,871,000	1,414,000
<b>50</b>	Blount County	44,681,000	50,618,000	5,937,000	44,681,000	50,618,000	5,937,000
<b>51</b>	Alcoa City	6,928,000	7,876,000	948,000	6,928,000	7,876,000	948,000
<b>52</b>	Maryville City	18,717,000	21,291,000	2,574,000	18,717,000	21,291,000	2,574,000
<b>60</b>	Bradley County	43,527,000	49,163,000	5,636,000	43,527,000	49,163,000	5,636,000
<b>61</b>	Cleveland City	22,093,000	25,038,000	2,945,000	22,093,000	25,038,000	2,945,000
<b>70</b>	Campbell County	26,460,000	29,744,000	3,284,000	26,560,000	29,744,000	3,184,000
<b>80</b>	Cannon County	10,611,000	11,945,000	1,334,000	10,611,000	11,945,000	1,334,000
<b>90</b>	Carroll County	1,877,000	1,958,000	81,000	1,903,000	1,958,000	55,000
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,868,000	458,000	3,467,000	3,868,000	401,000
<b>93</b>	Huntingdon SSD	5,948,000	6,753,000	805,000	5,948,000	6,753,000	805,000
<b>94</b>	McKenzie SSD	6,656,000	7,539,000	883,000	6,656,000	7,539,000	883,000
<b>95</b>	South Carroll Co SSD	1,904,000	2,164,000	260,000	1,904,000	2,164,000	260,000
<b>97</b>	West Carroll Co SSD	5,024,000	5,702,000	678,000	5,024,000	5,702,000	678,000
<b>100</b>	Carter County	27,931,000	31,438,000	3,507,000	27,931,000	31,438,000	3,507,000
<b>101</b>	Elizabethton City	11,437,000	12,949,000	1,512,000	11,437,000	12,949,000	1,512,000
<b>110</b>	Cheatham County	31,771,000	35,776,000	4,005,000	31,771,000	35,776,000	4,005,000
<b>120</b>	Chester County	14,512,000	16,289,000	1,777,000	14,512,000	16,289,000	1,777,000
<b>130</b>	Claiborne County	23,943,000	26,881,000	2,938,000	23,943,000	26,881,000	2,938,000

<b>140</b>	Clay County	5,624,000	6,326,000	702,000	5,624,000	6,326,000	702,000
<b>150</b>	Cocke County	22,827,000	25,665,000	2,838,000	22,827,000	25,665,000	2,838,000
<b>151</b>	Newport City	3,349,000	3,792,000	443,000	3,349,000	3,792,000	443,000
<b>160</b>	Coffee County	18,987,000	21,488,000	2,501,000	18,987,000	21,488,000	2,501,000
<b>161</b>	Manchester City	6,044,000	6,897,000	853,000	6,241,000	6,897,000	656,000
<b>162</b>	Tullahoma City	14,013,000	15,942,000	1,929,000	14,013,000	15,942,000	1,929,000
<b>170</b>	Crockett County	10,105,000	11,330,000	1,225,000	10,105,000	11,330,000	1,225,000
<b>171</b>	Alamo City	3,375,000	3,826,000	451,000	3,375,000	3,826,000	451,000
<b>172</b>	Bells City	2,155,000	2,445,000	290,000	2,155,000	2,445,000	290,000
<b>180</b>	Cumberland County	28,441,000	32,120,000	3,679,000	28,441,000	32,120,000	3,679,000
<b>190</b>	Davidson County	253,366,000	291,301,000	37,935,000	253,366,000	291,301,000	37,935,000
<b>200</b>	Decatur County	7,962,000	8,978,000	1,016,000	7,962,000	8,978,000	1,016,000
<b>210</b>	DeKalb County	14,004,000	15,805,000	1,801,000	14,004,000	15,805,000	1,801,000
<b>220</b>	Dickson County	36,815,000	41,575,000	4,760,000	36,815,000	41,575,000	4,760,000
<b>230</b>	Dyer County	17,271,000	19,400,000	2,129,000	17,271,000	19,400,000	2,129,000
<b>231</b>	Dyersburg City	11,887,000	13,457,000	1,570,000	12,136,000	13,457,000	1,321,000
<b>240</b>	Fayette County	13,494,000	15,183,000	1,689,000	15,359,000	17,028,000	1,669,000
<b>250</b>	Fentress County	11,899,000	13,332,000	1,433,000	11,899,000	13,332,000	1,433,000
<b>260</b>	Franklin County	25,613,000	28,862,000	3,249,000	25,613,000	28,862,000	3,249,000
<b>271</b>	Humboldt City	6,021,000	6,807,000	786,000	6,095,000	6,807,000	712,000
<b>272</b>	Milan SSD	10,347,000	11,662,000	1,315,000	10,347,000	11,662,000	1,315,000
<b>273</b>	Trenton SSD	6,721,000	7,563,000	842,000	6,721,000	7,563,000	842,000
<b>274</b>	Bradford SSD	2,673,000	3,009,000	336,000	2,798,000	3,009,000	211,000
<b>275</b>	Gibson County SSD	18,582,000	20,959,000	2,377,000	18,582,000	20,959,000	2,377,000
<b>280</b>	Giles County	17,544,000	19,767,000	2,223,000	17,544,000	19,767,000	2,223,000
<b>290</b>	Grainger County	19,526,000	21,898,000	2,372,000	19,526,000	21,898,000	2,372,000
<b>300</b>	Greene County	31,247,000	35,255,000	4,008,000	31,247,000	35,255,000	4,008,000
<b>301</b>	Greeneville City	12,378,000	14,082,000	1,704,000	12,378,000	14,082,000	1,704,000
<b>310</b>	Grundy County	12,626,000	14,235,000	1,609,000	12,626,000	14,235,000	1,609,000



<b>320</b>	Hamblen County	42,517,000	48,212,000	5,695,000	42,517,000	48,212,000	5,695,000
<b>330</b>	Hamilton County	131,307,000	149,397,000	18,090,000	131,307,000	149,397,000	18,090,000
<b>340</b>	Hancock County	6,032,000	6,763,000	731,000	6,032,000	6,763,000	731,000
<b>350</b>	Hardeman County	20,664,000	23,185,000	2,521,000	20,664,000	23,185,000	2,521,000
<b>360</b>	Hardin County	14,424,000	16,296,000	1,872,000	14,424,000	16,296,000	1,872,000
<b>370</b>	Hawkins County	35,908,000	40,386,000	4,478,000	35,908,000	40,386,000	4,478,000
<b>371</b>	Rogersville City	3,055,000	3,469,000	414,000	3,055,000	3,469,000	414,000
<b>380</b>	Haywood County	16,643,000	18,739,000	2,096,000	16,643,000	18,739,000	2,096,000
<b>390</b>	Henderson County	19,123,000	21,548,000	2,425,000	19,123,000	21,548,000	2,425,000
<b>391</b>	Lexington City	4,783,000	5,432,000	649,000	4,783,000	5,432,000	649,000
<b>400</b>	Henry County	14,237,000	15,964,000	1,727,000	14,237,000	15,964,000	1,727,000
<b>401</b>	Paris SSD	7,729,000	8,720,000	991,000	7,729,000	8,720,000	991,000
<b>410</b>	Hickman County	19,606,000	22,028,000	2,422,000	20,059,000	22,454,000	2,395,000
<b>420</b>	Houston County	7,609,000	8,573,000	964,000	7,609,000	8,573,000	964,000
<b>430</b>	Humphreys County	14,130,000	15,944,000	1,814,000	14,130,000	15,944,000	1,814,000
<b>440</b>	Jackson County	8,739,000	9,819,000	1,080,000	8,739,000	9,819,000	1,080,000
<b>450</b>	Jefferson County	32,247,000	36,370,000	4,123,000	32,247,000	36,370,000	4,123,000
<b>460</b>	Johnson County	11,471,000	12,934,000	1,463,000	12,027,000	13,460,000	1,433,000
<b>470</b>	Knox County	173,301,000	197,570,000	24,269,000	173,301,000	197,570,000	24,269,000
<b>480</b>	Lake County	5,047,000	5,684,000	637,000	5,047,000	5,684,000	637,000
<b>490</b>	Lauderdale County	23,789,000	26,657,000	2,868,000	23,789,000	26,657,000	2,868,000
<b>500</b>	Lawrence County	32,355,000	36,404,000	4,049,000	32,398,000	36,404,000	4,006,000
<b>510</b>	Lewis County	9,511,000	10,695,000	1,184,000	9,511,000	10,695,000	1,184,000
<b>520</b>	Lincoln County	18,993,000	21,424,000	2,431,000	18,993,000	21,424,000	2,431,000
<b>521</b>	Fayetteville City	5,765,000	6,519,000	754,000	5,765,000	6,519,000	754,000
<b>530</b>	Loudon County	18,678,000	21,159,000	2,481,000	19,264,000	21,723,000	2,459,000
<b>531</b>	Lenoir City	8,714,000	9,927,000	1,213,000	8,714,000	9,927,000	1,213,000
<b>540</b>	McMinn County	24,478,000	27,566,000	3,088,000	24,478,000	27,566,000	3,088,000
<b>541</b>	Athens City	6,962,000	7,887,000	925,000	6,962,000	7,887,000	925,000

<b>542</b>	Etowah City	1,561,000	1,772,000	211,000	1,561,000	1,772,000	211,000
<b>550</b>	McNairy County	21,523,000	24,181,000	2,658,000	21,523,000	24,181,000	2,658,000
<b>560</b>	Macon County	19,549,000	21,999,000	2,450,000	19,549,000	21,999,000	2,450,000
<b>570</b>	Madison County	44,716,000	50,833,000	6,117,000	44,716,000	50,833,000	6,117,000
<b>580</b>	Marion County	19,079,000	21,500,000	2,421,000	19,204,000	21,500,000	2,296,000
<b>581</b>	Richard City SSD	1,317,000	1,496,000	179,000	1,469,000	1,496,000	27,000
<b>590</b>	Marshall County	24,868,000	28,007,000	3,139,000	24,868,000	28,007,000	3,139,000
<b>600</b>	Maury County	48,705,000	55,150,000	6,445,000	48,705,000	55,150,000	6,445,000
<b>610</b>	Meigs County	9,320,000	10,473,000	1,153,000	9,424,000	10,545,000	1,121,000
<b>620</b>	Monroe County	26,223,000	29,508,000	3,285,000	26,223,000	29,508,000	3,285,000
<b>621</b>	Sweetwater City	7,188,000	8,159,000	971,000	7,188,000	8,159,000	971,000
<b>630</b>	Montgomery County	126,030,000	142,490,000	16,460,000	126,045,000	142,490,000	16,445,000
<b>640</b>	Moore County	4,593,000	5,190,000	597,000	4,593,000	5,190,000	597,000
<b>650</b>	Morgan County	18,141,000	20,385,000	2,244,000	18,141,000	20,385,000	2,244,000
<b>660</b>	Obion County	16,516,000	18,625,000	2,109,000	16,516,000	18,625,000	2,109,000
<b>661</b>	Union City	6,524,000	7,383,000	859,000	6,524,000	7,383,000	859,000
<b>670</b>	Overton County	17,514,000	19,664,000	2,150,000	17,514,000	19,664,000	2,150,000
<b>680</b>	Perry County	5,819,000	6,570,000	751,000	5,858,000	6,570,000	712,000
<b>690</b>	Pickett County	3,733,000	4,207,000	474,000	3,801,000	4,207,000	406,000
<b>700</b>	Polk County	12,714,000	14,289,000	1,575,000	12,740,000	14,289,000	1,549,000
<b>710</b>	Putnam County	42,121,000	48,004,000	5,883,000	42,121,000	48,004,000	5,883,000
<b>720</b>	Rhea County	21,168,000	23,807,000	2,639,000	21,168,000	23,807,000	2,639,000
<b>721</b>	Dayton City	3,804,000	4,314,000	510,000	3,804,000	4,314,000	510,000
<b>730</b>	Roane County	26,810,000	30,392,000	3,582,000	27,859,000	31,403,000	3,544,000
<b>740</b>	Robertson County	52,708,000	59,711,000	7,003,000	52,708,000	59,711,000	7,003,000
<b>750</b>	Rutherford County	164,980,000	187,054,000	22,074,000	164,980,000	187,054,000	22,074,000
<b>751</b>	Murfreesboro City	31,227,000	35,465,000	4,238,000	31,227,000	35,465,000	4,238,000
<b>760</b>	Scott County	15,456,000	17,312,000	1,856,000	15,456,000	17,312,000	1,856,000
<b>761</b>	Oneida SSD	6,575,000	7,400,000	825,000	6,575,000	7,400,000	825,000

<b>770</b>	Sequatchie County	11,623,000	13,100,000	1,477,000	11,623,000	13,100,000	1,477,000
<b>780</b>	Sevier County	35,515,000	40,252,000	4,737,000	38,496,000	43,195,000	4,699,000
<b>790</b>	Shelby County	645,947,000	736,923,000	90,976,000	645,947,000	736,923,000	90,976,000
<b>800</b>	Smith County	15,339,000	17,284,000	1,945,000	15,450,000	17,284,000	1,834,000
<b>810</b>	Stewart County	10,795,000	12,139,000	1,344,000	11,010,000	12,139,000	1,129,000
<b>820</b>	Sullivan County	38,230,000	43,336,000	5,106,000	38,230,000	43,336,000	5,106,000
<b>821</b>	Bristol City	13,873,000	15,818,000	1,945,000	13,873,000	15,818,000	1,945,000
<b>822</b>	Kingsport City	24,306,000	27,709,000	3,403,000	24,306,000	27,709,000	3,403,000
<b>830</b>	Sumner County	121,014,000	137,230,000	16,216,000	121,014,000	137,230,000	16,216,000
<b>840</b>	Tipton County	58,067,000	65,252,000	7,185,000	58,067,000	65,252,000	7,185,000
<b>850</b>	Trousdale County	6,818,000	7,701,000	883,000	6,818,000	7,701,000	883,000
<b>860</b>	Unicoi County	12,592,000	14,215,000	1,623,000	12,592,000	14,215,000	1,623,000
<b>870</b>	Union County	31,159,000	35,059,000	3,900,000	31,159,000	35,059,000	3,900,000
<b>880</b>	Van Buren County	3,830,000	4,327,000	497,000	4,572,000	5,034,000	462,000
<b>890</b>	Warren County	31,390,000	35,487,000	4,097,000	31,390,000	35,487,000	4,097,000
<b>900</b>	Washington County	30,429,000	34,588,000	4,159,000	30,745,000	34,588,000	3,843,000
<b>901</b>	Johnson City	25,621,000	29,228,000	3,607,000	25,621,000	29,228,000	3,607,000
<b>910</b>	Wayne County	12,797,000	14,390,000	1,593,000	13,022,000	14,585,000	1,563,000
<b>920</b>	Weakley County	21,096,000	23,755,000	2,659,000	21,471,000	23,755,000	2,284,000
<b>930</b>	White County	20,066,000	22,565,000	2,499,000	20,066,000	22,565,000	2,499,000
<b>940</b>	Williamson County	107,438,000	124,165,000	16,727,000	107,438,000	124,165,000	16,727,000
<b>941</b>	Franklin SSD	13,731,000	15,885,000	2,154,000	13,731,000	15,885,000	2,154,000
<b>950</b>	Wilson County	61,363,000	69,662,000	8,299,000	61,363,000	69,662,000	8,299,000
<b>951</b>	Lebanon SSD	14,339,000	16,259,000	1,920,000	14,339,000	16,259,000	1,920,000
<b>970</b>	Dept. of Children Services	7,359,000	8,366,000	1,007,000	9,867,000	9,867,000	0
		3,979,409,000	4,514,219,000	534,810,000	3,992,885,000	4,524,009,000	531,124,000

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

**Salary component increased \$5,000 based on FY14 July Final**

		<u>FY14 July Final Generated</u>	<u>FY15 Generated w/\$5,000 added</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate w/\$5,000 added</u>	<u>Variance</u>
<b>10</b>	Anderson County	28,822,000	30,728,000	1,906,000	28,822,000	30,728,000	1,906,000
<b>11</b>	Clinton City	4,034,000	4,320,000	286,000	4,034,000	4,320,000	286,000
<b>12</b>	Oak Ridge City	18,605,000	19,893,000	1,288,000	18,699,000	19,893,000	1,194,000
<b>20</b>	Bedford County	39,668,000	42,203,000	2,535,000	39,668,000	42,203,000	2,535,000
<b>30</b>	Benton County	11,461,000	12,196,000	735,000	11,461,000	12,196,000	735,000
<b>40</b>	Bledsoe County	11,457,000	12,165,000	708,000	11,457,000	12,165,000	708,000
<b>50</b>	Blount County	44,681,000	47,650,000	2,969,000	44,681,000	47,650,000	2,969,000
<b>51</b>	Alcoa City	6,928,000	7,402,000	474,000	6,928,000	7,402,000	474,000
<b>52</b>	Maryville City	18,717,000	20,005,000	1,288,000	18,717,000	20,005,000	1,288,000
<b>60</b>	Bradley County	43,527,000	46,344,000	2,817,000	43,527,000	46,344,000	2,817,000
<b>61</b>	Cleveland City	22,093,000	23,565,000	1,472,000	22,093,000	23,565,000	1,472,000
<b>70</b>	Campbell County	26,460,000	28,102,000	1,642,000	26,560,000	28,102,000	1,542,000
<b>80</b>	Cannon County	10,611,000	11,277,000	666,000	10,611,000	11,277,000	666,000
<b>90</b>	Carroll County	1,877,000	1,918,000	41,000	1,903,000	1,918,000	15,000
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,639,000	229,000	3,467,000	3,639,000	172,000
<b>93</b>	Huntingdon SSD	5,948,000	6,351,000	403,000	5,948,000	6,351,000	403,000
<b>94</b>	McKenzie SSD	6,656,000	7,097,000	441,000	6,656,000	7,097,000	441,000
<b>95</b>	South Carroll Co SSD	1,904,000	2,034,000	130,000	1,904,000	2,034,000	130,000
<b>97</b>	West Carroll Co SSD	5,024,000	5,363,000	339,000	5,024,000	5,363,000	339,000
<b>100</b>	Carter County	27,931,000	29,685,000	1,754,000	27,931,000	29,685,000	1,754,000
<b>101</b>	Elizabethton City	11,437,000	12,193,000	756,000	11,437,000	12,193,000	756,000
<b>110</b>	Cheatham County	31,771,000	33,773,000	2,002,000	31,771,000	33,773,000	2,002,000
<b>120</b>	Chester County	14,512,000	15,400,000	888,000	14,512,000	15,400,000	888,000
<b>130</b>	Claiborne County	23,943,000	25,412,000	1,469,000	23,943,000	25,412,000	1,469,000

<b>140</b>	Clay County	5,624,000	5,975,000	351,000	5,624,000	5,975,000	351,000
<b>150</b>	Cocke County	22,827,000	24,246,000	1,419,000	22,827,000	24,246,000	1,419,000
<b>151</b>	Newport City	3,349,000	3,571,000	222,000	3,349,000	3,571,000	222,000
<b>160</b>	Coffee County	18,987,000	20,237,000	1,250,000	18,987,000	20,237,000	1,250,000
<b>161</b>	Manchester City	6,044,000	6,470,000	426,000	6,241,000	6,470,000	229,000
<b>162</b>	Tullahoma City	14,013,000	14,977,000	964,000	14,013,000	14,977,000	964,000
<b>170</b>	Crockett County	10,105,000	10,718,000	613,000	10,105,000	10,718,000	613,000
<b>171</b>	Alamo City	3,375,000	3,601,000	226,000	3,375,000	3,601,000	226,000
<b>172</b>	Bells City	2,155,000	2,301,000	146,000	2,155,000	2,301,000	146,000
<b>180</b>	Cumberland County	28,441,000	30,282,000	1,841,000	28,441,000	30,282,000	1,841,000
<b>190</b>	Davidson County	253,366,000	272,333,000	18,967,000	253,366,000	272,333,000	18,967,000
<b>200</b>	Decatur County	7,962,000	8,469,000	507,000	7,962,000	8,469,000	507,000
<b>210</b>	DeKalb County	14,004,000	14,904,000	900,000	14,004,000	14,904,000	900,000
<b>220</b>	Dickson County	36,815,000	39,195,000	2,380,000	36,815,000	39,195,000	2,380,000
<b>230</b>	Dyer County	17,271,000	18,336,000	1,065,000	17,271,000	18,336,000	1,065,000
<b>231</b>	Dyersburg City	11,887,000	12,672,000	785,000	12,136,000	12,672,000	536,000
<b>240</b>	Fayette County	13,494,000	14,338,000	844,000	15,359,000	16,193,000	834,000
<b>250</b>	Fentress County	11,899,000	12,617,000	718,000	11,899,000	12,617,000	718,000
<b>260</b>	Franklin County	25,613,000	27,237,000	1,624,000	25,613,000	27,237,000	1,624,000
<b>271</b>	Humboldt City	6,021,000	6,413,000	392,000	6,095,000	6,413,000	318,000
<b>272</b>	Milan SSD	10,347,000	11,004,000	657,000	10,347,000	11,004,000	657,000
<b>273</b>	Trenton SSD	6,721,000	7,142,000	421,000	6,721,000	7,142,000	421,000
<b>274</b>	Bradford SSD	2,673,000	2,841,000	168,000	2,798,000	2,841,000	43,000
<b>275</b>	Gibson County SSD	18,582,000	19,770,000	1,188,000	18,582,000	19,770,000	1,188,000
<b>280</b>	Giles County	17,544,000	18,656,000	1,112,000	17,544,000	18,656,000	1,112,000
<b>290</b>	Grainger County	19,526,000	20,713,000	1,187,000	19,526,000	20,713,000	1,187,000
<b>300</b>	Greene County	31,247,000	33,251,000	2,004,000	31,247,000	33,251,000	2,004,000
<b>301</b>	Greeneville City	12,378,000	13,231,000	853,000	12,378,000	13,231,000	853,000
<b>310</b>	Grundy County	12,626,000	13,431,000	805,000	12,626,000	13,431,000	805,000

<b>320</b>	Hamblen County	42,517,000	45,366,000	2,849,000	42,517,000	45,366,000	2,849,000
<b>330</b>	Hamilton County	131,307,000	140,350,000	9,043,000	131,307,000	140,350,000	9,043,000
<b>340</b>	Hancock County	6,032,000	6,399,000	367,000	6,032,000	6,399,000	367,000
<b>350</b>	Hardeman County	20,664,000	21,925,000	1,261,000	20,664,000	21,925,000	1,261,000
<b>360</b>	Hardin County	14,424,000	15,360,000	936,000	14,424,000	15,360,000	936,000
<b>370</b>	Hawkins County	35,908,000	38,147,000	2,239,000	35,908,000	38,147,000	2,239,000
<b>371</b>	Rogersville City	3,055,000	3,263,000	208,000	3,055,000	3,263,000	208,000
<b>380</b>	Haywood County	16,643,000	17,692,000	1,049,000	16,643,000	17,692,000	1,049,000
<b>390</b>	Henderson County	19,123,000	20,336,000	1,213,000	19,123,000	20,336,000	1,213,000
<b>391</b>	Lexington City	4,783,000	5,108,000	325,000	4,783,000	5,108,000	325,000
<b>400</b>	Henry County	14,237,000	15,100,000	863,000	14,237,000	15,100,000	863,000
<b>401</b>	Paris SSD	7,729,000	8,225,000	496,000	7,729,000	8,225,000	496,000
<b>410</b>	Hickman County	19,606,000	20,817,000	1,211,000	20,059,000	21,257,000	1,198,000
<b>420</b>	Houston County	7,609,000	8,091,000	482,000	7,609,000	8,091,000	482,000
<b>430</b>	Humphreys County	14,130,000	15,036,000	906,000	14,130,000	15,036,000	906,000
<b>440</b>	Jackson County	8,739,000	9,280,000	541,000	8,739,000	9,280,000	541,000
<b>450</b>	Jefferson County	32,247,000	34,309,000	2,062,000	32,247,000	34,309,000	2,062,000
<b>460</b>	Johnson County	11,471,000	12,203,000	732,000	12,027,000	12,744,000	717,000
<b>470</b>	Knox County	173,301,000	185,436,000	12,135,000	173,301,000	185,436,000	12,135,000
<b>480</b>	Lake County	5,047,000	5,365,000	318,000	5,047,000	5,365,000	318,000
<b>490</b>	Lauderdale County	23,789,000	25,222,000	1,433,000	23,789,000	25,222,000	1,433,000
<b>500</b>	Lawrence County	32,355,000	34,379,000	2,024,000	32,398,000	34,379,000	1,981,000
<b>510</b>	Lewis County	9,511,000	10,102,000	591,000	9,511,000	10,102,000	591,000
<b>520</b>	Lincoln County	18,993,000	20,210,000	1,217,000	18,993,000	20,210,000	1,217,000
<b>521</b>	Fayetteville City	5,765,000	6,142,000	377,000	5,765,000	6,142,000	377,000
<b>530</b>	Loudon County	18,678,000	19,919,000	1,241,000	19,264,000	20,493,000	1,229,000
<b>531</b>	Lenoir City	8,714,000	9,319,000	605,000	8,714,000	9,319,000	605,000
<b>540</b>	McMinn County	24,478,000	26,023,000	1,545,000	24,478,000	26,023,000	1,545,000
<b>541</b>	Athens City	6,962,000	7,425,000	463,000	6,962,000	7,425,000	463,000

<b>542</b>	Etowah City	1,561,000	1,666,000	105,000	1,561,000	1,666,000	105,000
<b>550</b>	McNairy County	21,523,000	22,852,000	1,329,000	21,523,000	22,852,000	1,329,000
<b>560</b>	Macon County	19,549,000	20,774,000	1,225,000	19,549,000	20,774,000	1,225,000
<b>570</b>	Madison County	44,716,000	47,774,000	3,058,000	44,716,000	47,774,000	3,058,000
<b>580</b>	Marion County	19,079,000	20,289,000	1,210,000	19,204,000	20,289,000	1,085,000
<b>581</b>	Richard City SSD	1,317,000	1,407,000	90,000	1,469,000	1,407,000	(62,000)
<b>590</b>	Marshall County	24,868,000	26,438,000	1,570,000	24,868,000	26,438,000	1,570,000
<b>600</b>	Maury County	48,705,000	51,928,000	3,223,000	48,705,000	51,928,000	3,223,000
<b>610</b>	Meigs County	9,320,000	9,896,000	576,000	9,424,000	9,984,000	560,000
<b>620</b>	Monroe County	26,223,000	27,865,000	1,642,000	26,223,000	27,865,000	1,642,000
<b>621</b>	Sweetwater City	7,188,000	7,674,000	486,000	7,188,000	7,674,000	486,000
<b>630</b>	Montgomery County	126,030,000	134,260,000	8,230,000	126,045,000	134,260,000	8,215,000
<b>640</b>	Moore County	4,593,000	4,893,000	300,000	4,593,000	4,893,000	300,000
<b>650</b>	Morgan County	18,141,000	19,263,000	1,122,000	18,141,000	19,263,000	1,122,000
<b>660</b>	Obion County	16,516,000	17,570,000	1,054,000	16,516,000	17,570,000	1,054,000
<b>661</b>	Union City	6,524,000	6,954,000	430,000	6,524,000	6,954,000	430,000
<b>670</b>	Overton County	17,514,000	18,590,000	1,076,000	17,514,000	18,590,000	1,076,000
<b>680</b>	Perry County	5,819,000	6,194,000	375,000	5,858,000	6,194,000	336,000
<b>690</b>	Pickett County	3,733,000	3,970,000	237,000	3,801,000	3,970,000	169,000
<b>700</b>	Polk County	12,714,000	13,501,000	787,000	12,740,000	13,501,000	761,000
<b>710</b>	Putnam County	42,121,000	45,062,000	2,941,000	42,121,000	45,062,000	2,941,000
<b>720</b>	Rhea County	21,168,000	22,489,000	1,321,000	21,168,000	22,489,000	1,321,000
<b>721</b>	Dayton City	3,804,000	4,058,000	254,000	3,804,000	4,058,000	254,000
<b>730</b>	Roane County	26,810,000	28,600,000	1,790,000	27,859,000	29,631,000	1,772,000
<b>740</b>	Robertson County	52,708,000	56,210,000	3,502,000	52,708,000	56,210,000	3,502,000
<b>750</b>	Rutherford County	164,980,000	176,017,000	11,037,000	164,980,000	176,017,000	11,037,000
<b>751</b>	Murfreesboro City	31,227,000	33,346,000	2,119,000	31,227,000	33,346,000	2,119,000
<b>760</b>	Scott County	15,456,000	16,385,000	929,000	15,456,000	16,385,000	929,000
<b>761</b>	Oneida SSD	6,575,000	6,988,000	413,000	6,575,000	6,988,000	413,000

<b>770</b>	Sequatchie County	11,623,000	12,362,000	739,000	11,623,000	12,362,000	739,000
<b>780</b>	Sevier County	35,515,000	37,882,000	2,367,000	38,496,000	40,845,000	2,349,000
<b>790</b>	Shelby County	645,947,000	691,433,000	45,486,000	645,947,000	691,433,000	45,486,000
<b>800</b>	Smith County	15,339,000	16,313,000	974,000	15,450,000	16,313,000	863,000
<b>810</b>	Stewart County	10,795,000	11,467,000	672,000	11,010,000	11,467,000	457,000
<b>820</b>	Sullivan County	38,230,000	40,784,000	2,554,000	38,230,000	40,784,000	2,554,000
<b>821</b>	Bristol City	13,873,000	14,845,000	972,000	13,873,000	14,845,000	972,000
<b>822</b>	Kingsport City	24,306,000	26,007,000	1,701,000	24,306,000	26,007,000	1,701,000
<b>830</b>	Sumner County	121,014,000	129,122,000	8,108,000	121,014,000	129,122,000	8,108,000
<b>840</b>	Tipton County	58,067,000	61,660,000	3,593,000	58,067,000	61,660,000	3,593,000
<b>850</b>	Trousdale County	6,818,000	7,259,000	441,000	6,818,000	7,259,000	441,000
<b>860</b>	Unicoi County	12,592,000	13,404,000	812,000	12,592,000	13,404,000	812,000
<b>870</b>	Union County	31,159,000	33,109,000	1,950,000	31,159,000	33,109,000	1,950,000
<b>880</b>	Van Buren County	3,830,000	4,078,000	248,000	4,572,000	4,803,000	231,000
<b>890</b>	Warren County	31,390,000	33,440,000	2,050,000	31,390,000	33,440,000	2,050,000
<b>900</b>	Washington County	30,429,000	32,509,000	2,080,000	30,745,000	32,509,000	1,764,000
<b>901</b>	Johnson City	25,621,000	27,424,000	1,803,000	25,621,000	27,424,000	1,803,000
<b>910</b>	Wayne County	12,797,000	13,595,000	798,000	13,022,000	13,804,000	782,000
<b>920</b>	Weakley County	21,096,000	22,427,000	1,331,000	21,471,000	22,427,000	956,000
<b>930</b>	White County	20,066,000	21,316,000	1,250,000	20,066,000	21,316,000	1,250,000
<b>940</b>	Williamson County	107,438,000	115,802,000	8,364,000	107,438,000	115,802,000	8,364,000
<b>941</b>	Franklin SSD	13,731,000	14,808,000	1,077,000	13,731,000	14,808,000	1,077,000
<b>950</b>	Wilson County	61,363,000	65,512,000	4,149,000	61,363,000	65,512,000	4,149,000
<b>951</b>	Lebanon SSD	14,339,000	15,298,000	959,000	14,339,000	15,298,000	959,000
<b>970</b>	Dept. of Children Services	7,359,000	7,863,000	504,000	9,867,000	9,867,000	0
		3,979,409,000	4,246,827,000	267,418,000	3,992,885,000	4,257,257,000	264,372,000

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.



**Psychologists 1:500 ratio (changed from 1:2,500) based on FY14 July Final**

		<u>FY14 July Final Generated</u>	<u>FY15 Generated w/ 1:500 Psychologists</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with 1:500 Psychologists</u>	<u>Variance</u>	<u>Psychologis ts Prior to Change</u>	<u>Psychologi sts After Change</u>	<u>Number of Addition al Psychol ogists</u>
<b>10</b>	Anderson County	28,822,000	29,236,000	414,000	28,822,000	29,236,000	414,000	2.5	13.0	10.5
<b>11</b>	Clinton City	4,034,000	4,099,000	65,000	4,034,000	4,099,000	65,000	0.5	2.0	1.5
<b>12</b>	Oak Ridge City	18,605,000	18,893,000	288,000	18,699,000	18,893,000	194,000	1.5	9.0	7.5
<b>20</b>	Bedford County	39,668,000	40,222,000	554,000	39,668,000	40,222,000	554,000	3.0	16.0	13.0
<b>30</b>	Benton County	11,461,000	11,607,000	146,000	11,461,000	11,607,000	146,000	1.0	4.5	3.5
<b>40</b>	Bledsoe County	11,457,000	11,569,000	112,000	11,457,000	11,569,000	112,000	1.0	3.5	2.5
<b>50</b>	Blount County	44,681,000	45,325,000	644,000	44,681,000	45,325,000	644,000	4.5	22.0	17.5
<b>51</b>	Alcoa City	6,928,000	7,029,000	101,000	6,928,000	7,029,000	101,000	0.5	3.5	3.0
<b>52</b>	Maryville City	18,717,000	19,011,000	294,000	18,717,000	19,011,000	294,000	2.0	10.0	8.0
<b>60</b>	Bradley County	43,527,000	44,149,000	622,000	43,527,000	44,149,000	622,000	4.0	20.0	16.0
<b>61</b>	Cleveland City	22,093,000	22,423,000	330,000	22,093,000	22,423,000	330,000	2.0	10.5	8.5
<b>70</b>	Campbell County	26,460,000	26,828,000	368,000	26,560,000	26,828,000	268,000	2.0	11.0	9.0
<b>80</b>	Cannon County	10,611,000	10,742,000	131,000	10,611,000	10,742,000	131,000	1.0	4.0	3.0
<b>90</b>	Carroll County	1,877,000	1,877,000	0	1,903,000	1,877,000	(26,000)	0.0	0.0	0.0
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,454,000	44,000	3,467,000	3,454,000	(13,000)	0.5	1.5	1.0
<b>93</b>	Huntingdon SSD	5,948,000	6,030,000	82,000	5,948,000	6,030,000	82,000	0.5	2.5	2.0
<b>94</b>	McKenzie SSD	6,656,000	6,747,000	91,000	6,656,000	6,747,000	91,000	0.5	2.5	2.0
<b>95</b>	South Carroll Co SSD	1,904,000	1,929,000	25,000	1,904,000	1,929,000	25,000	0.0	0.5	0.5
<b>97</b>	West Carroll Co SSD	5,024,000	5,090,000	66,000	5,024,000	5,090,000	66,000	0.5	2.0	1.5
<b>100</b>	Carter County	27,931,000	28,315,000	384,000	27,931,000	28,315,000	384,000	2.0	11.0	9.0
<b>101</b>	Elizabethton City	11,437,000	11,613,000	176,000	11,437,000	11,613,000	176,000	1.0	5.0	4.0
<b>110</b>	Cheatham County	31,771,000	32,226,000	455,000	31,771,000	32,226,000	455,000	2.5	13.0	10.5
<b>120</b>	Chester County	14,512,000	14,717,000	205,000	14,512,000	14,717,000	205,000	1.0	5.5	4.5

<b>130</b>	Claiborne County	23,943,000	24,241,000	298,000	23,943,000	24,241,000	298,000	2.0	9.0	7.0
<b>140</b>	Clay County	5,624,000	5,662,000	38,000	5,624,000	5,662,000	38,000	1.0	2.0	1.0
<b>150</b>	Cocke County	22,827,000	23,157,000	330,000	22,827,000	23,157,000	330,000	1.5	9.5	8.0
<b>151</b>	Newport City	3,349,000	3,402,000	53,000	3,349,000	3,402,000	53,000	0.5	1.5	1.0
<b>160</b>	Coffee County	18,987,000	19,272,000	285,000	18,987,000	19,272,000	285,000	1.5	9.0	7.5
<b>161</b>	Manchester City	6,044,000	6,122,000	78,000	6,241,000	6,122,000	(119,000)	0.5	2.5	2.0
<b>162</b>	Tullahoma City	14,013,000	14,216,000	203,000	14,013,000	14,216,000	203,000	1.5	6.5	5.0
<b>170</b>	Crockett County	10,105,000	10,241,000	136,000	10,105,000	10,241,000	136,000	0.5	3.5	3.0
<b>171</b>	Alamo City	3,375,000	3,419,000	44,000	3,375,000	3,419,000	44,000	0.0	1.0	1.0
<b>172</b>	Bells City	2,155,000	2,184,000	29,000	2,155,000	2,184,000	29,000	0.0	1.0	1.0
<b>180</b>	Cumberland County	28,441,000	28,854,000	413,000	28,441,000	28,854,000	413,000	3.0	14.5	11.5
<b>190</b>	Davidson County	253,366,000	256,983,000	3,617,000	253,366,000	256,983,000	3,617,000	31.0	155.5	124.5
<b>200</b>	Decatur County	7,962,000	8,037,000	75,000	7,962,000	8,037,000	75,000	1.0	3.0	2.0
<b>210</b>	DeKalb County	14,004,000	14,212,000	208,000	14,004,000	14,212,000	208,000	1.0	6.0	5.0
<b>220</b>	Dickson County	36,815,000	37,329,000	514,000	36,815,000	37,329,000	514,000	3.5	16.5	13.0
<b>230</b>	Dyer County	17,271,000	17,514,000	243,000	17,271,000	17,514,000	243,000	1.5	7.5	6.0
<b>231</b>	Dyersburg City	11,887,000	12,070,000	183,000	12,136,000	12,070,000	(66,000)	1.0	5.5	4.5
<b>240</b>	Fayette County	13,494,000	13,673,000	179,000	15,359,000	15,359,000	0	1.5	7.0	5.5
<b>250</b>	Fentress County	11,899,000	12,041,000	142,000	11,899,000	12,041,000	142,000	1.0	4.5	3.5
<b>260</b>	Franklin County	25,613,000	25,973,000	360,000	25,613,000	25,973,000	360,000	2.0	11.0	9.0
<b>271</b>	Humboldt City	6,021,000	6,087,000	66,000	6,095,000	6,087,000	(8,000)	0.5	2.0	1.5
<b>272</b>	Milan SSD	10,347,000	10,485,000	138,000	10,347,000	10,485,000	138,000	1.0	4.0	3.0
<b>273</b>	Trenton SSD	6,721,000	6,806,000	85,000	6,721,000	6,806,000	85,000	0.5	2.5	2.0
<b>274</b>	Bradford SSD	2,673,000	2,707,000	34,000	2,798,000	2,707,000	(91,000)	0.0	1.0	1.0
<b>275</b>	Gibson County SSD	18,582,000	18,841,000	259,000	18,582,000	18,841,000	259,000	1.5	7.5	6.0
<b>280</b>	Giles County	17,544,000	17,804,000	260,000	17,544,000	17,804,000	260,000	1.5	8.0	6.5
<b>290</b>	Grainger County	19,526,000	19,779,000	253,000	19,526,000	19,779,000	253,000	1.5	7.0	5.5
<b>300</b>	Greene County	31,247,000	31,681,000	434,000	31,247,000	31,681,000	434,000	3.0	14.0	11.0
<b>301</b>	Greeneville City	12,378,000	12,556,000	178,000	12,378,000	12,556,000	178,000	1.0	5.5	4.5

<b>310</b>	Grundy County	12,626,000	12,786,000	160,000	12,626,000	12,786,000	160,000	1.0	4.5	3.5
<b>320</b>	Hamblen County	42,517,000	43,117,000	600,000	42,517,000	43,117,000	600,000	4.0	20.0	16.0
<b>330</b>	Hamilton County	131,307,000	133,323,000	2,016,000	131,307,000	133,323,000	2,016,000	17.0	84.5	67.5
<b>340</b>	Hancock County	6,032,000	6,076,000	44,000	6,032,000	6,076,000	44,000	1.0	2.0	1.0
<b>350</b>	Hardeman County	20,664,000	20,926,000	262,000	20,664,000	20,926,000	262,000	1.5	7.5	6.0
<b>360</b>	Hardin County	14,424,000	14,618,000	194,000	14,424,000	14,618,000	194,000	1.5	7.0	5.5
<b>370</b>	Hawkins County	35,908,000	36,410,000	502,000	35,908,000	36,410,000	502,000	2.5	14.5	12.0
<b>371</b>	Rogersville City	3,055,000	3,109,000	54,000	3,055,000	3,109,000	54,000	0.5	1.5	1.0
<b>380</b>	Haywood County	16,643,000	16,862,000	219,000	16,643,000	16,862,000	219,000	1.5	6.5	5.0
<b>390</b>	Henderson County	19,123,000	19,380,000	257,000	19,123,000	19,380,000	257,000	1.5	7.5	6.0
<b>391</b>	Lexington City	4,783,000	4,851,000	68,000	4,783,000	4,851,000	68,000	0.5	2.0	1.5
<b>400</b>	Henry County	14,237,000	14,422,000	185,000	14,237,000	14,422,000	185,000	1.5	6.0	4.5
<b>401</b>	Paris SSD	7,729,000	7,839,000	110,000	7,729,000	7,839,000	110,000	0.5	3.5	3.0
<b>410</b>	Hickman County	19,606,000	19,856,000	250,000	20,059,000	20,059,000	0	1.5	7.0	5.5
<b>420</b>	Houston County	7,609,000	7,671,000	62,000	7,609,000	7,671,000	62,000	1.0	2.5	1.5
<b>430</b>	Humphreys County	14,130,000	14,335,000	205,000	14,130,000	14,335,000	205,000	1.0	6.0	5.0
<b>440</b>	Jackson County	8,739,000	8,825,000	86,000	8,739,000	8,825,000	86,000	1.0	3.0	2.0
<b>450</b>	Jefferson County	32,247,000	32,706,000	459,000	32,247,000	32,706,000	459,000	3.0	14.5	11.5
<b>460</b>	Johnson County	11,471,000	11,619,000	148,000	12,027,000	12,027,000	0	1.0	4.5	3.5
<b>470</b>	Knox County	173,301,000	176,082,000	2,781,000	173,301,000	176,082,000	2,781,000	22.5	113.5	91.0
<b>480</b>	Lake County	5,047,000	5,063,000	16,000	5,047,000	5,063,000	16,000	1.0	1.5	0.5
<b>490</b>	Lauderdale County	23,789,000	24,108,000	319,000	23,789,000	24,108,000	319,000	2.0	9.0	7.0
<b>500</b>	Lawrence County	32,355,000	32,808,000	453,000	32,398,000	32,808,000	410,000	2.5	13.0	10.5
<b>510</b>	Lewis County	9,511,000	9,617,000	106,000	9,511,000	9,617,000	106,000	1.0	3.5	2.5
<b>520</b>	Lincoln County	18,993,000	19,267,000	274,000	18,993,000	19,267,000	274,000	1.5	8.0	6.5
<b>521</b>	Fayetteville City	5,765,000	5,850,000	85,000	5,765,000	5,850,000	85,000	0.5	2.5	2.0
<b>530</b>	Loudon County	18,678,000	18,934,000	256,000	19,264,000	19,264,000	0	2.0	9.5	7.5
<b>531</b>	Lenoir City	8,714,000	8,836,000	122,000	8,714,000	8,836,000	122,000	1.0	4.5	3.5
<b>540</b>	McMinn County	24,478,000	24,845,000	367,000	24,478,000	24,845,000	367,000	2.5	11.5	9.0

<b>541</b>	Athens City	6,962,000	7,060,000	98,000	6,962,000	7,060,000	98,000	0.5	3.0	2.5
<b>542</b>	Etowah City	1,561,000	1,582,000	21,000	1,561,000	1,582,000	21,000	0.0	0.5	0.5
<b>550</b>	McNairy County	21,523,000	21,833,000	310,000	21,523,000	21,833,000	310,000	1.5	8.5	7.0
<b>560</b>	Macon County	19,549,000	19,814,000	265,000	19,549,000	19,814,000	265,000	1.5	7.5	6.0
<b>570</b>	Madison County	44,716,000	45,356,000	640,000	44,716,000	45,356,000	640,000	5.0	25.5	20.5
<b>580</b>	Marion County	19,079,000	19,336,000	257,000	19,204,000	19,336,000	132,000	2.0	8.5	6.5
<b>581</b>	Richard City SSD	1,317,000	1,336,000	19,000	1,469,000	1,336,000	(133,000)	0.0	0.5	0.5
<b>590</b>	Marshall County	24,868,000	25,231,000	363,000	24,868,000	25,231,000	363,000	2.0	10.5	8.5
<b>600</b>	Maury County	48,705,000	49,396,000	691,000	48,705,000	49,396,000	691,000	4.5	23.0	18.5
<b>610</b>	Meigs County	9,320,000	9,429,000	109,000	9,424,000	9,429,000	5,000	1.0	3.5	2.5
<b>620</b>	Monroe County	26,223,000	26,581,000	358,000	26,223,000	26,581,000	358,000	2.5	11.0	8.5
<b>621</b>	Sweetwater City	7,188,000	7,284,000	96,000	7,188,000	7,284,000	96,000	0.5	3.0	2.5
<b>630</b>	Montgomery County	126,030,000	127,851,000	1,821,000	126,045,000	127,851,000	1,806,000	12.0	59.5	47.5
<b>640</b>	Moore County	4,593,000	4,624,000	31,000	4,593,000	4,624,000	31,000	1.0	2.0	1.0
<b>650</b>	Morgan County	18,141,000	18,374,000	233,000	18,141,000	18,374,000	233,000	1.5	6.5	5.0
<b>660</b>	Obion County	16,516,000	16,763,000	247,000	16,516,000	16,763,000	247,000	1.5	7.5	6.0
<b>661</b>	Union City	6,524,000	6,623,000	99,000	6,524,000	6,623,000	99,000	0.5	3.0	2.5
<b>670</b>	Overton County	17,514,000	17,734,000	220,000	17,514,000	17,734,000	220,000	1.5	6.5	5.0
<b>680</b>	Perry County	5,819,000	5,855,000	36,000	5,858,000	5,855,000	(3,000)	1.0	2.0	1.0
<b>690</b>	Pickett County	3,733,000	3,746,000	13,000	3,801,000	3,746,000	(55,000)	1.0	1.5	0.5
<b>700</b>	Polk County	12,714,000	12,887,000	173,000	12,740,000	12,887,000	147,000	1.0	5.0	4.0
<b>710</b>	Putnam County	42,121,000	42,731,000	610,000	42,121,000	42,731,000	610,000	4.0	21.0	17.0
<b>720</b>	Rhea County	21,168,000	21,456,000	288,000	21,168,000	21,456,000	288,000	1.5	8.5	7.0
<b>721</b>	Dayton City	3,804,000	3,854,000	50,000	3,804,000	3,854,000	50,000	0.5	1.5	1.0
<b>730</b>	Roane County	26,810,000	27,191,000	381,000	27,859,000	27,859,000	0	2.5	13.5	11.0
<b>740</b>	Robertson County	52,708,000	53,452,000	744,000	52,708,000	53,452,000	744,000	4.5	22.5	18.0
<b>750</b>	Rutherford County	164,980,000	167,448,000	2,468,000	164,980,000	167,448,000	2,468,000	16.0	79.5	63.5
<b>751</b>	Murfreesboro City	31,227,000	31,674,000	447,000	31,227,000	31,674,000	447,000	3.0	14.5	11.5
<b>760</b>	Scott County	15,456,000	15,658,000	202,000	15,456,000	15,658,000	202,000	1.0	5.5	4.5

<b>761</b>	Oneida SSD	6,575,000	6,667,000	92,000	6,575,000	6,667,000	92,000	0.5	2.5	2.0
<b>770</b>	Sequatchie County	11,623,000	11,771,000	148,000	11,623,000	11,771,000	148,000	1.0	4.5	3.5
<b>780</b>	Sevier County	35,515,000	36,058,000	543,000	38,496,000	38,496,000	0	5.5	28.5	23.0
<b>790</b>	Shelby County	645,947,000	655,483,000	9,536,000	645,947,000	655,483,000	9,536,000	59.5	297.5	238.0
<b>800</b>	Smith County	15,339,000	15,554,000	215,000	15,450,000	15,554,000	104,000	1.0	6.0	5.0
<b>810</b>	Stewart County	10,795,000	10,922,000	127,000	11,010,000	10,922,000	(88,000)	1.0	4.0	3.0
<b>820</b>	Sullivan County	38,230,000	38,815,000	585,000	38,230,000	38,815,000	585,000	4.0	21.0	17.0
<b>821</b>	Bristol City	13,873,000	14,097,000	224,000	13,873,000	14,097,000	224,000	1.5	8.0	6.5
<b>822</b>	Kingsport City	24,306,000	24,685,000	379,000	24,306,000	24,685,000	379,000	2.5	13.5	11.0
<b>830</b>	Sumner County	121,014,000	122,796,000	1,782,000	121,014,000	122,796,000	1,782,000	11.0	56.0	45.0
<b>840</b>	Tipton County	58,067,000	58,890,000	823,000	58,067,000	58,890,000	823,000	4.5	23.0	18.5
<b>850</b>	Trousdale County	6,818,000	6,880,000	62,000	6,818,000	6,880,000	62,000	1.0	2.5	1.5
<b>860</b>	Unicoi County	12,592,000	12,756,000	164,000	12,592,000	12,756,000	164,000	1.0	5.0	4.0
<b>870</b>	Union County	31,159,000	31,624,000	465,000	31,159,000	31,624,000	465,000	2.5	12.0	9.5
<b>880</b>	Van Buren County	3,830,000	3,843,000	13,000	4,572,000	4,572,000	0	1.0	1.5	0.5
<b>890</b>	Warren County	31,390,000	31,834,000	444,000	31,390,000	31,834,000	444,000	2.5	13.0	10.5
<b>900</b>	Washington County	30,429,000	30,914,000	485,000	30,745,000	30,914,000	169,000	3.5	18.0	14.5
<b>901</b>	Johnson City	25,621,000	26,021,000	400,000	25,621,000	26,021,000	400,000	3.0	15.0	12.0
<b>910</b>	Wayne County	12,797,000	12,953,000	156,000	13,022,000	13,022,000	0	1.0	4.5	3.5
<b>920</b>	Weakley County	21,096,000	21,387,000	291,000	21,471,000	21,387,000	(84,000)	1.5	8.5	7.0
<b>930</b>	White County	20,066,000	20,349,000	283,000	20,066,000	20,349,000	283,000	1.5	8.0	6.5
<b>940</b>	Williamson County	107,438,000	109,402,000	1,964,000	107,438,000	109,402,000	1,964,000	13.0	66.0	53.0
<b>941</b>	Franklin SSD	13,731,000	13,954,000	223,000	13,731,000	13,954,000	223,000	1.5	7.5	6.0
<b>950</b>	Wilson County	61,363,000	62,309,000	946,000	61,363,000	62,309,000	946,000	6.5	32.0	25.5
<b>951</b>	Lebanon SSD	14,339,000	14,543,000	204,000	14,339,000	14,543,000	204,000	1.5	7.0	5.5
<b>970</b>	Dept. of Children Services	7,359,000	7,490,000	131,000	9,867,000	9,867,000	0	0.0	2.5	2.5
		3,979,409,000	4,036,776,000	57,367,000	3,992,885,000	4,045,684,000	52,799,000	387.5	1,914.0	1,526.5

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

**Elementary Counselors 1:250 (changed from 1:500) based on FY14 July Final**

		<u>FY14 July Final Generated</u>	<u>FY15 Generated w/ 1:250 Elem Counselors</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with 1:250 Elem Counselors</u>	<u>Variance</u>	<u>Elementary Counselors Prior to Change</u>	<u>Elementary Counselors After Change</u>	<u>Number of Additional Counselors</u>
<b>10</b>	Anderson County	28,822,000	29,051,000	229,000	28,822,000	29,051,000	229,000	6.5	12.5	6.0
<b>11</b>	Clinton City	4,034,000	4,091,000	57,000	4,034,000	4,091,000	57,000	2.0	3.5	1.5
<b>12</b>	Oak Ridge City	18,605,000	18,796,000	191,000	18,699,000	18,796,000	97,000	4.5	9.5	5.0
<b>20</b>	Bedford County	39,668,000	40,052,000	384,000	39,668,000	40,052,000	384,000	9.5	18.5	9.0
<b>30</b>	Benton County	11,461,000	11,540,000	79,000	11,461,000	11,540,000	79,000	2.5	4.5	2.0
<b>40</b>	Bledsoe County	11,457,000	11,549,000	92,000	11,457,000	11,549,000	92,000	2.0	4.0	2.0
<b>50</b>	Blount County	44,681,000	45,112,000	431,000	44,681,000	45,112,000	431,000	12.0	24.0	12.0
<b>51</b>	Alcoa City	6,928,000	6,999,000	71,000	6,928,000	6,999,000	71,000	2.0	4.0	2.0
<b>52</b>	Maryville City	18,717,000	18,896,000	179,000	18,717,000	18,896,000	179,000	5.5	10.5	5.0
<b>60</b>	Bradley County	43,527,000	43,931,000	404,000	43,527,000	43,931,000	404,000	10.5	21.0	10.5
<b>61</b>	Cleveland City	22,093,000	22,324,000	231,000	22,093,000	22,324,000	231,000	6.0	12.0	6.0
<b>70</b>	Campbell County	26,460,000	26,703,000	243,000	26,560,000	26,703,000	143,000	6.0	12.0	6.0
<b>80</b>	Cannon County	10,611,000	10,724,000	113,000	10,611,000	10,724,000	113,000	2.0	4.5	2.5
<b>90</b>	Carroll County	1,877,000	1,877,000	0	1,903,000	1,877,000	(26,000)	0.0	0.0	0.0
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,441,000	31,000	3,467,000	3,441,000	(26,000)	0.5	1.5	1.0
<b>93</b>	Huntingdon SSD	5,948,000	6,010,000	62,000	5,948,000	6,010,000	62,000	1.5	3.0	1.5
<b>94</b>	McKenzie SSD	6,656,000	6,724,000	68,000	6,656,000	6,724,000	68,000	1.5	3.0	1.5
<b>95</b>	South Carroll Co SSD	1,904,000	1,921,000	17,000	1,904,000	1,921,000	17,000	0.5	1.0	0.5
<b>97</b>	West Carroll Co SSD	5,024,000	5,069,000	45,000	5,024,000	5,069,000	45,000	1.0	2.0	1.0
<b>100</b>	Carter County	27,931,000	28,182,000	251,000	27,931,000	28,182,000	251,000	6.0	12.0	6.0
<b>101</b>	Elizabethton City	11,437,000	11,520,000	83,000	11,437,000	11,520,000	83,000	2.5	4.5	2.0
<b>110</b>	Cheatham County	31,771,000	32,072,000	301,000	31,771,000	32,072,000	301,000	7.0	14.0	7.0

<b>120</b>	Chester County	14,512,000	14,648,000	136,000	14,512,000	14,648,000	136,000	3.0	6.0	3.0
<b>130</b>	Claiborne County	23,943,000	24,131,000	188,000	23,943,000	24,131,000	188,000	5.0	9.5	4.5
<b>140</b>	Clay County	5,624,000	5,692,000	68,000	5,624,000	5,692,000	68,000	1.0	2.5	1.5
<b>150</b>	Cocke County	22,827,000	23,043,000	216,000	22,827,000	23,043,000	216,000	4.5	9.5	5.0
<b>151</b>	Newport City	3,349,000	3,414,000	65,000	3,349,000	3,414,000	65,000	1.0	2.5	1.5
<b>160</b>	Coffee County	18,987,000	19,163,000	176,000	18,987,000	19,163,000	176,000	4.0	8.5	4.5
<b>161</b>	Manchester City	6,044,000	6,122,000	78,000	6,241,000	6,122,000	(119,000)	2.0	4.0	2.0
<b>162</b>	Tullahoma City	14,013,000	14,149,000	136,000	14,013,000	14,149,000	136,000	3.5	7.0	3.5
<b>170</b>	Crockett County	10,105,000	10,168,000	63,000	10,105,000	10,168,000	63,000	1.0	2.5	1.5
<b>171</b>	Alamo City	3,375,000	3,441,000	66,000	3,375,000	3,441,000	66,000	1.0	2.5	1.5
<b>172</b>	Bells City	2,155,000	2,191,000	36,000	2,155,000	2,191,000	36,000	0.5	1.5	1.0
<b>180</b>	Cumberland County	28,441,000	28,729,000	288,000	28,441,000	28,729,000	288,000	7.5	15.5	8.0
<b>190</b>	Davidson County	253,366,000	256,237,000	2,871,000	253,366,000	256,237,000	2,871,000	92.0	184.5	92.5
<b>200</b>	Decatur County	7,962,000	8,020,000	58,000	7,962,000	8,020,000	58,000	2.0	3.5	1.5
<b>210</b>	DeKalb County	14,004,000	14,151,000	147,000	14,004,000	14,151,000	147,000	3.0	6.5	3.5
<b>220</b>	Dickson County	36,815,000	37,170,000	355,000	36,815,000	37,170,000	355,000	9.0	18.0	9.0
<b>230</b>	Dyer County	17,271,000	17,428,000	157,000	17,271,000	17,428,000	157,000	4.0	8.0	4.0
<b>231</b>	Dyersburg City	11,887,000	11,985,000	98,000	12,136,000	11,985,000	(151,000)	3.0	5.5	2.5
<b>240</b>	Fayette County	13,494,000	13,629,000	135,000	15,359,000	15,359,000	0	4.0	8.0	4.0
<b>250</b>	Fentress County	11,899,000	12,028,000	129,000	11,899,000	12,028,000	129,000	3.0	6.0	3.0
<b>260</b>	Franklin County	25,613,000	25,850,000	237,000	25,613,000	25,850,000	237,000	6.0	12.0	6.0
<b>271</b>	Humboldt City	6,021,000	6,075,000	54,000	6,095,000	6,075,000	(20,000)	1.5	2.5	1.0
<b>272</b>	Milan SSD	10,347,000	10,451,000	104,000	10,347,000	10,451,000	104,000	2.0	4.5	2.5
<b>273</b>	Trenton SSD	6,721,000	6,790,000	69,000	6,721,000	6,790,000	69,000	1.4	3.0	1.6
<b>274</b>	Bradford SSD	2,673,000	2,692,000	19,000	2,798,000	2,692,000	(106,000)	0.5	1.0	0.5
<b>275</b>	Gibson County SSD	18,582,000	18,773,000	191,000	18,582,000	18,773,000	191,000	4.0	8.5	4.5
<b>280</b>	Giles County	17,544,000	17,724,000	180,000	17,544,000	17,724,000	180,000	4.0	8.5	4.5
<b>290</b>	Grainger County	19,526,000	19,712,000	186,000	19,526,000	19,712,000	186,000	3.5	7.5	4.0
<b>300</b>	Greene County	31,247,000	31,516,000	269,000	31,247,000	31,516,000	269,000	7.5	14.5	7.0

<b>301</b>	Greeneville City	12,378,000	12,495,000	117,000	12,378,000	12,495,000	117,000	3.0	6.0	3.0
<b>310</b>	Grundy County	12,626,000	12,715,000	89,000	12,626,000	12,715,000	89,000	2.5	4.5	2.0
<b>320</b>	Hamblen County	42,517,000	42,956,000	439,000	42,517,000	42,956,000	439,000	11.0	22.5	11.5
<b>330</b>	Hamilton County	131,307,000	132,772,000	1,465,000	131,307,000	132,772,000	1,465,000	48.0	96.0	48.0
<b>340</b>	Hancock County	6,032,000	6,079,000	47,000	6,032,000	6,079,000	47,000	1.0	2.0	1.0
<b>350</b>	Hardeman County	20,664,000	20,838,000	174,000	20,664,000	20,838,000	174,000	4.0	8.0	4.0
<b>360</b>	Hardin County	14,424,000	14,542,000	118,000	14,424,000	14,542,000	118,000	4.0	7.5	3.5
<b>370</b>	Hawkins County	35,908,000	36,248,000	340,000	35,908,000	36,248,000	340,000	7.5	15.5	8.0
<b>371</b>	Rogersville City	3,055,000	3,100,000	45,000	3,055,000	3,100,000	45,000	1.0	2.0	1.0
<b>380</b>	Haywood County	16,643,000	16,797,000	154,000	16,643,000	16,797,000	154,000	3.5	7.0	3.5
<b>390</b>	Henderson County	19,123,000	19,299,000	176,000	19,123,000	19,299,000	176,000	3.5	7.5	4.0
<b>391</b>	Lexington City	4,783,000	4,849,000	66,000	4,783,000	4,849,000	66,000	1.5	3.0	1.5
<b>400</b>	Henry County	14,237,000	14,362,000	125,000	14,237,000	14,362,000	125,000	2.5	5.5	3.0
<b>401</b>	Paris SSD	7,729,000	7,851,000	122,000	7,729,000	7,851,000	122,000	2.5	5.5	3.0
<b>410</b>	Hickman County	19,606,000	19,788,000	182,000	20,059,000	20,059,000	0	3.5	7.5	4.0
<b>420</b>	Houston County	7,609,000	7,676,000	67,000	7,609,000	7,676,000	67,000	1.5	3.0	1.5
<b>430</b>	Humphreys County	14,130,000	14,248,000	118,000	14,130,000	14,248,000	118,000	3.0	6.0	3.0
<b>440</b>	Jackson County	8,739,000	8,805,000	66,000	8,739,000	8,805,000	66,000	1.5	3.0	1.5
<b>450</b>	Jefferson County	32,247,000	32,567,000	320,000	32,247,000	32,567,000	320,000	8.0	16.0	8.0
<b>460</b>	Johnson County	11,471,000	11,552,000	81,000	12,027,000	12,027,000	0	2.5	4.5	2.0
<b>470</b>	Knox County	173,301,000	175,203,000	1,902,000	173,301,000	175,203,000	1,902,000	62.0	124.5	62.5
<b>480</b>	Lake County	5,047,000	5,092,000	45,000	5,047,000	5,092,000	45,000	1.0	2.0	1.0
<b>490</b>	Lauderdale County	23,789,000	24,018,000	229,000	23,789,000	24,018,000	229,000	5.0	10.0	5.0
<b>500</b>	Lawrence County	32,355,000	32,681,000	326,000	32,398,000	32,681,000	283,000	7.0	14.5	7.5
<b>510</b>	Lewis County	9,511,000	9,598,000	87,000	9,511,000	9,598,000	87,000	2.0	4.0	2.0
<b>520</b>	Lincoln County	18,993,000	19,164,000	171,000	18,993,000	19,164,000	171,000	4.0	8.0	4.0
<b>521</b>	Fayetteville City	5,765,000	5,849,000	84,000	5,765,000	5,849,000	84,000	1.5	3.5	2.0
<b>530</b>	Loudon County	18,678,000	18,883,000	205,000	19,264,000	19,264,000	0	6.0	12.0	6.0
<b>531</b>	Lenoir City	8,714,000	8,764,000	50,000	8,714,000	8,764,000	50,000	1.5	3.0	1.5



<b>540</b>	McMinn County	24,478,000	24,682,000	204,000	24,478,000	24,682,000	204,000	5.6	11.0	5.4
<b>541</b>	Athens City	6,962,000	7,043,000	81,000	6,962,000	7,043,000	81,000	2.4	4.5	2.1
<b>542</b>	Etowah City	1,561,000	1,579,000	18,000	1,561,000	1,579,000	18,000	0.5	1.0	0.5
<b>550</b>	McNairy County	21,523,000	21,720,000	197,000	21,523,000	21,720,000	197,000	4.5	9.0	4.5
<b>560</b>	Macon County	19,549,000	19,726,000	177,000	19,549,000	19,726,000	177,000	4.0	8.0	4.0
<b>570</b>	Madison County	44,716,000	45,149,000	433,000	44,716,000	45,149,000	433,000	14.0	28.0	14.0
<b>580</b>	Marion County	19,079,000	19,266,000	187,000	19,204,000	19,266,000	62,000	4.5	9.5	5.0
<b>581</b>	Richard City SSD	1,317,000	1,329,000	12,000	1,469,000	1,329,000	(140,000)	0.5	0.5	0.0
<b>590</b>	Marshall County	24,868,000	25,126,000	258,000	24,868,000	25,126,000	258,000	5.5	11.5	6.0
<b>600</b>	Maury County	48,705,000	49,194,000	489,000	48,705,000	49,194,000	489,000	13.0	26.0	13.0
<b>610</b>	Meigs County	9,320,000	9,383,000	63,000	9,424,000	9,424,000	0	2.0	3.5	1.5
<b>620</b>	Monroe County	26,223,000	26,424,000	201,000	26,223,000	26,424,000	201,000	5.5	10.5	5.0
<b>621</b>	Sweetwater City	7,188,000	7,268,000	80,000	7,188,000	7,268,000	80,000	2.5	4.5	2.0
<b>630</b>	Montgomery County	126,030,000	127,324,000	1,294,000	126,045,000	127,324,000	1,279,000	33.5	67.0	33.5
<b>640</b>	Moore County	4,593,000	4,631,000	38,000	4,593,000	4,631,000	38,000	1.0	2.0	1.0
<b>650</b>	Morgan County	18,141,000	18,305,000	164,000	18,141,000	18,305,000	164,000	3.5	7.0	3.5
<b>660</b>	Obion County	16,516,000	16,656,000	140,000	16,516,000	16,656,000	140,000	3.5	7.0	3.5
<b>661</b>	Union City	6,524,000	6,604,000	80,000	6,524,000	6,604,000	80,000	1.5	3.5	2.0
<b>670</b>	Overtown County	17,514,000	17,669,000	155,000	17,514,000	17,669,000	155,000	3.5	7.0	3.5
<b>680</b>	Perry County	5,819,000	5,860,000	41,000	5,858,000	5,860,000	2,000	1.0	2.0	1.0
<b>690</b>	Pickett County	3,733,000	3,750,000	17,000	3,801,000	3,750,000	(51,000)	1.0	1.5	0.5
<b>700</b>	Polk County	12,714,000	12,820,000	106,000	12,740,000	12,820,000	80,000	2.5	5.0	2.5
<b>710</b>	Putnam County	42,121,000	42,530,000	409,000	42,121,000	42,530,000	409,000	11.5	23.0	11.5
<b>720</b>	Rhea County	21,168,000	21,357,000	189,000	21,168,000	21,357,000	189,000	4.5	9.0	4.5
<b>721</b>	Dayton City	3,804,000	3,847,000	43,000	3,804,000	3,847,000	43,000	1.5	2.5	1.0
<b>730</b>	Roane County	26,810,000	27,043,000	233,000	27,859,000	27,859,000	0	7.0	14.0	7.0
<b>740</b>	Robertson County	52,708,000	53,225,000	517,000	52,708,000	53,225,000	517,000	12.5	25.0	12.5
<b>750</b>	Rutherford County	164,980,000	166,467,000	1,487,000	164,980,000	166,467,000	1,487,000	38.0	76.0	38.0
<b>751</b>	Murfreesboro City	31,227,000	31,791,000	564,000	31,227,000	31,791,000	564,000	14.0	28.5	14.5

<b>760</b>	Scott County	15,456,000	15,590,000	134,000	15,456,000	15,590,000	134,000	3.5	6.5	3.0
<b>761</b>	Oneida SSD	6,575,000	6,619,000	44,000	6,575,000	6,619,000	44,000	1.5	2.5	1.0
<b>770</b>	Sequatchie County	11,623,000	11,729,000	106,000	11,623,000	11,729,000	106,000	2.5	5.0	2.5
<b>780</b>	Sevier County	35,515,000	35,869,000	354,000	38,496,000	38,496,000	0	15.0	30.5	15.5
<b>790</b>	Shelby County	645,947,000	652,371,000	6,424,000	645,947,000	652,371,000	6,424,000	161.0	322.5	161.5
<b>800</b>	Smith County	15,339,000	15,464,000	125,000	15,450,000	15,464,000	14,000	3.5	6.5	3.0
<b>810</b>	Stewart County	10,795,000	10,904,000	109,000	11,010,000	10,904,000	(106,000)	2.0	4.5	2.5
<b>820</b>	Sullivan County	38,230,000	38,601,000	371,000	38,230,000	38,601,000	371,000	11.0	22.0	11.0
<b>821</b>	Bristol City	13,873,000	14,025,000	152,000	13,873,000	14,025,000	152,000	4.0	8.5	4.5
<b>822</b>	Kingsport City	24,306,000	24,560,000	254,000	24,306,000	24,560,000	254,000	7.5	15.0	7.5
<b>830</b>	Sumner County	121,014,000	122,189,000	1,175,000	121,014,000	122,189,000	1,175,000	30.0	60.0	30.0
<b>840</b>	Tipton County	58,067,000	58,569,000	502,000	58,067,000	58,569,000	502,000	12.0	23.5	11.5
<b>850</b>	Trousdale County	6,818,000	6,859,000	41,000	6,818,000	6,859,000	41,000	1.5	2.5	1.0
<b>860</b>	Unicoi County	12,592,000	12,717,000	125,000	12,592,000	12,717,000	125,000	2.5	5.5	3.0
<b>870</b>	Union County	31,159,000	31,503,000	344,000	31,159,000	31,503,000	344,000	7.5	14.5	7.0
<b>880</b>	Van Buren County	3,830,000	3,847,000	17,000	4,572,000	4,572,000	0	1.0	1.5	0.5
<b>890</b>	Warren County	31,390,000	31,710,000	320,000	31,390,000	31,710,000	320,000	7.0	14.5	7.5
<b>900</b>	Washington County	30,429,000	30,717,000	288,000	30,745,000	30,717,000	(28,000)	9.0	18.0	9.0
<b>901</b>	Johnson City	25,621,000	25,876,000	255,000	25,621,000	25,876,000	255,000	8.5	16.5	8.0
<b>910</b>	Wayne County	12,797,000	12,909,000	112,000	13,022,000	13,022,000	0	2.5	5.0	2.5
<b>920</b>	Weakley County	21,096,000	21,279,000	183,000	21,471,000	21,279,000	(192,000)	4.5	9.0	4.5
<b>930</b>	White County	20,066,000	20,262,000	196,000	20,066,000	20,262,000	196,000	4.0	8.5	4.5
<b>940</b>	Williamson County	107,438,000	108,686,000	1,248,000	107,438,000	108,686,000	1,248,000	34.0	68.0	34.0
<b>941</b>	Franklin SSD	13,731,000	13,950,000	219,000	13,731,000	13,950,000	219,000	5.5	11.5	6.0
<b>950</b>	Wilson County	61,363,000	61,959,000	596,000	61,363,000	61,959,000	596,000	16.0	32.0	16.0
<b>951</b>	Lebanon SSD	14,339,000	14,543,000	204,000	14,339,000	14,543,000	204,000	5.5	11.0	5.5
<b>970</b>	Dept. of Children Services	7,359,000	7,385,000	26,000	9,867,000	9,867,000	0	0.0	0.5	0.5
		3,979,409,000	4,018,957,000	39,548,000	3,992,885,000	4,028,618,000	35,733,000	1,048.5	2,102.0	1,053.5

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

<b>All counselors 1:250 (changed from 1:500 elementary, 1:350 secondary) based on FY14 July Final</b>										
		<u>FY14 July Final Generated</u>	<u>FY15 Generated w/ 1:250 Counselors</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with 1:250 Counselors</u>	<u>Variance</u>	<u>Counselors Prior to Change</u>	<u>Counselors After Change</u>	<u>Number of Additional Counselors</u>
<b>10</b>	Anderson County	28,822,000	29,188,000	366,000	28,822,000	29,188,000	366,000	16.0	25.5	9.5
<b>11</b>	Clinton City	4,034,000	4,091,000	57,000	4,034,000	4,091,000	57,000	2.0	3.5	1.5
<b>12</b>	Oak Ridge City	18,605,000	18,894,000	289,000	18,699,000	18,894,000	195,000	10.0	17.5	7.5
<b>20</b>	Bedford County	39,668,000	40,222,000	554,000	39,668,000	40,222,000	554,000	19.0	32.0	13.0
<b>30</b>	Benton County	11,461,000	11,580,000	119,000	11,461,000	11,580,000	119,000	5.5	8.5	3.0
<b>40</b>	Bledsoe County	11,457,000	11,569,000	112,000	11,457,000	11,569,000	112,000	4.5	7.0	2.5
<b>50</b>	Blount County	44,681,000	45,291,000	610,000	44,681,000	45,291,000	610,000	25.0	42.0	17.0
<b>51</b>	Alcoa City	6,928,000	7,035,000	107,000	6,928,000	7,035,000	107,000	4.5	7.5	3.0
<b>52</b>	Maryville City	18,717,000	18,986,000	269,000	18,717,000	18,986,000	269,000	12.0	19.5	7.5
<b>60</b>	Bradley County	43,527,000	44,125,000	598,000	43,527,000	44,125,000	598,000	24.0	39.5	15.5
<b>61</b>	Cleveland City	22,093,000	22,420,000	327,000	22,093,000	22,420,000	327,000	12.0	20.5	8.5
<b>70</b>	Campbell County	26,460,000	26,802,000	342,000	26,560,000	26,802,000	242,000	13.0	21.5	8.5
<b>80</b>	Cannon County	10,611,000	10,768,000	157,000	10,611,000	10,768,000	157,000	4.5	8.0	3.5
<b>90</b>	Carroll County	1,877,000	1,877,000	0	1,903,000	1,877,000	(26,000)	0.0	0.0	0.0
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,457,000	47,000	3,467,000	3,457,000	(10,000)	1.5	2.5	1.0
<b>93</b>	Huntingdon SSD	5,948,000	6,038,000	90,000	5,948,000	6,038,000	90,000	3.0	5.0	2.0
<b>94</b>	McKenzie SSD	6,656,000	6,757,000	101,000	6,656,000	6,757,000	101,000	3.5	5.5	2.0
<b>95</b>	South Carroll Co SSD	1,904,000	1,931,000	27,000	1,904,000	1,931,000	27,000	1.0	1.5	0.5
<b>97</b>	West Carroll Co SSD	5,024,000	5,095,000	71,000	5,024,000	5,095,000	71,000	2.5	4.0	1.5
<b>100</b>	Carter County	27,931,000	28,311,000	380,000	27,931,000	28,311,000	380,000	12.5	21.5	9.0

<b>101</b>	Elizabethton City	11,437,000	11,563,000	126,000	11,437,000	11,563,000	126,000	6.0	9.0	3.0
<b>110</b>	Cheatham County	31,771,000	32,226,000	455,000	31,771,000	32,226,000	455,000	15.5	26.0	10.5
<b>120</b>	Chester County	14,512,000	14,717,000	205,000	14,512,000	14,717,000	205,000	6.5	11.0	4.5
<b>130</b>	Claiborne County	23,943,000	24,214,000	271,000	23,943,000	24,214,000	271,000	11.0	17.5	6.5
<b>140</b>	Clay County	5,624,000	5,715,000	91,000	5,624,000	5,715,000	91,000	2.0	4.0	2.0
<b>150</b>	Cocke County	22,827,000	23,141,000	314,000	22,827,000	23,141,000	314,000	11.0	18.5	7.5
<b>151</b>	Newport City	3,349,000	3,419,000	70,000	3,349,000	3,419,000	70,000	1.5	3.0	1.5
<b>160</b>	Coffee County	18,987,000	19,268,000	281,000	18,987,000	19,268,000	281,000	10.5	17.5	7.0
<b>161</b>	Manchester City	6,044,000	6,131,000	87,000	6,241,000	6,131,000	(110,000)	3.0	5.0	2.0
<b>162</b>	Tallahoma City	14,013,000	14,210,000	197,000	14,013,000	14,210,000	197,000	8.0	13.0	5.0
<b>170</b>	Crockett County	10,105,000	10,212,000	107,000	10,105,000	10,212,000	107,000	4.5	7.0	2.5
<b>171</b>	Alamo City	3,375,000	3,440,000	65,000	3,375,000	3,440,000	65,000	1.0	2.5	1.5
<b>172</b>	Bells City	2,155,000	2,191,000	36,000	2,155,000	2,191,000	36,000	0.5	1.5	1.0
<b>180</b>	Cumberland County	28,441,000	28,879,000	438,000	28,441,000	28,879,000	438,000	16.5	28.5	12.0
<b>190</b>	Davidson County	253,366,000	257,118,000	3,752,000	253,366,000	257,118,000	3,752,000	178.0	305.0	127.0
<b>200</b>	Decatur County	7,962,000	8,063,000	101,000	7,962,000	8,063,000	101,000	4.0	6.5	2.5
<b>210</b>	DeKalb County	14,004,000	14,212,000	208,000	14,004,000	14,212,000	208,000	6.5	11.5	5.0
<b>220</b>	Dickson County	36,815,000	37,328,000	513,000	36,815,000	37,328,000	513,000	19.5	32.5	13.0
<b>230</b>	Dyer County	17,271,000	17,510,000	239,000	17,271,000	17,510,000	239,000	8.5	14.5	6.0
<b>231</b>	Dyersburg City	11,887,000	12,047,000	160,000	12,136,000	12,047,000	(89,000)	6.5	10.5	4.0
<b>240</b>	Fayette County	13,494,000	13,673,000	179,000	15,359,000	15,359,000	0	8.0	13.5	5.5
<b>250</b>	Fentress County	11,899,000	12,067,000	168,000	11,899,000	12,067,000	168,000	5.0	9.0	4.0
<b>260</b>	Franklin County	25,613,000	25,946,000	333,000	25,613,000	25,946,000	333,000	13.0	21.5	8.5
<b>271</b>	Humboldt City	6,021,000	6,099,000	78,000	6,095,000	6,099,000	4,000	2.5	4.5	2.0
<b>272</b>	Milan SSD	10,347,000	10,497,000	150,000	10,347,000	10,497,000	150,000	4.5	8.0	3.5
<b>273</b>	Trenton SSD	6,721,000	6,821,000	100,000	6,721,000	6,821,000	100,000	3.0	5.5	2.5
<b>274</b>	Bradford SSD	2,673,000	2,703,000	30,000	2,798,000	2,703,000	(95,000)	1.0	2.0	1.0
<b>275</b>	Gibson County SSD	18,582,000	18,859,000	277,000	18,582,000	18,859,000	277,000	9.0	15.5	6.5
<b>280</b>	Giles County	17,544,000	17,803,000	259,000	17,544,000	17,803,000	259,000	9.0	15.5	6.5

<b>290</b>	Grainger County	19,526,000	19,806,000	280,000	19,526,000	19,806,000	280,000	8.0	14.0	6.0
<b>300</b>	Greene County	31,247,000	31,680,000	433,000	31,247,000	31,680,000	433,000	16.5	27.5	11.0
<b>301</b>	Greeneville City	12,378,000	12,556,000	178,000	12,378,000	12,556,000	178,000	6.5	11.0	4.5
<b>310</b>	Grundy County	12,626,000	12,760,000	134,000	12,626,000	12,760,000	134,000	5.5	8.5	3.0
<b>320</b>	Hamblen County	42,517,000	43,143,000	626,000	42,517,000	43,143,000	626,000	23.0	39.5	16.5
<b>330</b>	Hamilton County	131,307,000	133,319,000	2,012,000	131,307,000	133,319,000	2,012,000	98.0	165.5	67.5
<b>340</b>	Hancock County	6,032,000	6,102,000	70,000	6,032,000	6,102,000	70,000	2.0	3.5	1.5
<b>350</b>	Hardeman County	20,664,000	20,926,000	262,000	20,664,000	20,926,000	262,000	9.0	15.0	6.0
<b>360</b>	Hardin County	14,424,000	14,618,000	194,000	14,424,000	14,618,000	194,000	8.5	14.0	5.5
<b>370</b>	Hawkins County	35,908,000	36,410,000	502,000	35,908,000	36,410,000	502,000	17.0	29.0	12.0
<b>371</b>	Rogersville City	3,055,000	3,107,000	52,000	3,055,000	3,107,000	52,000	1.5	2.5	1.0
<b>380</b>	Haywood County	16,643,000	16,862,000	219,000	16,643,000	16,862,000	219,000	7.5	12.5	5.0
<b>390</b>	Henderson County	19,123,000	19,397,000	274,000	19,123,000	19,397,000	274,000	9.0	15.0	6.0
<b>391</b>	Lexington City	4,783,000	4,860,000	77,000	4,783,000	4,860,000	77,000	2.0	4.0	2.0
<b>400</b>	Henry County	14,237,000	14,440,000	203,000	14,237,000	14,440,000	203,000	7.5	12.5	5.0
<b>401</b>	Paris SSD	7,729,000	7,874,000	145,000	7,729,000	7,874,000	145,000	3.5	7.0	3.5
<b>410</b>	Hickman County	19,606,000	19,882,000	276,000	20,059,000	20,059,000	0	8.5	14.5	6.0
<b>420</b>	Houston County	7,609,000	7,697,000	88,000	7,609,000	7,697,000	88,000	3.5	5.5	2.0
<b>430</b>	Humphreys County	14,130,000	14,309,000	179,000	14,130,000	14,309,000	179,000	6.5	11.0	4.5
<b>440</b>	Jackson County	8,739,000	8,851,000	112,000	8,739,000	8,851,000	112,000	3.5	6.0	2.5
<b>450</b>	Jefferson County	32,247,000	32,706,000	459,000	32,247,000	32,706,000	459,000	17.0	28.5	11.5
<b>460</b>	Johnson County	11,471,000	11,593,000	122,000	12,027,000	12,027,000	0	5.5	8.5	3.0
<b>470</b>	Knox County	173,301,000	176,050,000	2,749,000	173,301,000	176,050,000	2,749,000	132.0	222.5	90.5
<b>480</b>	Lake County	5,047,000	5,115,000	68,000	5,047,000	5,115,000	68,000	2.0	3.5	1.5
<b>490</b>	Lauderdale County	23,789,000	24,108,000	319,000	23,789,000	24,108,000	319,000	10.5	17.5	7.0
<b>500</b>	Lawrence County	32,355,000	32,834,000	479,000	32,398,000	32,834,000	436,000	15.0	26.0	11.0
<b>510</b>	Lewis County	9,511,000	9,643,000	132,000	9,511,000	9,643,000	132,000	4.5	7.5	3.0
<b>520</b>	Lincoln County	18,993,000	19,246,000	253,000	18,993,000	19,246,000	253,000	9.5	15.5	6.0
<b>521</b>	Fayetteville City	5,765,000	5,870,000	105,000	5,765,000	5,870,000	105,000	2.5	5.0	2.5

<b>530</b>	Loudon County	18,678,000	18,953,000	275,000	19,264,000	19,264,000	0	11.0	19.0	8.0
<b>531</b>	Lenoir City	8,714,000	8,816,000	102,000	8,714,000	8,816,000	102,000	5.5	8.5	3.0
<b>540</b>	McMinn County	24,478,000	24,821,000	343,000	24,478,000	24,821,000	343,000	14.0	23.0	9.0
<b>541</b>	Athens City	6,962,000	7,057,000	95,000	6,962,000	7,057,000	95,000	3.0	5.5	2.5
<b>542</b>	Etowah City	1,561,000	1,582,000	21,000	1,561,000	1,582,000	21,000	0.5	1.5	1.0
<b>550</b>	McNairy County	21,523,000	21,807,000	284,000	21,523,000	21,807,000	284,000	10.0	16.5	6.5
<b>560</b>	Macon County	19,549,000	19,814,000	265,000	19,549,000	19,814,000	265,000	9.0	15.0	6.0
<b>570</b>	Madison County	44,716,000	45,329,000	613,000	44,716,000	45,329,000	613,000	29.5	49.5	20.0
<b>580</b>	Marion County	19,079,000	19,335,000	256,000	19,204,000	19,335,000	131,000	10.0	16.5	6.5
<b>581</b>	Richard City SSD	1,317,000	1,335,000	18,000	1,469,000	1,335,000	(134,000)	0.5	1.0	0.5
<b>590</b>	Marshall County	24,868,000	25,258,000	390,000	24,868,000	25,258,000	390,000	12.0	21.0	9.0
<b>600</b>	Maury County	48,705,000	49,396,000	691,000	48,705,000	49,396,000	691,000	27.0	45.5	18.5
<b>610</b>	Meigs County	9,320,000	9,429,000	109,000	9,424,000	9,429,000	5,000	4.0	6.5	2.5
<b>620</b>	Monroe County	26,223,000	26,547,000	324,000	26,223,000	26,547,000	324,000	13.0	21.0	8.0
<b>621</b>	Sweetwater City	7,188,000	7,291,000	103,000	7,188,000	7,291,000	103,000	3.5	6.0	2.5
<b>630</b>	Montgomery County	126,030,000	127,876,000	1,846,000	126,045,000	127,876,000	1,831,000	69.0	117.0	48.0
<b>640</b>	Moore County	4,593,000	4,650,000	57,000	4,593,000	4,650,000	57,000	2.5	4.0	1.5
<b>650</b>	Morgan County	18,141,000	18,374,000	233,000	18,141,000	18,374,000	233,000	7.5	12.5	5.0
<b>660</b>	Obion County	16,516,000	16,740,000	224,000	16,516,000	16,740,000	224,000	8.5	14.0	5.5
<b>661</b>	Union City	6,524,000	6,646,000	122,000	6,524,000	6,646,000	122,000	3.0	6.0	3.0
<b>670</b>	Overton County	17,514,000	17,760,000	246,000	17,514,000	17,760,000	246,000	7.5	13.0	5.5
<b>680</b>	Perry County	5,819,000	5,881,000	62,000	5,858,000	5,881,000	23,000	2.5	4.0	1.5
<b>690</b>	Pickett County	3,733,000	3,772,000	39,000	3,801,000	3,772,000	(29,000)	2.0	3.0	1.0
<b>700</b>	Polk County	12,714,000	12,887,000	173,000	12,740,000	12,887,000	147,000	6.0	10.0	4.0
<b>710</b>	Putnam County	42,121,000	42,731,000	610,000	42,121,000	42,731,000	610,000	24.5	41.5	17.0
<b>720</b>	Rhea County	21,168,000	21,455,000	287,000	21,168,000	21,455,000	287,000	10.0	17.0	7.0
<b>721</b>	Dayton City	3,804,000	3,854,000	50,000	3,804,000	3,854,000	50,000	2.0	3.0	1.0
<b>730</b>	Roane County	26,810,000	27,165,000	355,000	27,859,000	27,859,000	0	16.5	27.0	10.5
<b>740</b>	Robertson County	52,708,000	53,451,000	743,000	52,708,000	53,451,000	743,000	26.0	44.0	18.0

<b>750</b>	Rutherford County	164,980,000	167,355,000	2,375,000	164,980,000	167,355,000	2,375,000	96.0	157.0	61.0
<b>751</b>	Murfreesboro City	31,227,000	31,791,000	564,000	31,227,000	31,791,000	564,000	14.0	28.5	14.5
<b>760</b>	Scott County	15,456,000	15,635,000	179,000	15,456,000	15,635,000	179,000	7.0	11.0	4.0
<b>761</b>	Oneida SSD	6,575,000	6,664,000	89,000	6,575,000	6,664,000	89,000	3.0	5.0	2.0
<b>770</b>	Sequatchie County	11,623,000	11,797,000	174,000	11,623,000	11,797,000	174,000	5.0	9.0	4.0
<b>780</b>	Sevier County	35,515,000	36,056,000	541,000	38,496,000	38,496,000	0	33.5	56.5	23.0
<b>790</b>	Shelby County	645,947,000	655,361,000	9,414,000	645,947,000	655,361,000	9,414,000	347.0	583.0	236.0
<b>800</b>	Smith County	15,339,000	15,527,000	188,000	15,450,000	15,527,000	77,000	7.5	12.0	4.5
<b>810</b>	Stewart County	10,795,000	10,974,000	179,000	11,010,000	10,974,000	(36,000)	4.5	8.5	4.0
<b>820</b>	Sullivan County	38,230,000	38,793,000	563,000	38,230,000	38,793,000	563,000	25.5	42.0	16.5
<b>821</b>	Bristol City	13,873,000	14,095,000	222,000	13,873,000	14,095,000	222,000	9.0	15.5	6.5
<b>822</b>	Kingsport City	24,306,000	24,682,000	376,000	24,306,000	24,682,000	376,000	15.5	26.5	11.0
<b>830</b>	Sumner County	121,014,000	122,768,000	1,754,000	121,014,000	122,768,000	1,754,000	65.5	110.0	44.5
<b>840</b>	Tipton County	58,067,000	58,837,000	770,000	58,067,000	58,837,000	770,000	27.5	45.0	17.5
<b>850</b>	Trousdale County	6,818,000	6,906,000	88,000	6,818,000	6,906,000	88,000	3.0	5.0	2.0
<b>860</b>	Unicoi County	12,592,000	12,756,000	164,000	12,592,000	12,756,000	164,000	6.0	10.0	4.0
<b>870</b>	Union County	31,159,000	31,624,000	465,000	31,159,000	31,624,000	465,000	14.0	23.5	9.5
<b>880</b>	Van Buren County	3,830,000	3,869,000	39,000	4,572,000	4,572,000	0	2.0	3.0	1.0
<b>890</b>	Warren County	31,390,000	31,834,000	444,000	31,390,000	31,834,000	444,000	15.0	25.5	10.5
<b>900</b>	Washington County	30,429,000	30,886,000	457,000	30,745,000	30,886,000	141,000	21.0	35.0	14.0
<b>901</b>	Johnson City	25,621,000	25,996,000	375,000	25,621,000	25,996,000	375,000	18.0	29.5	11.5
<b>910</b>	Wayne County	12,797,000	12,953,000	156,000	13,022,000	13,022,000	0	5.5	9.0	3.5
<b>920</b>	Weakley County	21,096,000	21,387,000	291,000	21,471,000	21,387,000	(84,000)	10.0	17.0	7.0
<b>930</b>	White County	20,066,000	20,349,000	283,000	20,066,000	20,349,000	283,000	9.0	15.5	6.5
<b>940</b>	Williamson County	107,438,000	109,364,000	1,926,000	107,438,000	109,364,000	1,926,000	78.0	130.0	52.0
<b>941</b>	Franklin SSD	13,731,000	13,990,000	259,000	13,731,000	13,990,000	259,000	7.5	14.5	7.0
<b>950</b>	Wilson County	61,363,000	62,297,000	934,000	61,363,000	62,297,000	934,000	38.5	63.5	25.0
<b>951</b>	Lebanon SSD	14,339,000	14,582,000	243,000	14,339,000	14,582,000	243,000	7.5	14.0	6.5
<b>970</b>	Dept. of Children	7,359,000	7,437,000	78,000	9,867,000	9,867,000	0	3.5	5.0	1.5

Services									
	3,979,409,000	4,036,850,000	57,441,000	3,992,885,000	4,045,794,000	52,909,000	2,236.0	3,766.0	1,530.0
These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.									

Assistant Principals at SACS ratios based on FY14 July Final										
		<u>FY14 July Final Generated</u>	<u>FY15 Generated with Assistant Principals at SACS ratios</u>	<u>Variance</u>	<u>FY14 JulyFinal Allocation</u>	<u>FY15 Estimate with Assistant Principals at SACS ratios</u>	<u>Variance</u>	<u>Asst Principals Prior to Change</u>	<u>Asst Principals After Change</u>	<u>Number of Additional Asst Principals</u>
<b>10</b>	Anderson County	28,822,000	28,902,000	80,000	28,822,000	28,902,000	80,000	3.5	5.5	2.0
<b>11</b>	Clinton City	4,034,000	4,053,000	19,000	4,034,000	4,053,000	19,000	0.0	0.5	0.5
<b>12</b>	Oak Ridge City	18,605,000	18,645,000	40,000	18,699,000	18,645,000	(54,000)	3.0	4.0	1.0
<b>20</b>	Bedford County	39,668,000	39,804,000	136,000	39,668,000	39,804,000	136,000	4.0	7.0	3.0
<b>30</b>	Benton County	11,461,000	11,481,000	20,000	11,461,000	11,481,000	20,000	0.5	1.0	0.5
<b>40</b>	Bledsoe County	11,457,000	11,481,000	24,000	11,457,000	11,481,000	24,000	0.5	1.0	0.5
<b>50</b>	Blount County	44,681,000	44,713,000	32,000	44,681,000	44,713,000	32,000	8.0	9.0	1.0
<b>51</b>	Alcoa City	6,928,000	6,963,000	35,000	6,928,000	6,963,000	35,000	1.0	2.0	1.0
<b>52</b>	Maryville City	18,717,000	18,806,000	89,000	18,717,000	18,806,000	89,000	3.0	5.5	2.5
<b>60</b>	Bradley County	43,527,000	43,523,000	(4,000)	43,527,000	43,527,000	0	9.5	10.0	0.5
<b>61</b>	Cleveland City	22,093,000	22,118,000	25,000	22,093,000	22,118,000	25,000	4.0	5.0	1.0
<b>70</b>	Campbell County	26,460,000	26,573,000	113,000	26,560,000	26,573,000	13,000	2.5	5.0	2.5
<b>80</b>	Cannon County	10,611,000	10,632,000	21,000	10,611,000	10,632,000	21,000	0.5	1.0	0.5
<b>90</b>	Carroll County	1,877,000	1,877,000	0	1,903,000	1,877,000	(26,000)	0.0	0.0	0.0
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,409,000	(1,000)	3,467,000	3,410,000	(57,000)	0.0	0.0	0.0
<b>93</b>	Huntingdon SSD	5,948,000	5,947,000	(1,000)	5,948,000	5,948,000	0	0.5	0.5	0.0
<b>94</b>	McKenzie SSD	6,656,000	6,676,000	20,000	6,656,000	6,676,000	20,000	0.5	1.0	0.5



<b>95</b>	South Carroll Co SSD	1,904,000	1,903,000	(1,000)	1,904,000	1,904,000	0	0.0	0.0	0.0
<b>97</b>	West Carroll Co SSD	5,024,000	5,023,000	(1,000)	5,024,000	5,024,000	0	0.5	0.5	0.0
<b>100</b>	Carter County	27,931,000	28,022,000	91,000	27,931,000	28,022,000	91,000	2.0	4.0	2.0
<b>101</b>	Elizabethton City	11,437,000	11,482,000	45,000	11,437,000	11,482,000	45,000	1.0	2.0	1.0
<b>110</b>	Cheatham County	31,771,000	31,886,000	115,000	31,771,000	31,886,000	115,000	3.0	5.5	2.5
<b>120</b>	Chester County	14,512,000	14,533,000	21,000	14,512,000	14,533,000	21,000	1.5	2.0	0.5
<b>130</b>	Claiborne County	23,943,000	24,035,000	92,000	23,943,000	24,035,000	92,000	1.5	3.5	2.0
<b>140</b>	Clay County	5,624,000	5,674,000	50,000	5,624,000	5,674,000	50,000	0.0	1.0	1.0
<b>150</b>	Cocke County	22,827,000	22,889,000	62,000	22,827,000	22,889,000	62,000	2.0	3.5	1.5
<b>151</b>	Newport City	3,349,000	3,350,000	1,000	3,349,000	3,350,000	1,000	0.5	0.5	0.0
<b>160</b>	Coffee County	18,987,000	18,975,000	(12,000)	18,987,000	18,987,000	0	4.5	4.5	0.0
<b>161</b>	Manchester City	6,044,000	6,040,000	(4,000)	6,241,000	6,044,000	(197,000)	0.0	0.0	0.0
<b>162</b>	Tullahoma City	14,013,000	14,022,000	9,000	14,013,000	14,022,000	9,000	1.5	2.0	0.5
<b>170</b>	Crockett County	10,105,000	10,154,000	49,000	10,105,000	10,154,000	49,000	1.0	2.0	1.0
<b>171</b>	Alamo City	3,375,000	3,399,000	24,000	3,375,000	3,399,000	24,000	0.0	0.5	0.5
<b>172</b>	Bells City	2,155,000	2,155,000	0	2,155,000	2,155,000	0	0.0	0.0	0.0
<b>180</b>	Cumberland County	28,441,000	28,512,000	71,000	28,441,000	28,512,000	71,000	5.0	7.0	2.0
<b>190</b>	Davidson County	253,366,000	253,930,000	564,000	253,366,000	253,930,000	564,000	47.0	67.5	20.5
<b>200</b>	Decatur County	7,962,000	7,957,000	(5,000)	7,962,000	7,962,000	0	0.5	0.5	0.0
<b>210</b>	DeKalb County	14,004,000	14,099,000	95,000	14,004,000	14,099,000	95,000	1.0	3.0	2.0
<b>220</b>	Dickson County	36,815,000	36,891,000	76,000	36,815,000	36,891,000	76,000	6.0	8.0	2.0
<b>230</b>	Dyer County	17,271,000	17,317,000	46,000	17,271,000	17,317,000	46,000	1.5	2.5	1.0
<b>231</b>	Dyersburg City	11,887,000	11,951,000	64,000	12,136,000	11,951,000	(185,000)	1.5	3.0	1.5
<b>240</b>	Fayette County	13,494,000	13,528,000	34,000	15,359,000	15,359,000	0	1.0	2.0	1.0
<b>250</b>	Fentress County	11,899,000	11,970,000	71,000	11,899,000	11,970,000	71,000	0.0	1.5	1.5
<b>260</b>	Franklin County	25,613,000	25,620,000	7,000	25,613,000	25,620,000	7,000	3.0	3.5	0.5
<b>271</b>	Humboldt City	6,021,000	6,043,000	22,000	6,095,000	6,043,000	(52,000)	0.0	0.5	0.5
<b>272</b>	Milan SSD	10,347,000	10,414,000	67,000	10,347,000	10,414,000	67,000	1.0	2.5	1.5
<b>273</b>	Trenton SSD	6,721,000	6,743,000	22,000	6,721,000	6,743,000	22,000	0.5	1.0	0.5

<b>274</b>	Bradford SSD	2,673,000	2,673,000	0	2,798,000	2,673,000	(125,000)	0.0	0.0	0.0
<b>275</b>	Gibson County SSD	18,582,000	18,606,000	24,000	18,582,000	18,606,000	24,000	2.5	3.0	0.5
<b>280</b>	Giles County	17,544,000	17,583,000	39,000	17,544,000	17,583,000	39,000	1.0	2.0	1.0
<b>290</b>	Grainger County	19,526,000	19,599,000	73,000	19,526,000	19,599,000	73,000	1.0	2.5	1.5
<b>300</b>	Greene County	31,247,000	31,304,000	57,000	31,247,000	31,304,000	57,000	3.5	5.0	1.5
<b>301</b>	Greeneville City	12,378,000	12,417,000	39,000	12,378,000	12,417,000	39,000	1.0	2.0	1.0
<b>310</b>	Grundy County	12,626,000	12,622,000	(4,000)	12,626,000	12,626,000	0	1.0	1.0	0.0
<b>320</b>	Hamblen County	42,517,000	42,658,000	141,000	42,517,000	42,658,000	141,000	6.0	9.5	3.5
<b>330</b>	Hamilton County	131,307,000	131,855,000	548,000	131,307,000	131,855,000	548,000	19.5	35.0	15.5
<b>340</b>	Hancock County	6,032,000	6,056,000	24,000	6,032,000	6,056,000	24,000	0.0	0.5	0.5
<b>350</b>	Hardeman County	20,664,000	20,734,000	70,000	20,664,000	20,734,000	70,000	2.0	3.5	1.5
<b>360</b>	Hardin County	14,424,000	14,433,000	9,000	14,424,000	14,433,000	9,000	2.0	2.5	0.5
<b>370</b>	Hawkins County	35,908,000	35,969,000	61,000	35,908,000	35,969,000	61,000	3.0	4.5	1.5
<b>371</b>	Rogersville City	3,055,000	3,076,000	21,000	3,055,000	3,076,000	21,000	0.0	0.5	0.5
<b>380</b>	Haywood County	16,643,000	16,689,000	46,000	16,643,000	16,689,000	46,000	2.0	3.0	1.0
<b>390</b>	Henderson County	19,123,000	19,164,000	41,000	19,123,000	19,164,000	41,000	1.5	2.5	1.0
<b>391</b>	Lexington City	4,783,000	4,782,000	(1,000)	4,783,000	4,783,000	0	0.5	0.5	0.0
<b>400</b>	Henry County	14,237,000	14,305,000	68,000	14,237,000	14,305,000	68,000	1.0	2.5	1.5
<b>401</b>	Paris SSD	7,729,000	7,774,000	45,000	7,729,000	7,774,000	45,000	0.0	1.0	1.0
<b>410</b>	Hickman County	19,606,000	19,651,000	45,000	20,059,000	20,059,000	0	1.0	2.0	1.0
<b>420</b>	Houston County	7,609,000	7,606,000	(3,000)	7,609,000	7,609,000	0	0.5	0.5	0.0
<b>430</b>	Humphreys County	14,130,000	14,172,000	42,000	14,130,000	14,172,000	42,000	1.0	2.0	1.0
<b>440</b>	Jackson County	8,739,000	8,736,000	(3,000)	8,739,000	8,739,000	0	0.5	0.5	0.0
<b>450</b>	Jefferson County	32,247,000	32,379,000	132,000	32,247,000	32,379,000	132,000	5.5	8.5	3.0
<b>460</b>	Johnson County	11,471,000	11,465,000	(6,000)	12,027,000	12,027,000	0	1.0	1.0	0.0
<b>470</b>	Knox County	173,301,000	173,768,000	467,000	173,301,000	173,768,000	467,000	52.5	68.0	15.5
<b>480</b>	Lake County	5,047,000	5,046,000	(1,000)	5,047,000	5,047,000	0	0.0	0.0	0.0
<b>490</b>	Lauderdale County	23,789,000	23,859,000	70,000	23,789,000	23,859,000	70,000	3.5	5.0	1.5
<b>500</b>	Lawrence County	32,355,000	32,495,000	140,000	32,398,000	32,495,000	97,000	3.0	6.0	3.0

<b>510</b>	Lewis County	9,511,000	9,532,000	21,000	9,511,000	9,532,000	21,000	0.5	1.0	0.5
<b>520</b>	Lincoln County	18,993,000	19,039,000	46,000	18,993,000	19,039,000	46,000	2.0	3.0	1.0
<b>521</b>	Fayetteville City	5,765,000	5,808,000	43,000	5,765,000	5,808,000	43,000	0.0	1.0	1.0
<b>530</b>	Loudon County	18,678,000	18,714,000	36,000	19,264,000	19,264,000	0	2.0	3.0	1.0
<b>531</b>	Lenoir City	8,714,000	8,749,000	35,000	8,714,000	8,749,000	35,000	1.5	2.5	1.0
<b>540</b>	McMinn County	24,478,000	24,457,000	(21,000)	24,478,000	24,478,000	0	5.5	5.5	0.0
<b>541</b>	Athens City	6,962,000	6,956,000	(6,000)	6,962,000	6,962,000	0	0.0	0.0	0.0
<b>542</b>	Etowah City	1,561,000	1,559,000	(2,000)	1,561,000	1,561,000	0	0.0	0.0	0.0
<b>550</b>	McNairy County	21,523,000	21,565,000	42,000	21,523,000	21,565,000	42,000	2.0	3.0	1.0
<b>560</b>	Macon County	19,549,000	19,593,000	44,000	19,549,000	19,593,000	44,000	1.5	2.5	1.0
<b>570</b>	Madison County	44,716,000	44,850,000	134,000	44,716,000	44,850,000	134,000	5.0	9.0	4.0
<b>580</b>	Marion County	19,079,000	19,142,000	63,000	19,204,000	19,142,000	(62,000)	2.0	3.5	1.5
<b>581</b>	Richard City SSD	1,317,000	1,318,000	1,000	1,469,000	1,318,000	(151,000)	0.0	0.0	0.0
<b>590</b>	Marshall County	24,868,000	24,932,000	64,000	24,868,000	24,932,000	64,000	2.5	4.0	1.5
<b>600</b>	Mauzy County	48,705,000	48,867,000	162,000	48,705,000	48,867,000	162,000	5.5	9.5	4.0
<b>610</b>	Meigs County	9,320,000	9,342,000	22,000	9,424,000	9,424,000	0	0.5	1.0	0.5
<b>620</b>	Monroe County	26,223,000	26,336,000	113,000	26,223,000	26,336,000	113,000	2.0	4.5	2.5
<b>621</b>	Sweetwater City	7,188,000	7,211,000	23,000	7,188,000	7,211,000	23,000	0.0	0.5	0.5
<b>630</b>	Montgomery County	126,030,000	126,542,000	512,000	126,045,000	126,542,000	497,000	25.5	37.5	12.0
<b>640</b>	Moore County	4,593,000	4,616,000	23,000	4,593,000	4,616,000	23,000	0.5	1.0	0.5
<b>650</b>	Morgan County	18,141,000	18,162,000	21,000	18,141,000	18,162,000	21,000	0.5	1.0	0.5
<b>660</b>	Obion County	16,516,000	16,602,000	86,000	16,516,000	16,602,000	86,000	1.0	3.0	2.0
<b>661</b>	Union City	6,524,000	6,526,000	2,000	6,524,000	6,526,000	2,000	1.0	1.0	0.0
<b>670</b>	Overton County	17,514,000	17,533,000	19,000	17,514,000	17,533,000	19,000	1.5	2.0	0.5
<b>680</b>	Perry County	5,819,000	5,816,000	(3,000)	5,858,000	5,819,000	(39,000)	0.5	0.5	0.0
<b>690</b>	Pickett County	3,733,000	3,757,000	24,000	3,801,000	3,757,000	(44,000)	0.0	0.5	0.5
<b>700</b>	Polk County	12,714,000	12,734,000	20,000	12,740,000	12,734,000	(6,000)	1.0	1.5	0.5
<b>710</b>	Putnam County	42,121,000	42,256,000	135,000	42,121,000	42,256,000	135,000	8.0	11.5	3.5
<b>720</b>	Rhea County	21,168,000	21,186,000	18,000	21,168,000	21,186,000	18,000	4.5	5.0	0.5

<b>721</b>	Dayton City	3,804,000	3,824,000	20,000	3,804,000	3,824,000	20,000	0.5	1.0	0.5
<b>730</b>	Roane County	26,810,000	26,882,000	72,000	27,859,000	27,859,000	0	3.0	5.0	2.0
<b>740</b>	Robertson County	52,708,000	52,961,000	253,000	52,708,000	52,961,000	253,000	5.0	10.5	5.5
<b>750</b>	Rutherford County	164,980,000	165,106,000	126,000	164,980,000	165,106,000	126,000	51.0	56.0	5.0
<b>751</b>	Murfreesboro City	31,227,000	31,292,000	65,000	31,227,000	31,292,000	65,000	4.5	6.5	2.0
<b>760</b>	Scott County	15,456,000	15,479,000	23,000	15,456,000	15,479,000	23,000	1.0	1.5	0.5
<b>761</b>	Oneida SSD	6,575,000	6,597,000	22,000	6,575,000	6,597,000	22,000	0.5	1.0	0.5
<b>770</b>	Sequatchie County	11,623,000	11,643,000	20,000	11,623,000	11,643,000	20,000	2.0	2.5	0.5
<b>780</b>	Sevier County	35,515,000	35,688,000	173,000	38,496,000	38,496,000	0	9.0	14.5	5.5
<b>790</b>	Shelby County	645,947,000	647,105,000	1,158,000	645,947,000	647,105,000	1,158,000	119.5	152.0	32.5
<b>800</b>	Smith County	15,339,000	15,358,000	19,000	15,450,000	15,358,000	(92,000)	1.0	1.5	0.5
<b>810</b>	Stewart County	10,795,000	10,842,000	47,000	11,010,000	10,842,000	(168,000)	0.5	1.5	1.0
<b>820</b>	Sullivan County	38,230,000	38,302,000	72,000	38,230,000	38,302,000	72,000	4.5	7.0	2.5
<b>821</b>	Bristol City	13,873,000	13,902,000	29,000	13,873,000	13,902,000	29,000	1.5	2.5	1.0
<b>822</b>	Kingsport City	24,306,000	24,332,000	26,000	24,306,000	24,332,000	26,000	5.0	6.0	1.0
<b>830</b>	Sumner County	121,014,000	121,333,000	319,000	121,014,000	121,333,000	319,000	18.5	26.5	8.0
<b>840</b>	Tipton County	58,067,000	58,251,000	184,000	58,067,000	58,251,000	184,000	11.0	15.0	4.0
<b>850</b>	Trousdale County	6,818,000	6,842,000	24,000	6,818,000	6,842,000	24,000	0.5	1.0	0.5
<b>860</b>	Unicoi County	12,592,000	12,637,000	45,000	12,592,000	12,637,000	45,000	1.0	2.0	1.0
<b>870</b>	Union County	31,159,000	31,493,000	334,000	31,159,000	31,493,000	334,000	3.5	10.0	6.5
<b>880</b>	Van Buren County	3,830,000	3,828,000	(2,000)	4,572,000	4,572,000	0	0.0	0.0	0.0
<b>890</b>	Warren County	31,390,000	31,398,000	8,000	31,390,000	31,398,000	8,000	5.0	5.5	0.5
<b>900</b>	Washington County	30,429,000	30,529,000	100,000	30,745,000	30,529,000	(216,000)	4.5	8.0	3.5
<b>901</b>	Johnson City	25,621,000	25,591,000	(30,000)	25,621,000	25,621,000	0	9.0	8.5	(0.5)
<b>910</b>	Wayne County	12,797,000	12,845,000	48,000	13,022,000	13,022,000	0	0.0	1.0	1.0
<b>920</b>	Weakley County	21,096,000	21,109,000	13,000	21,471,000	21,109,000	(362,000)	1.0	1.5	0.5
<b>930</b>	White County	20,066,000	20,082,000	16,000	20,066,000	20,082,000	16,000	2.5	3.0	0.5
<b>940</b>	Williamson County	107,438,000	107,795,000	357,000	107,438,000	107,795,000	357,000	31.5	41.0	9.5
<b>941</b>	Franklin SSD	13,731,000	13,769,000	38,000	13,731,000	13,769,000	38,000	0.0	1.0	1.0

<b>950</b>	Wilson County	61,363,000	61,451,000	88,000	61,363,000	61,451,000	88,000	17.5	20.0	2.5
<b>951</b>	Lebanon SSD	14,339,000	14,430,000	91,000	14,339,000	14,430,000	91,000	0.5	3.0	2.5
<b>970</b>	Dept. of Children Services	7,359,000	7,359,000	0	9,867,000	9,867,000	0	0.0	0.0	0.0
		3,979,409,000	3,989,351,000	9,942,000	3,992,885,000	4,000,101,000	7,216,000	635.0	900.5	265.5

Membership	750-999	1,000-1249	1,250-1,499	1,500-up
Elementary Assistant Principals	1	1.5	2	One FTE added for each additional 250 students over 1,500
Secondary Assistant Principals	1.5	2	2.5	

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

### 7-12 ratios reduced by 3 students (including CTE) based on FY14 July Final

	<u>FY14 July Final Generated</u>	<u>FY15 Generated with 7-12 ratios reduced by 3 students (including CTE)</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with 7-12 ratios reduced by 3 students (including CTE)</u>	<u>Variance</u>
<b>10</b> Anderson County	28,822,000	29,620,000	798,000	28,822,000	29,620,000	798,000
<b>11</b> Clinton City	4,034,000	4,036,000	2,000	4,034,000	4,036,000	2,000
<b>12</b> Oak Ridge City	18,605,000	19,045,000	440,000	18,699,000	19,045,000	346,000
<b>20</b> Bedford County	39,668,000	40,446,000	778,000	39,668,000	40,446,000	778,000
<b>30</b> Benton County	11,461,000	11,692,000	231,000	11,461,000	11,692,000	231,000
<b>40</b> Bledsoe County	11,457,000	11,691,000	234,000	11,457,000	11,691,000	234,000
<b>50</b> Blount County	44,681,000	45,598,000	917,000	44,681,000	45,598,000	917,000
<b>51</b> Alcoa City	6,928,000	7,089,000	161,000	6,928,000	7,089,000	161,000
<b>52</b> Maryville City	18,717,000	19,149,000	432,000	18,717,000	19,149,000	432,000
<b>60</b> Bradley County	43,527,000	44,587,000	1,060,000	43,527,000	44,587,000	1,060,000

<b>61</b>	Cleveland City	22,093,000	22,546,000	453,000	22,093,000	22,546,000	453,000
<b>70</b>	Campbell County	26,460,000	27,036,000	576,000	26,560,000	27,036,000	476,000
<b>80</b>	Cannon County	10,611,000	10,834,000	223,000	10,611,000	10,834,000	223,000
<b>90</b>	Carroll County	1,877,000	1,921,000	44,000	1,903,000	1,921,000	18,000
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,433,000	23,000	3,467,000	3,433,000	(34,000)
<b>93</b>	Huntingdon SSD	5,948,000	6,060,000	112,000	5,948,000	6,060,000	112,000
<b>94</b>	McKenzie SSD	6,656,000	6,811,000	155,000	6,656,000	6,811,000	155,000
<b>95</b>	South Carroll Co SSD	1,904,000	1,971,000	67,000	1,904,000	1,971,000	67,000
<b>97</b>	West Carroll Co SSD	5,024,000	5,135,000	111,000	5,024,000	5,135,000	111,000
<b>100</b>	Carter County	27,931,000	28,492,000	561,000	27,931,000	28,492,000	561,000
<b>101</b>	Elizabethton City	11,437,000	11,739,000	302,000	11,437,000	11,739,000	302,000
<b>110</b>	Cheatham County	31,771,000	32,543,000	772,000	31,771,000	32,543,000	772,000
<b>120</b>	Chester County	14,512,000	14,858,000	346,000	14,512,000	14,858,000	346,000
<b>130</b>	Claiborne County	23,943,000	24,441,000	498,000	23,943,000	24,441,000	498,000
<b>140</b>	Clay County	5,624,000	5,760,000	136,000	5,624,000	5,760,000	136,000
<b>150</b>	Cocke County	22,827,000	23,407,000	580,000	22,827,000	23,407,000	580,000
<b>151</b>	Newport City	3,349,000	3,394,000	45,000	3,349,000	3,394,000	45,000
<b>160</b>	Coffee County	18,987,000	19,500,000	513,000	18,987,000	19,500,000	513,000
<b>161</b>	Manchester City	6,044,000	6,086,000	42,000	6,241,000	6,086,000	(155,000)
<b>162</b>	Tullahoma City	14,013,000	14,368,000	355,000	14,013,000	14,368,000	355,000
<b>170</b>	Crockett County	10,105,000	10,430,000	325,000	10,105,000	10,430,000	325,000
<b>171</b>	Alamo City	3,375,000	3,375,000	0	3,375,000	3,375,000	0
<b>172</b>	Bells City	2,155,000	2,155,000	0	2,155,000	2,155,000	0
<b>180</b>	Cumberland County	28,441,000	29,174,000	733,000	28,441,000	29,174,000	733,000
<b>190</b>	Davidson County	253,366,000	257,169,000	3,803,000	253,366,000	257,169,000	3,803,000
<b>200</b>	Decatur County	7,962,000	8,126,000	164,000	7,962,000	8,126,000	164,000
<b>210</b>	DeKalb County	14,004,000	14,290,000	286,000	14,004,000	14,290,000	286,000
<b>220</b>	Dickson County	36,815,000	37,608,000	793,000	36,815,000	37,608,000	793,000
<b>230</b>	Dyer County	17,271,000	17,632,000	361,000	17,271,000	17,632,000	361,000

<b>231</b>	Dyersburg City	11,887,000	12,148,000	261,000	12,136,000	12,148,000	12,000
<b>240</b>	Fayette County	13,494,000	13,748,000	254,000	15,359,000	15,359,000	0
<b>250</b>	Fentress County	11,899,000	12,046,000	147,000	11,899,000	12,046,000	147,000
<b>260</b>	Franklin County	25,613,000	26,150,000	537,000	25,613,000	26,150,000	537,000
<b>271</b>	Humboldt City	6,021,000	6,108,000	87,000	6,095,000	6,108,000	13,000
<b>272</b>	Milan SSD	10,347,000	10,566,000	219,000	10,347,000	10,566,000	219,000
<b>273</b>	Trenton SSD	6,721,000	6,873,000	152,000	6,721,000	6,873,000	152,000
<b>274</b>	Bradford SSD	2,673,000	2,738,000	65,000	2,798,000	2,738,000	(60,000)
<b>275</b>	Gibson County SSD	18,582,000	18,998,000	416,000	18,582,000	18,998,000	416,000
<b>280</b>	Giles County	17,544,000	17,997,000	453,000	17,544,000	17,997,000	453,000
<b>290</b>	Grainger County	19,526,000	19,945,000	419,000	19,526,000	19,945,000	419,000
<b>300</b>	Greene County	31,247,000	31,935,000	688,000	31,247,000	31,935,000	688,000
<b>301</b>	Greeneville City	12,378,000	12,722,000	344,000	12,378,000	12,722,000	344,000
<b>310</b>	Grundy County	12,626,000	12,904,000	278,000	12,626,000	12,904,000	278,000
<b>320</b>	Hamblen County	42,517,000	43,466,000	949,000	42,517,000	43,466,000	949,000
<b>330</b>	Hamilton County	131,307,000	133,920,000	2,613,000	131,307,000	133,920,000	2,613,000
<b>340</b>	Hancock County	6,032,000	6,175,000	143,000	6,032,000	6,175,000	143,000
<b>350</b>	Hardeman County	20,664,000	21,135,000	471,000	20,664,000	21,135,000	471,000
<b>360</b>	Hardin County	14,424,000	14,780,000	356,000	14,424,000	14,780,000	356,000
<b>370</b>	Hawkins County	35,908,000	36,721,000	813,000	35,908,000	36,721,000	813,000
<b>371</b>	Rogersville City	3,055,000	3,099,000	44,000	3,055,000	3,099,000	44,000
<b>380</b>	Haywood County	16,643,000	16,942,000	299,000	16,643,000	16,942,000	299,000
<b>390</b>	Henderson County	19,123,000	19,629,000	506,000	19,123,000	19,629,000	506,000
<b>391</b>	Lexington City	4,783,000	4,828,000	45,000	4,783,000	4,828,000	45,000
<b>400</b>	Henry County	14,237,000	14,656,000	419,000	14,237,000	14,656,000	419,000
<b>401</b>	Paris SSD	7,729,000	7,791,000	62,000	7,729,000	7,791,000	62,000
<b>410</b>	Hickman County	19,606,000	20,098,000	492,000	20,059,000	20,098,000	39,000
<b>420</b>	Houston County	7,609,000	7,795,000	186,000	7,609,000	7,795,000	186,000
<b>430</b>	Humphreys County	14,130,000	14,462,000	332,000	14,130,000	14,462,000	332,000

<b>440</b>	Jackson County	8,739,000	8,947,000	208,000	8,739,000	8,947,000	208,000
<b>450</b>	Jefferson County	32,247,000	32,973,000	726,000	32,247,000	32,973,000	726,000
<b>460</b>	Johnson County	11,471,000	11,732,000	261,000	12,027,000	12,027,000	0
<b>470</b>	Knox County	173,301,000	177,483,000	4,182,000	173,301,000	177,483,000	4,182,000
<b>480</b>	Lake County	5,047,000	5,136,000	89,000	5,047,000	5,136,000	89,000
<b>490</b>	Lauderdale County	23,789,000	24,292,000	503,000	23,789,000	24,292,000	503,000
<b>500</b>	Lawrence County	32,355,000	33,124,000	769,000	32,398,000	33,124,000	726,000
<b>510</b>	Lewis County	9,511,000	9,735,000	224,000	9,511,000	9,735,000	224,000
<b>520</b>	Lincoln County	18,993,000	19,434,000	441,000	18,993,000	19,434,000	441,000
<b>521</b>	Fayetteville City	5,765,000	5,849,000	84,000	5,765,000	5,849,000	84,000
<b>530</b>	Loudon County	18,678,000	19,064,000	386,000	19,264,000	19,264,000	0
<b>531</b>	Lenoir City	8,714,000	9,021,000	307,000	8,714,000	9,021,000	307,000
<b>540</b>	McMinn County	24,478,000	25,204,000	726,000	24,478,000	25,204,000	726,000
<b>541</b>	Athens City	6,962,000	7,006,000	44,000	6,962,000	7,006,000	44,000
<b>542</b>	Etowah City	1,561,000	1,581,000	20,000	1,561,000	1,581,000	20,000
<b>550</b>	McNairy County	21,523,000	22,039,000	516,000	21,523,000	22,039,000	516,000
<b>560</b>	Macon County	19,549,000	19,999,000	450,000	19,549,000	19,999,000	450,000
<b>570</b>	Madison County	44,716,000	45,681,000	965,000	44,716,000	45,681,000	965,000
<b>580</b>	Marion County	19,079,000	19,475,000	396,000	19,204,000	19,475,000	271,000
<b>581</b>	Richard City SSD	1,317,000	1,357,000	40,000	1,469,000	1,357,000	(112,000)
<b>590</b>	Marshall County	24,868,000	25,451,000	583,000	24,868,000	25,451,000	583,000
<b>600</b>	Maury County	48,705,000	49,671,000	966,000	48,705,000	49,671,000	966,000
<b>610</b>	Meigs County	9,320,000	9,523,000	203,000	9,424,000	9,523,000	99,000
<b>620</b>	Monroe County	26,223,000	26,865,000	642,000	26,223,000	26,865,000	642,000
<b>621</b>	Sweetwater City	7,188,000	7,249,000	61,000	7,188,000	7,249,000	61,000
<b>630</b>	Montgomery County	126,030,000	128,605,000	2,575,000	126,045,000	128,605,000	2,560,000
<b>640</b>	Moore County	4,593,000	4,691,000	98,000	4,593,000	4,691,000	98,000
<b>650</b>	Morgan County	18,141,000	18,543,000	402,000	18,141,000	18,543,000	402,000
<b>660</b>	Obion County	16,516,000	16,922,000	406,000	16,516,000	16,922,000	406,000



<b>661</b>	Union City	6,524,000	6,647,000	123,000	6,524,000	6,647,000	123,000
<b>670</b>	Overton County	17,514,000	17,896,000	382,000	17,514,000	17,896,000	382,000
<b>680</b>	Perry County	5,819,000	5,898,000	79,000	5,858,000	5,898,000	40,000
<b>690</b>	Pickett County	3,733,000	3,792,000	59,000	3,801,000	3,792,000	(9,000)
<b>700</b>	Polk County	12,714,000	13,026,000	312,000	12,740,000	13,026,000	286,000
<b>710</b>	Putnam County	42,121,000	43,031,000	910,000	42,121,000	43,031,000	910,000
<b>720</b>	Rhea County	21,168,000	21,626,000	458,000	21,168,000	21,626,000	458,000
<b>721</b>	Dayton City	3,804,000	3,824,000	20,000	3,804,000	3,824,000	20,000
<b>730</b>	Roane County	26,810,000	27,457,000	647,000	27,859,000	27,859,000	0
<b>740</b>	Robertson County	52,708,000	53,819,000	1,111,000	52,708,000	53,819,000	1,111,000
<b>750</b>	Rutherford County	164,980,000	169,433,000	4,453,000	164,980,000	169,433,000	4,453,000
<b>751</b>	Murfreesboro City	31,227,000	31,233,000	6,000	31,227,000	31,233,000	6,000
<b>760</b>	Scott County	15,456,000	15,771,000	315,000	15,456,000	15,771,000	315,000
<b>761</b>	Oneida SSD	6,575,000	6,687,000	112,000	6,575,000	6,687,000	112,000
<b>770</b>	Sequatchie County	11,623,000	11,804,000	181,000	11,623,000	11,804,000	181,000
<b>780</b>	Sevier County	35,515,000	36,342,000	827,000	38,496,000	38,496,000	0
<b>790</b>	Shelby County	645,947,000	660,032,000	14,085,000	645,947,000	660,032,000	14,085,000
<b>800</b>	Smith County	15,339,000	15,686,000	347,000	15,450,000	15,686,000	236,000
<b>810</b>	Stewart County	10,795,000	11,011,000	216,000	11,010,000	11,011,000	1,000
<b>820</b>	Sullivan County	38,230,000	39,228,000	998,000	38,230,000	39,228,000	998,000
<b>821</b>	Bristol City	13,873,000	14,241,000	368,000	13,873,000	14,241,000	368,000
<b>822</b>	Kingsport City	24,306,000	24,854,000	548,000	24,306,000	24,854,000	548,000
<b>830</b>	Sumner County	121,014,000	123,885,000	2,871,000	121,014,000	123,885,000	2,871,000
<b>840</b>	Tipton County	58,067,000	59,417,000	1,350,000	58,067,000	59,417,000	1,350,000
<b>850</b>	Trousdale County	6,818,000	6,951,000	133,000	6,818,000	6,951,000	133,000
<b>860</b>	Unicoi County	12,592,000	12,863,000	271,000	12,592,000	12,863,000	271,000
<b>870</b>	Union County	31,159,000	31,738,000	579,000	31,159,000	31,738,000	579,000
<b>880</b>	Van Buren County	3,830,000	3,941,000	111,000	4,572,000	4,572,000	0
<b>890</b>	Warren County	31,390,000	32,093,000	703,000	31,390,000	32,093,000	703,000

<b>900</b>	Washington County	30,429,000	31,247,000	818,000	30,745,000	31,247,000	502,000
<b>901</b>	Johnson City	25,621,000	26,238,000	617,000	25,621,000	26,238,000	617,000
<b>910</b>	Wayne County	12,797,000	13,096,000	299,000	13,022,000	13,096,000	74,000
<b>920</b>	Weakley County	21,096,000	21,610,000	514,000	21,471,000	21,610,000	139,000
<b>930</b>	White County	20,066,000	20,477,000	411,000	20,066,000	20,477,000	411,000
<b>940</b>	Williamson County	107,438,000	110,485,000	3,047,000	107,438,000	110,485,000	3,047,000
<b>941</b>	Franklin SSD	13,731,000	13,881,000	150,000	13,731,000	13,881,000	150,000
<b>950</b>	Wilson County	61,363,000	63,067,000	1,704,000	61,363,000	63,067,000	1,704,000
<b>951</b>	Lebanon SSD	14,339,000	14,457,000	118,000	14,339,000	14,457,000	118,000
<b>970</b>	Dept. of Children Services	7,359,000	7,752,000	393,000	9,867,000	9,867,000	0
		3,979,409,000	4,066,810,000	87,401,000	3,992,885,000	4,074,218,000	81,333,000
<p>These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.</p>							

<b>Mentors 1:12 new positions (minimum 1 per LEA) based on FY14 July Final</b>								
		<u>FY14 July Final Generated</u>	<u>FY15 Generated with Mentors 1:12 new positions (minimum 1 per LEA)</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with Mentors 1:12 new positions (minimum 1 per LEA)</u>	<u>Variance</u>	<u># of Mentors</u>
<b>10</b>	Anderson County	28,822,000	28,943,000	121,000	28,822,000	28,943,000.00	121,000	3.0
<b>11</b>	Clinton City	4,034,000	4,075,000	41,000	4,034,000	4,075,000.00	41,000	1.0
<b>12</b>	Oak Ridge City	18,605,000	18,645,000	40,000	18,699,000	18,645,000.00	(54,000)	1.0
<b>20</b>	Bedford County	39,668,000	39,796,000	128,000	39,668,000	39,796,000.00	128,000	3.0
<b>30</b>	Benton County	11,461,000	11,504,000	43,000	11,461,000	11,504,000.00	43,000	1.0
<b>40</b>	Bledsoe County	11,457,000	11,506,000	49,000	11,457,000	11,506,000.00	49,000	1.0
<b>50</b>	Blount County	44,681,000	44,773,000	92,000	44,681,000	44,773,000.00	92,000	3.0

<b>51</b>	Alcoa City	6,928,000	6,963,000	35,000	6,928,000	6,963,000.00	35,000	1.0
<b>52</b>	Maryville City	18,717,000	18,746,000	29,000	18,717,000	18,746,000.00	29,000	1.0
<b>60</b>	Bradley County	43,527,000	43,665,000	138,000	43,527,000	43,665,000.00	138,000	3.5
<b>61</b>	Cleveland City	22,093,000	22,192,000	99,000	22,093,000	22,192,000.00	99,000	2.5
<b>70</b>	Campbell County	26,460,000	26,489,000	29,000	26,560,000	26,489,000.00	(71,000)	1.0
<b>80</b>	Cannon County	10,611,000	10,658,000	47,000	10,611,000	10,658,000.00	47,000	1.0
<b>90</b>	Carroll County	1,877,000	1,878,000	1,000	1,903,000	1,878,000.00	(25,000)	-
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,459,000	49,000	3,467,000	3,459,000.00	(8,000)	1.0
<b>93</b>	Huntingdon SSD	5,948,000	5,998,000	50,000	5,948,000	5,998,000.00	50,000	1.0
<b>94</b>	McKenzie SSD	6,656,000	6,706,000	50,000	6,656,000	6,706,000.00	50,000	1.0
<b>95</b>	South Carroll Co SSD	1,904,000	1,951,000	47,000	1,904,000	1,951,000.00	47,000	1.0
<b>97</b>	West Carroll Co SSD	5,024,000	5,073,000	49,000	5,024,000	5,073,000.00	49,000	1.0
<b>100</b>	Carter County	27,931,000	28,020,000	89,000	27,931,000	28,020,000.00	89,000	2.0
<b>101</b>	Elizabethton City	11,437,000	11,504,000	67,000	11,437,000	11,504,000.00	67,000	1.5
<b>110</b>	Cheatham County	31,771,000	31,880,000	109,000	31,771,000	31,880,000.00	109,000	2.5
<b>120</b>	Chester County	14,512,000	14,558,000	46,000	14,512,000	14,558,000.00	46,000	1.0
<b>130</b>	Claiborne County	23,943,000	24,058,000	115,000	23,943,000	24,058,000.00	115,000	2.5
<b>140</b>	Clay County	5,624,000	5,674,000	50,000	5,624,000	5,674,000.00	50,000	1.0
<b>150</b>	Cocke County	22,827,000	22,893,000	66,000	22,827,000	22,893,000.00	66,000	1.5
<b>151</b>	Newport City	3,349,000	3,394,000	45,000	3,349,000	3,394,000.00	45,000	1.0
<b>160</b>	Coffee County	18,987,000	19,069,000	82,000	18,987,000	19,069,000.00	82,000	2.0
<b>161</b>	Manchester City	6,044,000	6,085,000	41,000	6,241,000	6,085,000.00	(156,000)	1.0
<b>162</b>	Tullahoma City	14,013,000	14,055,000	42,000	14,013,000	14,055,000.00	42,000	1.0

<b>170</b>	Crockett County	10,105,000	10,158,000	53,000	10,105,000	10,158,000.00	53,000	1.0
<b>171</b>	Alamo City	3,375,000	3,424,000	49,000	3,375,000	3,424,000.00	49,000	1.0
<b>172</b>	Bells City	2,155,000	2,204,000	49,000	2,155,000	2,204,000.00	49,000	1.0
<b>180</b>	Cumberland County	28,441,000	28,528,000	87,000	28,441,000	28,528,000.00	87,000	2.5
<b>190</b>	Davidson County	253,366,000	255,488,000	2,122,000	253,366,000	255,488,000.00	2,122,000	51.5
<b>200</b>	Decatur County	7,962,000	8,007,000	45,000	7,962,000	8,007,000.00	45,000	1.0
<b>210</b>	DeKalb County	14,004,000	14,071,000	67,000	14,004,000	14,071,000.00	67,000	1.5
<b>220</b>	Dickson County	36,815,000	36,907,000	92,000	36,815,000	36,907,000.00	92,000	2.5
<b>230</b>	Dyer County	17,271,000	17,336,000	65,000	17,271,000	17,336,000.00	65,000	1.5
<b>231</b>	Dyersburg City	11,887,000	11,951,000	64,000	12,136,000	11,951,000.00	(185,000)	1.5
<b>240</b>	Fayette County	13,494,000	13,600,000	106,000	15,359,000	15,359,000.00	0	2.5
<b>250</b>	Fentress County	11,899,000	11,942,000	43,000	11,899,000	11,942,000.00	43,000	1.0
<b>260</b>	Franklin County	25,613,000	25,692,000	79,000	25,613,000	25,692,000.00	79,000	2.0
<b>271</b>	Humboldt City	6,021,000	6,069,000	48,000	6,095,000	6,069,000.00	(26,000)	1.0
<b>272</b>	Milan SSD	10,347,000	10,443,000	96,000	10,347,000	10,443,000.00	96,000	2.0
<b>273</b>	Trenton SSD	6,721,000	6,770,000	49,000	6,721,000	6,770,000.00	49,000	1.0
<b>274</b>	Bradford SSD	2,673,000	2,719,000	46,000	2,798,000	2,719,000.00	(79,000)	1.0
<b>275</b>	Gibson County SSD	18,582,000	18,680,000	98,000	18,582,000	18,680,000.00	98,000	2.0
<b>280</b>	Giles County	17,544,000	17,577,000	33,000	17,544,000	17,577,000.00	33,000	1.0
<b>290</b>	Grainger County	19,526,000	19,571,000	45,000	19,526,000	19,571,000.00	45,000	1.0
<b>300</b>	Greene County	31,247,000	31,369,000	122,000	31,247,000	31,369,000.00	122,000	3.0
<b>301</b>	Greeneville City	12,378,000	12,419,000	41,000	12,378,000	12,419,000.00	41,000	1.0
<b>310</b>	Grundy County	12,626,000	12,673,000	47,000	12,626,000	12,673,000.00	47,000	1.0

<b>320</b>	Hamblen County	42,517,000	42,697,000	180,000	42,517,000	42,697,000.00	180,000	4.5
<b>330</b>	Hamilton County	131,307,000	132,104,000	797,000	131,307,000	132,104,000.00	797,000	22.0
<b>340</b>	Hancock County	6,032,000	6,082,000	50,000	6,032,000	6,082,000.00	50,000	1.0
<b>350</b>	Hardeman County	20,664,000	20,705,000	41,000	20,664,000	20,705,000.00	41,000	1.0
<b>360</b>	Hardin County	14,424,000	14,455,000	31,000	14,424,000	14,455,000.00	31,000	1.0
<b>370</b>	Hawkins County	35,908,000	36,094,000	186,000	35,908,000	36,094,000.00	186,000	4.0
<b>371</b>	Rogersville City	3,055,000	3,100,000	45,000	3,055,000	3,100,000.00	45,000	1.0
<b>380</b>	Haywood County	16,643,000	16,712,000	69,000	16,643,000	16,712,000.00	69,000	1.5
<b>390</b>	Henderson County	19,123,000	19,166,000	43,000	19,123,000	19,166,000.00	43,000	1.0
<b>391</b>	Lexington City	4,783,000	4,828,000	45,000	4,783,000	4,828,000.00	45,000	1.0
<b>400</b>	Henry County	14,237,000	14,279,000	42,000	14,237,000	14,279,000.00	42,000	1.0
<b>401</b>	Paris SSD	7,729,000	7,771,000	42,000	7,729,000	7,771,000.00	42,000	1.0
<b>410</b>	Hickman County	19,606,000	19,649,000	43,000	20,059,000	20,059,000.00	0	1.0
<b>420</b>	Houston County	7,609,000	7,658,000	49,000	7,609,000	7,658,000.00	49,000	1.0
<b>430</b>	Humphreys County	14,130,000	14,170,000	40,000	14,130,000	14,170,000.00	40,000	1.0
<b>440</b>	Jackson County	8,739,000	8,787,000	48,000	8,739,000	8,787,000.00	48,000	1.0
<b>450</b>	Jefferson County	32,247,000	32,344,000	97,000	32,247,000	32,344,000.00	97,000	2.5
<b>460</b>	Johnson County	11,471,000	11,516,000	45,000	12,027,000	12,027,000.00	0	1.0
<b>470</b>	Knox County	173,301,000	174,487,000	1,186,000	173,301,000	174,487,000.00	1,186,000	31.5
<b>480</b>	Lake County	5,047,000	5,097,000	50,000	5,047,000	5,097,000.00	50,000	1.0
<b>490</b>	Lauderdale County	23,789,000	23,909,000	120,000	23,789,000	23,909,000.00	120,000	2.5
<b>500</b>	Lawrence County	32,355,000	32,411,000	56,000	32,398,000	32,411,000.00	13,000	1.5
<b>510</b>	Lewis County	9,511,000	9,558,000	47,000	9,511,000	9,558,000.00	47,000	1.0

<b>520</b>	Lincoln County	18,993,000	19,060,000	67,000	18,993,000	19,060,000.00	67,000	1.5
<b>521</b>	Fayetteville City	5,765,000	5,809,000	44,000	5,765,000	5,809,000.00	44,000	1.0
<b>530</b>	Loudon County	18,678,000	18,752,000	74,000	19,264,000	19,264,000.00	0	2.0
<b>531</b>	Lenoir City	8,714,000	8,751,000	37,000	8,714,000	8,751,000.00	37,000	1.0
<b>540</b>	McMinn County	24,478,000	24,563,000	85,000	24,478,000	24,563,000.00	85,000	2.0
<b>541</b>	Athens City	6,962,000	7,005,000	43,000	6,962,000	7,005,000.00	43,000	1.0
<b>542</b>	Etowah City	1,561,000	1,602,000	41,000	1,561,000	1,602,000.00	41,000	1.0
<b>550</b>	McNairy County	21,523,000	21,562,000	39,000	21,523,000	21,562,000.00	39,000	1.0
<b>560</b>	Macon County	19,549,000	19,590,000	41,000	19,549,000	19,590,000.00	41,000	1.0
<b>570</b>	Madison County	44,716,000	44,902,000	186,000	44,716,000	44,902,000.00	186,000	5.5
<b>580</b>	Marion County	19,079,000	19,119,000	40,000	19,204,000	19,119,000.00	(85,000)	1.0
<b>581</b>	Richard City SSD	1,317,000	1,360,000	43,000	1,469,000	1,360,000.00	(109,000)	1.0
<b>590</b>	Marshall County	24,868,000	24,927,000	59,000	24,868,000	24,927,000.00	59,000	1.5
<b>600</b>	Mauzy County	48,705,000	48,980,000	275,000	48,705,000	48,980,000.00	275,000	6.5
<b>610</b>	Meigs County	9,320,000	9,367,000	47,000	9,424,000	9,424,000.00	0	1.0
<b>620</b>	Monroe County	26,223,000	26,282,000	59,000	26,223,000	26,282,000.00	59,000	1.5
<b>621</b>	Sweetwater City	7,188,000	7,230,000	42,000	7,188,000	7,230,000.00	42,000	1.0
<b>630</b>	Montgomery County	126,030,000	127,000,000	970,000	126,045,000	127,000,000.00	955,000	21.5
<b>640</b>	Moore County	4,593,000	4,640,000	47,000	4,593,000	4,640,000.00	47,000	1.0
<b>650</b>	Morgan County	18,141,000	18,213,000	72,000	18,141,000	18,213,000.00	72,000	1.5
<b>660</b>	Obion County	16,516,000	16,556,000	40,000	16,516,000	16,556,000.00	40,000	1.0
<b>661</b>	Union City	6,524,000	6,565,000	41,000	6,524,000	6,565,000.00	41,000	1.0
<b>670</b>	Overton County	17,514,000	17,556,000	42,000	17,514,000	17,556,000.00	42,000	1.0

<b>680</b>	Perry County	5,819,000	5,867,000	48,000	5,858,000	5,867,000.00	9,000	1.0
<b>690</b>	Pickett County	3,733,000	3,782,000	49,000	3,801,000	3,782,000.00	(19,000)	1.0
<b>700</b>	Polk County	12,714,000	12,758,000	44,000	12,740,000	12,758,000.00	18,000	1.0
<b>710</b>	Putnam County	42,121,000	42,344,000	223,000	42,121,000	42,344,000.00	223,000	5.5
<b>720</b>	Rhea County	21,168,000	21,235,000	67,000	21,168,000	21,235,000.00	67,000	1.5
<b>721</b>	Dayton City	3,804,000	3,849,000	45,000	3,804,000	3,849,000.00	45,000	1.0
<b>730</b>	Roane County	26,810,000	26,842,000	32,000	27,859,000	27,859,000.00	0	1.5
<b>740</b>	Robertson County	52,708,000	52,924,000	216,000	52,708,000	52,924,000.00	216,000	5.0
<b>750</b>	Rutherford County	164,980,000	165,694,000	714,000	164,980,000	165,694,000.00	714,000	17.5
<b>751</b>	Murfreesboro City	31,227,000	31,350,000	123,000	31,227,000	31,350,000.00	123,000	3.0
<b>760</b>	Scott County	15,456,000	15,503,000	47,000	15,456,000	15,503,000.00	47,000	1.0
<b>761</b>	Oneida SSD	6,575,000	6,623,000	48,000	6,575,000	6,623,000.00	48,000	1.0
<b>770</b>	Sequatchie County	11,623,000	11,666,000	43,000	11,623,000	11,666,000.00	43,000	1.0
<b>780</b>	Sevier County	35,515,000	35,543,000	28,000	38,496,000	38,496,000.00	0	3.5
<b>790</b>	Shelby County	645,947,000	647,604,000	1,657,000	645,947,000	647,604,000.00	1,657,000	45.5
<b>800</b>	Smith County	15,339,000	15,380,000	41,000	15,450,000	15,380,000.00	(70,000)	1.0
<b>810</b>	Stewart County	10,795,000	10,840,000	45,000	11,010,000	10,840,000.00	(170,000)	1.0
<b>820</b>	Sullivan County	38,230,000	38,341,000	111,000	38,230,000	38,341,000.00	111,000	3.5
<b>821</b>	Bristol City	13,873,000	13,903,000	30,000	13,873,000	13,903,000.00	30,000	1.0
<b>822</b>	Kingsport City	24,306,000	24,386,000	80,000	24,306,000	24,386,000.00	80,000	2.5
<b>830</b>	Sumner County	121,014,000	121,509,000	495,000	121,014,000	121,509,000.00	495,000	12.0
<b>840</b>	Tipton County	58,067,000	58,217,000	150,000	58,067,000	58,217,000.00	150,000	3.5
<b>850</b>	Trousdale County	6,818,000	6,867,000	49,000	6,818,000	6,867,000.00	49,000	1.0

<b>860</b>	Unicoi County	12,592,000	12,660,000	68,000	12,592,000	12,660,000.00	68,000	1.5
<b>870</b>	Union County	31,159,000	31,203,000	44,000	31,159,000	31,203,000.00	44,000	1.0
<b>880</b>	Van Buren County	3,830,000	3,879,000	49,000	4,572,000	4,572,000.00	0	1.0
<b>890</b>	Warren County	31,390,000	31,417,000	27,000	31,390,000	31,417,000.00	27,000	1.0
<b>900</b>	Washington County	30,429,000	30,562,000	133,000	30,745,000	30,562,000.00	(183,000)	4.0
<b>901</b>	Johnson City	25,621,000	25,684,000	63,000	25,621,000	25,684,000.00	63,000	2.0
<b>910</b>	Wayne County	12,797,000	12,843,000	46,000	13,022,000	13,022,000.00	0	1.0
<b>920</b>	Weakley County	21,096,000	21,131,000	35,000	21,471,000	21,131,000.00	(340,000)	1.0
<b>930</b>	White County	20,066,000	20,131,000	65,000	20,066,000	20,131,000.00	65,000	1.5
<b>940</b>	Williamson County	107,438,000	108,164,000	726,000	107,438,000	108,164,000.00	726,000	17.0
<b>941</b>	Franklin SSD	13,731,000	13,822,000	91,000	13,731,000	13,822,000.00	91,000	2.0
<b>950</b>	Wilson County	61,363,000	61,565,000	202,000	61,363,000	61,565,000.00	202,000	5.5
<b>951</b>	Lebanon SSD	14,339,000	14,394,000	55,000	14,339,000	14,394,000.00	55,000	1.5
<b>970</b>	Dept. of Children Services	7,359,000	7,412,000	53,000	9,867,000	9,867,000.00	0	1.0
		3,979,409,000	3,996,672,000	17,263,000	3,992,885,000	4,007,218,000	14,333,000	428.5

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

### Professional Development at 1% of instructional salaries based on FY14 July Final

	<u>FY14 July Final Generated</u>	<u>FY15 Generated with Professional Development at 1% of instructional salaries</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with Professional Development at 1% of instructional salaries</u>	<u>Variance</u>
<b>10</b> Anderson County	28,822,000	29,001,000	179,000	28,822,000	29,001,000	179,000



<b>11</b>	Clinton City	4,034,000	4,060,000	26,000	4,034,000	4,060,000	26,000
<b>12</b>	Oak Ridge City	18,605,000	18,726,000	121,000	18,699,000	18,726,000	27,000
<b>20</b>	Bedford County	39,668,000	39,903,000	235,000	39,668,000	39,903,000	235,000
<b>30</b>	Benton County	11,461,000	11,528,000	67,000	11,461,000	11,528,000	67,000
<b>40</b>	Bledsoe County	11,457,000	11,521,000	64,000	11,457,000	11,521,000	64,000
<b>50</b>	Blount County	44,681,000	44,967,000	286,000	44,681,000	44,967,000	286,000
<b>51</b>	Alcoa City	6,928,000	6,974,000	46,000	6,928,000	6,974,000	46,000
<b>52</b>	Maryville City	18,717,000	18,840,000	123,000	18,717,000	18,840,000	123,000
<b>60</b>	Bradley County	43,527,000	43,794,000	267,000	43,527,000	43,794,000	267,000
<b>61</b>	Cleveland City	22,093,000	22,233,000	140,000	22,093,000	22,233,000	140,000
<b>70</b>	Campbell County	26,460,000	26,614,000	154,000	26,560,000	26,614,000	54,000
<b>80</b>	Cannon County	10,611,000	10,672,000	61,000	10,611,000	10,672,000	61,000
<b>90</b>	Carroll County	1,877,000	1,880,000	3,000	1,903,000	1,880,000	(23,000)
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,430,000	20,000	3,467,000	3,430,000	(37,000)
<b>93</b>	Huntingdon SSD	5,948,000	5,984,000	36,000	5,948,000	5,984,000	36,000
<b>94</b>	McKenzie SSD	6,656,000	6,695,000	39,000	6,656,000	6,695,000	39,000
<b>95</b>	South Carroll Co SSD	1,904,000	1,915,000	11,000	1,904,000	1,915,000	11,000
<b>97</b>	West Carroll Co SSD	5,024,000	5,054,000	30,000	5,024,000	5,054,000	30,000
<b>100</b>	Carter County	27,931,000	28,094,000	163,000	27,931,000	28,094,000	163,000
<b>101</b>	Elizabethton City	11,437,000	11,507,000	70,000	11,437,000	11,507,000	70,000
<b>110</b>	Cheatham County	31,771,000	31,955,000	184,000	31,771,000	31,955,000	184,000
<b>120</b>	Chester County	14,512,000	14,592,000	80,000	14,512,000	14,592,000	80,000
<b>130</b>	Claiborne County	23,943,000	24,079,000	136,000	23,943,000	24,079,000	136,000
<b>140</b>	Clay County	5,624,000	5,656,000	32,000	5,624,000	5,656,000	32,000
<b>150</b>	Cocke County	22,827,000	22,959,000	132,000	22,827,000	22,959,000	132,000
<b>151</b>	Newport City	3,349,000	3,368,000	19,000	3,349,000	3,368,000	19,000
<b>160</b>	Coffee County	18,987,000	19,104,000	117,000	18,987,000	19,104,000	117,000
<b>161</b>	Manchester City	6,044,000	6,084,000	40,000	6,241,000	6,084,000	(157,000)
<b>162</b>	Tullahoma City	14,013,000	14,105,000	92,000	14,013,000	14,105,000	92,000

<b>170</b>	Crockett County	10,105,000	10,160,000	55,000	10,105,000	10,160,000	55,000
<b>171</b>	Alamo City	3,375,000	3,395,000	20,000	3,375,000	3,395,000	20,000
<b>172</b>	Bells City	2,155,000	2,167,000	12,000	2,155,000	2,167,000	12,000
<b>180</b>	Cumberland County	28,441,000	28,618,000	177,000	28,441,000	28,618,000	177,000
<b>190</b>	Davidson County	253,366,000	255,278,000	1,912,000	253,366,000	255,278,000	1,912,000
<b>200</b>	Decatur County	7,962,000	8,009,000	47,000	7,962,000	8,009,000	47,000
<b>210</b>	DeKalb County	14,004,000	14,088,000	84,000	14,004,000	14,088,000	84,000
<b>220</b>	Dickson County	36,815,000	37,039,000	224,000	36,815,000	37,039,000	224,000
<b>230</b>	Dyer County	17,271,000	17,371,000	100,000	17,271,000	17,371,000	100,000
<b>231</b>	Dyersburg City	11,887,000	11,961,000	74,000	12,136,000	11,961,000	(175,000)
<b>240</b>	Fayette County	13,494,000	13,577,000	83,000	15,359,000	15,359,000	0
<b>250</b>	Fentress County	11,899,000	11,965,000	66,000	11,899,000	11,965,000	66,000
<b>260</b>	Franklin County	25,613,000	25,766,000	153,000	25,613,000	25,766,000	153,000
<b>271</b>	Humboldt City	6,021,000	6,056,000	35,000	6,095,000	6,056,000	(39,000)
<b>272</b>	Milan SSD	10,347,000	10,407,000	60,000	10,347,000	10,407,000	60,000
<b>273</b>	Trenton SSD	6,721,000	6,759,000	38,000	6,721,000	6,759,000	38,000
<b>274</b>	Bradford SSD	2,673,000	2,688,000	15,000	2,798,000	2,688,000	(110,000)
<b>275</b>	Gibson County SSD	18,582,000	18,692,000	110,000	18,582,000	18,692,000	110,000
<b>280</b>	Giles County	17,544,000	17,649,000	105,000	17,544,000	17,649,000	105,000
<b>290</b>	Grainger County	19,526,000	19,634,000	108,000	19,526,000	19,634,000	108,000
<b>300</b>	Greene County	31,247,000	31,436,000	189,000	31,247,000	31,436,000	189,000
<b>301</b>	Greenville City	12,378,000	12,459,000	81,000	12,378,000	12,459,000	81,000
<b>310</b>	Grundy County	12,626,000	12,698,000	72,000	12,626,000	12,698,000	72,000
<b>320</b>	Hamblen County	42,517,000	42,788,000	271,000	42,517,000	42,788,000	271,000
<b>330</b>	Hamilton County	131,307,000	132,224,000	917,000	131,307,000	132,224,000	917,000
<b>340</b>	Hancock County	6,032,000	6,064,000	32,000	6,032,000	6,064,000	32,000
<b>350</b>	Hardeman County	20,664,000	20,781,000	117,000	20,664,000	20,781,000	117,000
<b>360</b>	Hardin County	14,424,000	14,514,000	90,000	14,424,000	14,514,000	90,000
<b>370</b>	Hawkins County	35,908,000	36,115,000	207,000	35,908,000	36,115,000	207,000

<b>371</b>	Rogersville City	3,055,000	3,073,000	18,000	3,055,000	3,073,000	18,000
<b>380</b>	Haywood County	16,643,000	16,740,000	97,000	16,643,000	16,740,000	97,000
<b>390</b>	Henderson County	19,123,000	19,234,000	111,000	19,123,000	19,234,000	111,000
<b>391</b>	Lexington City	4,783,000	4,812,000	29,000	4,783,000	4,812,000	29,000
<b>400</b>	Henry County	14,237,000	14,319,000	82,000	14,237,000	14,319,000	82,000
<b>401</b>	Paris SSD	7,729,000	7,775,000	46,000	7,729,000	7,775,000	46,000
<b>410</b>	Hickman County	19,606,000	19,716,000	110,000	20,059,000	20,059,000	0
<b>420</b>	Houston County	7,609,000	7,652,000	43,000	7,609,000	7,652,000	43,000
<b>430</b>	Humphreys County	14,130,000	14,214,000	84,000	14,130,000	14,214,000	84,000
<b>440</b>	Jackson County	8,739,000	8,788,000	49,000	8,739,000	8,788,000	49,000
<b>450</b>	Jefferson County	32,247,000	32,441,000	194,000	32,247,000	32,441,000	194,000
<b>460</b>	Johnson County	11,471,000	11,538,000	67,000	12,027,000	12,027,000	0
<b>470</b>	Knox County	173,301,000	174,528,000	1,227,000	173,301,000	174,528,000	1,227,000
<b>480</b>	Lake County	5,047,000	5,075,000	28,000	5,047,000	5,075,000	28,000
<b>490</b>	Lauderdale County	23,789,000	23,921,000	132,000	23,789,000	23,921,000	132,000
<b>500</b>	Lawrence County	32,355,000	32,541,000	186,000	32,398,000	32,541,000	143,000
<b>510</b>	Lewis County	9,511,000	9,564,000	53,000	9,511,000	9,564,000	53,000
<b>520</b>	Lincoln County	18,993,000	19,106,000	113,000	18,993,000	19,106,000	113,000
<b>521</b>	Fayetteville City	5,765,000	5,799,000	34,000	5,765,000	5,799,000	34,000
<b>530</b>	Loudon County	18,678,000	18,798,000	120,000	19,264,000	19,264,000	0
<b>531</b>	Lenoir City	8,714,000	8,772,000	58,000	8,714,000	8,772,000	58,000
<b>540</b>	McMinn County	24,478,000	24,624,000	146,000	24,478,000	24,624,000	146,000
<b>541</b>	Athens City	6,962,000	7,006,000	44,000	6,962,000	7,006,000	44,000
<b>542</b>	Etowah City	1,561,000	1,570,000	9,000	1,561,000	1,570,000	9,000
<b>550</b>	McNairy County	21,523,000	21,645,000	122,000	21,523,000	21,645,000	122,000
<b>560</b>	Macon County	19,549,000	19,662,000	113,000	19,549,000	19,662,000	113,000
<b>570</b>	Madison County	44,716,000	45,020,000	304,000	44,716,000	45,020,000	304,000
<b>580</b>	Marion County	19,079,000	19,192,000	113,000	19,204,000	19,192,000	(12,000)
<b>581</b>	Richard City SSD	1,317,000	1,325,000	8,000	1,469,000	1,325,000	(144,000)

<b>590</b>	Marshall County	24,868,000	25,014,000	146,000	24,868,000	25,014,000	146,000
<b>600</b>	Maury County	48,705,000	49,012,000	307,000	48,705,000	49,012,000	307,000
<b>610</b>	Meigs County	9,320,000	9,372,000	52,000	9,424,000	9,424,000	0
<b>620</b>	Monroe County	26,223,000	26,375,000	152,000	26,223,000	26,375,000	152,000
<b>621</b>	Sweetwater City	7,188,000	7,232,000	44,000	7,188,000	7,232,000	44,000
<b>630</b>	Montgomery County	126,030,000	126,813,000	783,000	126,045,000	126,813,000	768,000
<b>640</b>	Moore County	4,593,000	4,620,000	27,000	4,593,000	4,620,000	27,000
<b>650</b>	Morgan County	18,141,000	18,243,000	102,000	18,141,000	18,243,000	102,000
<b>660</b>	Obion County	16,516,000	16,615,000	99,000	16,516,000	16,615,000	99,000
<b>661</b>	Union City	6,524,000	6,563,000	39,000	6,524,000	6,563,000	39,000
<b>670</b>	Overton County	17,514,000	17,612,000	98,000	17,514,000	17,612,000	98,000
<b>680</b>	Perry County	5,819,000	5,852,000	33,000	5,858,000	5,852,000	(6,000)
<b>690</b>	Pickett County	3,733,000	3,754,000	21,000	3,801,000	3,754,000	(47,000)
<b>700</b>	Polk County	12,714,000	12,786,000	72,000	12,740,000	12,786,000	46,000
<b>710</b>	Putnam County	42,121,000	42,404,000	283,000	42,121,000	42,404,000	283,000
<b>720</b>	Rhea County	21,168,000	21,290,000	122,000	21,168,000	21,290,000	122,000
<b>721</b>	Dayton City	3,804,000	3,827,000	23,000	3,804,000	3,827,000	23,000
<b>730</b>	Roane County	26,810,000	26,982,000	172,000	27,859,000	27,859,000	0
<b>740</b>	Robertson County	52,708,000	53,035,000	327,000	52,708,000	53,035,000	327,000
<b>750</b>	Rutherford County	164,980,000	166,026,000	1,046,000	164,980,000	166,026,000	1,046,000
<b>751</b>	Murfreesboro City	31,227,000	31,429,000	202,000	31,227,000	31,429,000	202,000
<b>760</b>	Scott County	15,456,000	15,541,000	85,000	15,456,000	15,541,000	85,000
<b>761</b>	Oneida SSD	6,575,000	6,613,000	38,000	6,575,000	6,613,000	38,000
<b>770</b>	Sequatchie County	11,623,000	11,690,000	67,000	11,623,000	11,690,000	67,000
<b>780</b>	Sevier County	35,515,000	35,772,000	257,000	38,496,000	38,498,000	2,000
<b>790</b>	Shelby County	645,947,000	650,245,000	4,298,000	645,947,000	650,245,000	4,298,000
<b>800</b>	Smith County	15,339,000	15,428,000	89,000	15,450,000	15,428,000	(22,000)
<b>810</b>	Stewart County	10,795,000	10,856,000	61,000	11,010,000	10,856,000	(154,000)
<b>820</b>	Sullivan County	38,230,000	38,480,000	250,000	38,230,000	38,480,000	250,000

<b>821</b>	Bristol City	13,873,000	13,968,000	95,000	13,873,000	13,968,000	95,000
<b>822</b>	Kingsport City	24,306,000	24,472,000	166,000	24,306,000	24,472,000	166,000
<b>830</b>	Sumner County	121,014,000	121,780,000	766,000	121,014,000	121,780,000	766,000
<b>840</b>	Tipton County	58,067,000	58,398,000	331,000	58,067,000	58,398,000	331,000
<b>850</b>	Trousdale County	6,818,000	6,857,000	39,000	6,818,000	6,857,000	39,000
<b>860</b>	Unicoi County	12,592,000	12,667,000	75,000	12,592,000	12,667,000	75,000
<b>870</b>	Union County	31,159,000	31,335,000	176,000	31,159,000	31,335,000	176,000
<b>880</b>	Van Buren County	3,830,000	3,852,000	22,000	4,572,000	4,572,000	0
<b>890</b>	Warren County	31,390,000	31,579,000	189,000	31,390,000	31,579,000	189,000
<b>900</b>	Washington County	30,429,000	30,633,000	204,000	30,745,000	30,633,000	(112,000)
<b>901</b>	Johnson City	25,621,000	25,799,000	178,000	25,621,000	25,799,000	178,000
<b>910</b>	Wayne County	12,797,000	12,869,000	72,000	13,022,000	13,022,000	0
<b>920</b>	Weakley County	21,096,000	21,219,000	123,000	21,471,000	21,219,000	(252,000)
<b>930</b>	White County	20,066,000	20,181,000	115,000	20,066,000	20,181,000	115,000
<b>940</b>	Williamson County	107,438,000	108,249,000	811,000	107,438,000	108,249,000	811,000
<b>941</b>	Franklin SSD	13,731,000	13,839,000	108,000	13,731,000	13,839,000	108,000
<b>950</b>	Wilson County	61,363,000	61,760,000	397,000	61,363,000	61,760,000	397,000
<b>951</b>	Lebanon SSD	14,339,000	14,432,000	93,000	14,339,000	14,432,000	93,000
<b>970</b>	Dept. of Children Services	7,359,000	7,404,000	45,000	9,867,000	9,867,000	0
		3,979,409,000	4,004,876,000	25,467,000	3,992,885,000	4,014,947,000	22,062,000

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

**Nurses at ratio of 1:1,500 (changed from 1:3,000) based on FY14 July Final**

		<u>FY14 July Final Generated</u>	<u>FY15 Generated with Nurses at ratio of 1:1,500 (changed from 1:3,000)</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with Nurses at ratio of 1:1,500 (changed from 1:3,000)</u>	<u>Variance</u>
<b>10</b>	Anderson County	28,822,000	28,927,000	105,000	28,822,000	28,927,000	105,000

<b>11</b>	Clinton City	4,034,000	4,034,000	0	4,034,000	4,034,000	0
<b>12</b>	Oak Ridge City	18,605,000	18,668,000	63,000	18,699,000	18,668,000	(31,000)
<b>20</b>	Bedford County	39,668,000	39,805,000	137,000	39,668,000	39,805,000	137,000
<b>30</b>	Benton County	11,461,000	11,481,000	20,000	11,461,000	11,481,000	20,000
<b>40</b>	Bledsoe County	11,457,000	11,454,000	(3,000)	11,457,000	11,457,000	0
<b>50</b>	Blount County	44,681,000	44,842,000	161,000	44,681,000	44,842,000	161,000
<b>51</b>	Alcoa City	6,928,000	6,929,000	1,000	6,928,000	6,929,000	1,000
<b>52</b>	Maryville City	18,717,000	18,796,000	79,000	18,717,000	18,796,000	79,000
<b>60</b>	Bradley County	43,527,000	43,651,000	124,000	43,527,000	43,651,000	124,000
<b>61</b>	Cleveland City	22,093,000	22,176,000	83,000	22,093,000	22,176,000	83,000
<b>70</b>	Campbell County	26,460,000	26,522,000	62,000	26,560,000	26,522,000	(38,000)
<b>80</b>	Cannon County	10,611,000	10,633,000	22,000	10,611,000	10,633,000	22,000
<b>90</b>	Carroll County	1,877,000	1,877,000	0	1,903,000	1,877,000	(26,000)
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,409,000	(1,000)	3,467,000	3,410,000	(57,000)
<b>93</b>	Huntingdon SSD	5,948,000	5,946,000	(2,000)	5,948,000	5,948,000	0
<b>94</b>	McKenzie SSD	6,656,000	6,653,000	(3,000)	6,656,000	6,656,000	0
<b>95</b>	South Carroll Co SSD	1,904,000	1,903,000	(1,000)	1,904,000	1,904,000	0
<b>97</b>	West Carroll Co SSD	5,024,000	5,021,000	(3,000)	5,024,000	5,024,000	0
<b>100</b>	Carter County	27,931,000	27,995,000	64,000	27,931,000	27,995,000	64,000
<b>101</b>	Elizabethton City	11,437,000	11,459,000	22,000	11,437,000	11,459,000	22,000
<b>110</b>	Cheatham County	31,771,000	31,886,000	115,000	31,771,000	31,886,000	115,000
<b>120</b>	Chester County	14,512,000	14,560,000	48,000	14,512,000	14,560,000	48,000
<b>130</b>	Claiborne County	23,943,000	24,011,000	68,000	23,943,000	24,011,000	68,000
<b>140</b>	Clay County	5,624,000	5,622,000	(2,000)	5,624,000	5,624,000	0
<b>150</b>	Cocke County	22,827,000	22,892,000	65,000	22,827,000	22,892,000	65,000
<b>151</b>	Newport City	3,349,000	3,349,000	0	3,349,000	3,349,000	0
<b>160</b>	Coffee County	18,987,000	19,047,000	60,000	18,987,000	19,047,000	60,000
<b>161</b>	Manchester City	6,044,000	6,044,000	0	6,241,000	6,044,000	(197,000)
<b>162</b>	Tullahoma City	14,013,000	14,054,000	41,000	14,013,000	14,054,000	41,000

<b>170</b>	Crockett County	10,105,000	10,103,000	(2,000)	10,105,000	10,105,000	0
<b>171</b>	Alamo City	3,375,000	3,374,000	(1,000)	3,375,000	3,375,000	0
<b>172</b>	Bells City	2,155,000	2,155,000	0	2,155,000	2,155,000	0
<b>180</b>	Cumberland County	28,441,000	28,541,000	100,000	28,441,000	28,541,000	100,000
<b>190</b>	Davidson County	253,366,000	254,278,000	912,000	253,366,000	254,278,000	912,000
<b>200</b>	Decatur County	7,962,000	7,957,000	(5,000)	7,962,000	7,962,000	0
<b>210</b>	DeKalb County	14,004,000	14,049,000	45,000	14,004,000	14,049,000	45,000
<b>220</b>	Dickson County	36,815,000	36,945,000	130,000	36,815,000	36,945,000	130,000
<b>230</b>	Dyer County	17,271,000	17,338,000	67,000	17,271,000	17,338,000	67,000
<b>231</b>	Dyersburg City	11,887,000	11,932,000	45,000	12,136,000	11,932,000	(204,000)
<b>240</b>	Fayette County	13,494,000	13,555,000	61,000	15,359,000	15,359,000	0
<b>250</b>	Fentress County	11,899,000	11,919,000	20,000	11,899,000	11,919,000	20,000
<b>260</b>	Franklin County	25,613,000	25,673,000	60,000	25,613,000	25,673,000	60,000
<b>271</b>	Humboldt City	6,021,000	6,019,000	(2,000)	6,095,000	6,021,000	(74,000)
<b>272</b>	Milan SSD	10,347,000	10,368,000	21,000	10,347,000	10,368,000	21,000
<b>273</b>	Trenton SSD	6,721,000	6,720,000	(1,000)	6,721,000	6,721,000	0
<b>274</b>	Bradford SSD	2,673,000	2,672,000	(1,000)	2,798,000	2,673,000	(125,000)
<b>275</b>	Gibson County SSD	18,582,000	18,624,000	42,000	18,582,000	18,624,000	42,000
<b>280</b>	Giles County	17,544,000	17,584,000	40,000	17,544,000	17,584,000	40,000
<b>290</b>	Grainger County	19,526,000	19,600,000	74,000	19,526,000	19,600,000	74,000
<b>300</b>	Greene County	31,247,000	31,330,000	83,000	31,247,000	31,330,000	83,000
<b>301</b>	Greeneville City	12,378,000	12,420,000	42,000	12,378,000	12,420,000	42,000
<b>310</b>	Grundy County	12,626,000	12,648,000	22,000	12,626,000	12,648,000	22,000
<b>320</b>	Hamblen County	42,517,000	42,635,000	118,000	42,517,000	42,635,000	118,000
<b>330</b>	Hamilton County	131,307,000	131,791,000	484,000	131,307,000	131,791,000	484,000
<b>340</b>	Hancock County	6,032,000	6,031,000	(1,000)	6,032,000	6,032,000	0
<b>350</b>	Hardeman County	20,664,000	20,709,000	45,000	20,664,000	20,709,000	45,000
<b>360</b>	Hardin County	14,424,000	14,488,000	64,000	14,424,000	14,488,000	64,000
<b>370</b>	Hawkins County	35,908,000	36,018,000	110,000	35,908,000	36,018,000	110,000

<b>371</b>	Rogersville City	3,055,000	3,055,000	0	3,055,000	3,055,000	0
<b>380</b>	Haywood County	16,643,000	16,689,000	46,000	16,643,000	16,689,000	46,000
<b>390</b>	Henderson County	19,123,000	19,164,000	41,000	19,123,000	19,164,000	41,000
<b>391</b>	Lexington City	4,783,000	4,782,000	(1,000)	4,783,000	4,783,000	0
<b>400</b>	Henry County	14,237,000	14,277,000	40,000	14,237,000	14,277,000	40,000
<b>401</b>	Paris SSD	7,729,000	7,726,000	(3,000)	7,729,000	7,729,000	0
<b>410</b>	Hickman County	19,606,000	19,678,000	72,000	20,059,000	20,059,000	0
<b>420</b>	Houston County	7,609,000	7,607,000	(2,000)	7,609,000	7,609,000	0
<b>430</b>	Humphreys County	14,130,000	14,174,000	44,000	14,130,000	14,174,000	44,000
<b>440</b>	Jackson County	8,739,000	8,736,000	(3,000)	8,739,000	8,739,000	0
<b>450</b>	Jefferson County	32,247,000	32,354,000	107,000	32,247,000	32,354,000	107,000
<b>460</b>	Johnson County	11,471,000	11,492,000	21,000	12,027,000	12,027,000	0
<b>470</b>	Knox County	173,301,000	173,972,000	671,000	173,301,000	173,972,000	671,000
<b>480</b>	Lake County	5,047,000	5,046,000	(1,000)	5,047,000	5,047,000	0
<b>490</b>	Lauderdale County	23,789,000	23,860,000	71,000	23,789,000	23,860,000	71,000
<b>500</b>	Lawrence County	32,355,000	32,470,000	115,000	32,398,000	32,470,000	72,000
<b>510</b>	Lewis County	9,511,000	9,507,000	(4,000)	9,511,000	9,511,000	0
<b>520</b>	Lincoln County	18,993,000	19,033,000	40,000	18,993,000	19,033,000	40,000
<b>521</b>	Fayetteville City	5,765,000	5,763,000	(2,000)	5,765,000	5,765,000	0
<b>530</b>	Loudon County	18,678,000	18,733,000	55,000	19,264,000	19,264,000	0
<b>531</b>	Lenoir City	8,714,000	8,732,000	18,000	8,714,000	8,732,000	18,000
<b>540</b>	McMinn County	24,478,000	24,557,000	79,000	24,478,000	24,557,000	79,000
<b>541</b>	Athens City	6,962,000	6,961,000	(1,000)	6,962,000	6,962,000	0
<b>542</b>	Etowah City	1,561,000	1,560,000	(1,000)	1,561,000	1,561,000	0
<b>550</b>	McNairy County	21,523,000	21,592,000	69,000	21,523,000	21,592,000	69,000
<b>560</b>	Macon County	19,549,000	19,620,000	71,000	19,549,000	19,620,000	71,000
<b>570</b>	Madison County	44,716,000	44,880,000	164,000	44,716,000	44,880,000	164,000
<b>580</b>	Marion County	19,079,000	19,143,000	64,000	19,204,000	19,143,000	(61,000)
<b>581</b>	Richard City SSD	1,317,000	1,317,000	0	1,469,000	1,317,000	(152,000)



<b>590</b>	Marshall County	24,868,000	24,959,000	91,000	24,868,000	24,959,000	91,000
<b>600</b>	Maury County	48,705,000	48,843,000	138,000	48,705,000	48,843,000	138,000
<b>610</b>	Meigs County	9,320,000	9,317,000	(3,000)	9,424,000	9,424,000	0
<b>620</b>	Monroe County	26,223,000	26,283,000	60,000	26,223,000	26,283,000	60,000
<b>621</b>	Sweetwater City	7,188,000	7,186,000	(2,000)	7,188,000	7,188,000	0
<b>630</b>	Montgomery County	126,030,000	126,445,000	415,000	126,045,000	126,445,000	400,000
<b>640</b>	Moore County	4,593,000	4,590,000	(3,000)	4,593,000	4,593,000	0
<b>650</b>	Morgan County	18,141,000	18,189,000	48,000	18,141,000	18,189,000	48,000
<b>660</b>	Obion County	16,516,000	16,578,000	62,000	16,516,000	16,578,000	62,000
<b>661</b>	Union City	6,524,000	6,524,000	0	6,524,000	6,524,000	0
<b>670</b>	Overton County	17,514,000	17,559,000	45,000	17,514,000	17,559,000	45,000
<b>680</b>	Perry County	5,819,000	5,816,000	(3,000)	5,858,000	5,819,000	(39,000)
<b>690</b>	Pickett County	3,733,000	3,731,000	(2,000)	3,801,000	3,733,000	(68,000)
<b>700</b>	Polk County	12,714,000	12,735,000	21,000	12,740,000	12,735,000	(5,000)
<b>710</b>	Putnam County	42,121,000	42,259,000	138,000	42,121,000	42,259,000	138,000
<b>720</b>	Rhea County	21,168,000	21,234,000	66,000	21,168,000	21,234,000	66,000
<b>721</b>	Dayton City	3,804,000	3,804,000	0	3,804,000	3,804,000	0
<b>730</b>	Roane County	26,810,000	26,882,000	72,000	27,859,000	27,859,000	0
<b>740</b>	Robertson County	52,708,000	52,886,000	178,000	52,708,000	52,886,000	178,000
<b>750</b>	Rutherford County	164,980,000	165,547,000	567,000	164,980,000	165,547,000	567,000
<b>751</b>	Murfreesboro City	31,227,000	31,333,000	106,000	31,227,000	31,333,000	106,000
<b>760</b>	Scott County	15,456,000	15,502,000	46,000	15,456,000	15,502,000	46,000
<b>761</b>	Oneida SSD	6,575,000	6,575,000	0	6,575,000	6,575,000	0
<b>770</b>	Sequatchie County	11,623,000	11,643,000	20,000	11,623,000	11,643,000	20,000
<b>780</b>	Sevier County	35,515,000	35,641,000	126,000	38,496,000	38,496,000	0
<b>790</b>	Shelby County	645,947,000	648,107,000	2,160,000	645,947,000	648,107,000	2,160,000
<b>800</b>	Smith County	15,339,000	15,384,000	45,000	15,450,000	15,384,000	(66,000)
<b>810</b>	Stewart County	10,795,000	10,817,000	22,000	11,010,000	10,817,000	(193,000)
<b>820</b>	Sullivan County	38,230,000	38,359,000	129,000	38,230,000	38,359,000	129,000

<b>821</b>	Bristol City	13,873,000	13,910,000	37,000	13,873,000	13,910,000	37,000
<b>822</b>	Kingsport City	24,306,000	24,379,000	73,000	24,306,000	24,379,000	73,000
<b>830</b>	Sumner County	121,014,000	121,393,000	379,000	121,014,000	121,393,000	379,000
<b>840</b>	Tipton County	58,067,000	58,227,000	160,000	58,067,000	58,227,000	160,000
<b>850</b>	Trousdale County	6,818,000	6,815,000	(3,000)	6,818,000	6,818,000	0
<b>860</b>	Unicoi County	12,592,000	12,611,000	19,000	12,592,000	12,611,000	19,000
<b>870</b>	Union County	31,159,000	31,258,000	99,000	31,159,000	31,258,000	99,000
<b>880</b>	Van Buren County	3,830,000	3,828,000	(2,000)	4,572,000	4,572,000	0
<b>890</b>	Warren County	31,390,000	31,503,000	113,000	31,390,000	31,503,000	113,000
<b>900</b>	Washington County	30,429,000	30,541,000	112,000	30,745,000	30,541,000	(204,000)
<b>901</b>	Johnson City	25,621,000	25,715,000	94,000	25,621,000	25,715,000	94,000
<b>910</b>	Wayne County	12,797,000	12,819,000	22,000	13,022,000	13,022,000	0
<b>920</b>	Weakley County	21,096,000	21,163,000	67,000	21,471,000	21,163,000	(308,000)
<b>930</b>	White County	20,066,000	20,109,000	43,000	20,066,000	20,109,000	43,000
<b>940</b>	Williamson County	107,438,000	107,899,000	461,000	107,438,000	107,899,000	461,000
<b>941</b>	Franklin SSD	13,731,000	13,795,000	64,000	13,731,000	13,795,000	64,000
<b>950</b>	Wilson County	61,363,000	61,565,000	202,000	61,363,000	61,565,000	202,000
<b>951</b>	Lebanon SSD	14,339,000	14,400,000	61,000	14,339,000	14,400,000	61,000
<b>970</b>	Dept. of Children Services	7,359,000	7,359,000	0	9,867,000	9,867,000	0
		3,979,409,000	3,991,619,000	12,210,000	3,992,885,000	4,002,323,000	9,438,000

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

**Technology Coordinators at ratio of 1:3,200 (changed from 1:6,400) based on FY14 July Final**

<u>FY14 July Final Generated</u>	<u>FY15 Generated with Technology Coordinators at ratio of 1:3,200 (changed from 1:6,400)</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with Technology Coordinators at ratio of 1:3,200 (changed from 1:6,400)</u>	<u>Variance</u>	<u>Tech Coordi nators Prior to Change</u>	<u>Tech Coordina tors after Change</u>	<u>Number of Addition al Tech Coordin ators</u>
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<b>10</b>	Anderson County	28,822,000	28,856,000	34,000	28,822,000	28,856,000	34,000	2.0	3.0	1.0
<b>11</b>	Clinton City	4,034,000	4,035,000	1,000	4,034,000	4,035,000	1,000	1.0	1.0	0.0
<b>12</b>	Oak Ridge City	18,605,000	18,637,000	32,000	18,699,000	18,637,000	(62,000)	1.0	2.0	1.0
<b>20</b>	Bedford County	39,668,000	39,701,000	33,000	39,668,000	39,701,000	33,000	2.0	3.0	1.0
<b>30</b>	Benton County	11,461,000	11,453,000	(8,000)	11,461,000	11,461,000	0	1.0	1.0	0.0
<b>40</b>	Bledsoe County	11,457,000	11,454,000	(3,000)	11,457,000	11,457,000	0	1.0	1.0	0.0
<b>50</b>	Blount County	44,681,000	44,741,000	60,000	44,681,000	44,741,000	60,000	2.0	4.0	2.0
<b>51</b>	Alcoa City	6,928,000	6,928,000	0	6,928,000	6,928,000	0	1.0	1.0	0.0
<b>52</b>	Maryville City	18,717,000	18,747,000	30,000	18,717,000	18,747,000	30,000	1.0	2.0	1.0
<b>60</b>	Bradley County	43,527,000	43,600,000	73,000	43,527,000	43,600,000	73,000	2.0	4.0	2.0
<b>61</b>	Cleveland City	22,093,000	22,128,000	35,000	22,093,000	22,128,000	35,000	1.0	2.0	1.0
<b>70</b>	Campbell County	26,460,000	26,497,000	37,000	26,560,000	26,497,000	(63,000)	1.0	2.0	1.0
<b>80</b>	Cannon County	10,611,000	10,607,000	(4,000)	10,611,000	10,611,000	0	1.0	1.0	0.0
<b>90</b>	Carroll County	1,877,000	1,875,000	(2,000)	1,903,000	1,877,000	(26,000)	1.0	1.0	0.0
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,408,000	(2,000)	3,467,000	3,410,000	(57,000)	1.0	1.0	0.0
<b>93</b>	Huntingdon SSD	5,948,000	5,945,000	(3,000)	5,948,000	5,948,000	0	1.0	1.0	0.0
<b>94</b>	McKenzie SSD	6,656,000	6,653,000	(3,000)	6,656,000	6,656,000	0	1.0	1.0	0.0
<b>95</b>	South Carroll Co SSD	1,904,000	1,904,000	0	1,904,000	1,904,000	0	1.0	1.0	0.0
<b>97</b>	West Carroll Co SSD	5,024,000	5,023,000	(1,000)	5,024,000	5,024,000	0	1.0	1.0	0.0
<b>100</b>	Carter County	27,931,000	27,966,000	35,000	27,931,000	27,966,000	35,000	1.0	2.0	1.0
<b>101</b>	Elizabethton City	11,437,000	11,436,000	(1,000)	11,437,000	11,437,000	0	1.0	1.0	0.0
<b>110</b>	Cheatham County	31,771,000	31,809,000	38,000	31,771,000	31,809,000	38,000	2.0	3.0	1.0
<b>120</b>	Chester County	14,512,000	14,506,000	(6,000)	14,512,000	14,512,000	0	1.0	1.0	0.0
<b>130</b>	Claiborne County	23,943,000	23,986,000	43,000	23,943,000	23,986,000	43,000	1.0	2.0	1.0
<b>140</b>	Clay County	5,624,000	5,622,000	(2,000)	5,624,000	5,624,000	0	1.0	1.0	0.0
<b>150</b>	Cocke County	22,827,000	22,866,000	39,000	22,827,000	22,866,000	39,000	1.0	2.0	1.0
<b>151</b>	Newport City	3,349,000	3,350,000	1,000	3,349,000	3,350,000	1,000	1.0	1.0	0.0
<b>160</b>	Coffee County	18,987,000	19,025,000	38,000	18,987,000	19,025,000	38,000	1.0	2.0	1.0
<b>161</b>	Manchester City	6,044,000	6,045,000	1,000	6,241,000	6,045,000	(196,000)	1.0	1.0	0.0

<b>162</b>	Tulahoma City	14,013,000	14,049,000	36,000	14,013,000	14,049,000	36,000	1.0	2.0	1.0
<b>170</b>	Crockett County	10,105,000	10,102,000	(3,000)	10,105,000	10,105,000	0	1.0	1.0	0.0
<b>171</b>	Alamo City	3,375,000	3,374,000	(1,000)	3,375,000	3,375,000	0	1.0	1.0	0.0
<b>172</b>	Bells City	2,155,000	2,154,000	(1,000)	2,155,000	2,155,000	0	1.0	1.0	0.0
<b>180</b>	Cumberland County	28,441,000	28,465,000	24,000	28,441,000	28,465,000	24,000	2.0	3.0	1.0
<b>190</b>	Davidson County	253,366,000	253,543,000	177,000	253,366,000	253,543,000	177,000	13.0	25.0	12.0
<b>200</b>	Decatur County	7,962,000	7,957,000	(5,000)	7,962,000	7,962,000	0	1.0	1.0	0.0
<b>210</b>	DeKalb County	14,004,000	13,994,000	(10,000)	14,004,000	14,004,000	0	1.0	1.0	0.0
<b>220</b>	Dickson County	36,815,000	36,842,000	27,000	36,815,000	36,842,000	27,000	2.0	3.0	1.0
<b>230</b>	Dyer County	17,271,000	17,304,000	33,000	17,271,000	17,304,000	33,000	1.0	2.0	1.0
<b>231</b>	Dyersburg City	11,887,000	11,886,000	(1,000)	12,136,000	11,887,000	(249,000)	1.0	1.0	0.0
<b>240</b>	Fayette County	13,494,000	13,530,000	36,000	15,359,000	15,359,000	0	1.0	2.0	1.0
<b>250</b>	Fentress County	11,899,000	11,892,000	(7,000)	11,899,000	11,899,000	0	1.0	1.0	0.0
<b>260</b>	Franklin County	25,613,000	25,648,000	35,000	25,613,000	25,648,000	35,000	1.0	2.0	1.0
<b>271</b>	Humboldt City	6,021,000	6,021,000	0	6,095,000	6,021,000	(74,000)	1.0	1.0	0.0
<b>272</b>	Milan SSD	10,347,000	10,346,000	(1,000)	10,347,000	10,347,000	0	1.0	1.0	0.0
<b>273</b>	Trenton SSD	6,721,000	6,720,000	(1,000)	6,721,000	6,721,000	0	1.0	1.0	0.0
<b>274</b>	Bradford SSD	2,673,000	2,673,000	0	2,798,000	2,673,000	(125,000)	1.0	1.0	0.0
<b>275</b>	Gibson County SSD	18,582,000	18,619,000	37,000	18,582,000	18,619,000	37,000	1.0	2.0	1.0
<b>280</b>	Giles County	17,544,000	17,584,000	40,000	17,544,000	17,584,000	40,000	1.0	2.0	1.0
<b>290</b>	Grainger County	19,526,000	19,575,000	49,000	19,526,000	19,575,000	49,000	1.0	2.0	1.0
<b>300</b>	Greene County	31,247,000	31,272,000	25,000	31,247,000	31,272,000	25,000	2.0	3.0	1.0
<b>301</b>	Greeneville City	12,378,000	12,375,000	(3,000)	12,378,000	12,378,000	0	1.0	1.0	0.0
<b>310</b>	Grundy County	12,626,000	12,622,000	(4,000)	12,626,000	12,626,000	0	1.0	1.0	0.0
<b>320</b>	Hamblen County	42,517,000	42,587,000	70,000	42,517,000	42,587,000	70,000	2.0	4.0	2.0
<b>330</b>	Hamilton County	131,307,000	131,435,000	128,000	131,307,000	131,435,000	128,000	7.0	14.0	7.0
<b>340</b>	Hancock County	6,032,000	6,029,000	(3,000)	6,032,000	6,032,000	0	1.0	1.0	0.0
<b>350</b>	Hardeman County	20,664,000	20,711,000	47,000	20,664,000	20,711,000	47,000	1.0	2.0	1.0
<b>360</b>	Hardin County	14,424,000	14,462,000	38,000	14,424,000	14,462,000	38,000	1.0	2.0	1.0

<b>370</b>	Hawkins County	35,908,000	35,941,000	33,000	35,908,000	35,941,000	33,000	2.0	3.0	1.0
<b>371</b>	Rogersville City	3,055,000	3,055,000	0	3,055,000	3,055,000	0	1.0	1.0	0.0
<b>380</b>	Haywood County	16,643,000	16,635,000	(8,000)	16,643,000	16,643,000	0	1.0	1.0	0.0
<b>390</b>	Henderson County	19,123,000	19,165,000	42,000	19,123,000	19,165,000	42,000	1.0	2.0	1.0
<b>391</b>	Lexington City	4,783,000	4,784,000	1,000	4,783,000	4,784,000	1,000	1.0	1.0	0.0
<b>400</b>	Henry County	14,237,000	14,226,000	(11,000)	14,237,000	14,237,000	0	1.0	1.0	0.0
<b>401</b>	Paris SSD	7,729,000	7,724,000	(5,000)	7,729,000	7,729,000	0	1.0	1.0	0.0
<b>410</b>	Hickman County	19,606,000	19,654,000	48,000	20,059,000	20,059,000	0	1.0	2.0	1.0
<b>420</b>	Houston County	7,609,000	7,607,000	(2,000)	7,609,000	7,609,000	0	1.0	1.0	0.0
<b>430</b>	Humphreys County	14,130,000	14,121,000	(9,000)	14,130,000	14,130,000	0	1.0	1.0	0.0
<b>440</b>	Jackson County	8,739,000	8,736,000	(3,000)	8,739,000	8,739,000	0	1.0	1.0	0.0
<b>450</b>	Jefferson County	32,247,000	32,277,000	30,000	32,247,000	32,277,000	30,000	2.0	3.0	1.0
<b>460</b>	Johnson County	11,471,000	11,465,000	(6,000)	12,027,000	12,027,000	0	1.0	1.0	0.0
<b>470</b>	Knox County	173,301,000	173,461,000	160,000	173,301,000	173,461,000	160,000	9.0	18.0	9.0
<b>480</b>	Lake County	5,047,000	5,045,000	(2,000)	5,047,000	5,047,000	0	1.0	1.0	0.0
<b>490</b>	Lauderdale County	23,789,000	23,835,000	46,000	23,789,000	23,835,000	46,000	1.0	2.0	1.0
<b>500</b>	Lawrence County	32,355,000	32,393,000	38,000	32,398,000	32,393,000	(5,000)	2.0	3.0	1.0
<b>510</b>	Lewis County	9,511,000	9,507,000	(4,000)	9,511,000	9,511,000	0	1.0	1.0	0.0
<b>520</b>	Lincoln County	18,993,000	19,033,000	40,000	18,993,000	19,033,000	40,000	1.0	2.0	1.0
<b>521</b>	Fayetteville City	5,765,000	5,765,000	0	5,765,000	5,765,000	0	1.0	1.0	0.0
<b>530</b>	Loudon County	18,678,000	18,700,000	22,000	19,264,000	19,264,000	0	1.0	2.0	1.0
<b>531</b>	Lenoir City	8,714,000	8,713,000	(1,000)	8,714,000	8,714,000	0	1.0	1.0	0.0
<b>540</b>	McMinn County	24,478,000	24,506,000	28,000	24,478,000	24,506,000	28,000	1.0	2.0	1.0
<b>541</b>	Athens City	6,962,000	6,961,000	(1,000)	6,962,000	6,962,000	0	1.0	1.0	0.0
<b>542</b>	Etowah City	1,561,000	1,560,000	(1,000)	1,561,000	1,561,000	0	1.0	1.0	0.0
<b>550</b>	McNairy County	21,523,000	21,567,000	44,000	21,523,000	21,567,000	44,000	1.0	2.0	1.0
<b>560</b>	Macon County	19,549,000	19,595,000	46,000	19,549,000	19,595,000	46,000	1.0	2.0	1.0
<b>570</b>	Madison County	44,716,000	44,752,000	36,000	44,716,000	44,752,000	36,000	2.0	4.0	2.0
<b>580</b>	Marion County	19,079,000	19,117,000	38,000	19,204,000	19,117,000	(87,000)	1.0	2.0	1.0

<b>581</b>	Richard City SSD	1,317,000	1,317,000	0	1,469,000	1,317,000	(152,000)	1.0	1.0	0.0
<b>590</b>	Marshall County	24,868,000	24,909,000	41,000	24,868,000	24,909,000	41,000	1.0	2.0	1.0
<b>600</b>	Maury County	48,705,000	48,769,000	64,000	48,705,000	48,769,000	64,000	2.0	4.0	2.0
<b>610</b>	Meigs County	9,320,000	9,316,000	(4,000)	9,424,000	9,424,000	0	1.0	1.0	0.0
<b>620</b>	Monroe County	26,223,000	26,258,000	35,000	26,223,000	26,258,000	35,000	1.0	2.0	1.0
<b>621</b>	Sweetwater City	7,188,000	7,188,000	0	7,188,000	7,188,000	0	1.0	1.0	0.0
<b>630</b>	Montgomery County	126,030,000	126,190,000	160,000	126,045,000	126,190,000	145,000	5.0	10.0	5.0
<b>640</b>	Moore County	4,593,000	4,590,000	(3,000)	4,593,000	4,593,000	0	1.0	1.0	0.0
<b>650</b>	Morgan County	18,141,000	18,136,000	(5,000)	18,141,000	18,141,000	0	1.0	1.0	0.0
<b>660</b>	Obion County	16,516,000	16,553,000	37,000	16,516,000	16,553,000	37,000	1.0	2.0	1.0
<b>661</b>	Union City	6,524,000	6,525,000	1,000	6,524,000	6,525,000	1,000	1.0	1.0	0.0
<b>670</b>	Overton County	17,514,000	17,562,000	48,000	17,514,000	17,562,000	48,000	1.0	2.0	1.0
<b>680</b>	Perry County	5,819,000	5,815,000	(4,000)	5,858,000	5,819,000	(39,000)	1.0	1.0	0.0
<b>690</b>	Pickett County	3,733,000	3,731,000	(2,000)	3,801,000	3,733,000	(68,000)	1.0	1.0	0.0
<b>700</b>	Polk County	12,714,000	12,708,000	(6,000)	12,740,000	12,714,000	(26,000)	1.0	1.0	0.0
<b>710</b>	Putnam County	42,121,000	42,182,000	61,000	42,121,000	42,182,000	61,000	2.0	4.0	2.0
<b>720</b>	Rhea County	21,168,000	21,208,000	40,000	21,168,000	21,208,000	40,000	1.0	2.0	1.0
<b>721</b>	Dayton City	3,804,000	3,805,000	1,000	3,804,000	3,805,000	1,000	1.0	1.0	0.0
<b>730</b>	Roane County	26,810,000	26,832,000	22,000	27,859,000	27,859,000	0	2.0	3.0	1.0
<b>740</b>	Robertson County	52,708,000	52,783,000	75,000	52,708,000	52,783,000	75,000	2.0	4.0	2.0
<b>750</b>	Rutherford County	164,980,000	165,161,000	181,000	164,980,000	165,161,000	181,000	7.0	13.0	6.0
<b>751</b>	Murfreesboro City	31,227,000	31,257,000	30,000	31,227,000	31,257,000	30,000	2.0	3.0	1.0
<b>760</b>	Scott County	15,456,000	15,451,000	(5,000)	15,456,000	15,456,000	0	1.0	1.0	0.0
<b>761</b>	Oneida SSD	6,575,000	6,572,000	(3,000)	6,575,000	6,575,000	0	1.0	1.0	0.0
<b>770</b>	Sequatchie County	11,623,000	11,617,000	(6,000)	11,623,000	11,623,000	0	1.0	1.0	0.0
<b>780</b>	Sevier County	35,515,000	35,542,000	27,000	38,496,000	38,496,000	0	3.0	5.0	2.0
<b>790</b>	Shelby County	645,947,000	646,645,000	698,000	645,947,000	646,645,000	698,000	24.0	47.0	23.0
<b>800</b>	Smith County	15,339,000	15,331,000	(8,000)	15,450,000	15,339,000	(111,000)	1.0	1.0	0.0
<b>810</b>	Stewart County	10,795,000	10,790,000	(5,000)	11,010,000	10,795,000	(215,000)	1.0	1.0	0.0

<b>820</b>	Sullivan County	38,230,000	38,288,000	58,000	38,230,000	38,288,000	58,000	2.0	4.0	2.0
<b>821</b>	Bristol City	13,873,000	13,899,000	26,000	13,873,000	13,899,000	26,000	1.0	2.0	1.0
<b>822</b>	Kingsport City	24,306,000	24,335,000	29,000	24,306,000	24,335,000	29,000	2.0	3.0	1.0
<b>830</b>	Sumner County	121,014,000	121,136,000	122,000	121,014,000	121,136,000	122,000	5.0	9.0	4.0
<b>840</b>	Tipton County	58,067,000	58,152,000	85,000	58,067,000	58,152,000	85,000	2.0	4.0	2.0
<b>850</b>	Trousdale County	6,818,000	6,815,000	(3,000)	6,818,000	6,818,000	0	1.0	1.0	0.0
<b>860</b>	Unicoi County	12,592,000	12,585,000	(7,000)	12,592,000	12,592,000	0	1.0	1.0	0.0
<b>870</b>	Union County	31,159,000	31,208,000	49,000	31,159,000	31,208,000	49,000	1.0	2.0	1.0
<b>880</b>	Van Buren County	3,830,000	3,828,000	(2,000)	4,572,000	4,572,000	0	1.0	1.0	0.0
<b>890</b>	Warren County	31,390,000	31,426,000	36,000	31,390,000	31,426,000	36,000	2.0	3.0	1.0
<b>900</b>	Washington County	30,429,000	30,441,000	12,000	30,745,000	30,441,000	(304,000)	2.0	3.0	1.0
<b>901</b>	Johnson City	25,621,000	25,635,000	14,000	25,621,000	25,635,000	14,000	2.0	3.0	1.0
<b>910</b>	Wayne County	12,797,000	12,793,000	(4,000)	13,022,000	13,022,000	0	1.0	1.0	0.0
<b>920</b>	Weakley County	21,096,000	21,139,000	43,000	21,471,000	21,139,000	(332,000)	1.0	2.0	1.0
<b>930</b>	White County	20,066,000	20,112,000	46,000	20,066,000	20,112,000	46,000	1.0	2.0	1.0
<b>940</b>	Williamson County	107,438,000	107,567,000	129,000	107,438,000	107,567,000	129,000	6.0	11.0	5.0
<b>941</b>	Franklin SSD	13,731,000	13,755,000	24,000	13,731,000	13,755,000	24,000	1.0	2.0	1.0
<b>950</b>	Wilson County	61,363,000	61,470,000	107,000	61,363,000	61,470,000	107,000	3.0	6.0	3.0
<b>951</b>	Lebanon SSD	14,339,000	14,372,000	33,000	14,339,000	14,372,000	33,000	1.0	2.0	1.0
<b>970</b>	Dept. of Children Services	7,359,000	7,359,000	0	9,867,000	9,867,000	0	1.0	1.0	0.0
		3,979,409,000	3,983,532,000	4,123,000	3,992,885,000	3,994,641,000	1,756,000	232.0	378.0	146.0

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

### Instructional supply funding increased by \$100 based on FY14 July Final

	<u>FY14 July Final Generated</u>	<u>FY15 Generated with Instructional supply funding increased by \$100</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with Instructional supply funding increased by \$100</u>	<u>Variance</u>
<b>10</b> Anderson County	28,822,000	28,866,000	44,000	28,822,000	28,866,000	44,000

<b>11</b>	Clinton City	4,034,000	4,040,000	6,000	4,034,000	4,040,000	6,000
<b>12</b>	Oak Ridge City	18,605,000	18,635,000	30,000	18,699,000	18,635,000	(64,000)
<b>20</b>	Bedford County	39,668,000	39,728,000	60,000	39,668,000	39,728,000	60,000
<b>30</b>	Benton County	11,461,000	11,478,000	17,000	11,461,000	11,478,000	17,000
<b>40</b>	Bledsoe County	11,457,000	11,474,000	17,000	11,457,000	11,474,000	17,000
<b>50</b>	Blount County	44,681,000	44,755,000	74,000	44,681,000	44,755,000	74,000
<b>51</b>	Alcoa City	6,928,000	6,940,000	12,000	6,928,000	6,940,000	12,000
<b>52</b>	Maryville City	18,717,000	18,749,000	32,000	18,717,000	18,749,000	32,000
<b>60</b>	Bradley County	43,527,000	43,595,000	68,000	43,527,000	43,595,000	68,000
<b>61</b>	Cleveland City	22,093,000	22,128,000	35,000	22,093,000	22,128,000	35,000
<b>70</b>	Campbell County	26,460,000	26,499,000	39,000	26,560,000	26,499,000	(61,000)
<b>80</b>	Cannon County	10,611,000	10,626,000	15,000	10,611,000	10,626,000	15,000
<b>90</b>	Carroll County	1,877,000	1,878,000	1,000	1,903,000	1,878,000	(25,000)
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,416,000	6,000	3,467,000	3,416,000	(51,000)
<b>93</b>	Huntingdon SSD	5,948,000	5,958,000	10,000	5,948,000	5,958,000	10,000
<b>94</b>	McKenzie SSD	6,656,000	6,666,000	10,000	6,656,000	6,666,000	10,000
<b>95</b>	South Carroll Co SSD	1,904,000	1,906,000	2,000	1,904,000	1,906,000	2,000
<b>97</b>	West Carroll Co SSD	5,024,000	5,031,000	7,000	5,024,000	5,031,000	7,000
<b>100</b>	Carter County	27,931,000	27,973,000	42,000	27,931,000	27,973,000	42,000
<b>101</b>	Elizabethton City	11,437,000	11,455,000	18,000	11,437,000	11,455,000	18,000
<b>110</b>	Cheatham County	31,771,000	31,818,000	47,000	31,771,000	31,818,000	47,000
<b>120</b>	Chester County	14,512,000	14,532,000	20,000	14,512,000	14,532,000	20,000
<b>130</b>	Claiborne County	23,943,000	23,977,000	34,000	23,943,000	23,977,000	34,000
<b>140</b>	Clay County	5,624,000	5,633,000	9,000	5,624,000	5,633,000	9,000
<b>150</b>	Cocke County	22,827,000	22,861,000	34,000	22,827,000	22,861,000	34,000
<b>151</b>	Newport City	3,349,000	3,354,000	5,000	3,349,000	3,354,000	5,000
<b>160</b>	Coffee County	18,987,000	19,017,000	30,000	18,987,000	19,017,000	30,000
<b>161</b>	Manchester City	6,044,000	6,055,000	11,000	6,241,000	6,055,000	(186,000)
<b>162</b>	Tullahoma City	14,013,000	14,037,000	24,000	14,013,000	14,037,000	24,000



<b>170</b>	Crockett County	10,105,000	10,120,000	15,000	10,105,000	10,120,000	15,000
<b>171</b>	Alamo City	3,375,000	3,380,000	5,000	3,375,000	3,380,000	5,000
<b>172</b>	Bells City	2,155,000	2,158,000	3,000	2,155,000	2,158,000	3,000
<b>180</b>	Cumberland County	28,441,000	28,486,000	45,000	28,441,000	28,486,000	45,000
<b>190</b>	Davidson County	253,366,000	253,794,000	428,000	253,366,000	253,794,000	428,000
<b>200</b>	Decatur County	7,962,000	7,973,000	11,000	7,962,000	7,973,000	11,000
<b>210</b>	DeKalb County	14,004,000	14,026,000	22,000	14,004,000	14,026,000	22,000
<b>220</b>	Dickson County	36,815,000	36,873,000	58,000	36,815,000	36,873,000	58,000
<b>230</b>	Dyer County	17,271,000	17,297,000	26,000	17,271,000	17,297,000	26,000
<b>231</b>	Dyersburg City	11,887,000	11,906,000	19,000	12,136,000	11,906,000	(230,000)
<b>240</b>	Fayette County	13,494,000	13,516,000	22,000	15,359,000	15,359,000	0
<b>250</b>	Fentress County	11,899,000	11,916,000	17,000	11,899,000	11,916,000	17,000
<b>260</b>	Franklin County	25,613,000	25,652,000	39,000	25,613,000	25,652,000	39,000
<b>271</b>	Humboldt City	6,021,000	6,030,000	9,000	6,095,000	6,030,000	(65,000)
<b>272</b>	Milan SSD	10,347,000	10,362,000	15,000	10,347,000	10,362,000	15,000
<b>273</b>	Trenton SSD	6,721,000	6,731,000	10,000	6,721,000	6,731,000	10,000
<b>274</b>	Bradford SSD	2,673,000	2,676,000	3,000	2,798,000	2,676,000	(122,000)
<b>275</b>	Gibson County SSD	18,582,000	18,610,000	28,000	18,582,000	18,610,000	28,000
<b>280</b>	Giles County	17,544,000	17,571,000	27,000	17,544,000	17,571,000	27,000
<b>290</b>	Grainger County	19,526,000	19,554,000	28,000	19,526,000	19,554,000	28,000
<b>300</b>	Greene County	31,247,000	31,295,000	48,000	31,247,000	31,295,000	48,000
<b>301</b>	Greeneville City	12,378,000	12,399,000	21,000	12,378,000	12,399,000	21,000
<b>310</b>	Grundy County	12,626,000	12,644,000	18,000	12,626,000	12,644,000	18,000
<b>320</b>	Hamblen County	42,517,000	42,586,000	69,000	42,517,000	42,586,000	69,000
<b>330</b>	Hamilton County	131,307,000	131,543,000	236,000	131,307,000	131,543,000	236,000
<b>340</b>	Hancock County	6,032,000	6,040,000	8,000	6,032,000	6,040,000	8,000
<b>350</b>	Hardeman County	20,664,000	20,694,000	30,000	20,664,000	20,694,000	30,000
<b>360</b>	Hardin County	14,424,000	14,447,000	23,000	14,424,000	14,447,000	23,000
<b>370</b>	Hawkins County	35,908,000	35,961,000	53,000	35,908,000	35,961,000	53,000

<b>371</b>	Rogersville City	3,055,000	3,060,000	5,000	3,055,000	3,060,000	5,000
<b>380</b>	Haywood County	16,643,000	16,667,000	24,000	16,643,000	16,667,000	24,000
<b>390</b>	Henderson County	19,123,000	19,151,000	28,000	19,123,000	19,151,000	28,000
<b>391</b>	Lexington City	4,783,000	4,790,000	7,000	4,783,000	4,790,000	7,000
<b>400</b>	Henry County	14,237,000	14,258,000	21,000	14,237,000	14,258,000	21,000
<b>401</b>	Paris SSD	7,729,000	7,741,000	12,000	7,729,000	7,741,000	12,000
<b>410</b>	Hickman County	19,606,000	19,633,000	27,000	20,059,000	20,059,000	0
<b>420</b>	Houston County	7,609,000	7,620,000	11,000	7,609,000	7,620,000	11,000
<b>430</b>	Humphreys County	14,130,000	14,152,000	22,000	14,130,000	14,152,000	22,000
<b>440</b>	Jackson County	8,739,000	8,751,000	12,000	8,739,000	8,751,000	12,000
<b>450</b>	Jefferson County	32,247,000	32,297,000	50,000	32,247,000	32,297,000	50,000
<b>460</b>	Johnson County	11,471,000	11,488,000	17,000	12,027,000	12,027,000	0
<b>470</b>	Knox County	173,301,000	173,617,000	316,000	173,301,000	173,617,000	316,000
<b>480</b>	Lake County	5,047,000	5,054,000	7,000	5,047,000	5,054,000	7,000
<b>490</b>	Lauderdale County	23,789,000	23,823,000	34,000	23,789,000	23,823,000	34,000
<b>500</b>	Lawrence County	32,355,000	32,403,000	48,000	32,398,000	32,403,000	5,000
<b>510</b>	Lewis County	9,511,000	9,524,000	13,000	9,511,000	9,524,000	13,000
<b>520</b>	Lincoln County	18,993,000	19,022,000	29,000	18,993,000	19,022,000	29,000
<b>521</b>	Fayetteville City	5,765,000	5,773,000	8,000	5,765,000	5,773,000	8,000
<b>530</b>	Loudon County	18,678,000	18,709,000	31,000	19,264,000	19,264,000	0
<b>531</b>	Lenoir City	8,714,000	8,729,000	15,000	8,714,000	8,729,000	15,000
<b>540</b>	McMinn County	24,478,000	24,516,000	38,000	24,478,000	24,516,000	38,000
<b>541</b>	Athens City	6,962,000	6,974,000	12,000	6,962,000	6,974,000	12,000
<b>542</b>	Etowah City	1,561,000	1,563,000	2,000	1,561,000	1,563,000	2,000
<b>550</b>	McNairy County	21,523,000	21,554,000	31,000	21,523,000	21,554,000	31,000
<b>560</b>	Macon County	19,549,000	19,578,000	29,000	19,549,000	19,578,000	29,000
<b>570</b>	Madison County	44,716,000	44,794,000	78,000	44,716,000	44,794,000	78,000
<b>580</b>	Marion County	19,079,000	19,108,000	29,000	19,204,000	19,108,000	(96,000)
<b>581</b>	Richard City SSD	1,317,000	1,319,000	2,000	1,469,000	1,319,000	(150,000)

<b>590</b>	Marshall County	24,868,000	24,905,000	37,000	24,868,000	24,905,000	37,000
<b>600</b>	Maury County	48,705,000	48,783,000	78,000	48,705,000	48,783,000	78,000
<b>610</b>	Meigs County	9,320,000	9,333,000	13,000	9,424,000	9,424,000	0
<b>620</b>	Monroe County	26,223,000	26,262,000	39,000	26,223,000	26,262,000	39,000
<b>621</b>	Sweetwater City	7,188,000	7,200,000	12,000	7,188,000	7,200,000	12,000
<b>630</b>	Montgomery County	126,030,000	126,231,000	201,000	126,045,000	126,231,000	186,000
<b>640</b>	Moore County	4,593,000	4,600,000	7,000	4,593,000	4,600,000	7,000
<b>650</b>	Morgan County	18,141,000	18,168,000	27,000	18,141,000	18,168,000	27,000
<b>660</b>	Obion County	16,516,000	16,541,000	25,000	16,516,000	16,541,000	25,000
<b>661</b>	Union City	6,524,000	6,534,000	10,000	6,524,000	6,534,000	10,000
<b>670</b>	Overton County	17,514,000	17,538,000	24,000	17,514,000	17,538,000	24,000
<b>680</b>	Perry County	5,819,000	5,828,000	9,000	5,858,000	5,828,000	(30,000)
<b>690</b>	Pickett County	3,733,000	3,738,000	5,000	3,801,000	3,738,000	(63,000)
<b>700</b>	Polk County	12,714,000	12,733,000	19,000	12,740,000	12,733,000	(7,000)
<b>710</b>	Putnam County	42,121,000	42,193,000	72,000	42,121,000	42,193,000	72,000
<b>720</b>	Rhea County	21,168,000	21,199,000	31,000	21,168,000	21,199,000	31,000
<b>721</b>	Dayton City	3,804,000	3,810,000	6,000	3,804,000	3,810,000	6,000
<b>730</b>	Roane County	26,810,000	26,854,000	44,000	27,859,000	27,859,000	0
<b>740</b>	Robertson County	52,708,000	52,792,000	84,000	52,708,000	52,792,000	84,000
<b>750</b>	Rutherford County	164,980,000	165,248,000	268,000	164,980,000	165,248,000	268,000
<b>751</b>	Murfreesboro City	31,227,000	31,279,000	52,000	31,227,000	31,279,000	52,000
<b>760</b>	Scott County	15,456,000	15,478,000	22,000	15,456,000	15,478,000	22,000
<b>761</b>	Oneida SSD	6,575,000	6,585,000	10,000	6,575,000	6,585,000	10,000
<b>770</b>	Sequatchie County	11,623,000	11,640,000	17,000	11,623,000	11,640,000	17,000
<b>780</b>	Sevier County	35,515,000	35,581,000	66,000	38,496,000	38,498,000	2,000
<b>790</b>	Shelby County	645,947,000	646,945,000	998,000	645,947,000	646,945,000	998,000
<b>800</b>	Smith County	15,339,000	15,361,000	22,000	15,450,000	15,361,000	(89,000)
<b>810</b>	Stewart County	10,795,000	10,811,000	16,000	11,010,000	10,811,000	(199,000)
<b>820</b>	Sullivan County	38,230,000	38,294,000	64,000	38,230,000	38,294,000	64,000

<b>821</b>	Bristol City	13,873,000	13,897,000	24,000	13,873,000	13,897,000	24,000
<b>822</b>	Kingsport City	24,306,000	24,348,000	42,000	24,306,000	24,348,000	42,000
<b>830</b>	Sumner County	121,014,000	121,210,000	196,000	121,014,000	121,210,000	196,000
<b>840</b>	Tipton County	58,067,000	58,151,000	84,000	58,067,000	58,151,000	84,000
<b>850</b>	Trousdale County	6,818,000	6,828,000	10,000	6,818,000	6,828,000	10,000
<b>860</b>	Unicoi County	12,592,000	12,611,000	19,000	12,592,000	12,611,000	19,000
<b>870</b>	Union County	31,159,000	31,203,000	44,000	31,159,000	31,203,000	44,000
<b>880</b>	Van Buren County	3,830,000	3,836,000	6,000	4,572,000	4,572,000	0
<b>890</b>	Warren County	31,390,000	31,438,000	48,000	31,390,000	31,438,000	48,000
<b>900</b>	Washington County	30,429,000	30,482,000	53,000	30,745,000	30,482,000	(263,000)
<b>901</b>	Johnson City	25,621,000	25,667,000	46,000	25,621,000	25,667,000	46,000
<b>910</b>	Wayne County	12,797,000	12,815,000	18,000	13,022,000	13,022,000	0
<b>920</b>	Weakley County	21,096,000	21,128,000	32,000	21,471,000	21,128,000	(343,000)
<b>930</b>	White County	20,066,000	20,095,000	29,000	20,066,000	20,095,000	29,000
<b>940</b>	Williamson County	107,438,000	107,612,000	174,000	107,438,000	107,612,000	174,000
<b>941</b>	Franklin SSD	13,731,000	13,754,000	23,000	13,731,000	13,754,000	23,000
<b>950</b>	Wilson County	61,363,000	61,464,000	101,000	61,363,000	61,464,000	101,000
<b>951</b>	Lebanon SSD	14,339,000	14,363,000	24,000	14,339,000	14,363,000	24,000
<b>970</b>	Dept. of Children Services	7,359,000	7,371,000	12,000	9,867,000	9,867,000	0
		3,979,409,000	3,985,725,000	6,316,000	3,992,885,000	3,996,540,000	3,655,000

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

### Instructional Technology Coordinator (1 per system) based on FY14 July Final

		<u>FY14 July Final Generated</u>	<u>FY15 Generated with Instructional Technology Coordinator (1 per system)</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with Instructional Technology Coordinator (1 per system)</u>	<u>Variance</u>
<b>10</b>	Anderson County	28,822,000	28,872,000	50,000	28,822,000	28,872,000	50,000

<b>11</b>	Clinton City	4,034,000	4,074,000	40,000	4,034,000	4,074,000	40,000
<b>12</b>	Oak Ridge City	18,605,000	18,651,000	46,000	18,699,000	18,651,000	(48,000)
<b>20</b>	Bedford County	39,668,000	39,709,000	41,000	39,668,000	39,709,000	41,000
<b>30</b>	Benton County	11,461,000	11,510,000	49,000	11,461,000	11,510,000	49,000
<b>40</b>	Bledsoe County	11,457,000	11,509,000	52,000	11,457,000	11,509,000	52,000
<b>50</b>	Blount County	44,681,000	44,723,000	42,000	44,681,000	44,723,000	42,000
<b>51</b>	Alcoa City	6,928,000	6,965,000	37,000	6,928,000	6,965,000	37,000
<b>52</b>	Maryville City	18,717,000	18,756,000	39,000	18,717,000	18,756,000	39,000
<b>60</b>	Bradley County	43,527,000	43,566,000	39,000	43,527,000	43,566,000	39,000
<b>61</b>	Cleveland City	22,093,000	22,131,000	38,000	22,093,000	22,131,000	38,000
<b>70</b>	Campbell County	26,460,000	26,504,000	44,000	26,560,000	26,504,000	(56,000)
<b>80</b>	Cannon County	10,611,000	10,660,000	49,000	10,611,000	10,660,000	49,000
<b>90</b>	Carroll County	1,877,000	1,922,000	45,000	1,903,000	1,922,000	19,000
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,461,000	51,000	3,467,000	3,461,000	(6,000)
<b>93</b>	Huntingdon SSD	5,948,000	6,004,000	56,000	5,948,000	6,004,000	56,000
<b>94</b>	McKenzie SSD	6,656,000	6,712,000	56,000	6,656,000	6,712,000	56,000
<b>95</b>	South Carroll Co SSD	1,904,000	1,952,000	48,000	1,904,000	1,952,000	48,000
<b>97</b>	West Carroll Co SSD	5,024,000	5,079,000	55,000	5,024,000	5,079,000	55,000
<b>100</b>	Carter County	27,931,000	27,979,000	48,000	27,931,000	27,979,000	48,000
<b>101</b>	Elizabethton City	11,437,000	11,483,000	46,000	11,437,000	11,483,000	46,000
<b>110</b>	Cheatham County	31,771,000	31,815,000	44,000	31,771,000	31,815,000	44,000
<b>120</b>	Chester County	14,512,000	14,561,000	49,000	14,512,000	14,561,000	49,000
<b>130</b>	Claiborne County	23,943,000	23,989,000	46,000	23,943,000	23,989,000	46,000
<b>140</b>	Clay County	5,624,000	5,675,000	51,000	5,624,000	5,675,000	51,000
<b>150</b>	Cocke County	22,827,000	22,880,000	53,000	22,827,000	22,880,000	53,000
<b>151</b>	Newport City	3,349,000	3,394,000	45,000	3,349,000	3,394,000	45,000
<b>160</b>	Coffee County	18,987,000	19,037,000	50,000	18,987,000	19,037,000	50,000
<b>161</b>	Manchester City	6,044,000	6,088,000	44,000	6,241,000	6,088,000	(153,000)
<b>162</b>	Tullahoma City	14,013,000	14,060,000	47,000	14,013,000	14,060,000	47,000

<b>170</b>	Crockett County	10,105,000	10,162,000	57,000	10,105,000	10,162,000	57,000
<b>171</b>	Alamo City	3,375,000	3,425,000	50,000	3,375,000	3,425,000	50,000
<b>172</b>	Bells City	2,155,000	2,204,000	49,000	2,155,000	2,204,000	49,000
<b>180</b>	Cumberland County	28,441,000	28,477,000	36,000	28,441,000	28,477,000	36,000
<b>190</b>	Davidson County	253,366,000	253,121,000	(245,000)	253,366,000	253,366,000	0
<b>200</b>	Decatur County	7,962,000	8,012,000	50,000	7,962,000	8,012,000	50,000
<b>210</b>	DeKalb County	14,004,000	14,052,000	48,000	14,004,000	14,052,000	48,000
<b>220</b>	Dickson County	36,815,000	36,852,000	37,000	36,815,000	36,852,000	37,000
<b>230</b>	Dyer County	17,271,000	17,319,000	48,000	17,271,000	17,319,000	48,000
<b>231</b>	Dyersburg City	11,887,000	11,933,000	46,000	12,136,000	11,933,000	(203,000)
<b>240</b>	Fayette County	13,494,000	13,537,000	43,000	15,359,000	15,359,000	0
<b>250</b>	Fentress County	11,899,000	11,948,000	49,000	11,899,000	11,948,000	49,000
<b>260</b>	Franklin County	25,613,000	25,656,000	43,000	25,613,000	25,656,000	43,000
<b>271</b>	Humboldt City	6,021,000	6,068,000	47,000	6,095,000	6,068,000	(27,000)
<b>272</b>	Milan SSD	10,347,000	10,398,000	51,000	10,347,000	10,398,000	51,000
<b>273</b>	Trenton SSD	6,721,000	6,769,000	48,000	6,721,000	6,769,000	48,000
<b>274</b>	Bradford SSD	2,673,000	2,718,000	45,000	2,798,000	2,718,000	(80,000)
<b>275</b>	Gibson County SSD	18,582,000	18,639,000	57,000	18,582,000	18,639,000	57,000
<b>280</b>	Giles County	17,544,000	17,590,000	46,000	17,544,000	17,590,000	46,000
<b>290</b>	Grainger County	19,526,000	19,576,000	50,000	19,526,000	19,576,000	50,000
<b>300</b>	Greene County	31,247,000	31,292,000	45,000	31,247,000	31,292,000	45,000
<b>301</b>	Greeneville City	12,378,000	12,421,000	43,000	12,378,000	12,421,000	43,000
<b>310</b>	Grundy County	12,626,000	12,676,000	50,000	12,626,000	12,676,000	50,000
<b>320</b>	Hamblen County	42,517,000	42,549,000	32,000	42,517,000	42,549,000	32,000
<b>330</b>	Hamilton County	131,307,000	131,227,000	(80,000)	131,307,000	131,307,000	0
<b>340</b>	Hancock County	6,032,000	6,084,000	52,000	6,032,000	6,084,000	52,000
<b>350</b>	Hardeman County	20,664,000	20,711,000	47,000	20,664,000	20,711,000	47,000
<b>360</b>	Hardin County	14,424,000	14,468,000	44,000	14,424,000	14,468,000	44,000
<b>370</b>	Hawkins County	35,908,000	35,959,000	51,000	35,908,000	35,959,000	51,000

<b>371</b>	Rogersville City	3,055,000	3,099,000	44,000	3,055,000	3,099,000	44,000
<b>380</b>	Haywood County	16,643,000	16,693,000	50,000	16,643,000	16,693,000	50,000
<b>390</b>	Henderson County	19,123,000	19,176,000	53,000	19,123,000	19,176,000	53,000
<b>391</b>	Lexington City	4,783,000	4,828,000	45,000	4,783,000	4,828,000	45,000
<b>400</b>	Henry County	14,237,000	14,287,000	50,000	14,237,000	14,287,000	50,000
<b>401</b>	Paris SSD	7,729,000	7,774,000	45,000	7,729,000	7,774,000	45,000
<b>410</b>	Hickman County	19,606,000	19,654,000	48,000	20,059,000	20,059,000	0
<b>420</b>	Houston County	7,609,000	7,659,000	50,000	7,609,000	7,659,000	50,000
<b>430</b>	Humphreys County	14,130,000	14,177,000	47,000	14,130,000	14,177,000	47,000
<b>440</b>	Jackson County	8,739,000	8,790,000	51,000	8,739,000	8,790,000	51,000
<b>450</b>	Jefferson County	32,247,000	32,287,000	40,000	32,247,000	32,287,000	40,000
<b>460</b>	Johnson County	11,471,000	11,520,000	49,000	12,027,000	12,027,000	0
<b>470</b>	Knox County	173,301,000	173,182,000	(119,000)	173,301,000	173,301,000	0
<b>480</b>	Lake County	5,047,000	5,098,000	51,000	5,047,000	5,098,000	51,000
<b>490</b>	Lauderdale County	23,789,000	23,837,000	48,000	23,789,000	23,837,000	48,000
<b>500</b>	Lawrence County	32,355,000	32,399,000	44,000	32,398,000	32,399,000	1,000
<b>510</b>	Lewis County	9,511,000	9,561,000	50,000	9,511,000	9,561,000	50,000
<b>520</b>	Lincoln County	18,993,000	19,045,000	52,000	18,993,000	19,045,000	52,000
<b>521</b>	Fayetteville City	5,765,000	5,809,000	44,000	5,765,000	5,809,000	44,000
<b>530</b>	Loudon County	18,678,000	18,725,000	47,000	19,264,000	19,264,000	0
<b>531</b>	Lenoir City	8,714,000	8,755,000	41,000	8,714,000	8,755,000	41,000
<b>540</b>	McMinn County	24,478,000	24,538,000	60,000	24,478,000	24,538,000	60,000
<b>541</b>	Athens City	6,962,000	7,006,000	44,000	6,962,000	7,006,000	44,000
<b>542</b>	Etowah City	1,561,000	1,600,000	39,000	1,561,000	1,600,000	39,000
<b>550</b>	McNairy County	21,523,000	21,570,000	47,000	21,523,000	21,570,000	47,000
<b>560</b>	Macon County	19,549,000	19,597,000	48,000	19,549,000	19,597,000	48,000
<b>570</b>	Madison County	44,716,000	44,731,000	15,000	44,716,000	44,731,000	15,000
<b>580</b>	Marion County	19,079,000	19,136,000	57,000	19,204,000	19,136,000	(68,000)
<b>581</b>	Richard City SSD	1,317,000	1,358,000	41,000	1,469,000	1,358,000	(111,000)

<b>590</b>	Marshall County	24,868,000	24,914,000	46,000	24,868,000	24,914,000	46,000
<b>600</b>	Mauzy County	48,705,000	48,734,000	29,000	48,705,000	48,734,000	29,000
<b>610</b>	Meigs County	9,320,000	9,370,000	50,000	9,424,000	9,424,000	0
<b>620</b>	Monroe County	26,223,000	26,274,000	51,000	26,223,000	26,274,000	51,000
<b>621</b>	Sweetwater City	7,188,000	7,231,000	43,000	7,188,000	7,231,000	43,000
<b>630</b>	Montgomery County	126,030,000	126,024,000	(6,000)	126,045,000	126,030,000	(15,000)
<b>640</b>	Moore County	4,593,000	4,643,000	50,000	4,593,000	4,643,000	50,000
<b>650</b>	Morgan County	18,141,000	18,191,000	50,000	18,141,000	18,191,000	50,000
<b>660</b>	Obion County	16,516,000	16,568,000	52,000	16,516,000	16,568,000	52,000
<b>661</b>	Union City	6,524,000	6,569,000	45,000	6,524,000	6,569,000	45,000
<b>670</b>	Overton County	17,514,000	17,563,000	49,000	17,514,000	17,563,000	49,000
<b>680</b>	Perry County	5,819,000	5,871,000	52,000	5,858,000	5,871,000	13,000
<b>690</b>	Pickett County	3,733,000	3,784,000	51,000	3,801,000	3,784,000	(17,000)
<b>700</b>	Polk County	12,714,000	12,763,000	49,000	12,740,000	12,763,000	23,000
<b>710</b>	Putnam County	42,121,000	42,149,000	28,000	42,121,000	42,149,000	28,000
<b>720</b>	Rhea County	21,168,000	21,222,000	54,000	21,168,000	21,222,000	54,000
<b>721</b>	Dayton City	3,804,000	3,849,000	45,000	3,804,000	3,849,000	45,000
<b>730</b>	Roane County	26,810,000	26,846,000	36,000	27,859,000	27,859,000	0
<b>740</b>	Robertson County	52,708,000	52,743,000	35,000	52,708,000	52,743,000	35,000
<b>750</b>	Rutherford County	164,980,000	164,968,000	(12,000)	164,980,000	164,980,000	0
<b>751</b>	Murfreesboro City	31,227,000	31,256,000	29,000	31,227,000	31,256,000	29,000
<b>760</b>	Scott County	15,456,000	15,509,000	53,000	15,456,000	15,509,000	53,000
<b>761</b>	Oneida SSD	6,575,000	6,623,000	48,000	6,575,000	6,623,000	48,000
<b>770</b>	Sequatchie County	11,623,000	11,672,000	49,000	11,623,000	11,672,000	49,000
<b>780</b>	Sevier County	35,515,000	35,510,000	(5,000)	38,496,000	38,496,000	0
<b>790</b>	Shelby County	645,947,000	645,666,000	(281,000)	645,947,000	645,947,000	0
<b>800</b>	Smith County	15,339,000	15,388,000	49,000	15,450,000	15,388,000	(62,000)
<b>810</b>	Stewart County	10,795,000	10,844,000	49,000	11,010,000	10,844,000	(166,000)
<b>820</b>	Sullivan County	38,230,000	38,265,000	35,000	38,230,000	38,265,000	35,000



<b>821</b>	Bristol City	13,873,000	13,907,000	34,000	13,873,000	13,907,000	34,000
<b>822</b>	Kingsport City	24,306,000	24,341,000	35,000	24,306,000	24,341,000	35,000
<b>830</b>	Sumner County	121,014,000	121,017,000	3,000	121,014,000	121,017,000	3,000
<b>840</b>	Tipton County	58,067,000	58,106,000	39,000	58,067,000	58,106,000	39,000
<b>850</b>	Trousdale County	6,818,000	6,869,000	51,000	6,818,000	6,869,000	51,000
<b>860</b>	Unicoi County	12,592,000	12,641,000	49,000	12,592,000	12,641,000	49,000
<b>870</b>	Union County	31,159,000	31,208,000	49,000	31,159,000	31,208,000	49,000
<b>880</b>	Van Buren County	3,830,000	3,881,000	51,000	4,572,000	4,572,000	0
<b>890</b>	Warren County	31,390,000	31,434,000	44,000	31,390,000	31,434,000	44,000
<b>900</b>	Washington County	30,429,000	30,460,000	31,000	30,745,000	30,460,000	(285,000)
<b>901</b>	Johnson City	25,621,000	25,651,000	30,000	25,621,000	25,651,000	30,000
<b>910</b>	Wayne County	12,797,000	12,847,000	50,000	13,022,000	13,022,000	0
<b>920</b>	Weakley County	21,096,000	21,142,000	46,000	21,471,000	21,142,000	(329,000)
<b>930</b>	White County	20,066,000	20,113,000	47,000	20,066,000	20,113,000	47,000
<b>940</b>	Williamson County	107,438,000	107,416,000	(22,000)	107,438,000	107,438,000	0
<b>941</b>	Franklin SSD	13,731,000	13,759,000	28,000	13,731,000	13,759,000	28,000
<b>950</b>	Wilson County	61,363,000	61,391,000	28,000	61,363,000	61,391,000	28,000
<b>951</b>	Lebanon SSD	14,339,000	14,374,000	35,000	14,339,000	14,374,000	35,000
<b>970</b>	Dept. of Children Services	7,359,000	7,411,000	52,000	9,867,000	9,867,000	0
		3,979,409,000	3,984,432,000	5,023,000	3,992,885,000	3,995,845,000	2,960,000

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

<b>BEP 2.0 - Cost of Full Implementation Compared to FY14 July Final BEP</b>		
<b>Individual Component Change</b>	<b>Generated</b>	<b>Cost after Baseline and Stability</b>
<b>Salary to \$40,000*</b>	0	0
<b>Instructional at 75%</b>	152,824,000	144,439,000

<b>ELL teachers 1:20</b>	27,587,000	25,547,000
<b>ELL Translators 1:200</b>	2,922,000	677,000
<b>Medical Insurance 50%</b>	25,802,000	23,567,000
<b>Fox 100%</b>	(441,000)	55,018,000
<b>CDF Eliminated</b>	(67,622,000)	17,293,000
<b>Total Individual Components</b>	141,072,000	266,541,000
<b>All Components Together</b>	<b>137,862,000</b>	<b>146,223,000</b>
<b>* FY14 salary component exceeds \$40,000</b>		
These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.		

<b>BEP 2.0 Fully Implemented based on FY14 July Final</b>							
		<u>FY14 July Final Generated</u>	<u>FY15 Generated with Full BEP 2.0</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with Full BEP 2.0</u>	<u>Variance</u>
<b>10</b>	Anderson County	28,822,000	29,466,000	644,000	28,822,000	29,466,000	644,000
<b>11</b>	Clinton City	4,034,000	4,122,000	88,000	4,034,000	4,122,000	88,000
<b>12</b>	Oak Ridge City	18,605,000	19,167,000	562,000	18,699,000	19,167,000	468,000
<b>20</b>	Bedford County	39,668,000	41,223,000	1,555,000	39,668,000	41,223,000	1,555,000
<b>30</b>	Benton County	11,461,000	11,645,000	184,000	11,461,000	11,645,000	184,000
<b>40</b>	Bledsoe County	11,457,000	11,207,000	(250,000)	11,457,000	11,480,000	23,000
<b>50</b>	Blount County	44,681,000	45,074,000	393,000	44,681,000	45,074,000	393,000
<b>51</b>	Alcoa City	6,928,000	7,059,000	131,000	6,928,000	7,059,000	131,000
<b>52</b>	Maryville City	18,717,000	18,949,000	232,000	18,717,000	18,949,000	232,000
<b>60</b>	Bradley County	43,527,000	45,265,000	1,738,000	43,527,000	45,265,000	1,738,000
<b>61</b>	Cleveland City	22,093,000	23,216,000	1,123,000	22,093,000	23,216,000	1,123,000
<b>70</b>	Campbell County	26,460,000	26,338,000	(122,000)	26,560,000	26,516,000	(44,000)
<b>80</b>	Cannon County	10,611,000	10,613,000	2,000	10,611,000	10,633,000	22,000
<b>90</b>	Carroll County	1,877,000	1,873,000	(4,000)	1,903,000	1,878,000	(25,000)
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,461,000	51,000	3,467,000	3,461,000	(6,000)
<b>93</b>	Huntingdon SSD	5,948,000	6,040,000	92,000	5,948,000	6,040,000	92,000

<b>94</b>	McKenzie SSD	6,656,000	6,755,000	99,000	6,656,000	6,755,000	99,000
<b>95</b>	South Carroll Co SSD	1,904,000	1,931,000	27,000	1,904,000	1,931,000	27,000
<b>97</b>	West Carroll Co SSD	5,024,000	5,101,000	77,000	5,024,000	5,101,000	77,000
<b>100</b>	Carter County	27,931,000	28,072,000	141,000	27,931,000	28,072,000	141,000
<b>101</b>	Elizabethton City	11,437,000	11,524,000	87,000	11,437,000	11,524,000	87,000
<b>110</b>	Cheatham County	31,771,000	32,089,000	318,000	31,771,000	32,089,000	318,000
<b>120</b>	Chester County	14,512,000	14,635,000	123,000	14,512,000	14,635,000	123,000
<b>130</b>	Claiborne County	23,943,000	23,812,000	(131,000)	23,943,000	23,992,000	49,000
<b>140</b>	Clay County	5,624,000	5,596,000	(28,000)	5,624,000	5,635,000	11,000
<b>150</b>	Cocke County	22,827,000	22,746,000	(81,000)	22,827,000	22,875,000	48,000
<b>151</b>	Newport City	3,349,000	3,338,000	(11,000)	3,349,000	3,356,000	7,000
<b>160</b>	Coffee County	18,987,000	20,094,000	1,107,000	18,987,000	20,094,000	1,107,000
<b>161</b>	Manchester City	6,044,000	6,501,000	457,000	6,241,000	6,501,000	260,000
<b>162</b>	Tullahoma City	14,013,000	14,913,000	900,000	14,013,000	14,913,000	900,000
<b>170</b>	Crockett County	10,105,000	10,326,000	221,000	10,105,000	10,326,000	221,000
<b>171</b>	Alamo City	3,375,000	3,492,000	117,000	3,375,000	3,492,000	117,000
<b>172</b>	Bells City	2,155,000	2,207,000	52,000	2,155,000	2,207,000	52,000
<b>180</b>	Cumberland County	28,441,000	27,774,000	(667,000)	28,441,000	28,504,000	63,000
<b>190</b>	Davidson County	253,366,000	266,076,000	12,710,000	253,366,000	266,076,000	12,710,000
<b>200</b>	Decatur County	7,962,000	8,017,000	55,000	7,962,000	8,017,000	55,000
<b>210</b>	DeKalb County	14,004,000	13,905,000	(99,000)	14,004,000	14,035,000	31,000
<b>220</b>	Dickson County	36,815,000	38,001,000	1,186,000	36,815,000	38,001,000	1,186,000
<b>230</b>	Dyer County	17,271,000	18,181,000	910,000	17,271,000	18,181,000	910,000
<b>231</b>	Dyersburg City	11,887,000	12,573,000	686,000	12,136,000	12,573,000	437,000
<b>240</b>	Fayette County	13,494,000	13,038,000	(456,000)	15,359,000	15,388,000	29,000
<b>250</b>	Fentress County	11,899,000	11,806,000	(93,000)	11,899,000	11,923,000	24,000
<b>260</b>	Franklin County	25,613,000	25,147,000	(466,000)	25,613,000	25,668,000	55,000
<b>271</b>	Humboldt City	6,021,000	6,200,000	179,000	6,095,000	6,200,000	105,000
<b>272</b>	Milan SSD	10,347,000	10,677,000	330,000	10,347,000	10,677,000	330,000

<b>273</b>	Trenton SSD	6,721,000	6,940,000	219,000	6,721,000	6,940,000	219,000
<b>274</b>	Bradford SSD	2,673,000	2,749,000	76,000	2,798,000	2,749,000	(49,000)
<b>275</b>	Gibson County SSD	18,582,000	19,164,000	582,000	18,582,000	19,164,000	582,000
<b>280</b>	Giles County	17,544,000	17,861,000	317,000	17,544,000	17,861,000	317,000
<b>290</b>	Grainger County	19,526,000	19,253,000	(273,000)	19,526,000	19,565,000	39,000
<b>300</b>	Greene County	31,247,000	31,941,000	694,000	31,247,000	31,941,000	694,000
<b>301</b>	Greeneville City	12,378,000	12,721,000	343,000	12,378,000	12,721,000	343,000
<b>310</b>	Grundy County	12,626,000	12,395,000	(231,000)	12,626,000	12,652,000	26,000
<b>320</b>	Hamblen County	42,517,000	44,918,000	2,401,000	42,517,000	44,918,000	2,401,000
<b>330</b>	Hamilton County	131,307,000	145,438,000	14,131,000	131,307,000	145,438,000	14,131,000
<b>340</b>	Hancock County	6,032,000	5,911,000	(121,000)	6,032,000	6,044,000	12,000
<b>350</b>	Hardeman County	20,664,000	20,773,000	109,000	20,664,000	20,773,000	109,000
<b>360</b>	Hardin County	14,424,000	14,313,000	(111,000)	14,424,000	14,456,000	32,000
<b>370</b>	Hawkins County	35,908,000	35,801,000	(107,000)	35,908,000	35,983,000	75,000
<b>371</b>	Rogersville City	3,055,000	3,074,000	19,000	3,055,000	3,074,000	19,000
<b>380</b>	Haywood County	16,643,000	16,653,000	10,000	16,643,000	16,678,000	35,000
<b>390</b>	Henderson County	19,123,000	19,490,000	367,000	19,123,000	19,490,000	367,000
<b>391</b>	Lexington City	4,783,000	4,898,000	115,000	4,783,000	4,898,000	115,000
<b>400</b>	Henry County	14,237,000	14,609,000	372,000	14,237,000	14,609,000	372,000
<b>401</b>	Paris SSD	7,729,000	7,934,000	205,000	7,729,000	7,934,000	205,000
<b>410</b>	Hickman County	19,606,000	19,270,000	(336,000)	20,059,000	20,099,000	40,000
<b>420</b>	Houston County	7,609,000	7,577,000	(32,000)	7,609,000	7,625,000	16,000
<b>430</b>	Humphreys County	14,130,000	14,530,000	400,000	14,130,000	14,530,000	400,000
<b>440</b>	Jackson County	8,739,000	8,760,000	21,000	8,739,000	8,760,000	21,000
<b>450</b>	Jefferson County	32,247,000	31,771,000	(476,000)	32,247,000	32,317,000	70,000
<b>460</b>	Johnson County	11,471,000	11,121,000	(350,000)	12,027,000	12,051,000	24,000
<b>470</b>	Knox County	173,301,000	192,300,000	18,999,000	173,301,000	192,300,000	18,999,000
<b>480</b>	Lake County	5,047,000	5,036,000	(11,000)	5,047,000	5,057,000	10,000
<b>490</b>	Lauderdale County	23,789,000	24,059,000	270,000	23,789,000	24,059,000	270,000

<b>500</b>	Lawrence County	32,355,000	32,949,000	594,000	32,398,000	32,949,000	551,000
<b>510</b>	Lewis County	9,511,000	9,495,000	(16,000)	9,511,000	9,531,000	20,000
<b>520</b>	Lincoln County	18,993,000	19,316,000	323,000	18,993,000	19,316,000	323,000
<b>521</b>	Fayetteville City	5,765,000	5,868,000	103,000	5,765,000	5,868,000	103,000
<b>530</b>	Loudon County	18,678,000	18,255,000	(423,000)	19,264,000	19,307,000	43,000
<b>531</b>	Lenoir City	8,714,000	8,700,000	(14,000)	8,714,000	8,735,000	21,000
<b>540</b>	McMinn County	24,478,000	24,960,000	482,000	24,478,000	24,960,000	482,000
<b>541</b>	Athens City	6,962,000	7,172,000	210,000	6,962,000	7,172,000	210,000
<b>542</b>	Etowah City	1,561,000	1,590,000	29,000	1,561,000	1,590,000	29,000
<b>550</b>	McNairy County	21,523,000	21,869,000	346,000	21,523,000	21,869,000	346,000
<b>560</b>	Macon County	19,549,000	19,889,000	340,000	19,549,000	19,889,000	340,000
<b>570</b>	Madison County	44,716,000	49,782,000	5,066,000	44,716,000	49,782,000	5,066,000
<b>580</b>	Marion County	19,079,000	19,291,000	212,000	19,204,000	19,291,000	87,000
<b>581</b>	Richard City SSD	1,317,000	1,328,000	11,000	1,469,000	1,328,000	(141,000)
<b>590</b>	Marshall County	24,868,000	25,259,000	391,000	24,868,000	25,259,000	391,000
<b>600</b>	Mauzy County	48,705,000	49,710,000	1,005,000	48,705,000	49,710,000	1,005,000
<b>610</b>	Meigs County	9,320,000	9,077,000	(243,000)	9,424,000	9,443,000	19,000
<b>620</b>	Monroe County	26,223,000	25,678,000	(545,000)	26,223,000	26,278,000	55,000
<b>621</b>	Sweetwater City	7,188,000	7,122,000	(66,000)	7,188,000	7,204,000	16,000
<b>630</b>	Montgomery County	126,030,000	138,121,000	12,091,000	126,045,000	138,121,000	12,076,000
<b>640</b>	Moore County	4,593,000	4,509,000	(84,000)	4,593,000	4,603,000	10,000
<b>650</b>	Morgan County	18,141,000	17,954,000	(187,000)	18,141,000	18,178,000	37,000
<b>660</b>	Obion County	16,516,000	17,440,000	924,000	16,516,000	17,440,000	924,000
<b>661</b>	Union City	6,524,000	6,929,000	405,000	6,524,000	6,929,000	405,000
<b>670</b>	Overton County	17,514,000	17,443,000	(71,000)	17,514,000	17,550,000	36,000
<b>680</b>	Perry County	5,819,000	5,701,000	(118,000)	5,858,000	5,831,000	(27,000)
<b>690</b>	Pickett County	3,733,000	3,596,000	(137,000)	3,801,000	3,740,000	(61,000)
<b>700</b>	Polk County	12,714,000	12,451,000	(263,000)	12,740,000	12,740,000	0
<b>710</b>	Putnam County	42,121,000	45,330,000	3,209,000	42,121,000	45,330,000	3,209,000

<b>720</b>	Rhea County	21,168,000	21,177,000	9,000	21,168,000	21,213,000	45,000
<b>721</b>	Dayton City	3,804,000	3,865,000	61,000	3,804,000	3,865,000	61,000
<b>730</b>	Roane County	26,810,000	27,333,000	523,000	27,859,000	27,922,000	63,000
<b>740</b>	Robertson County	52,708,000	54,261,000	1,553,000	52,708,000	54,261,000	1,553,000
<b>750</b>	Rutherford County	164,980,000	173,011,000	8,031,000	164,980,000	173,011,000	8,031,000
<b>751</b>	Murfreesboro City	31,227,000	32,873,000	1,646,000	31,227,000	32,873,000	1,646,000
<b>760</b>	Scott County	15,456,000	15,388,000	(68,000)	15,456,000	15,487,000	31,000
<b>761</b>	Oneida SSD	6,575,000	6,548,000	(27,000)	6,575,000	6,589,000	14,000
<b>770</b>	Sequatchie County	11,623,000	11,625,000	2,000	11,623,000	11,648,000	25,000
<b>780</b>	Sevier County	35,515,000	38,867,000	3,352,000	38,496,000	38,867,000	371,000
<b>790</b>	Shelby County	645,947,000	670,770,000	24,823,000	645,947,000	670,770,000	24,823,000
<b>800</b>	Smith County	15,339,000	15,613,000	274,000	15,450,000	15,613,000	163,000
<b>810</b>	Stewart County	10,795,000	10,734,000	(61,000)	11,010,000	10,817,000	(193,000)
<b>820</b>	Sullivan County	38,230,000	40,429,000	2,199,000	38,230,000	40,429,000	2,199,000
<b>821</b>	Bristol City	13,873,000	14,750,000	877,000	13,873,000	14,750,000	877,000
<b>822</b>	Kingsport City	24,306,000	25,817,000	1,511,000	24,306,000	25,817,000	1,511,000
<b>830</b>	Sumner County	121,014,000	124,027,000	3,013,000	121,014,000	124,027,000	3,013,000
<b>840</b>	Tipton County	58,067,000	59,519,000	1,452,000	58,067,000	59,519,000	1,452,000
<b>850</b>	Trousdale County	6,818,000	6,882,000	64,000	6,818,000	6,882,000	64,000
<b>860</b>	Unicoi County	12,592,000	12,939,000	347,000	12,592,000	12,939,000	347,000
<b>870</b>	Union County	31,159,000	30,672,000	(487,000)	31,159,000	31,223,000	64,000
<b>880</b>	Van Buren County	3,830,000	3,688,000	(142,000)	4,572,000	4,580,000	8,000
<b>890</b>	Warren County	31,390,000	32,117,000	727,000	31,390,000	32,117,000	727,000
<b>900</b>	Washington County	30,429,000	32,180,000	1,751,000	30,745,000	32,180,000	1,435,000
<b>901</b>	Johnson City	25,621,000	27,325,000	1,704,000	25,621,000	27,325,000	1,704,000
<b>910</b>	Wayne County	12,797,000	12,498,000	(299,000)	13,022,000	13,048,000	26,000
<b>920</b>	Weakley County	21,096,000	21,768,000	672,000	21,471,000	21,768,000	297,000
<b>930</b>	White County	20,066,000	19,851,000	(215,000)	20,066,000	20,108,000	42,000
<b>940</b>	Williamson County	107,438,000	103,069,000	(4,369,000)	107,438,000	107,700,000	262,000

<b>941</b>	Franklin SSD	13,731,000	13,448,000	(283,000)	13,731,000	13,766,000	35,000
<b>950</b>	Wilson County	61,363,000	64,367,000	3,004,000	61,363,000	64,367,000	3,004,000
<b>951</b>	Lebanon SSD	14,339,000	15,196,000	857,000	14,339,000	15,196,000	857,000
<b>970</b>	Dept. of Children Services	7,359,000	7,375,000	16,000	9,867,000	9,867,000	0
		3,979,409,000	4,117,271,000	137,862,000	3,992,885,000	4,139,108,000	146,223,000

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.

## Appendix B: Computation of 2013-2014 BEP Unit Costs

COMPUTATION OF 2014-15 BEP UNIT COSTS																
COMPONENT	2008-09	2009-10	2010-11	2011-12	2012-13	Regular Voc Spec Ed Total	2008-09 DIVIDED BY ADM OF	2009-10 DIVIDED BY ADM OF	2010-11 Divided by ADM of	2011-12 DIVIDED BY ADM OF	2012-13 DIVIDED BY ADM OF	Non-Compensation Inflation		3 YR AVG INFLATED TO 2013-14	3 YR AVG INFLATED TO 2014-15 ROUNDED	FY15 BEP Unit Costs
	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES	EXPENDITURES		903,349	905,685	906,355	910,501	914,367	3 YR AVG	3 YR AVG			
REGULAR INST. EQUIP.	\$31,840,090	\$39,595,833	\$34,204,495	\$33,459,274	\$29,909,036		\$35.25	\$43.72	\$37.74	\$36.75	\$32.71	\$35.73	\$36.40	\$36.99	\$37.00	\$64.25
VOCATIONAL EQUIP.	2,971,833	2,142,669	1,689,230	2,102,049	2,096,652		\$69.96	\$48.47	\$38.51	\$50.41	\$49.48	\$46.13	\$47.00	\$47.75	\$47.75	\$99.75
SPECIAL ED EQUIP.	1,801,943	1,898,770	1,501,335	1,876,388	1,606,292		\$10.44	\$10.81	\$8.43	\$10.34	\$8.47	\$9.08	\$9.25	\$9.40	\$9.50	\$13.25
NON-INSTRUCTIONAL EQUIP.	13,035,349	15,226,820	14,806,575	14,886,135	12,873,427		\$13.76	\$16.03	\$15.58	\$15.63	\$13.48	\$14.89	\$15.17	\$15.41	\$15.50	\$18.75
REG. MATERIALS AND SUPPLIES	64,839,635	67,807,580	64,855,753	57,089,900	68,678,891		\$71.78	\$74.87	\$71.56	\$62.70	\$75.11	\$69.71	\$71.02	\$72.16	\$72.25	\$74.50
VOC ED MATERIALS AND SUPPLIES	5,504,023	5,252,491	5,214,012	5,144,527	5,191,501		\$129.57	\$118.83	\$118.86	\$123.96	\$122.51	\$120.35	\$122.61	\$124.58	\$124.50	\$157.75
SPEC ED MATERIALS AND SUPPLIES	6,384,066	6,064,612	5,588,532	5,090,416	5,690,189		\$36.99	\$34.54	\$31.39	\$28.04	\$29.99	\$31.32	\$31.91	\$32.42	\$32.50	\$36.50
REGULAR TRAVEL	9,527,388	16,637,037	10,429,487	9,810,166	18,344,418		\$10.55	\$18.37	\$11.51	\$10.77	\$20.06	\$13.55	\$13.81	\$14.03	\$14.00	\$14.00
VOC ED TRAVEL	655,860	1,213,969	704,698	672,813	2,933,330		\$15.44	\$27.46	\$16.06	\$16.13	\$69.22	\$19.89	\$20.26	\$20.59	\$20.50	\$21.50
SPEC ED TRAVEL	2,692,172	3,700,665	2,217,241	2,529,916	627,681		\$15.60	\$21.08	\$12.45	\$13.94	\$3.31	\$15.82	\$16.12	\$16.38	\$16.50	\$17.25



<b>Costs inflated from previous fiscal year</b>		
	<b>Funded FY2014</b>	<b>To FY 2015 1.0207</b>
Alternative Schools	\$3.43	\$3.50
	\$29.75	\$30.25
Duty-free lunch	\$11.00	\$11.25
At-Risk	\$519.45	\$530.19
<b>Source: based on last year's BEP cost in blue book plus inflation</b>		

<b>Costs based on prior year plus inflation</b>		
	<b>Funded FY2014</b>	<b>To FY 2015 1.0207</b>
M & O	\$3.12	\$3.18
Sq Ft/Custodian	22,376	22,376
<b>Source: based on last year's BEP cost in blue book plus inflation</b>		

2014-15 Unit Costs				
	3 Yr Avg Expenditures	2012-13 Average Daily Membership	Unit Cost for 2012-13	Unit Cost 3 Yr Avg to FY2014
<b>Substitute Teachers</b>	58,045,489	956,744	\$60.67	<b>1.020</b> \$61.86
	3 Yr Avg Textbook Needs*	2012-13 Average Daily Membership	Unit Cost for 2011-12	Unit Cost 3 Yr Avg to FY2014
<b>Textbooks</b>	63,111,672	956,744	\$65.97	<b>1.0188</b> \$67.00

\*Textbook needs are provided by the Office of Textbook Services, Department of Education, Morgan Branch.

## **Appendix C: Salaries and Benefits, Disparity in Compensation: A Look at Weighted Averages**

Exhibit Packet

A Presentation to the BEP Review Committee  
October 1, 2013

Brad Davis  
Fiscal Consultant  
Tennessee Department of Education  
Office of Local Finance

615-308-3616

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EXHIBIT #1

	SCHOOL SYSTEM	WEIGHTED AVERAGE SALARY 04*	WEIGHTED AVERAGE SALARY 13	CURRENT RANKING	RANKING CHANGE	WEIGHTED AVERAGE INSURANCE 04	WEIGHTED AVERAGE INSURANCE 13	CURRENT RANKING	RANKING CHANGE	SALARY PLUS INSURANCE 04	SALARY PLUS INSURANCE 13	CURRENT RANKING	RANKING CHANGE
10	Anderson County	\$37,412.85	\$44,138.19	48	(14)	\$4,273.68	\$7,014.38	91	(5)	\$41,686.53	\$51,152.58	61	(8)
11	Clinton City	\$39,175.49	\$45,483.08	31	(11)	\$4,493.04	\$7,086.41	87	(8)	\$43,668.53	\$52,569.49	42	(19)
12	Oak Ridge	\$46,068.01	\$52,928.20	3	0	\$4,927.04	\$7,786.42	58	6	\$50,995.05	\$60,714.62	4	(1)
20	Bedford County	\$36,412.04	\$43,850.03	53	1	\$5,376.20	\$8,088.45	40	(3)	\$41,788.24	\$51,938.48	49	2
30	Benton County	\$35,523.22	\$42,500.37	77	18	\$5,367.48	\$8,163.47	34	6	\$40,890.70	\$50,663.84	67	0
40	Bledsoe County	\$34,970.90	\$40,279.05	129	7	\$3,827.31	\$7,614.85	64	45	\$38,798.21	\$47,893.90	110	14
50	Blount County	\$39,648.41	\$46,287.47	26	(8)	\$4,944.89	\$8,296.37	21	41	\$44,593.30	\$54,583.84	23	(4)
51	Alcoa City	\$43,569.83	\$50,780.01	8	(1)	\$5,584.28	\$9,016.96	10	8	\$49,154.11	\$59,796.97	6	(1)
52	Maryville City	\$43,656.56	\$51,410.63	7	(2)	\$4,264.79	\$9,728.57	4	85	\$47,921.34	\$61,139.20	3	5
60	Bradley County	\$37,807.51	\$47,680.09	16	12	\$4,408.68	\$7,290.66	77	4	\$42,216.19	\$54,970.75	20	21
61	Cleveland City	\$38,672.13	\$47,318.83	19	7	\$4,855.73	\$7,471.91	70	(4)	\$43,527.86	\$54,790.74	22	2
70	Campbell County	\$35,260.54	\$40,998.73	111	5	\$6,200.20	\$8,590.58	16	(13)	\$41,460.74	\$49,589.31	81	(25)
80	Cannon County	\$37,751.06	\$42,097.68	88	(58)	\$4,266.49	\$7,475.91	69	19	\$42,017.56	\$49,573.58	82	(36)
90	Carroll County	\$35,246.45	\$40,897.07	114	7	\$3,071.39	\$6,794.08	96	36	\$38,317.84	\$47,691.15	115	19
92	Hollow Rock- Bruceton SSD	\$35,497.77	\$40,370.76	124	(26)	\$3,471.34	\$5,295.28	127	(6)	\$38,969.11	\$45,666.04	130	(9)
93	Huntingdon SSD	\$35,296.15	\$42,390.85	82	29	\$3,371.38	\$6,195.44	112	13	\$38,667.53	\$48,586.28	103	25
94	McKenzie SSD	\$35,286.08	\$42,563.70	76	38	\$3,755.80	\$6,364.93	105	6	\$39,041.87	\$48,928.64	92	28
95	South Carroll SSD	\$35,289.42	\$41,682.71	96	16	\$3,416.58	\$4,695.44	135	(13)	\$38,706.00	\$46,378.15	125	1
97	West Carroll SSD	\$35,404.08	\$40,329.57	127	(24)	\$3,412.60	\$5,738.87	123	1	\$38,816.68	\$46,068.44	128	(6)
100	Carter County	\$35,492.46	\$40,820.59	117	(18)	\$5,380.51	\$7,796.24	55	(29)	\$40,872.97	\$48,616.83	102	(34)
101	Elizabethton City	\$37,269.96	\$44,280.77	46	(7)	\$4,984.07	\$7,573.36	66	(10)	\$42,254.03	\$51,854.13	51	(13)
110	Cheatham County	\$36,265.84	\$43,714.88	55	6	\$5,920.80	\$8,920.92	12	(2)	\$42,186.64	\$52,635.81	41	1
120	Chester County	\$35,331.36	\$41,224.36	106	2	\$4,636.87	\$6,245.40	111	(37)	\$39,968.23	\$47,469.76	121	(22)
130	Claiborne County	\$35,253.96	\$40,136.23	131	(13)	\$3,235.50	\$4,666.54	136	(9)	\$38,489.45	\$44,802.77	135	(3)
140	Clay County	\$35,376.40	\$39,723.42	135	(29)	\$3,071.39	\$5,447.70	125	7	\$38,447.79	\$45,171.12	134	(1)
150	Cocke County	\$35,201.50	\$41,378.38	103	21	\$5,181.30	\$7,152.60	83	(34)	\$40,382.81	\$48,530.98	105	(16)
151	Newport City	\$35,041.05	\$43,002.37	70	63	\$5,371.08	\$8,114.37	39	0	\$40,412.13	\$51,116.74	62	26
160	Coffee County	\$36,851.32	\$43,758.38	54	(9)	\$5,379.80	\$8,015.75	43	(11)	\$42,231.12	\$51,774.13	53	(13)
161	Manchester City	\$39,023.52	\$48,235.87	14	9	\$5,378.07	\$8,195.43	27	6	\$44,401.59	\$56,431.30	15	7
162	Tullahoma City	\$39,156.32	\$46,071.39	27	(6)	\$5,952.16	\$8,985.09	11	(2)	\$45,108.48	\$55,056.49	19	(1)
170	Crockett County	\$35,380.86	\$42,195.22	86	18	\$3,753.98	\$6,260.57	109	3	\$39,134.84	\$48,455.79	107	9
171	Alamo City**	\$37,434.02	\$42,467.28	79	(46)	\$3,412.68	\$5,217.16	130	(7)	\$40,846.70	\$47,684.44	116	(47)
172	Bells City	\$37,388.85	\$44,372.97	45	(9)	\$4,095.16	\$6,260.57	109	(11)	\$41,484.02	\$50,633.54	68	(13)

180	<b>Cumberland County</b>	\$35,199.93	\$40,540.69	121	4	\$6,178.64	\$9,547.24	5	(1)	\$41,378.57	\$50,087.93	76	(19)
190	<b>Davidson County</b>	\$44,373.40	\$50,514.14	9	(5)	\$5,357.13	\$8,140.51	38	4	\$49,730.54	\$58,654.65	9	(5)
200	<b>Decatur County</b>	\$35,441.20	\$42,240.85	85	17	\$3,671.28	\$5,295.44	126	(9)	\$39,112.48	\$47,536.28	120	(2)
210	<b>DeKalb County</b>	\$36,231.48	\$42,650.42	73	(10)	\$4,305.53	\$6,704.85	98	(14)	\$40,537.01	\$49,355.27	86	(7)
220	<b>Dickson County</b>	\$36,424.10	\$44,078.96	51	2	\$4,255.53	\$6,641.28	99	(9)	\$40,679.63	\$50,720.24	66	6
230	<b>Dyer County</b>	\$37,409.86	\$43,232.16	66	(31)	\$4,592.74	\$7,034.84	90	(13)	\$42,002.59	\$50,267.00	74	(27)
231	<b>Dyersburg City</b>	\$40,261.04	\$46,410.29	24	(8)	\$5,709.55	\$7,754.18	60	(45)	\$45,970.59	\$54,164.47	26	(13)
240	<b>Fayette County</b>	\$36,408.89	\$41,582.90	99	(43)	\$4,111.47	\$6,271.88	107	(11)	\$40,520.36	\$47,854.77	111	(31)
250	<b>Fentress County</b>	\$35,253.73	\$40,338.09	126	(7)	\$5,413.11	\$8,195.18	32	(7)	\$40,666.84	\$48,533.27	104	(30)
260	<b>Franklin County</b>	\$35,693.51	\$43,480.61	58	25	\$4,961.38	\$8,195.43	27	33	\$40,654.89	\$51,676.04	56	19
271	<b>Humboldt City</b>	\$35,055.89	\$42,121.02	87	44	\$3,730.34	\$6,559.48	102	12	\$38,786.23	\$48,680.50	100	25
272	<b>Milan SSD</b>	\$35,252.58	\$41,973.68	92	28	\$4,014.14	\$6,012.40	117	(15)	\$39,266.73	\$47,986.08	109	5
273	<b>Trenton SSD</b>	\$35,134.25	\$41,460.92	101	26	\$3,671.38	\$6,075.47	115	0	\$38,805.63	\$47,536.39	119	4
274	<b>Bradford SSD</b>	\$35,022.11	\$40,666.45	119	15	\$3,671.28	\$5,799.41	121	(5)	\$38,693.39	\$46,465.86	124	3
275	<b>Gibson SSD</b>	\$35,595.71	\$41,729.90	95	(6)	\$3,948.80	\$5,980.20	118	(15)	\$39,544.51	\$47,710.10	114	(6)
280	<b>Giles County</b>	\$35,053.14	\$41,479.30	100	32	\$5,378.07	\$7,308.33	75	(42)	\$40,431.21	\$48,787.63	98	(11)
290	<b>Grainger County</b>	\$35,728.15	\$41,032.10	110	(29)	\$4,712.71	\$7,774.28	59	12	\$40,440.87	\$48,806.37	96	(11)
300	<b>Greene County</b>	\$35,637.02	\$42,292.98	84	2	\$4,945.07	\$7,573.76	65	(4)	\$40,582.09	\$49,866.74	78	(1)
301	<b>Greeneville City</b>	\$40,409.45	\$45,458.86	32	(18)	\$4,731.62	\$6,870.54	94	(24)	\$45,141.07	\$52,329.40	44	(27)
310	<b>Grundy County</b>	\$35,792.76	\$41,167.35	107	(31)	\$3,879.82	\$7,705.17	63	43	\$39,672.58	\$48,872.52	95	11
320	<b>Hamblen County</b>	\$36,249.61	\$44,767.02	42	20	\$6,002.65	\$8,071.22	41	(33)	\$42,252.26	\$52,838.24	36	3
330	<b>Hamilton County</b>	\$40,396.67	\$47,084.74	21	(6)	\$5,057.60	\$10,069.04	2	50	\$45,454.27	\$57,153.78	12	4
340	<b>Hancock County</b>	\$35,470.54	\$39,723.42	135	(34)	\$3,075.40	\$6,841.21	95	34	\$38,545.93	\$46,564.64	123	8
350	<b>Hardeman County</b>	\$36,692.35	\$42,950.79	71	(23)	\$5,571.36	\$7,172.05	81	(62)	\$42,263.70	\$50,122.84	75	(38)
360	<b>Hardin County</b>	\$35,093.57	\$40,913.10	113	15	\$5,349.18	\$7,709.38	62	(19)	\$40,442.74	\$48,622.48	101	(17)
370	<b>Hawkins County</b>	\$35,952.94	\$41,128.49	109	(40)	\$5,191.23	\$7,962.01	46	0	\$41,144.18	\$49,090.50	91	(32)
371	<b>Rogersville City</b>	\$36,297.98	\$44,903.90	40	19	\$4,209.03	\$7,857.23	51	42	\$40,507.01	\$52,761.12	38	43
380	<b>Haywood County</b>	\$35,839.81	\$43,358.34	63	9	\$4,231.44	\$7,166.05	82	9	\$40,071.25	\$50,524.39	71	25
390	<b>Henderson County</b>	\$35,884.23	\$43,288.78	65	5	\$4,095.21	\$5,895.44	119	(22)	\$39,979.44	\$49,184.22	90	7
391	<b>Lexington City</b>	\$35,824.55	\$41,367.17	104	(30)	\$4,299.92	\$7,348.19	73	12	\$40,124.46	\$48,715.37	99	(4)
400	<b>Henry County</b>	\$35,298.39	\$44,087.56	50	59	\$4,483.54	\$7,890.56	48	32	\$39,781.93	\$51,978.12	48	57
401	<b>Paris SSD</b>	\$35,824.61	\$47,203.18	20	53	\$4,080.10	\$7,120.21	86	14	\$39,904.71	\$54,323.38	25	77
410	<b>Hickman County</b>	\$36,690.49	\$41,810.23	94	(45)	\$5,003.98	\$7,080.22	88	(34)	\$41,694.47	\$48,890.45	93	(41)
420	<b>Houston County</b>	\$35,625.45	\$43,181.93	67	21	\$4,271.30	\$6,172.30	113	(26)	\$39,896.76	\$49,354.22	87	16
430	<b>Humphreys County</b>	\$35,347.06	\$41,979.66	90	17	\$4,968.87	\$7,797.43	54	5	\$40,315.93	\$49,777.09	80	10
440	<b>Jackson County</b>	\$35,498.82	\$40,356.68	125	(28)	\$4,939.04	\$6,014.40	116	(53)	\$40,437.86	\$46,371.09	126	(40)
450	<b>Jefferson County</b>	\$35,288.18	\$41,613.77	98	15	\$5,380.50	\$8,195.43	27	0	\$40,668.69	\$49,809.20	79	(6)
460	<b>Johnson County</b>	\$35,679.78	\$40,834.24	116	(32)	\$3,932.27	\$6,977.23	92	12	\$39,612.05	\$47,811.47	112	(5)
470	<b>Knox County</b>	\$38,596.06	\$45,612.98	29	(2)	\$4,081.42	\$6,427.29	104	(5)	\$42,677.48	\$52,040.26	47	(12)

480	Lake County	\$35,747.14	\$41,130.35	108	(30)	\$4,801.15	\$6,477.96	103	(35)	\$40,548.29	\$47,608.31	118	(40)
490	Lauderdale County	\$35,991.05	\$43,368.58	61	5	\$5,871.64	\$9,390.88	6	5	\$41,862.69	\$52,759.46	39	11
500	Lawrence County	\$35,079.47	\$41,675.92	97	32	\$5,378.07	\$7,739.25	61	(28)	\$40,457.55	\$49,415.17	85	(3)
510	Lewis County	\$35,581.24	\$40,458.21	122	(31)	\$3,473.38	\$5,221.13	129	(9)	\$39,054.62	\$45,679.34	129	(10)
520	Lincoln County	\$35,271.70	\$43,458.33	59	56	\$4,046.38	\$7,416.96	71	30	\$39,318.08	\$50,875.29	65	48
521	Fayetteville City	\$35,792.25	\$45,487.54	30	47	\$4,970.40	\$7,262.71	78	(20)	\$40,762.66	\$52,750.25	40	31
530	Loudon County	\$37,206.34	\$43,350.11	64	(24)	\$5,380.50	\$7,957.59	47	(20)	\$42,586.85	\$51,307.70	59	(23)
531	Lenoir City	\$37,667.49	\$46,577.06	22	9	\$5,167.07	\$7,786.51	57	(7)	\$42,834.56	\$54,363.57	24	8
540	McMinn County	\$37,573.16	\$45,282.94	36	(4)	\$5,380.50	\$8,150.48	36	(9)	\$42,953.66	\$53,433.42	30	1
541	Athens City	\$41,173.16	\$48,719.61	12	0	\$5,380.47	\$8,142.46	37	(6)	\$46,553.62	\$56,862.07	13	(2)
542	Etowah City	\$36,530.00	\$45,244.25	38	14	\$5,562.69	\$8,154.01	35	(15)	\$42,092.69	\$53,398.26	31	13
550	McNairy County	\$35,378.09	\$40,973.87	112	(7)	\$3,839.47	\$7,181.19	80	28	\$39,217.57	\$48,155.06	108	7
560	Macon County	\$35,847.31	\$41,414.61	102	(31)	\$4,334.05	\$7,053.01	89	(6)	\$40,181.36	\$48,467.62	106	(12)
570	Madison County	\$38,860.31	\$45,258.94	37	(12)	\$2,648.52	\$6,165.55	114	22	\$41,508.82	\$51,424.49	57	(3)
580	Marion County	\$35,209.68	\$42,564.40	75	47	\$5,375.20	\$8,029.47	42	(4)	\$40,584.88	\$50,593.87	69	7
581	Richard City	\$37,131.71	\$42,060.29	89	(48)	\$3,175.35	\$4,814.30	132	(4)	\$40,307.06	\$46,874.59	122	(31)
590	Marshall County	\$37,335.50	\$44,218.24	47	(10)	\$5,664.98	\$8,562.71	17	(1)	\$43,000.49	\$52,780.95	37	(7)
600	Maury County	\$39,130.05	\$45,300.17	35	(13)	\$5,378.04	\$8,201.17	25	11	\$44,508.09	\$53,501.34	29	(8)
610	Meigs County	\$35,988.63	\$45,316.36	34	33	\$4,837.91	\$7,797.99	53	14	\$40,826.54	\$53,114.35	33	37
620	Monroe County	\$36,874.63	\$42,774.88	72	(28)	\$6,172.67	\$9,134.59	9	(4)	\$43,047.30	\$51,909.47	50	(21)
621	Sweetwater City	\$36,959.83	\$44,865.62	41	1	\$5,814.98	\$8,011.37	44	(31)	\$42,774.82	\$52,876.99	35	(2)
630	Montgomery County	\$39,563.21	\$48,025.03	15	4	\$4,996.18	\$9,315.66	7	48	\$44,559.39	\$57,340.70	11	9
640	Moore County	\$35,517.47	\$42,599.09	74	22	\$5,460.22	\$8,381.05	19	3	\$40,977.69	\$50,980.14	63	2
650	Morgan County	\$35,526.11	\$40,869.91	115	(21)	\$4,408.68	\$8,008.25	45	36	\$39,934.79	\$48,878.16	94	7
660	Obion County	\$35,650.10	\$43,543.66	57	28	\$4,541.42	\$7,795.43	56	22	\$40,191.52	\$51,339.09	58	35
661	Union City	\$36,720.75	\$42,487.58	78	(31)	\$6,020.99	\$8,725.37	14	(7)	\$42,741.74	\$51,212.95	60	(26)
670	Overton County	\$35,731.99	\$40,597.44	120	(40)	\$4,225.27	\$8,195.45	26	66	\$39,957.26	\$48,792.90	97	3
680	Perry County	\$35,259.96	\$40,288.75	128	(11)	\$3,311.38	\$4,954.34	131	(5)	\$38,571.34	\$45,243.10	133	(3)
690	Pickett County	\$35,207.87	\$39,843.20	133	(10)	\$3,071.39	\$4,714.35	134	(2)	\$38,279.26	\$44,557.55	136	(1)
700	Polk County	\$35,056.79	\$44,517.70	44	86	\$5,195.28	\$7,235.43	79	(34)	\$40,252.07	\$51,753.13	55	37
710	Putnam County	\$36,745.26	\$44,715.82	43	3	\$6,464.65	\$9,141.79	8	(6)	\$43,209.91	\$53,857.61	28	(1)
720	Rhea County	\$36,327.69	\$42,342.64	83	(25)	\$4,678.31	\$8,195.43	27	45	\$41,006.01	\$50,538.07	70	(7)
721	Dayton City	\$36,678.30	\$44,118.35	49	2	\$5,364.71	\$8,817.47	13	28	\$42,043.01	\$52,935.82	34	11
730	Roane County	\$37,306.73	\$46,294.57	25	13	\$6,043.90	\$8,626.35	15	(9)	\$43,350.63	\$54,920.92	21	5
740	Robertson County	\$36,410.19	\$43,558.95	56	(1)	\$6,774.74	\$9,752.70	3	(2)	\$43,184.93	\$53,311.66	32	(4)
750	Rutherford County	\$39,782.28	\$47,489.60	18	(1)	\$5,854.05	\$8,286.37	22	(10)	\$45,636.33	\$55,775.97	18	(3)
751	Murfreesboro City	\$41,875.11	\$49,631.32	11	(1)	\$5,156.07	\$6,638.39	100	(49)	\$47,031.18	\$56,269.71	16	(6)
760	Scott County	\$35,566.00	\$40,432.84	123	(30)	\$4,891.11	\$7,354.69	72	(7)	\$40,457.11	\$47,787.53	113	(30)
761	Oneida SSD	\$35,296.42	\$40,148.29	130	(20)	\$4,160.90	\$7,484.44	68	26	\$39,457.32	\$47,632.73	117	(7)

770	<b>Sequatchie County</b>	\$36,371.46	\$43,056.35	69	(12)	\$4,773.68	\$7,328.90	74	(5)	\$41,145.14	\$50,385.25	72	(14)
780	<b>Sevier County</b>	\$36,882.52	\$45,324.67	33	10	\$5,041.09	\$7,131.77	85	(32)	\$41,923.61	\$52,456.43	43	6
790	<b>Shelby County</b>	\$47,234.57	\$55,985.24	2	(1)	\$3,928.15	\$5,277.13	128	(23)	\$51,162.72	\$61,262.37	2	0
791	<b>Memphis City</b>	\$47,234.53	\$56,323.71	1	1	\$5,181.56	\$7,297.94	76	(28)	\$52,416.09	\$63,621.65	1	0
800	<b>Smith County</b>	\$35,710.15	\$41,253.89	105	(23)	\$5,380.48	\$8,195.43	27	3	\$41,090.63	\$49,449.32	84	(24)
810	<b>Stewart County</b>	\$35,629.43	\$43,391.57	60	27	\$5,460.22	\$8,381.06	18	4	\$41,089.65	\$51,772.64	54	7
820	<b>Sullivan County</b>	\$35,801.30	\$42,403.81	81	(6)	\$5,190.61	\$7,872.70	49	(2)	\$40,991.91	\$50,276.52	73	(9)
821	<b>Bristol City</b>	\$41,614.28	\$49,830.06	10	1	\$4,668.01	\$6,874.90	93	(20)	\$46,282.29	\$56,704.96	14	(2)
822	<b>Kingsport City</b>	\$43,633.38	\$51,522.06	6	0	\$4,607.77	\$7,140.14	84	(8)	\$48,241.14	\$58,662.20	8	(2)
830	<b>Sumner County</b>	\$37,767.23	\$45,668.12	28	1	\$5,737.21	\$8,194.66	33	(19)	\$43,504.43	\$53,862.79	27	(2)
840	<b>Tipton County</b>	\$36,690.08	\$47,599.11	17	33	\$5,452.93	\$8,277.97	23	1	\$42,143.02	\$55,877.08	17	26
850	<b>Trousdale County</b>	\$35,583.81	\$39,727.02	134	(44)	\$3,771.38	\$6,364.37	106	4	\$39,355.19	\$46,091.40	127	(16)
860	<b>Unicoi County</b>	\$35,570.10	\$41,828.33	93	(1)	\$5,468.57	\$8,216.63	24	(3)	\$41,038.66	\$50,044.95	77	(15)
870	<b>Union County</b>	\$35,971.25	\$41,975.18	91	(23)	\$3,504.17	\$7,494.43	67	52	\$39,475.42	\$49,469.61	83	26
880	<b>Van Buren County</b>	\$36,053.69	\$40,814.68	118	(53)	\$3,075.40	\$4,714.35	133	(3)	\$39,129.09	\$45,529.04	131	(14)
890	<b>Warren County</b>	\$35,188.32	\$43,362.84	62	64	\$3,075.40	\$5,864.40	120	10	\$38,263.71	\$49,227.23	88	48
900	<b>Washington County</b>	\$36,289.46	\$43,924.11	52	8	\$4,629.46	\$8,364.64	20	55	\$40,918.92	\$52,288.75	45	21
901	<b>Johnson City</b>	\$40,723.09	\$52,323.60	4	9	\$4,983.96	\$6,264.35	108	(51)	\$45,707.05	\$58,587.95	10	4
910	<b>Wayne County</b>	\$34,986.44	\$39,945.05	132	3	\$3,621.38	\$5,454.76	124	(6)	\$38,607.83	\$45,399.81	132	(3)
920	<b>Weakley County</b>	\$35,742.72	\$42,421.58	80	(1)	\$4,119.85	\$6,793.57	97	(2)	\$39,862.58	\$49,215.15	89	15
930	<b>White County</b>	\$35,473.35	\$43,135.42	68	32	\$3,871.46	\$7,808.25	52	55	\$39,344.81	\$50,943.67	64	48
940	<b>Williamson County</b>	\$41,922.59	\$48,402.56	13	(4)	\$5,606.33	\$11,593.06	1	16	\$47,528.92	\$59,995.63	5	4
941	<b>Franklin SSD</b>	\$42,839.34	\$51,553.21	5	3	\$5,244.95	\$7,866.62	50	(6)	\$48,084.29	\$59,419.83	7	0
950	<b>Wilson County</b>	\$36,227.50	\$45,196.21	39	25	\$3,750.00	\$6,615.00	101	12	\$39,977.50	\$51,811.21	52	46
951	<b>Lebanon SSD</b>	\$38,936.24	\$46,444.86	23	1	\$3,048.80	\$5,761.98	122	13	\$41,985.04	\$52,206.84	46	2
	<b>AVERAGE AMOUNT</b>	<b>\$37,029.21</b>	<b>\$43,826.51</b>			<b>\$4,668.91</b>	<b>\$7,354.34</b>			<b>\$41,698.12</b>	<b>\$51,180.85</b>		

\* Based upon revised 2004 salary schedules.

\*\* System applied salary equity money only to personnel existing prior to passage of act.

EXHIBIT #2

	SCHOOL SYSTEM	SALARY SCHEDULE FACTOR 04	SALARY SCHEDULE FACTOR 13	PERCENT CHANGE	INSURANCE PACKAGE FACTOR 04	INSURANCE PACKAGE FACTOR 13	PERCENT CHANGE	COMPENSATION FACTOR 04	COMPENSATION FACTOR 13	PERCENT CHANGE
10	Anderson County	101.04%	100.71%	-0.3%	91.53%	95.38%	3.8%	99.97%	99.94%	0.0%
11	Clinton City	105.80%	103.78%	-2.0%	96.23%	96.36%	0.1%	104.73%	102.71%	-2.0%
12	Oak Ridge	124.41%	120.77%	-3.6%	105.53%	105.88%	0.3%	122.30%	118.63%	-3.7%
20	Bedford County	98.33%	100.05%	1.7%	115.15%	109.98%	-5.2%	100.22%	101.48%	1.3%
30	Benton County	95.93%	96.97%	1.0%	114.96%	111.00%	-4.0%	98.06%	98.99%	0.9%
40	Bledsoe County	94.44%	91.91%	-2.5%	81.97%	103.54%	21.6%	93.05%	93.58%	0.5%
50	Blount County	107.07%	105.62%	-1.5%	105.91%	112.81%	6.9%	106.94%	106.65%	-0.3%
51	Alcoa City	117.66%	115.87%	-1.8%	119.61%	122.61%	3.0%	117.88%	116.83%	-1.0%
52	Maryville City	117.90%	117.30%	-0.6%	91.34%	132.28%	40.9%	114.92%	119.46%	4.5%
60	Bradley County	102.10%	108.79%	6.7%	94.43%	99.13%	4.7%	101.24%	107.40%	6.2%
61	Cleveland City	104.44%	107.97%	3.5%	104.00%	101.60%	-2.4%	104.39%	107.05%	2.7%
70	Campbell County	95.22%	93.55%	-1.7%	132.80%	116.81%	-16.0%	99.43%	96.89%	-2.5%
80	Cannon County	101.95%	96.06%	-5.9%	91.38%	101.65%	10.3%	100.77%	96.86%	-3.9%
90	Carroll County	95.19%	93.32%	-1.9%	65.78%	92.38%	26.6%	91.89%	93.18%	1.3%
92	Hollow Rock-Bruceton SSD	95.86%	92.11%	-3.7%	74.35%	72.00%	-2.3%	93.46%	89.22%	-4.2%
93	Huntingdon SSD	95.32%	96.72%	1.4%	72.21%	84.24%	12.0%	92.73%	94.93%	2.2%
94	McKenzie SSD	95.29%	97.12%	1.8%	80.44%	86.55%	6.1%	93.63%	95.60%	2.0%
95	South Carroll SSD	95.30%	95.11%	-0.2%	73.18%	63.85%	-9.3%	92.82%	90.62%	-2.2%
97	West Carroll SSD	95.61%	92.02%	-3.6%	73.09%	78.03%	4.9%	93.09%	90.01%	-3.1%
100	Carter County	95.85%	93.14%	-2.7%	115.24%	106.01%	-9.2%	98.02%	94.99%	-3.0%
101	Elizabethton City	100.65%	101.04%	0.4%	106.75%	102.98%	-3.8%	101.33%	101.32%	0.0%
110	Cheatham County	97.94%	99.75%	1.8%	126.81%	121.30%	-5.5%	101.17%	102.84%	1.7%
120	Chester County	95.41%	94.06%	-1.4%	99.31%	84.92%	-14.4%	95.85%	92.75%	-3.1%
130	Claiborne County	95.21%	91.58%	-3.6%	69.30%	63.45%	-5.8%	92.31%	87.54%	-4.8%
140	Clay County	95.54%	90.64%	-4.9%	65.78%	74.07%	8.3%	92.21%	88.26%	-3.9%
150	Cocke County	95.06%	94.41%	-0.7%	110.97%	97.26%	-13.7%	96.85%	94.82%	-2.0%
151	Newport City	94.63%	98.12%	3.5%	115.04%	110.33%	-4.7%	96.92%	99.87%	3.0%
160	Coffee County	99.52%	99.84%	0.3%	115.23%	108.99%	-6.2%	101.28%	101.16%	-0.1%
161	Manchester City	105.39%	110.06%	4.7%	115.19%	111.44%	-3.8%	106.48%	110.26%	3.8%
162	Tullahoma City	105.74%	105.12%	-0.6%	127.49%	122.17%	-5.3%	108.18%	107.57%	-0.6%
170	Crockett County	95.55%	96.28%	0.7%	80.40%	85.13%	4.7%	93.85%	94.68%	0.8%
171	Alamo City*	101.09%	96.90%	-4.2%	73.09%	70.94%	-2.2%	97.96%	93.17%	-4.8%
172	Bells City	100.97%	101.25%	0.3%	87.71%	85.13%	-2.6%	99.49%	98.93%	-0.6%
180	Cumberland County	95.06%	92.50%	-2.6%	132.34%	129.82%	-2.5%	99.23%	97.86%	-1.4%
190	Davidson County	119.83%	115.26%	-4.6%	114.74%	110.69%	-4.1%	119.26%	114.60%	-4.7%



200	Decatur County	95.71%	96.38%	0.7%	78.63%	72.00%	-6.6%	93.80%	92.88%	-0.9%
210	DeKalb County	97.85%	97.32%	-0.5%	92.22%	91.17%	-1.0%	97.22%	96.43%	-0.8%
220	Dickson County	98.37%	100.58%	2.2%	91.15%	90.30%	-0.8%	97.56%	99.10%	1.5%
230	Dyer County	101.03%	98.64%	-2.4%	98.37%	95.66%	-2.7%	100.73%	98.21%	-2.5%
231	Dyersburg City	108.73%	105.90%	-2.8%	122.29%	105.44%	-16.9%	110.25%	105.83%	-4.4%
240	Fayette County	98.32%	94.88%	-3.4%	88.06%	85.28%	-2.8%	97.18%	93.50%	-3.7%
250	Fentress County	95.21%	92.04%	-3.2%	115.94%	111.43%	-4.5%	97.53%	94.83%	-2.7%
260	Franklin County	96.39%	99.21%	2.8%	106.26%	111.44%	5.2%	97.50%	100.97%	3.5%
271	Humboldt City	94.67%	96.11%	1.4%	79.90%	89.19%	9.3%	93.02%	95.11%	2.1%
272	Milan SSD	95.20%	95.77%	0.6%	85.98%	81.75%	-4.2%	94.17%	93.76%	-0.4%
273	Trenton SSD	94.88%	94.60%	-0.3%	78.63%	82.61%	4.0%	93.06%	92.88%	-0.2%
274	Bradford SSD	94.58%	92.79%	-1.8%	78.63%	78.86%	0.2%	92.79%	90.79%	-2.0%
275	Gibson SSD	96.13%	95.22%	-0.9%	84.58%	81.32%	-3.3%	94.84%	93.22%	-1.6%
280	Giles County	94.66%	94.64%	0.0%	115.19%	99.37%	-15.8%	96.96%	95.32%	-1.6%
290	Grainger County	96.49%	93.62%	-2.9%	100.94%	105.71%	4.8%	96.98%	95.36%	-1.6%
300	Greene County	96.24%	96.50%	0.3%	105.91%	102.98%	-2.9%	97.32%	97.43%	0.1%
301	Greeneville City	109.13%	103.72%	-5.4%	101.34%	93.42%	-7.9%	108.26%	102.24%	-6.0%
310	Grundy County	96.66%	93.93%	-2.7%	83.10%	104.77%	21.7%	95.14%	95.49%	0.3%
320	Hamblen County	97.89%	102.15%	4.3%	128.57%	109.75%	-18.8%	101.33%	103.24%	1.9%
330	Hamilton County	109.09%	107.43%	-1.7%	108.33%	136.91%	28.6%	109.01%	111.67%	2.7%
340	Hancock County	95.79%	90.64%	-5.2%	65.87%	93.02%	27.2%	92.44%	90.98%	-1.5%
350	Hardeman County	99.09%	98.00%	-1.1%	119.33%	97.52%	-21.8%	101.36%	97.93%	-3.4%
360	Hardin County	94.77%	93.35%	-1.4%	114.57%	104.83%	-9.7%	96.99%	95.00%	-2.0%
370	Hawkins County	97.09%	93.84%	-3.2%	111.19%	108.26%	-2.9%	98.67%	95.92%	-2.8%
371	Rogersville City	98.03%	102.46%	4.4%	90.15%	106.84%	16.7%	97.14%	103.09%	5.9%
380	Haywood County	96.79%	98.93%	2.1%	90.63%	97.44%	6.8%	96.10%	98.72%	2.6%
390	Henderson County	96.91%	98.77%	1.9%	87.71%	80.16%	-7.5%	95.88%	96.10%	0.2%
391	Lexington City	96.75%	94.39%	-2.4%	92.10%	99.92%	7.8%	96.23%	95.18%	-1.0%
400	Henry County	95.33%	100.60%	5.3%	96.03%	107.29%	11.3%	95.40%	101.56%	6.2%
401	Paris SSD	96.75%	107.70%	11.0%	87.39%	96.82%	9.4%	95.70%	106.14%	10.4%
410	Hickman County	99.09%	95.40%	-3.7%	107.18%	96.27%	-10.9%	99.99%	95.52%	-4.5%
420	Houston County	96.21%	98.53%	2.3%	91.48%	83.93%	-7.6%	95.68%	96.43%	0.8%
430	Humphreys County	95.46%	95.79%	0.3%	106.42%	106.02%	-0.4%	96.69%	97.26%	0.6%
440	Jackson County	95.87%	92.08%	-3.8%	105.79%	81.78%	-24.0%	96.98%	90.60%	-6.4%
450	Jefferson County	95.30%	94.95%	-0.3%	115.24%	111.44%	-3.8%	97.53%	97.32%	-0.2%
460	Johnson County	96.36%	93.17%	-3.2%	84.22%	94.87%	10.6%	95.00%	93.42%	-1.6%
470	Knox County	104.23%	104.08%	-0.2%	87.42%	87.39%	0.0%	102.35%	101.68%	-0.7%
480	Lake County	96.54%	93.85%	-2.7%	102.83%	88.08%	-14.7%	97.24%	93.02%	-4.2%
490	Lauderdale County	97.20%	98.96%	1.8%	125.76%	127.69%	1.9%	100.39%	103.08%	2.7%

500	Lawrence County	94.73%	95.09%	0.4%	115.19%	105.23%	-10.0%	97.02%	96.55%	-0.5%
510	Lewis County	96.09%	92.31%	-3.8%	74.39%	70.99%	-3.4%	93.66%	89.25%	-4.4%
520	Lincoln County	95.25%	99.16%	3.9%	86.67%	100.85%	14.2%	94.29%	99.40%	5.1%
521	Fayetteville City	96.66%	103.79%	7.1%	106.46%	98.75%	-7.7%	97.76%	103.07%	5.3%
530	Loudon County	100.48%	98.91%	-1.6%	115.24%	108.20%	-7.0%	102.13%	100.25%	-1.9%
531	Lenoir City	101.72%	106.28%	4.6%	110.67%	105.88%	-4.8%	102.73%	106.22%	3.5%
540	McMinn County	101.47%	103.32%	1.9%	115.24%	110.83%	-4.4%	103.01%	104.40%	1.4%
541	Athens City	111.19%	111.16%	0.0%	115.24%	110.72%	-4.5%	111.64%	111.10%	-0.5%
542	Etowah City	98.65%	103.23%	4.6%	119.14%	110.87%	-8.3%	100.95%	104.33%	3.4%
550	McNairy County	95.54%	93.49%	-2.0%	82.23%	97.65%	15.4%	94.05%	94.09%	0.0%
560	Macon County	96.81%	94.50%	-2.3%	92.83%	95.90%	3.1%	96.36%	94.70%	-1.7%
570	Madison County	104.94%	103.27%	-1.7%	56.73%	83.84%	27.1%	99.55%	100.48%	0.9%
580	Marion County	95.09%	97.12%	2.0%	115.13%	109.18%	-5.9%	97.33%	98.85%	1.5%
581	Richard City	100.28%	95.97%	-4.3%	68.01%	65.46%	-2.5%	96.66%	91.59%	-5.1%
590	Marshall County	100.83%	100.89%	0.1%	121.33%	116.43%	-4.9%	103.12%	103.13%	0.0%
600	Maury County	105.67%	103.36%	-2.3%	115.19%	111.51%	-3.7%	106.74%	104.53%	-2.2%
610	Meigs County	97.19%	103.40%	6.2%	103.62%	106.03%	2.4%	97.91%	103.78%	5.9%
620	Monroe County	99.58%	97.60%	-2.0%	132.21%	124.21%	-8.0%	103.24%	101.42%	-1.8%
621	Sweetwater City	99.81%	102.37%	2.6%	124.55%	108.93%	-15.6%	102.58%	103.31%	0.7%
630	Montgomery County	106.84%	109.58%	2.7%	107.01%	126.67%	19.7%	106.86%	112.04%	5.2%
640	Moore County	95.92%	97.20%	1.3%	116.95%	113.96%	-3.0%	98.27%	99.61%	1.3%
650	Morgan County	95.94%	93.25%	-2.7%	94.43%	108.89%	14.5%	95.77%	95.50%	-0.3%
660	Obion County	96.28%	99.35%	3.1%	97.27%	106.00%	8.7%	96.39%	100.31%	3.9%
661	Union City	99.17%	96.94%	-2.2%	128.96%	118.64%	-10.3%	102.50%	100.06%	-2.4%
670	Overton County	96.50%	92.63%	-3.9%	90.50%	111.44%	20.9%	95.83%	95.33%	-0.5%
680	Perry County	95.22%	91.93%	-3.3%	70.92%	67.37%	-3.6%	92.50%	88.40%	-4.1%
690	Pickett County	95.08%	90.91%	-4.2%	65.78%	64.10%	-1.7%	91.80%	87.06%	-4.7%
700	Polk County	94.67%	101.58%	6.9%	111.27%	98.38%	-12.9%	96.53%	101.12%	4.6%
710	Putnam County	99.23%	102.03%	2.8%	138.46%	124.30%	-14.2%	103.63%	105.23%	1.6%
720	Rhea County	98.11%	96.61%	-1.5%	100.20%	111.44%	11.2%	98.34%	98.74%	0.4%
721	Dayton City	99.05%	100.67%	1.6%	114.90%	119.89%	5.0%	100.83%	103.43%	2.6%
730	Roane County	100.75%	105.63%	4.9%	129.45%	117.30%	-12.2%	103.96%	107.31%	3.3%
740	Robertson County	98.33%	99.39%	1.1%	145.10%	132.61%	-12.5%	103.57%	104.16%	0.6%
750	Rutherford County	107.43%	108.36%	0.9%	125.38%	112.67%	-12.7%	109.44%	108.98%	-0.5%
751	Murfreesboro City	113.09%	113.24%	0.2%	110.43%	90.26%	-20.2%	112.79%	109.94%	-2.8%
760	Scott County	96.05%	92.26%	-3.8%	104.76%	100.00%	-4.8%	97.02%	93.37%	-3.7%
761	Oneida SSD	95.32%	91.61%	-3.7%	89.12%	101.77%	12.6%	94.63%	93.07%	-1.6%
770	Sequatchie County	98.22%	98.24%	0.0%	102.24%	99.65%	-2.6%	98.67%	98.45%	-0.2%
780	Sevier County	99.60%	103.42%	3.8%	107.97%	96.97%	-11.0%	100.54%	102.49%	2.0%

790	Shelby County	127.56%	127.74%	0.2%	84.13%	71.76%	-12.4%	122.70%	119.70%	-3.0%
791	Memphis City	127.56%	128.52%	1.0%	110.98%	99.23%	-11.7%	125.70%	124.31%	-1.4%
800	Smith County	96.44%	94.13%	-2.3%	115.24%	111.44%	-3.8%	98.54%	96.62%	-1.9%
810	Stewart County	96.22%	99.01%	2.8%	116.95%	113.96%	-3.0%	98.54%	101.16%	2.6%
820	Sullivan County	96.68%	96.75%	0.1%	111.17%	107.05%	-4.1%	98.31%	98.23%	-0.1%
821	Bristol City	112.38%	113.70%	1.3%	99.98%	93.48%	-6.5%	110.99%	110.79%	-0.2%
822	Kingsport City	117.84%	117.56%	-0.3%	98.69%	97.09%	-1.6%	115.69%	114.62%	-1.1%
830	Sumner County	101.99%	104.20%	2.2%	122.88%	111.43%	-11.5%	104.33%	105.24%	0.9%
840	Tipton County	99.08%	108.61%	9.5%	116.79%	112.56%	-4.2%	101.07%	109.18%	8.1%
850	Trousdale County	96.10%	90.65%	-5.5%	80.78%	86.54%	5.8%	94.38%	90.06%	-4.3%
860	Unicoi County	96.06%	95.44%	-0.6%	117.13%	111.72%	-5.4%	98.42%	97.78%	-0.6%
870	Union County	97.14%	95.78%	-1.4%	75.05%	101.90%	26.9%	94.67%	96.66%	2.0%
880	Van Buren County	97.37%	93.13%	-4.2%	65.87%	64.10%	-1.8%	93.84%	88.96%	-4.9%
890	Warren County	95.03%	98.94%	3.9%	65.87%	79.74%	13.9%	91.76%	96.18%	4.4%
900	Washington County	98.00%	100.22%	2.2%	99.16%	113.74%	14.6%	98.13%	102.16%	4.0%
901	Johnson City	109.98%	119.39%	9.4%	106.75%	85.18%	-21.6%	109.61%	114.47%	4.9%
910	Wayne County	94.48%	91.14%	-3.3%	77.56%	74.17%	-3.4%	92.59%	88.70%	-3.9%
920	Weakley County	96.53%	96.79%	0.3%	88.24%	92.37%	4.1%	95.60%	96.16%	0.6%
930	White County	95.80%	98.42%	2.6%	82.92%	106.17%	23.3%	94.36%	99.54%	5.2%
940	Williamson County	113.21%	110.44%	-2.8%	120.08%	157.64%	37.6%	113.98%	117.22%	3.2%
941	Franklin SSD	115.69%	117.63%	1.9%	112.34%	106.97%	-5.4%	115.32%	116.10%	0.8%
950	Wilson County	97.83%	103.13%	5.3%	80.32%	89.95%	9.6%	95.87%	101.23%	5.4%
951	Lebanon SSD	105.15%	105.97%	0.8%	65.30%	78.35%	13.0%	100.69%	102.00%	1.3%
	<b>STATEWIDE FACTOR</b>	<b>100.00%</b>	<b>100.00%</b>		<b>100.00%</b>	<b>100.00%</b>		<b>100.00%</b>	<b>100.00%</b>	

\* Applied salary equity money only to existing personnel as of passage of act.

SOURCE: Personnel and salary schedule information provided by Department of Education and TEA.  
Calculations by Comptroller's staff.

2013  
State Board Salaries and Benefits - 10-1-13 / Factors

2013 Disparity Findings

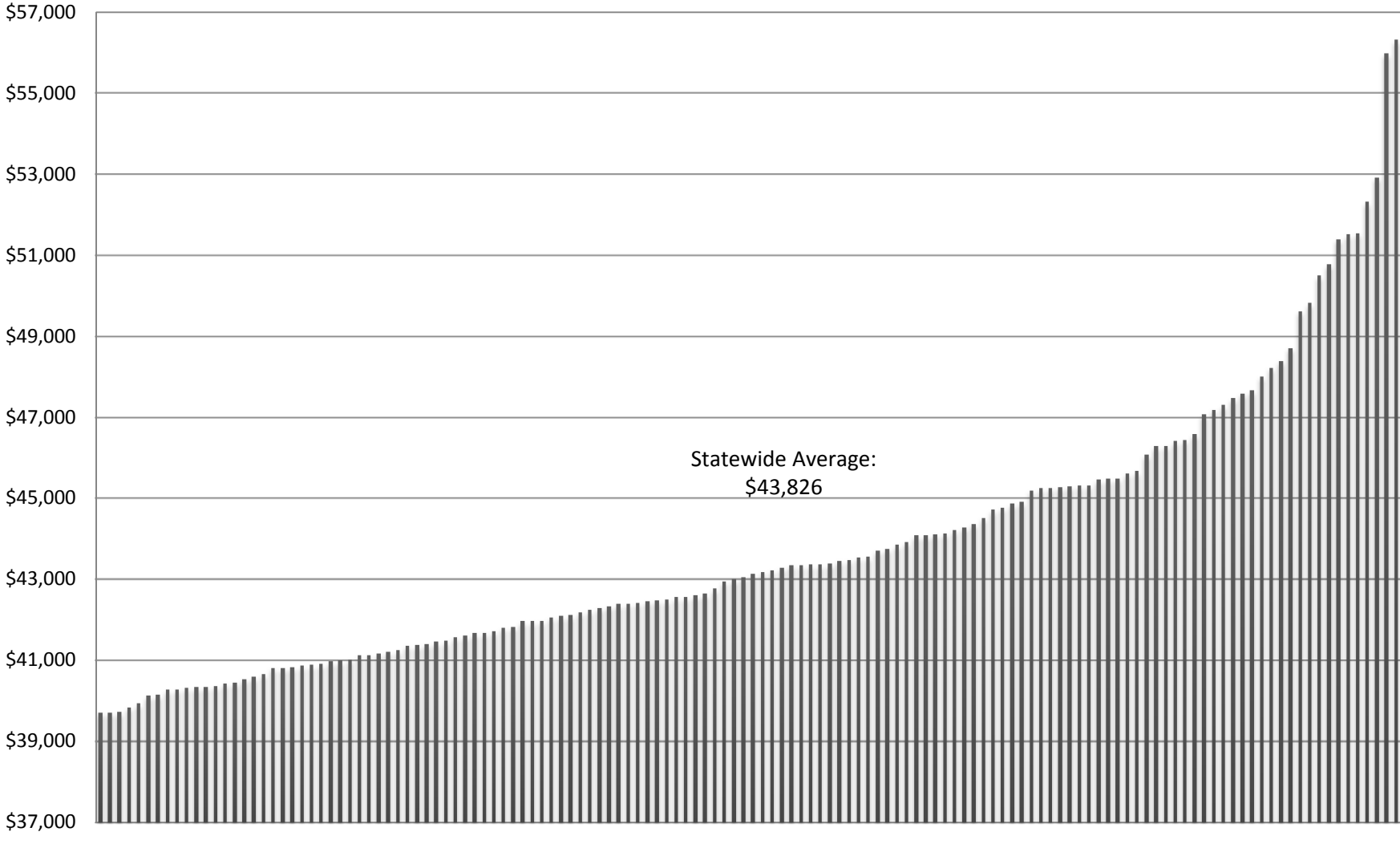
	WEIGHTED AVERAGE SALARY	WEIGHTED AVERAGE INSURANCE PAID	SALARIES PLUS INSURANCE PAID
Max versus Min	41.79%	148.43%	42.79%
Range Ratio 95-5	28.05%	78.56%	30.12%
Range Ratio 90-10	19.30%	52.04%	21.78%
Range Ratio 75-25	9.52%	26.02%	8.95%
Top 10 / Bottom 10	1.31	1.95	1.33
<b>Coefficient of Variation</b>	0.0756	0.1662	0.0748

Review of 2004 Disparity Findings\*

	WEIGHTED AVERAGE SALARY	WEIGHTED AVERAGE INSURANCE PAID	SALARIES PLUS INSURANCE PAID
Max versus Min	35.28%	155.79%	37.33%
Range Ratio 95-5	24.36%	95.78%	24.55%
Range Ratio 90-10	15.12%	67.92%	17.67%
Range Ratio 75-25	5.63%	33.98%	7.03%
Top 10 / Bottom 10	1.26	2.02	1.28
<b>Coefficient of Variation</b>	0.0688	0.1894	0.0691

\* - Post 2004 revisions occurred on certain school systems

### Weighted Average Salary Ranked by Salary



## Insurance Package

	SCHOOL SYSTEM	Weighted Average Total Paid	Ranking	Weighted Average Total Cost	% of Total Paid	Ranking
10	Anderson County	\$ 7,014.38	91	\$10,476.33	66.95%	94
11	Clinton City	\$ 7,086.41	87	\$10,476.33	67.64%	90
12	Oak Ridge	\$ 7,786.42	58	\$10,476.33	74.32%	57
20	Bedford County	\$ 8,088.45	40	\$10,476.33	77.21%	38
30	Benton County	\$ 8,163.47	34	\$10,434.31	78.24%	25
40	Bledsoe County	\$ 7,614.85	64	\$10,476.33	72.69%	63
50	Blount County	\$ 8,296.37	21	\$8,877.53	93.45%	1
51	Alcoa City	\$ 9,016.96	10	\$10,476.33	86.07%	9
52	Maryville City	\$ 9,728.57	4	\$11,374.65	85.53%	11
60	Bradley County	\$ 7,290.66	77	\$10,476.33	69.59%	78
61	Cleveland City	\$ 7,471.91	70	\$10,476.33	71.32%	69
70	Campbell County	\$ 8,590.58	16	\$10,476.33	82.00%	17
80	Cannon County	\$ 7,475.91	69	\$10,476.33	71.36%	68
90	Carroll County	\$ 6,794.08	96	\$10,434.31	65.11%	99
92	Hollow Rock-Bruceton SSD	\$ 5,295.28	127	\$10,434.31	50.75%	129
93	Huntingdon SSD	\$ 6,195.44	112	\$10,434.31	59.38%	113
94	McKenzie SSD	\$ 6,364.93	105	\$10,434.31	61.00%	107
95	South Carroll SSD	\$ 4,695.44	135	\$10,434.31	45.00%	135
97	West Carroll SSD	\$ 5,738.87	123	\$10,434.31	55.00%	125
100	Carter County	\$ 7,796.24	55	\$10,476.33	74.42%	55
101	Elizabethton City	\$ 7,573.36	66	\$10,476.33	72.29%	65
110	Cheatham County	\$ 8,920.92	12	\$10,476.33	85.15%	12
120	Chester County	\$ 6,245.40	111	\$10,434.31	59.85%	112
130	Claiborne County	\$ 4,666.54	136	\$6,747.08	69.16%	80
140	Clay County	\$ 5,447.70	125	\$10,476.33	52.00%	127
150	Cocke County	\$ 7,152.60	83	\$10,476.33	68.27%	85
151	Newport City	\$ 8,114.37	39	\$10,476.33	77.45%	37
160	Coffee County	\$ 8,015.75	43	\$10,476.33	76.51%	41
161	Manchester City	\$ 8,195.43	27	\$10,476.33	78.23%	27
162	Tullahoma City	\$ 8,985.09	11	\$10,476.33	85.77%	10
170	Crockett County	\$ 6,260.57	109	\$10,434.31	60.00%	110
171	Alamo City	\$ 5,217.16	130	\$10,434.31	50.00%	130

172	Bells City	\$ 6,260.57	109	\$10,434.31	60.00%	110
180	Cumberland County	\$ 9,547.24	5	\$10,476.33	91.13%	4
190	Davidson County	\$ 8,140.51	38	\$10,854.01	75.00%	49
200	Decatur County	\$ 5,295.44	126	\$10,434.31	50.75%	128
210	DeKalb County	\$ 6,704.85	98	\$10,476.33	64.00%	101
220	Dickson County	\$ 6,641.28	99	\$10,476.33	63.39%	102
230	Dyer County	\$ 7,034.84	90	\$10,434.31	67.42%	92
231	Dyersburg City	\$ 7,754.18	60	\$10,434.31	74.31%	58
240	Fayette County	\$ 6,271.88	107	\$10,434.31	60.11%	109
250	Fentress County	\$ 8,195.18	32	\$10,476.33	78.23%	32
260	Franklin County	\$ 8,195.43	27	\$10,476.33	78.23%	27
271	Humboldt City	\$ 6,559.48	102	\$10,434.31	62.86%	104
272	Milan SSD	\$ 6,012.40	117	\$10,434.31	57.62%	117
273	Trenton SSD	\$ 6,075.47	115	\$10,434.31	58.23%	116
274	Bradford SSD	\$ 5,799.41	121	\$10,434.31	55.58%	123
275	Gibson SSD	\$ 5,980.20	118	\$10,434.31	57.31%	120
280	Giles County	\$ 7,308.33	75	\$10,476.33	69.76%	77
290	Grainger County	\$ 7,774.28	59	\$10,476.33	74.21%	59
300	Greene County	\$ 7,573.76	65	\$10,476.33	72.29%	64
301	Greeneville City	\$ 6,870.54	94	\$10,476.33	65.58%	97
310	Grundy County	\$ 7,705.17	63	\$10,476.33	73.55%	62
320	Hamblen County	\$ 8,071.22	41	\$10,476.33	77.04%	39
330	Hamilton County	\$ 10,069.04	2	\$14,845.34	67.83%	89
340	Hancock County	\$ 6,841.21	95	\$10,476.33	65.30%	98
350	Hardeman County	\$ 7,172.05	81	\$10,434.31	68.74%	83
360	Hardin County	\$ 7,709.38	62	\$10,434.31	73.88%	60
370	Hawkins County	\$ 7,962.01	46	\$10,476.33	76.00%	44
371	Rogersville City	\$ 7,857.23	51	\$10,476.33	75.00%	50
380	Haywood County	\$ 7,166.05	82	\$10,434.31	68.68%	84
390	Henderson County	\$ 5,895.44	119	\$10,434.31	56.50%	121
391	Lexington City	\$ 7,348.19	73	\$10,434.31	70.42%	72
400	Henry County	\$ 7,890.56	48	\$10,434.31	75.62%	46
401	Paris SSD	\$ 7,120.21	86	\$10,434.31	68.24%	86
410	Hickman County	\$ 7,080.22	88	\$10,476.33	67.58%	91
420	Houston County	\$ 6,172.30	113	\$10,434.31	59.15%	114
430	Humphreys County	\$ 7,797.43	54	\$10,476.33	74.43%	54
440	Jackson County	\$ 6,014.40	116	\$10,476.33	57.41%	118
450	Jefferson County	\$ 8,195.43	27	\$10,476.33	78.23%	27
460	Johnson County	\$ 6,977.23	92	\$10,476.33	66.60%	95

470	<b>Knox County</b>	\$ 6,427.29	104	\$10,476.33	61.35%	106
480	<b>Lake County</b>	\$ 6,477.96	103	\$10,434.31	62.08%	105
490	<b>Lauderdale County</b>	\$ 9,390.88	6	\$10,434.31	90.00%	6
500	<b>Lawrence County</b>	\$ 7,739.25	61	\$10,476.33	73.87%	61
510	<b>Lewis County</b>	\$ 5,221.13	129	\$10,476.33	49.84%	131
520	<b>Lincoln County</b>	\$ 7,416.96	71	\$10,476.33	70.80%	71
521	<b>Fayetteville City</b>	\$ 7,262.71	78	\$10,476.33	69.32%	79
530	<b>Loudon County</b>	\$ 7,957.59	47	\$10,476.33	75.96%	45
531	<b>Lenoir City</b>	\$ 7,786.51	57	\$10,476.33	74.32%	56
540	<b>McMinn County</b>	\$ 8,150.48	36	\$10,476.33	77.80%	35
541	<b>Athens City</b>	\$ 8,142.46	37	\$10,476.33	77.72%	36
542	<b>Etowah City</b>	\$ 8,154.01	35	\$10,476.33	77.83%	34
550	<b>McNairy County</b>	\$ 7,181.19	80	\$10,434.31	68.82%	82
560	<b>Macon County</b>	\$ 7,053.01	89	\$10,476.33	67.32%	93
570	<b>Madison County</b>	\$ 6,165.55	114	\$10,434.31	59.09%	115
580	<b>Marion County</b>	\$ 8,029.47	42	\$10,476.33	76.64%	40
581	<b>Richard City</b>	\$ 4,814.30	132	\$10,476.33	45.95%	133
590	<b>Marshall County</b>	\$ 8,562.71	17	\$10,476.33	81.73%	18
600	<b>Maury County</b>	\$ 8,201.17	25	\$10,476.33	78.28%	24
610	<b>Meigs County</b>	\$ 7,797.99	53	\$10,476.33	74.43%	53
620	<b>Monroe County</b>	\$ 9,134.59	9	\$10,476.33	87.19%	8
621	<b>Sweetwater City</b>	\$ 8,011.37	44	\$10,476.33	76.47%	42
630	<b>Montgomery County</b>	\$ 9,315.66	7	\$10,959.60	85.00%	13
640	<b>Moore County</b>	\$ 8,381.05	19	\$10,476.33	80.00%	20
650	<b>Morgan County</b>	\$ 8,008.25	45	\$10,476.33	76.44%	43
660	<b>Obion County</b>	\$ 7,795.43	56	\$10,434.31	74.71%	51
661	<b>Union City</b>	\$ 8,725.37	14	\$10,434.31	83.62%	15
670	<b>Overton County</b>	\$ 8,195.45	26	\$10,476.33	78.23%	26
680	<b>Perry County</b>	\$ 4,954.34	131	\$10,476.33	47.29%	132
690	<b>Pickett County</b>	\$ 4,714.35	134	\$10,476.33	45.00%	136
700	<b>Polk County</b>	\$ 7,235.43	79	\$10,476.33	69.06%	81
710	<b>Putnam County</b>	\$ 9,141.79	8	\$10,476.33	87.26%	7
720	<b>Rhea County</b>	\$ 8,195.43	27	\$10,476.33	78.23%	27
721	<b>Dayton City</b>	\$ 8,817.47	13	\$10,476.33	84.17%	14
730	<b>Roane County</b>	\$ 8,626.35	15	\$10,476.33	82.34%	16
740	<b>Robertson County</b>	\$ 9,752.70	3	\$10,476.33	93.09%	3
750	<b>Rutherford County</b>	\$ 8,286.37	22	\$8,885.33	93.26%	2
751	<b>Murfreesboro City</b>	\$ 6,638.39	100	\$10,476.33	63.37%	103
760	<b>Scott County</b>	\$ 7,354.69	72	\$10,476.33	70.20%	73

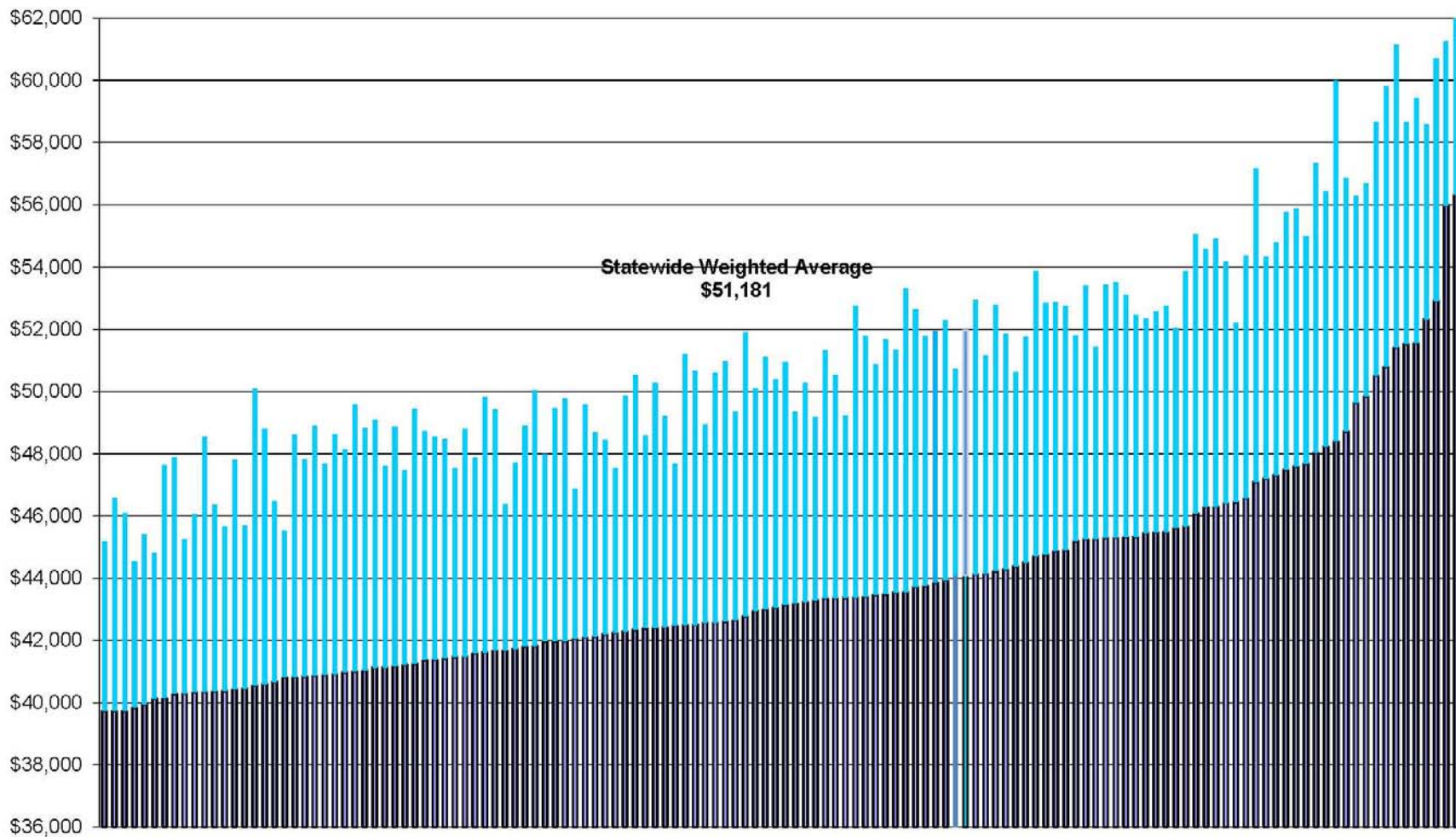


761	Oneida SSD	\$ 7,484.44	68	\$10,476.33	71.44%	67
770	Sequatchie County	\$ 7,328.90	74	\$10,476.33	69.96%	76
780	Sevier County	\$ 7,131.77	85	\$10,476.33	68.08%	88
790	Shelby County	\$ 5,277.13	128	\$9,202.52	57.34%	119
791	Memphis City	\$ 7,297.94	76	\$10,425.72	70.00%	75
800	Smith County	\$ 8,195.43	27	\$10,476.33	78.23%	27
810	Stewart County	\$ 8,381.06	18	\$10,476.33	80.00%	19
820	Sullivan County	\$ 7,872.70	49	\$10,476.33	75.15%	47
821	Bristol City	\$ 6,874.90	93	\$10,476.33	65.62%	96
822	Kingsport City	\$ 7,140.14	84	\$10,476.33	68.15%	87
830	Sumner County	\$ 8,194.66	33	\$10,476.33	78.22%	33
840	Tipton County	\$ 8,277.97	23	\$10,434.31	79.33%	22
850	Trousdale County	\$ 6,364.37	106	\$10,476.33	60.75%	108
860	Unicoi County	\$ 8,216.63	24	\$10,476.33	78.43%	23
870	Union County	\$ 7,494.43	67	\$10,476.33	71.54%	66
880	Van Buren County	\$ 4,714.35	133	\$10,476.33	45.00%	134
890	Warren County	\$ 5,864.40	120	\$10,476.33	55.98%	122
900	Washington County	\$ 8,364.64	20	\$10,476.33	79.84%	21
901	Johnson City	\$ 6,264.35	108	\$8,949.07	70.00%	74
910	Wayne County	\$ 5,454.76	124	\$10,476.33	52.07%	126
920	Weakley County	\$ 6,793.57	97	\$10,434.31	65.11%	100
930	White County	\$ 7,808.25	52	\$10,476.33	74.53%	52
940	Williamson County	\$ 11,593.06	1	\$12,776.48	90.74%	5
941	Franklin SSD	\$ 7,866.62	50	\$10,476.33	75.09%	48
950	Wilson County	\$ 6,615.00	101	\$9,307.37	71.07%	70
951	Lebanon SSD	\$ 5,761.98	122	\$10,476.33	55.00%	124
	<b>AVERAGE AMOUNT</b>	<b>\$7,354.34</b>		<b>\$10,446.74</b>	<b>70.40%</b>	

SOURCE: Based upon insurance survey information provided by TEA.  
Calculations by Comptroller's staff.

2013  
State Board Salaries and Benefits - 10-1-13 / Insurance Package

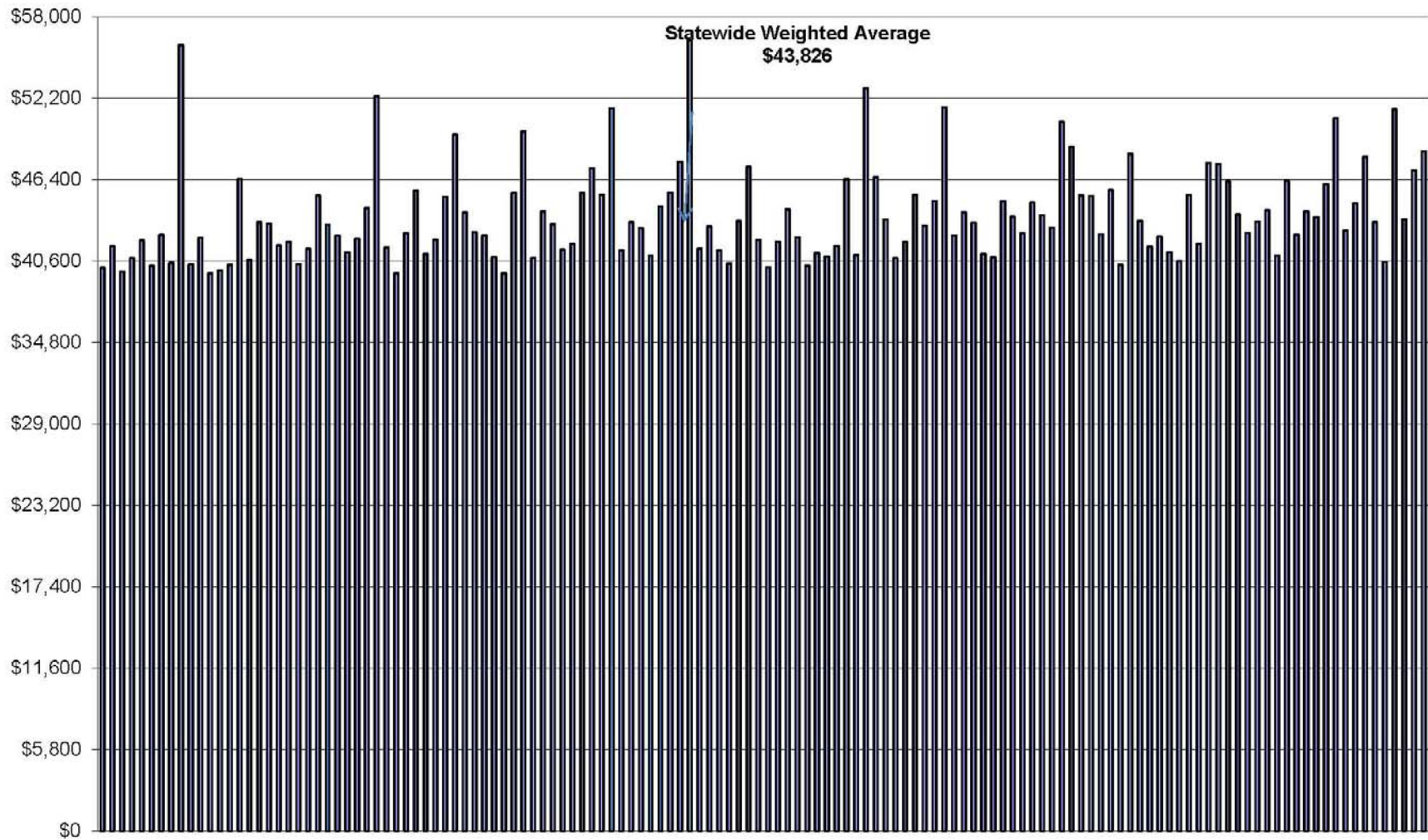
### Weighted Average Salary Plus Health Insurance Paid Ranked by Average Salary



SOURCE: Personnel, salary schedule and Insurance information provided by Department of Education and TEA.  
Calculations by Comptroller's staff.

10/15/2013  
State Board Salaries and Benefits - 2013.xls / Ranked Salary + Insurance

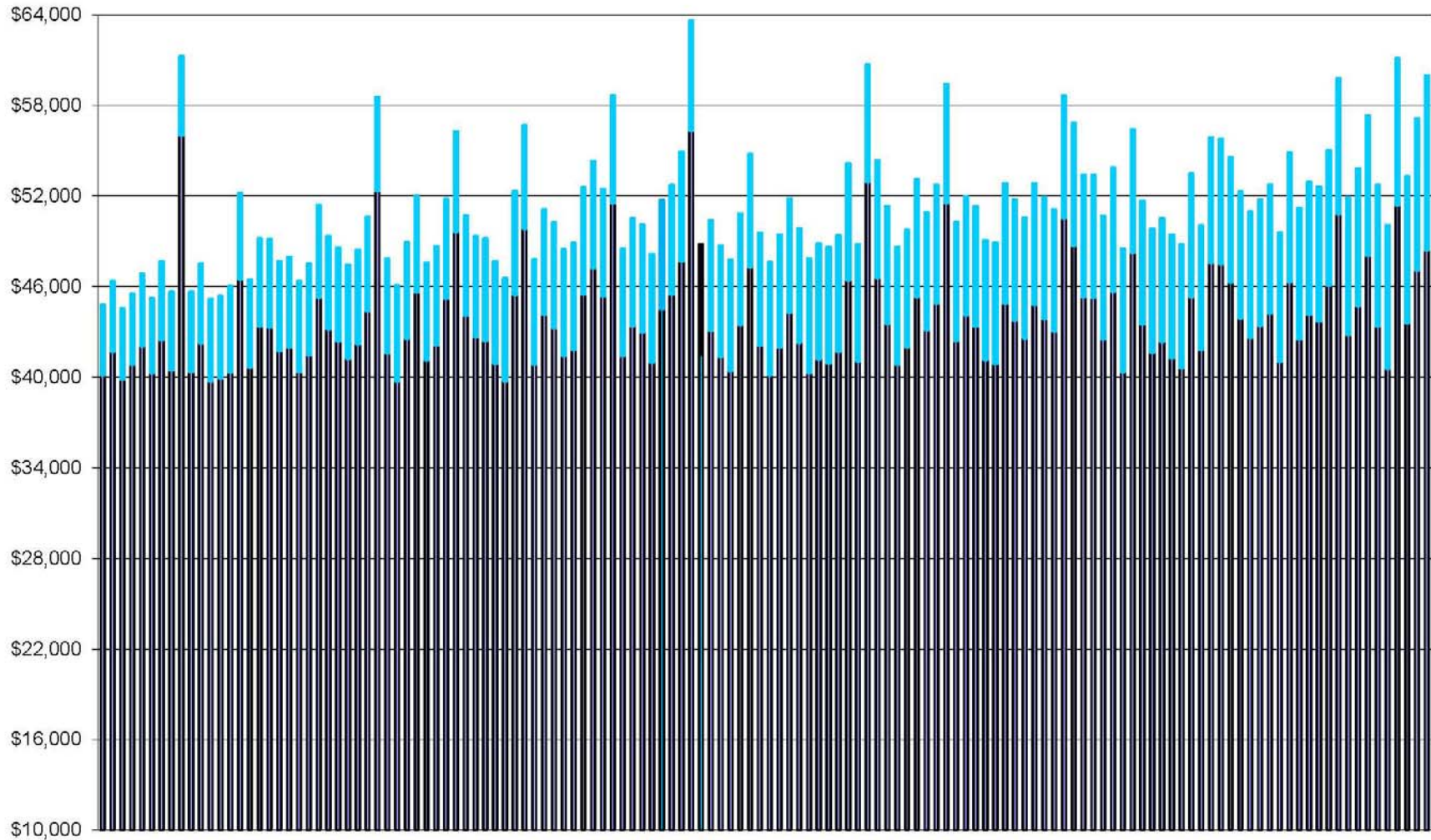
### Weighted Average Salary Ranked by Insurance



SOURCE: Personnel, salary schedule and Insurance information provided by Department of Education and TEA.  
Calculations by Comptroller's staff.

10/15/2013  
State Board Salaries and Benefits - 2013.xls / Salary by Insurance

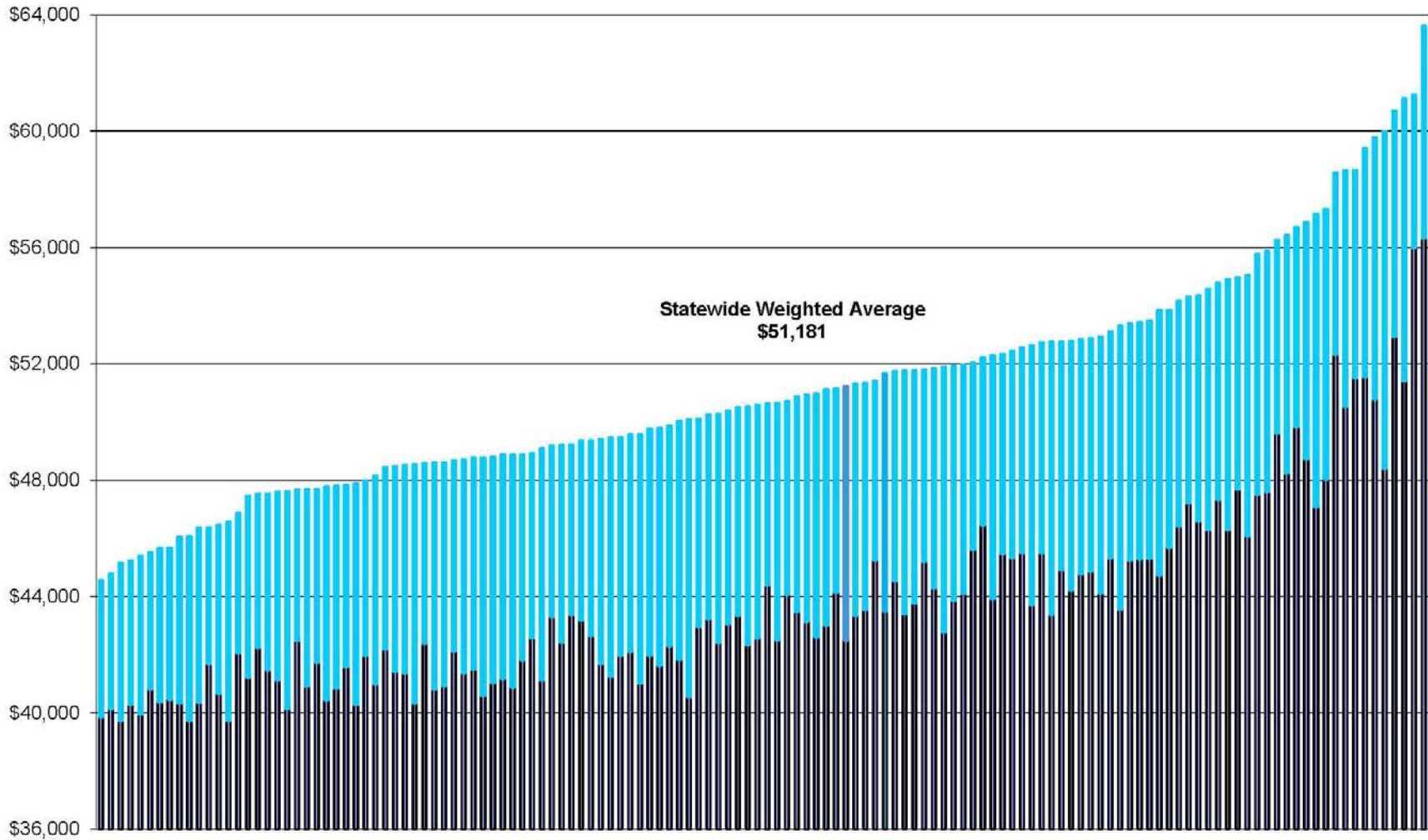
### Weighted Average Salary Plus Health Insurance Ranked by Health Insurance Paid



SOURCE: Personnel, salary schedule and Insurance information provided by Department of Education and TEA.  
Calculations by Comptroller's staff.

10/15/2013  
State Board Salaries and Benefits - 2013.xls / Compensation by Insurance

### Weighted Average Salary Plus Health Insurance Paid Ranked by Sum



SOURCE: Personnel, salary schedule and insurance information provided by Department of Education and TEA.  
Calculations by Comptroller's staff.

10/15/2013  
State Board Salaries and Benefits - 2013.xls / Salary + Insurance

**Appendix D:**

**2013 BEP Committee Meeting Agendas and Discussion Documents**



**BILL HASLAM**  
GOVERNOR

STATE OF TENNESSEE  
**STATE BOARD OF EDUCATION**  
1<sup>st</sup> FLOOR, ANDREW JOHNSON TOWER  
710 JAMES ROBERTSON PARKWAY  
NASHVILLE, TN 37243-1050  
615-741-2966  
[www.tn.gov/sbe](http://www.tn.gov/sbe)

**DR. GARY NIXON**  
EXECUTIVE DIRECTOR

**2013 Basic Education Program (BEP) Review Committee**  
**Tuesday, August 13, 2013, 9:00AM (CST)**  
<http://www.state.tn.us/sbe/bep.shtml>

*WebEx Conference Call Instructions (See page 2)*

- |              |   |  |
|--------------|---|--|
| <b>I.</b>    | <b>Welcome and Introductions</b>                            | <b>Gary Nixon</b>  |
| <b>II.</b>   | <b>Recognition of New Members</b>                           | <b>Scott Eddins</b>  |
| <b>III.</b>  | <b>Senate Resolution 0030<br/>Safe Schools Presentation</b> | <b>Senator Gresham/Nathan James<br/>Pat Conner/Mike Herrmann</b> |
| <b>IV.</b>   | <b>Review of 2012 Annual Report</b>                         | <b>Scott Eddins</b>  |
| <b>V.</b>    | <b>2013 BEP Blue Book</b>                                   | <b>Brad Davis</b>  |
| <b>VI.</b>   | <b>BEP Handbook for Computation</b>                         | <b>Maryanne Durski</b>   |
| <b>VII.</b>  | <b>Teacher Compensation</b>                                 | <b>Mike Edwards</b>  |
| <b>VIII.</b> | <b>Next Steps</b>   | <b>Gary Nixon</b>  |

Although this meeting will be via conference call and Adobe Webcast for documents, it will also be video streamed and you may attend in person.

The SBE staff and presenters will be meeting at the Tennessee School Boards Association (TSBA) located at 525 Brick Church Park Drive, Nashville, TN 37207.

# Adobe Conference Call Instructions

## Meeting Information

Name: **2013 BEP Review Committee Meetings**

Summary: **First meeting of the 2013 BEP Review Committee**

Start Time: **08/13/2013 9:00 AM**

Duration: 03:00 (or less)

URL: <http://stateofennessee.adobeconnect.com/bep2013reviewcommittee/>

Language: **English**

Access: **Anyone who has the URL for the meeting can enter the room**

## Audio Conference Details

Conference Number(s): 615-532-5141 (Nashville area); 877-468-0082 (outside of Nashville)

Participant Code: 1220



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**Basic Education Program (BEP) Review Committee  
Appointments**

---

**The Background:**

Tennessee Code Annotated 49-1-302(4)(a) specifies that the State Board of Education shall establish a review committee for the Tennessee basic education program (BEP). This committee is directed to meet at least four times a year and regularly review the BEP components including the preparation of an annual report on or before November 1 of each year.

Appointments to the BEP Review Committee for 2013-2014 are required in order for work to commence in August.

Staff recommends the appointment of the following individuals to serve as new members of the Basic Education Program Review Committee:

Representative Harry Brooks, Chair, House Education Committee  
Mr. Dorsey Hopson, Interim Superintendent of Memphis City Schools  
Mr. Mitchell Johnson, Interim Executive Director, Tennessee Education Association (TEA)  
Mr. Larry Martin, Interim Commissioner, TN Dept. of Finance and Administration  
Mr. Wayne Miller, Executive Director, Tennessee Organization of School Superintendents, (TOSS)  
Dr. Michael Price, Superintendent of Decatur County Schools

**The Recommendation:**

The SBE staff recommends adoption of the appointment of the attached list of individuals to serve on the Review Committee for the 2013-2014 Tennessee Basic Education Program (BEP) on final reading.

## 2013-2014 BEP Review Committee Members

### **Lyle Ailshie**

Director of Schools  
Kingsport City Schools

### **Tommy Bragg**

Mayor, City of Murfreesboro  
Tennessee Municipal League

### **Harry Brooks**

Chair, House Education Committee  
Tennessee General Assembly

### **Denise Brown**

Director of Schools  
Unicoi County Schools

### **David Connor**

Executive Director  
Tennessee County Commissioners Association

### **Mike Edwards**

Tennessee State Board of Education

### **Delores Gresham**

Chair, Senate Education Committee  
Tennessee General Assembly

### **Lee Harrell**

Tennessee School Boards Association

### **Vincent Harvell**

Director of Business Operations  
Haywood County Schools

### **Chris Henson**

Assistant Superintendent  
Metro Nashville Public Schools

### **Dorsey Hopson**

Interim Director of Schools  
Memphis City Schools

### **Kevin Huffman**

Commissioner, Department of Education

### **Mitchell Johnson**

Interim Executive Director  
Tennessee Education Association

### **Karen King**

Assistant Superintendent  
Sevier County Schools

### **Larry Martin**

Interim Commissioner  
Dept. of Finance and Administration

### **Wayne Miller**

Executive Director  
Tennessee Organization of School  
Superintendents

### **Rick Nicholson**

Office of Legislative Budget Analysis

### **Gary Nixon**

Executive Director  
Tennessee State Board of Education

### **Don Odom**

Director of Schools  
Rutherford County Schools

### **Lynnise Roehrich-Patrick**

Executive Director  
Tennessee Advisory Commission on  
Intergovernmental Relations (TACIR)

### **Michael Price**

Director of Schools  
Decatur County Schools

### **Larry Ridings**

Tennessee School Systems for Equity

### **Fielding Rolston**

Chairman, Tennessee State Board of Education

### **Justin P. Wilson**

Comptroller of the Treasury

SENATE RESOLUTION 30

By Gresham

A RESOLUTION to request the BEP Review Committee to make a recommendation as to whether the BEP Funding Formula should be modified to include a component regarding school safety and security.

WHEREAS, on December 14, 2012, in Newtown, Connecticut, twenty-six individuals, including twenty children, tragically lost their lives at Sandy Hook Elementary School in a mass shooting and, according to reports, the quick action of law enforcement officials and other first responders prevented additional losses of life; and

WHEREAS, in Tennessee, every school system has been required since 2007 to adopt comprehensive district-wide and building-level school safety plans regarding crisis intervention, emergency response, and emergency management based upon a template developed by a state safety team appointed by the commissioner of education; and

WHEREAS, the safety of our public school children is of vital importance to the people of Tennessee and it is highly appropriate that the BEP Review Committee consider the fiscal impact on local education agencies to ensure school safety and make recommendations to this body and the administration; now, therefore,

BE IT RESOLVED BY THE SENATE OF THE ONE HUNDRED EIGHTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, that the BEP Review Committee is hereby requested to make a recommendation, to be included in its 2013 annual report, as to whether the BEP Funding Formula should be modified to include a component regarding school safety and security.

BE IT FURTHER RESOLVED, that an appropriate copy of this resolution be prepared and transmitted to the executive director of the State Board of Education.



# **BEP Formula Overview**

BEP Review Committee

August 13, 2013

# BEP Formula



# Basic Education Program (BEP)

- Adopted by State Legislature in 1992 as part of the Education Improvement Act (EIA)
- In response to small systems lawsuit that claimed former funding formula was inequitable
- BEP 2.0 approved in 2007
- Determines the funding level required for each school system to provide a common, basic level of service for all students

## Basic Education Program (BEP)

- **Funding formula, NOT a spending plan**
- Provides flexibility
- Attempts to keep up with increased costs
- Formula contains a number of components (45 total) that the Legislature has deemed necessary for schools to succeed

# Basic Education Program (BEP)

## ■ Instructional

- Regular Education
- Vocational Education
- Special Education
- Elementary & Secondary Guidance
- Elementary Art, Music and Physical Education
- Elementary & Secondary Librarians
- ELL Instructors and Translators
- Principals
- Elementary and Secondary Assistant Principals
- System-wide Supervisors (Regular, Special & Vocational Education)
- Special Education Assessment Personnel
- Social Workers & Psychologists
- Staff Benefits & Insurance



# Basic Education Program (BEP)

## ■ Classroom

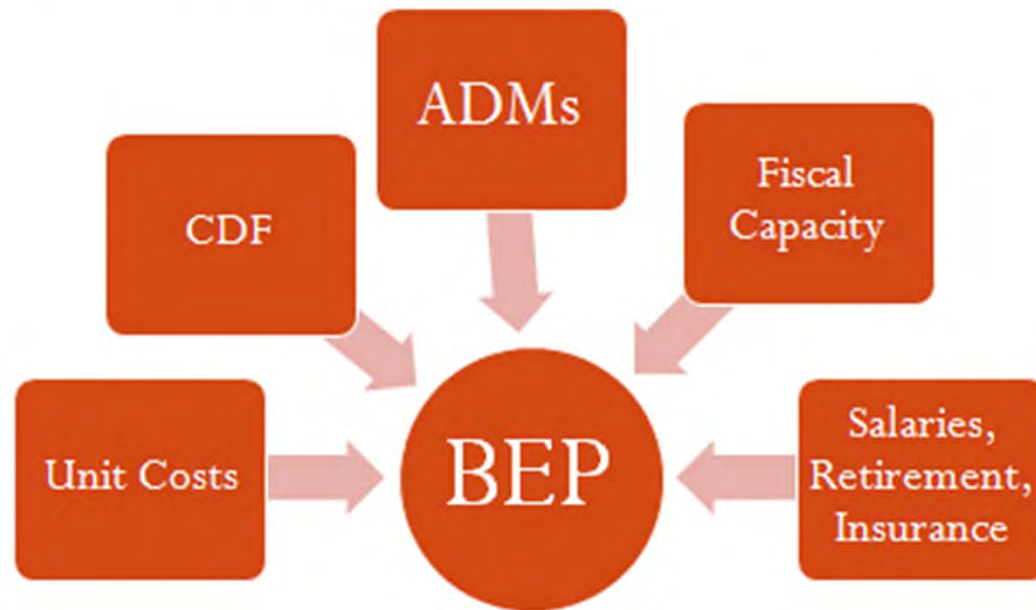
- K-12 At-risk Class Size Reduction
- Duty-free Lunch
- Textbooks
- Classroom Materials & Supplies
- Instructional Equipment
- Classroom Related Travel
- Vocational Center Transportation
- Technology
- Nurses
- Assistants (Instructional, Special Education & Library)
- Staff Benefits & Insurance
- Substitute Teachers
- Alternative Schools
- Exit Exams

# Basic Education Program (BEP)

- Non-classroom
  - Superintendent
  - System Secretarial Support
  - Technology Coordinators
  - School Secretaries
  - Maintenance & Operations
  - Custodians
  - Non-instructional Equipment
  - Pupil Transportation
  - Staff Benefits & Insurance
  - Capital Outlay

# Basic Education Program (BEP)

BEP—many inputs



## Basic Education Program (BEP)

- Two Separate Parts:
  - **Funding** – Department of Education determines need.
  
  - **Local Ability to Pay or Fiscal Capacity**
    - Fiscal Capacity Indices provided by:
      - » Tennessee Advisory Commission on Intergovernmental Relations (TACIR)
      - » UT Center for Business and Economic Research (CBER)

## Basic Education Program (BEP)

- ADMs (average daily membership) drive the Formula – funded on prior year's ADMs.
  
- ADMs generate:
  - Positions – teachers, supervisors, assistants
  - Funding dollars – ADMs are multiplied by a Unit Cost for supplies, equipment, textbooks, travel, capital outlay, etc.
  
- Funding months and weighting
  - Month 2 – 12.5%
  - Month 3 – 17.5%
  - Month 6 – 35%
  - Month 7 – 35%

# Basic Education Program (BEP)

## Unit Costs

- Equipment, supplies, travel, substitute teachers
  - 3 year average
  - Average is inflated up two years
- Textbooks
  - 3 year average
  - Average is inflated up one year
- Alternative Schools, Duty Free Lunch, Maintenance & Operations
  - Prior year value is inflated up one year
- Capital Outlay
  - Square footage cost obtained from RS Means publication
  - Formula – each ADM generates square footage, multiplied by a cost, then amortized to arrive at a yearly cost
  - Includes architect fees and equipment

# Basic Education Program (BEP)

- Cost Differential Factor (CDF)
  - Adjusts BEP funding in LEAs where the cost of living in the county is greater than the statewide average
  - Compares county wages in non-government industries to statewide wages
  - Increase applied to salaries, retirement and FICA contributions
  - Currently 50% of the CDF is applied in the formula

# Basic Education Program (BEP)

- Fiscal Capacity
  - TACIR Model (complex multiple-regression model)
  - CBER Model
    - Based on property and sales tax bases
    - Model in BEP 2.0
- Currently a TACIR/CBER mix is used in BEP calculation (50%/50%)



## Basic Education Program (BEP)

- Tennessee Basic Education Program: An Analysis
  - <http://www.comptroller1.state.tn.us/orea/>
  - See legislative brief
  
- State Board of Education
  - <http://www.tn.gov/sbe/bep.html>
  - BEP Handbook – detailed explanation of calculation
  - BEP Blue Book – up to date data on BEP components
  - Recommendations of BEP Review Committee

**Questions?**





[TN.GOV/Education](http://TN.GOV/Education)

[FACEBOOK.COM/TennesseeEducation](https://FACEBOOK.COM/TennesseeEducation)

[TWITTER: @TNedu](https://TWITTER.COM/@TNedu)



Safe Schools Update  
BEP Review Committee  
Pat Conner/Mike Herrmann  
Tennessee Department of Education  
August 13, 2013

# Safe Schools Update Agenda

- Lessons Learned from Safety Summit
- Current Policy and Funding
- Needs
- Questions



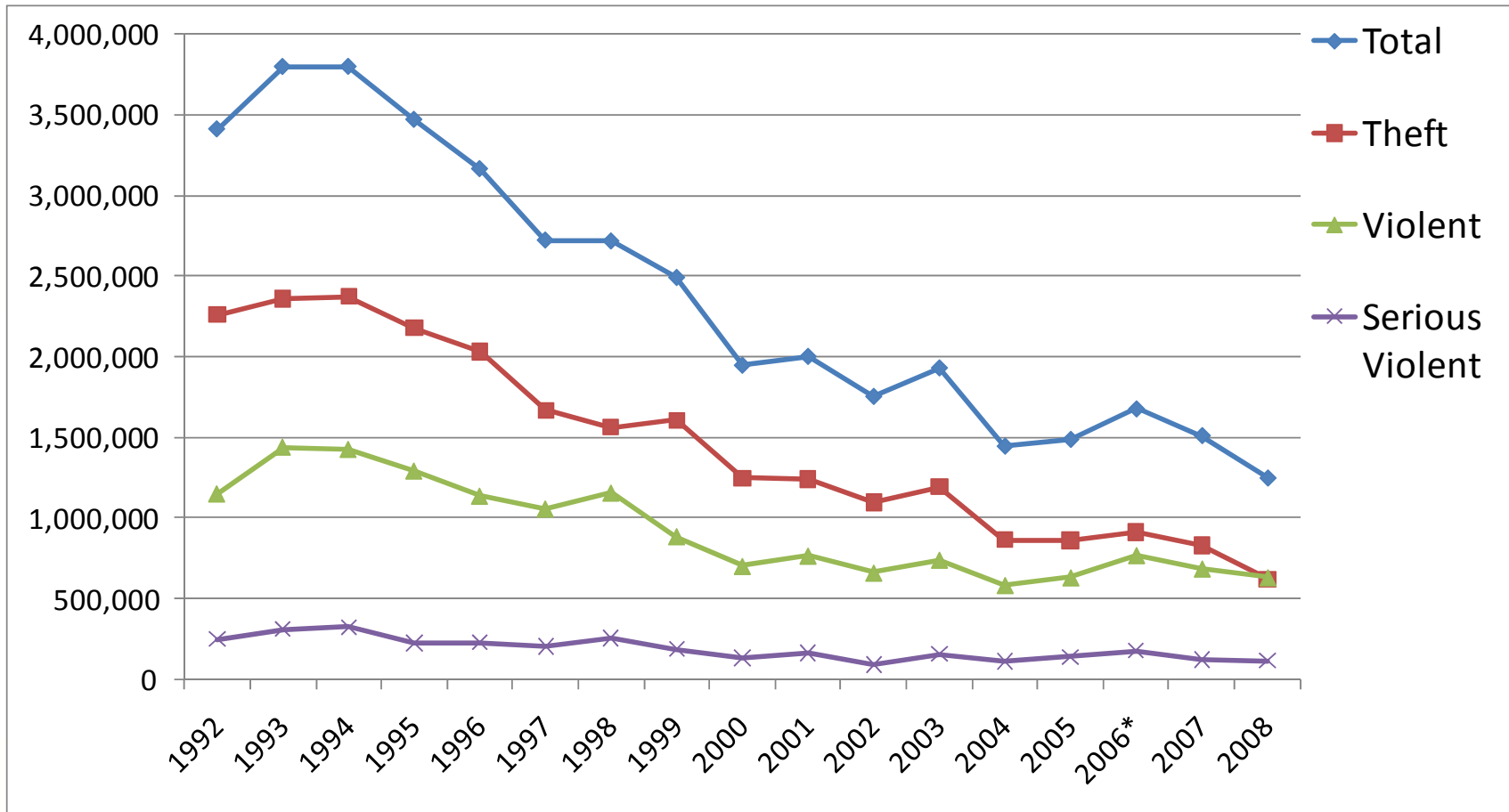
# Lessons Learned

- Violent crime at school has been decreasing over time.



# Victimization at School

Number of student-reported nonfatal crimes against students ages 12-18 at school: 1992-2008



# School Associated Violent Deaths

**Homicides of Youth (5-18) 2008-09**

**Schools: 17**

**Total Homicides: 1,579**





# Lessons Learned

- Incidents like Columbine and Sandy Hook garner the most public attention, but should not be the sole consideration when developing safety plans.



# Lessons Learned

- We know what needs to be done, but may not always have the time, resources or training to fully execute.



# Lessons Learned

- School safety planning must be an ongoing community process.



# School Safety Policy

- 1995 State Board School Safety Policy
- 1998 Safe Schools Act
- 2007 Schools Against Violence in Education (SAVE) Act



# Schools Against Violence in Education (SAVE) Act of 2007

- State level, multi-disciplinary team charged with developing planning template.
- District and building-level school safety plans developed with community input.
- Annual self-assessment and reporting.
- [www.tn.gov/education/safe\\_schls/safety\\_cntr/SAVE\\_act](http://www.tn.gov/education/safe_schls/safety_cntr/SAVE_act)



# What is a School Safety Plan?

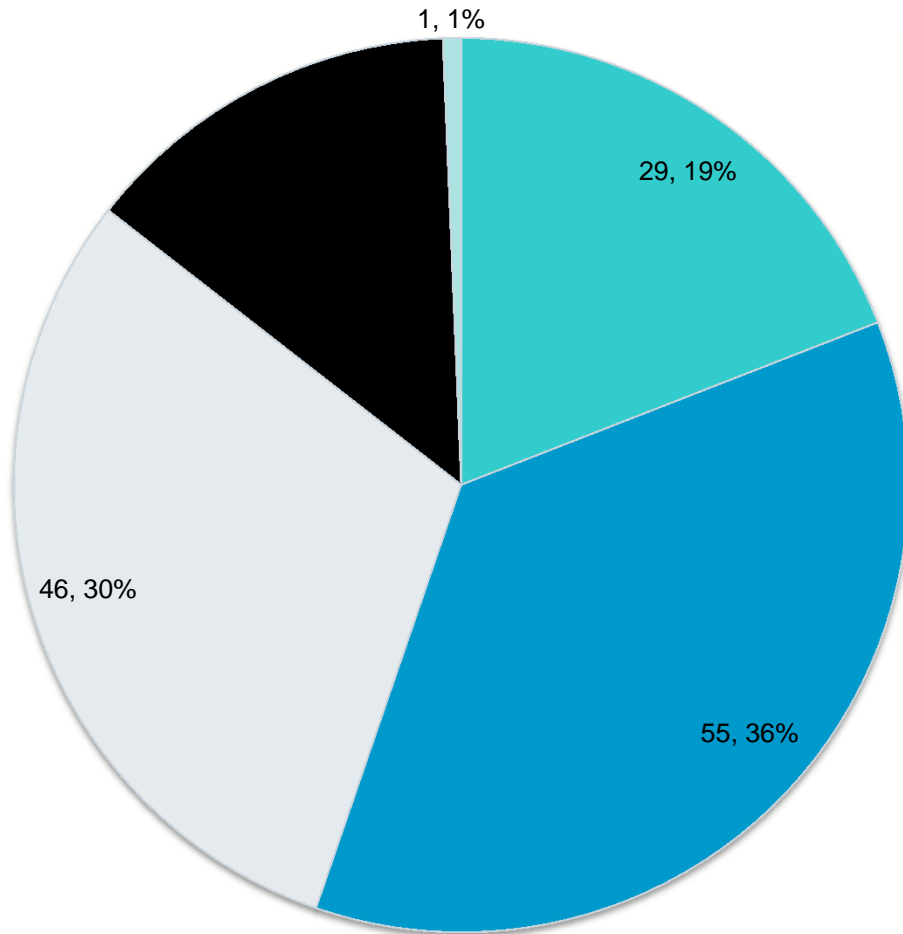
- Emergency Operations Plan
- Code of Conduct/Discipline Policy
- Security Assessment
- Safety-related Policies & Procedures
- School Climate Element of School Improvement
- Workplace Violence Strategy



# Needs/Tasks



# (All) Ranked #1



- Rank Physical Security
- Rank Stronger LE Presence
- Rank Enhanced Policies & Procedures
- Rank Access to Mental Health
- Rank School Personnel Firearms at School





*“While a school resource officer is essential, school safety requires collaboration between multiple agencies and parties. No single group or person, including a school resource officer, can effectively improve safety alone.”*

**Mo Canady, Executive Director**

National Association of School Resource Officers



# SCHOOL SAFETY DIMENSIONS

Safety and Security of Buildings & Grounds  
(Physical Environment)

Prevention and  
Intervention

Teaching and  
Learning

Policies and  
Procedures



# SAFETY & SECURITY OF BUILDINGS & GROUNDS

- Emergency Operations Plans
- SRO/Security Guards
- Safety Drills
- Security Related Items
- Doors, Windows, Locks
- Lighting, Signage
- Landscaping/CPTED
- Bus Transportation



# PREVENTION & INTERVENTION

- Staff Training
- School Counselors
- Mental Health Services
- Social and Emotional Learning
- Bullying Prevention
- Parent, student and community engagement
- School Resource Officer



# Teaching and Learning

- Academic Support
- Alternative/Non-traditional Education
- Social and Civic Learning



# POLICIES AND PROCEDURES

- Student Code of Conduct
- Bullying Policy
- Policy for Threat Assessment
- Visitor/Facility Policy
- Background checks for employees/volunteers
- Weapons Policy
- Emergency Drill Policy
- Memorandum of Understanding with SRO & Mental Health Providers



# NEEDS

- Funding
- Staffing/Time
- Training
- Community Engagement and Planning

Pat Conner  
Associate Executive Director  
Office of Safe and Supportive Schools  
[pat.conner@tn.gov](mailto:pat.conner@tn.gov)  
615 253 0018

Mike Herrmann  
Executive Director for State Operations  
[mike.herrmann@tn.gov](mailto:mike.herrmann@tn.gov)  
615 741 8468

[www.tn.gov/education/health\\_safety.shtml](http://www.tn.gov/education/health_safety.shtml)







[TN.GOV/Education](http://TN.GOV/Education)

[FACEBOOK.COM/TennesseeEducation](https://FACEBOOK.COM/TennesseeEducation)

[TWITTER:@TNedu](https://TWITTER:@TNedu)

Tennessee Department of Education • 710 James Robertson Parkway • Nashville, TN 37243



**BILL HASLAM**  
GOVERNOR

STATE OF TENNESSEE  
**STATE BOARD OF EDUCATION**  
1<sup>th</sup> FLOOR, ANDREW JOHNSON TOWER  
710 JAMES ROBERTSON PARKWAY  
NASHVILLE, TN 37243-1050  
615-741-2966  
[www.tn.gov/sbe](http://www.tn.gov/sbe)

**DR. GARY NIXON**  
EXECUTIVE DIRECTOR

**2013 Basic Education Program (BEP) Review Committee**  
**Wednesday, August 18, 2013, 9:00AM (CST)**

<http://www.state.tn.us/sbe/bep.shtml>

*Conference Call Instructions (See page 2)*

- I. Welcome and Introductions** **David Sevier**
  
- II. WATCH D.O.G.S. (Dads of Great Students) Presentation**  
**to support education and safety** **Eric Snow**
  
- III. Senate Resolution 0030 Continued Discussion** **Scott Eddins**
  
- IV. Teacher Compensation Continued Discussion**  
**Scott Eddins/Mike Edwards**
  
- V. Next Steps** **Scott Eddins/David Sevier**

Although this meeting will be via conference call and Adobe Webcast for documents, it will also be video streamed and you may attend in person.

The SBE staff and presenters will be meeting at the Tennessee School Boards Association (TSBA) located at 525 Brick Church Park Drive, Nashville, TN 37207.

# Adobe Conference Call Instructions

## Meeting Information

Name: **2013 BEP Review Committee Meetings**

Summary: **Second meeting of the 2013 BEP Review Committee**

Start Time: **09/18/2013 9:00 AM**

Duration: 03:00 (or less)

URL: <http://stateofennessee.adobeconnect.com/bep2013reviewcommittee/>

Language: **English**

Access: **Anyone who has the URL for the meeting can enter the room**

## Audio Conference Details

Conference Number(s): 615-532-5141 (Nashville area); 877-468-0082 (outside of Nashville)

Participant Code: 1220

# ALL ABOUT



WATCH D.O.G.S.® (Dads Of Great Students) is an innovative father involvement, educational initiative of the National Center For Fathering. There are 2 primary goals of the WATCH D.O.G.S.® program.

- 1) To provide positive male role models for the students, demonstrating by their presence that education is important.
- 2) To provide extra sets of eyes and ears to enhance school security and reduce bullying.

WATCH D.O.G.S.® began in 1998 in a single school in Springdale, Arkansas and has since grown into a nationally recognized program that has brought hundreds of thousands of fathers and father figures into the school classrooms and hallways across the country, creating millions of hours of "in school" volunteer time and having a tremendously positive impact on the educational process.

## Program Benefits

- Students gain positive male role models.
- Schools gain an extra set of eyes and ears. The presence of a father or father figure will provide an additional deterrent to bullying, enhance a sense of security in the building, and will help to create an environment conducive to learning.
- Fathers get a glimpse of their students' everyday world and learn about the increasingly complex challenges and decisions today's youth are facing. As a result, they can learn to relate better to their student and hopefully connect with them.
- Fathers gain a greater awareness of the positive impact they can have on their student's life in three critical areas including: academic performance, self-esteem, social behavior.
- Due to budget shortfalls and cutbacks, often teachers are presented with larger classrooms each year. The WatchDOGS volunteers provide real and important help for the teachers and the students.

## Who are WatchDOGS (Dads Of Great Students)?

WatchDOGS are fathers, grandfathers, uncles, and other father-figures who volunteer for at least one day each year at an official WATCH D.O.G.S.® school. During the day, WatchDOGS may read and work on flash cards with students, play at recess, eat lunch with students, watch the school entrances and hallways, assist with traffic flow and any other assigned activities where they actively engage with not only their own students, but other students as well. Many school principals have reported that the mere presence of a WatchDOG dramatically reduces reports of bullying. On the day of their participation, WatchDOGS are given a brief review of their involvement and they wear an official WATCH D.O.G.S.® t-shirt with a disposable 'Dog Tag' identifying them as WatchDOGS.

## Program Recognition

The WATCH D.O.G.S.® program has been recognized by the United States Department of Education and the U.S. Department of Health and Human Services and has been involved in the U.S. Department of Education's P.F.I.E. (Partnership For Family Involvement In Education) and the Department's Safe School Summit. The WATCH D.O.G.S.® program is a founding member of National PTA's M.O.R.E. Alliance (Men Organized to Raise Engagement). WATCH D.O.G.S.® was featured on ABC World News Tonight with Charlie Gibson in their "Spirit of America" segment on November 17, 2008 and a February 2009 article in the New York Times. Also, the program has been recognized on the floor of Congress as a program that "can be a great tool in our efforts to prevent school violence and improve student performance because it can increase parental initiative and involvement in their children's education." (*Congressional Record, February 7, 2000 page S392*) WATCH D.O.G.S.® has been endorsed by the President's Advisory Council and included in the March 2010 report to the President.

For more information, visit our website at [www.fathers.com/watchdogs](http://www.fathers.com/watchdogs), email [watchdogs@fathers.com](mailto:watchdogs@fathers.com) or call us at 1-888-540-DOGS(3647) to speak with a Program Developer.



# Program Launch Timeline

- ✓ **Participate** in the “7 Steps to Success” national training conference call.  
**Sign up for the national training conference call:**
  - Dates and times are listed at [www.fathers.com/watchdogs](http://www.fathers.com/watchdogs)
  - Call 888.540.3647 or email [watchdogs@fathers.com](mailto:watchdogs@fathers.com) for more information**Who should participate in the national training conference call?**
  - Principal and/or assistant principal
  - President or representative of parent support group
  - WatchDOG School Representative and/or School Counselor
  
- ✓ **Select** the WATCH D.O.G.S.® Team to oversee the program.  
**Team consists of:**
  - Principal and/or assistant principal
  - School representative (staff member or parent liaison)
  - Top Dog Coordinator (male or female)
  - Top Dog Team (other selected fathers and father-figures)
  
- ✓ **Order** the WATCH D.O.G.S.® Startup kit by contacting the WATCH D.O.G.S.® office at 888.540.3647.
  
- ✓ **Prepare** for the “Dads and Kids Pizza Night”. “If you build it, they will come!” This event is one of the primary steps to your success. It will happen 2-3 weeks after you receive the Startup kit, and the kit will show you exactly how to do it.
  
- ✓ **Designate** a computer that WatchDOG dads can access to complete the school’s personalized ‘End of Day’ online survey. A link to this survey will be provided by the WATCH D.O.G.S.® office so you can monitor the success of your program.
  
- ✓ **Celebrate** as WatchDOG dads begin to support the school the next day or within a week following the Pizza Night event.



## **2013 Tennessee School Safety Summit**

On January 29, 2013, the Tennessee Department of Education, Williamson County Schools and Franklin Special School District hosted the Tennessee School Safety Summit at the Factory in Franklin. Directors of schools were asked to bring a small multi-disciplinary team to the summit to review best practices and to share strategies following the tragedy at Sandy Hook Elementary in Newtown, Connecticut. Governor Bill Haslam and leadership from the departments of Education, Safety and Homeland Security, Mental Health and Substance Abuse Services, and the Tennessee Emergency Management Agency, as well as national and state leaders in the field, addressed summit participants.

At the end of the day, summit participants were asked to identify their priorities and concerns by completing the attached survey. A summary of the results of that survey is attached. Because training was consistently identified as a priority, we have also attached a listing of upcoming safety-related training events.

Additional information can be obtained by emailing [Lori.Paisley@tn.gov](mailto:Lori.Paisley@tn.gov).



**Tennessee School Safety Summit      January 29, 2013      Participant Survey**

Thank you for attending the Summit. Your thoughts and input are important to us as we move forward. Please take a moment and respond to the following questions:

Your role/background (please circle):

Director of Schools    Law Enforcement    Central Office    Principal    Other \_\_\_\_\_

Please rank order (with 1 being most important) the following areas in terms of what you deem most likely to result in improved safety and security for your schools:

\_\_\_\_\_ Physical security enhancements such as door locks, surveillance systems, shatterproof glass, etc.

\_\_\_\_\_ Stronger law enforcement presence, including additional school resource officers.

\_\_\_\_\_ Enhanced policies and procedures, including training.

\_\_\_\_\_ Improved access to mental health services.

\_\_\_\_\_ Allowing school personnel to possess firearms at school.

\_\_\_\_\_ Other: \_\_\_\_\_

Comments:

Actions that I will pursue following today's meeting include:

Assistance that would be most helpful to our district would include:

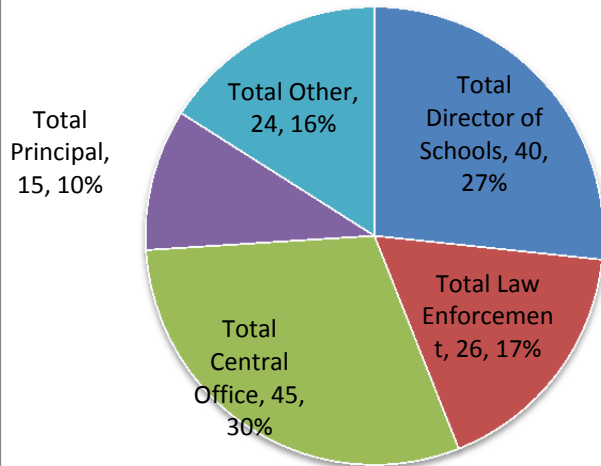
My greatest concern is:

Please leave this survey on the table. Feel free to use the back for additional comments.





### Respondents by Type

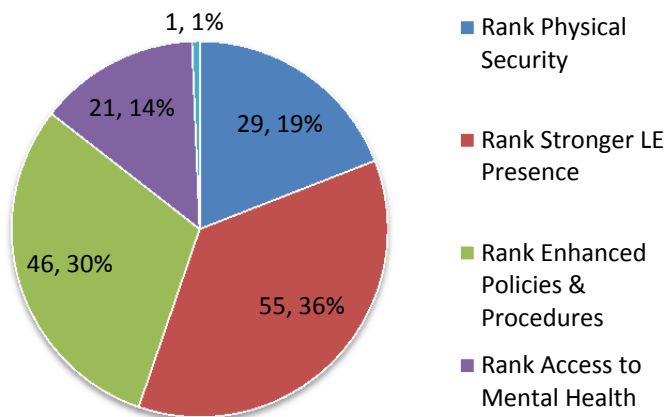


Respondents were asked: “Rank order (**with 1 being most important**) the following areas in terms of what you deem most likely to result in improved safety and security for your schools”.

- Physical security enhancements
- Stronger law enforcement presence, including additional SROs
- Enhanced policies and procedures, including training
- Improved access to mental health services
- Allowing school personnel to possess firearms at school.

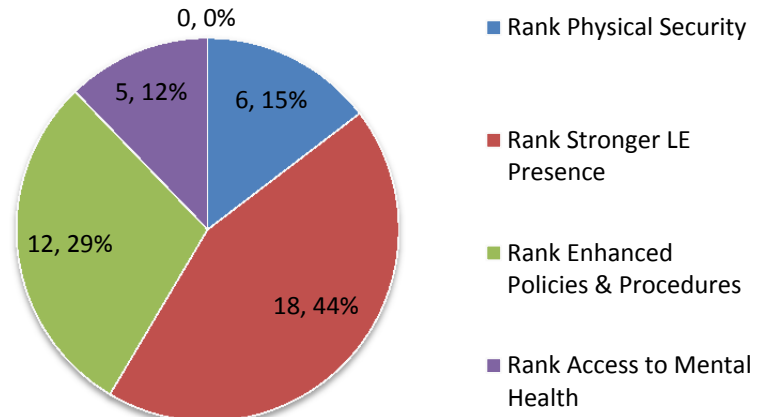
### What was most important to people overall?

#### (All) Ranked #1



### What did Directors of Schools Rank #1?

#### (Directors of Schools) Ranked #1

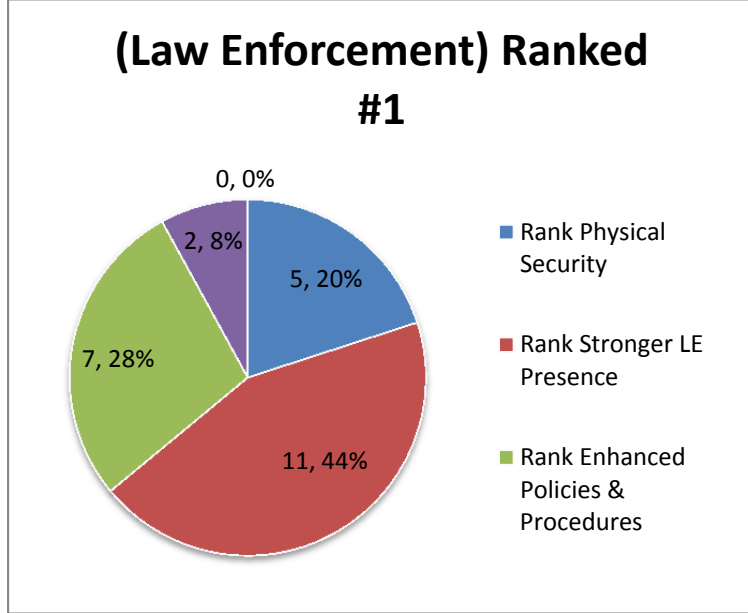




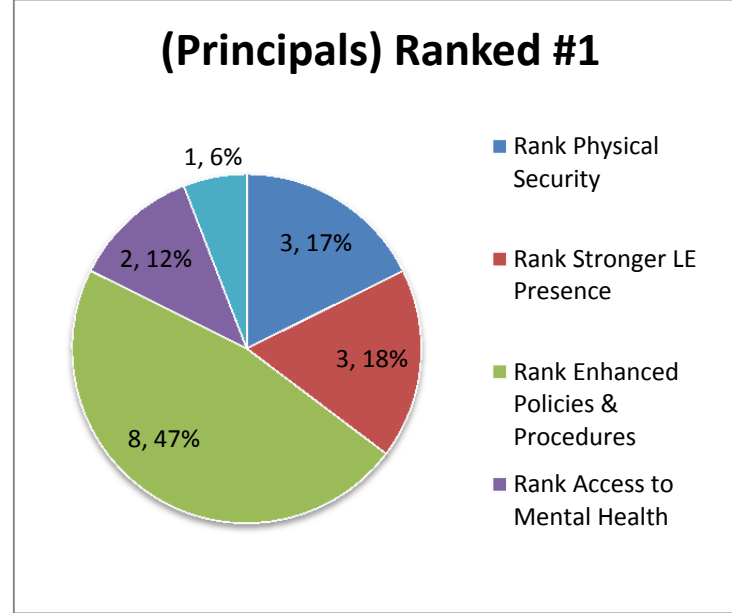


2013 TN School Safety Summit Survey Data Report

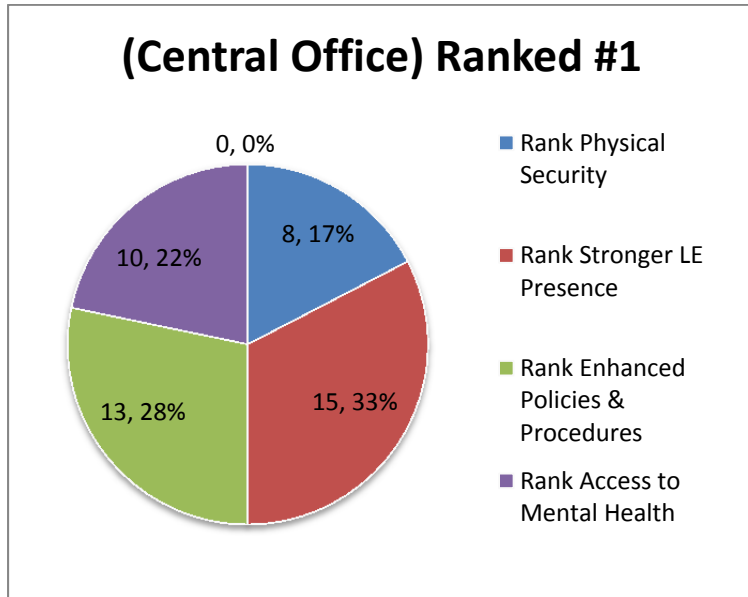
What did Law Enforcement Rank #1?



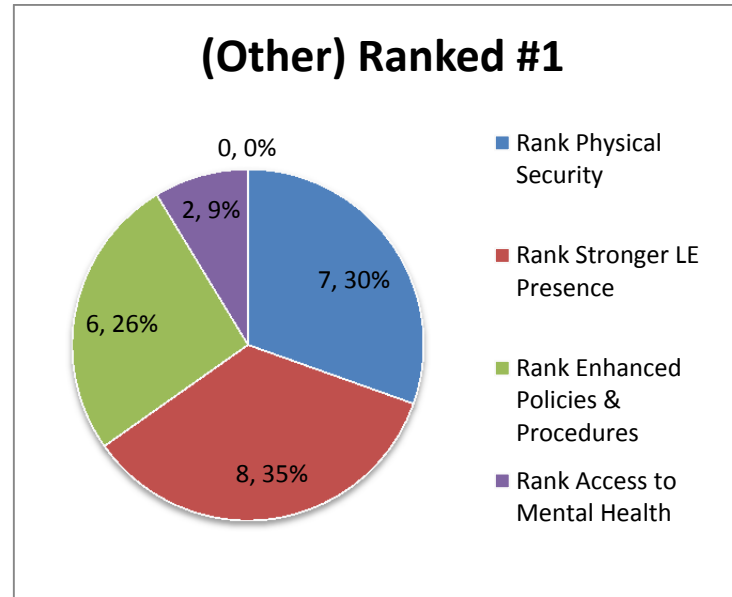
What did Principals Rank #1?



What did Central Office Personnel Rank #1?



What did Other Respondents Rank #1?













## **2013 Safety Resources**

### **Safe and Respectful Schools Training - February 25-27, 2013 in Nashville**

The *Safe and Respectful Schools: Preventing Workplace Misconduct and Violence* training was developed for directors, human resource managers, and security staff to improve the detection and management of workplace misconduct, from the earliest signs to the most dangerous threats. The third day of the training is an optional train-the-trainers workshop.

### **Student Discipline Institute - March 5, 2013 in Brentwood**

Hosted by the Offices of General Counsel and Safe and Supportive Schools, the Institute will provide a comprehensive overview of legal and procedural issues/practices related to student discipline as well as the latest legal developments in areas such as student searches, special education discipline, bullying and technology. The Institute is particularly appropriate for district and building-level administrators responsible for student discipline.

### **Addressing Bullying, Harassment, and Hazing Through Effective Policy and Practice – April 3, 2013 Nashville    April 10, 2013 Harriman    April 15, 2013 Jackson**

A civil and respectful learning environment is an essential foundation for teaching and learning. Tennessee schools are required by both state and federal policy to enact specific policies and procedures relative to bullying, harassment and intimidation. This seminar will provide an overview of these and other related requirements with a particular focus upon insuring that policy is reflected in effective practice.

### **The Safe Schools Institute - May 6-7, 2013 in Brentwood**

The Institute is developed for those persons responsible for providing direction to district-level school safety programs, particularly those individuals who are responsible for ensuring district compliance with the SAVE Act. Other persons who would benefit from participation include directors of schools, building administrators, school resource officers, and school counselors.

### **Student Threat Assessment - May 13, 2013 in Nashville**

This four-hour training is designed to enable the development of policy and procedures necessary to effectively manage student threats of violence or other challenging behavior.

### **Emergency Management 101 - June 6, 2013 in Nashville**

This six-hour training provides an overview of the four phases of emergency management delivered by the national Readiness and Emergency Management in Schools (REMS) Center.

Additional information and registration instructions can be found at:  
[http://www.tn.gov/education/safe\\_schls/training\\_calendar.shtml](http://www.tn.gov/education/safe_schls/training_calendar.shtml)



NATIONAL  
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## NASP Recommendations for Comprehensive School Safety Policies January 2013

The United States of America has no greater responsibility than safeguarding the well-being of our children. Ensuring safe schools and communities is paramount to this responsibility.

The National Association of School Psychologists (NASP) has long been a leader in promoting safe, supportive learning environments that protect both the physical and psychological safety of students and staff. We applaud President Obama on committing to identifying concrete and comprehensive strategies to ensure that we meet this responsibility for every school, child, family, and community in the country. His charge to members of his cabinet and members of Congress to work with national safety experts to craft solutions will improve this process. We strongly agree that such strategies must include addressing mental health and believe they should reinforce collaborative efforts between schools, families, and communities. We also appreciate the President's acknowledgement that effective policies should be built upon known evidence-based strategies and practices.

With the President's announcement comes the urgency to not allow the light shed on this issue by the tragedy in Newtown, CT to dim without our leaders taking real, meaningful action. NASP is committed to helping guide policies that lead to increased physical and psychological safety in schools by providing the recommendations outlined below and endorsing the efforts of other allied organizations and experts, such as [the December 2012 Connecticut School Shooting Position Statement](#) released last month by the Interdisciplinary Group on Preventing School and Community Violence.

Our goal is to highlight common ground, of which there is a great deal among school safety experts. Further, we strive to ensure that our focus moves beyond the historical practice of primarily increasing school building safety measures (e.g., metal detectors, armed security guards, surveillance cameras) and instead focus on addressing the continuum of needs and services that lead to improved safety, well-being, and learning for children and youth. Effective school safety is a day-in, day-out commitment that infuses every aspect of school life. Our challenge is to not let increased anxiety over this horrible tragedy obscure the proven fundamentals of violence

prevention. Instead we must become more unified, vocal advocates for policies that support what schools *can* do effectively, which in turn supports our schools' primary mission of learning.

### **A Call to Action**

NASP proposes the following policy and practice recommendations to most effectively address school safety:

- 1. Increase access to mental health services and supports in schools.** Only a fraction of students in need actually receive mental health services, and among those that do, the majority access those services in school. Nevertheless, the availability of school-based mental health professionals remains inadequate to meet the mental health needs of our children and youth. Schools should be enabled to hire more school-based mental health professionals (e.g. school counselors, school psychologists and school social workers) and funds should be allocated specifically for hiring these professionals. The recommended ratio of students to school counselor is 250:1; the recommended ratio for school psychologists is 500-700:1([NASP Model for Comprehensive and Integrated School Psychological Services](#)), and the recommended ratio for school social workers is 400:1. Schools and districts should be held accountable for making an effort to meet or at least work toward these ratios each year. Increased access to mental health services and supports in schools, including the infusion of social–emotional learning in our classrooms, is vital to improving the physical and psychological safety of our students and schools, as well as academic performance and problem-solving skills. Additionally, close collaboration between school-employed (e.g., school counselors, school psychologists, and school social workers) and community-employed mental health services providers (e.g., professional counselors, clinical psychologists, and clinical social workers) is critical to meeting the range of mental health needs. School psychologists play an integral role in providing direct services to students and teachers, while coordinating with community resources to ensure that all students receive the support they need to be successful.
- 2. Develop safe and supportive schools.** Despite the horror that we all feel after the shooting in Newtown, CT, schools remain one of the safest places for children in the United States. We need to continue to focus on how we build and maintain safe school environments that promote learning, psychological health, and student success. We need to ensure that adequate learning supports and policies are present to provide a continuum of services that respond to the needs of *all* students. This requires treating learning and mental health supports as equally important as, and fully integrated with, school management and instruction. Schools should be required to include measures of school climate and availability of learning supports on par with student academic performance in accountability plans. It is critical to enhance school connectedness and trust between students and adults as well as reinforce open communication and the importance of reporting concerns about someone hurting themselves or others. School psychologists play an integral role



in working with administrators and teachers to ensure that building systems and policy are conducive to safe and supportive conditions for learning.

3. **Implement school safety initiatives that consider both psychological and physical safety.** Effective school safety efforts should utilize evidence-based practices to ensure the well-being of all students and well as their physical safety. Reasonable building security measures, such as secure doors, lighted and monitored hallways, and check in-check out systems for visitors, are important. Although there have been calls to increase the presence of armed guards at schools, the research regarding schools that utilize armed security generally demonstrate non-significant impacts on reducing violence while at the same time result in students feeling less safe. Students' perception of safety is not a trivial consideration given that simply feeling unsafe impedes learning and the ability to develop a nurturing, supportive, and welcoming school environment. An over-emphasis on extreme physical security measures alone, such as increasing armed security and/or arming school staff, will not improve school safety, and in fact may undermine the primary mission of schools to ensure learning while safeguarding our children. (See *NASP Cautions Against Increased Armed Security to Address School Safety*, [www.nasponline.org/safety\\_armedsecurity](http://www.nasponline.org/safety_armedsecurity).)
4. **Improve screening and threat assessment procedures to identify and meet the needs of individuals at risk for causing harm to themselves and others.** Schools must provide the infrastructure to develop and maintain active school safety and crisis teams that focus on efforts year-round to promote a safe, positive school culture while minimizing the impact of school crises when they occur. This entails a multitiered approach consistent with other school systems of support—which includes universal mental health screenings and interventions as well as more intensive approaches for students deemed at risk. In collaboration with school employed mental health professionals, each school should be required to develop a plan to identify those students at risk for violence to themselves others. In addition, schools should provide on-going professional development opportunities for educators about how to identify students who may be experiencing mental health difficulties, or who may be at risk for harming themselves or others. Critical to this process, is collaboration and communication with other education, health, mental health, and law enforcement agencies, and schools should have a clearly defined communication and information sharing plan.
5. **Establish trained school safety and crisis teams.** Schools and districts need trained school safety and crisis teams and plans that are consistently reviewed and practiced. Training should encompass ongoing prevention and early intervention as well as response and recovery in the event the unpreventable occurs. Plans and training should facilitate collaboration with first responders and community providers. Teams



should include key administrators, security personnel, school mental health professionals, and other relevant staff. A primary goal should be to reinforce learning as well as safety. (See NASP's PREP<sub>a</sub>RE School Crisis Prevention and Intervention Training Curriculum, [www.nasponline.org/prepare](http://www.nasponline.org/prepare).)

6. **Conduct a national campaign to reduce stigma around mental illness and to promote mental health on par with physical health.** Too much stigma about mental health exists in our country. This stigma reduces the likelihood that families and students will seek out and receive the mental health supports and services needed to learn and thrive in school and throughout life. With appropriate treatment, especially early intervention, people with mental illness can lead full and productive lives. Given the natural interaction between physical and mental health, the importance of caring for an individual's mental health needs must be on par with the importance of physical health. Schools should be encouraged to incorporate mental health education into existing health standards.
  
7. **Improve policies that limit exposure to media violence among children, youth, and vulnerable populations.** The negative effects of exposure to violence on children and youth are well documented and include increased risk of trauma and academic and behavior problems. While families, communities, educators, and law enforcement must continue to work together to reduce children's exposure to violence in their homes and neighborhoods, our society and the entertainment industry must also recognize and respond to the negative effects that media violence is having on individuals. To ensure the psychological safety of our children and youth, policies must regulate and limit exposure to media violence among children, youth, and other vulnerable populations.
  
8. **Review and revise as needed current policies and legislation addressing access to firearms by those who have the potential to cause harm to themselves or others.** We must prevent the misuse of weapons by people who are intent on causing harm to themselves or others. Experts on the research related to the prevention of violence, and specifically school violence, should be charged with offering substantive recommendations to our elected officials on how our current laws might be improved so that tragic events like the Sandy Hook Elementary School shooting do not ever occur again.

Responding effectively to these priorities will also require policies that promote education, training, and research. Effective approaches will take into account the mission and purpose of schools, and how schools and communities can work together to fulfill them. We must create and pass legislation and funding to reduce and prevent violence while also promoting the learning and well-being our children and youth.

**About NASP:** NASP represents more than 25,000 school psychologists in the United States and abroad. School psychologists work with families, educators, and community providers to create safe, supportive schools; promote students' academic success; and support students' healthy behavior and development. They also serve on school safety, crisis, and mental health teams and are often leaders in helping to develop comprehensive school safety plans. NASP's longstanding leadership in school safety and crisis prevention and response includes helping to build capacity at the local level through our PREPaRE School Crisis Prevention and Intervention Training Curriculum ([www.nasponline.org/prepare](http://www.nasponline.org/prepare)) and providing direct support and resources for families and schools in the event of major crises through our website and our National Emergency Assistance Team ([www.nasponline.org/safety\\_crisis](http://www.nasponline.org/safety_crisis)). NASP allows provides guidance to school leaders through various resources such *[A Framework for School-Wide Bullying Prevention and Safety](#)*.

**For more information and direct inquiries contact:** NASP Director of Communications Kathy Cowan [kcowan@naspweb.org](mailto:kcowan@naspweb.org) (media); NASP Director of Government Relations Kelly Vaillancourt at [kvaillancourt@naspweb.org](mailto:kvaillancourt@naspweb.org) (policy and legislation); or NASP Director of Professional Development and Standards Eric Rossen at [erossen@naspweb.org](mailto:erossen@naspweb.org) (professional development and practice).

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NATIONAL  
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# Research on School Security

## *The Impact of Security Measures on Students*

The National Association of School Psychologists cautions against over-emphasizing extreme physical security measures or universally increasing armed security in schools as such strategies may undermine the learning environment while not necessarily safeguarding students.<sup>1</sup> When considering school-wide efforts to promote safety, NASP recommends addressing the continuum of needs and services that lead to improved safety, well-being, and learning for children and youth, instead of the historical practice of primarily increasing school building safety measures, such as armed security guards, metal detectors, and surveillance cameras.<sup>2</sup> The decision to utilize armed security should be made based on the needs of individual schools and communities. NASP believes that armed security in schools should be provided only by school resource officers, police officers specially trained to work in schools. Research on the impact of such security measures on students supports these recommendations.

### **Trends in the Use of Security Measures in Schools**

- Sixty-eight percent of students ages 12–18 reported in 2009 the presence of security guards or police officers in their schools; 70% reported the use of security cameras; and 11% reported the use of metal detectors.<sup>3</sup>
- In the 2009–10 school year, 61% of public schools reported that they used one or more security cameras to monitor their students (up from 19% in 1999-2000). By grade level, the rates were 84% of high schools, 73% of middle schools, and 51% of primary schools.<sup>4</sup>
- Stringent security measures are increasingly being used in U.S. public schools,<sup>5</sup> even in schools where there are no discernible threats to safety.<sup>6</sup> Schools are also employing strict discipline policies to keep students in line and maintain safety.<sup>7</sup>

### **Impact of Security Measures on Violence**

- There is no clear evidence that the use of metal detectors, security cameras, or guards in schools is effective in preventing school violence,<sup>8,9,10,11</sup> and little is known about the potential for unintended consequences that may accompany their adoption.<sup>12</sup>
- There has not been sufficient research to determine if the presence of metal detectors in schools reduces the risk of violent behavior among students.<sup>13</sup>
- Some researchers have expressed concern about the widespread use of guards, cameras, and other security technologies, given that so little is known about their effectiveness.<sup>14,15</sup>
- Research has found security strategies, such as the use of security guards and metal detectors, to be consistently ineffective in protecting students<sup>16</sup> and to be associated with more incidents of school crime and disruption<sup>17</sup> and higher levels of disorder in schools.<sup>18</sup>

- Evidence from a school–police partnership implemented in New York City reveals that students in these schools continue to experience higher than average problems linked directly to future criminality, compared to students in other New York City schools not involved in the partnership.<sup>19</sup>
- Surveillance cameras in schools may have the effect of simply moving misbehavior to places in schools or outside of schools that lack surveillance. Even more troubling, it's possible that cameras may function as enticement to large-scale violence, such as in the case of the Virginia Tech shooter who mailed video images of himself to news outlets.<sup>20</sup>
- Research suggests that the presence of security guards and metal detectors in schools may actually increase levels of violence in schools by strengthening the influence of youth “street” culture with its emphasis on self-protection.<sup>21</sup>

### **Impact on Students’ Perceptions of Safety**

- The widespread public impression that schools are unsafe—fueled by rare, but highly visible school shootings—is contradicted by empirical evidence.<sup>22,23</sup> In fact, schools are not only safe, but are arguably safer today than they were a decade ago.<sup>24</sup>
- Research comparing the levels of fear among 12- to 18-year-old students before and after the Columbine tragedy found that, contrary to expectations, students were only slightly more fearful after Columbine.<sup>25</sup> In fact, evidence suggests that students believe their schools to be safe places and that their schools’ security strategies are unnecessary.<sup>26</sup>
- Analysis of media reports of the Columbine shooting suggests that perceptions of that tragedy were merged with terrorism as part of a broad framework of fear and national security,<sup>27</sup> stimulating increased use of stringent security measures in U.S. schools.<sup>28,29</sup>
- Studies have shown that the presence of security guards and metal detectors in schools negatively impacts students’ perceptions of safety and even increases fear among some students.<sup>30,31</sup>
- Many types of school security correspond with a significantly greater likelihood that students will be worried about crime—while none reduce feelings of worry.<sup>32</sup>
- The use of metal detectors is negatively correlated with students’ sense of safety at school, even when taking into account the level of violence at the schools.<sup>33</sup>

### **Impact on the School Climate**

- Studies suggest that restrictive school security measures have the potential to harm school learning environments.<sup>34,35</sup>
- The adoption of rigid and intrusive security measures in schools diminishes the rights of students and increases the likelihood that trivial forms of student misconduct that used to be handled informally by schools will result in arrest and referral to the courts.<sup>36,37</sup>
- Along with the increasing use of security measures,<sup>38</sup> schools are employing strict discipline policies to keep students in line and maintain safety, which undoubtedly negatively influences the social climate of schools.<sup>39</sup>

- According to the courts, surveillance cameras provide students with a reasonable expectation of safety and if they are attacked in full view of a camera and no one comes to their aid, schools could be successfully sued.<sup>40</sup>
- Research suggests that the presence of school resource officers does not change students' views of the police or of offending,<sup>41</sup> and their presence has engendered concern that schools are criminalizing student behavior by moving problematic students into the juvenile justice system rather than disciplining them at school.<sup>42</sup>
- Analysis of the use of surveillance cameras in schools suggests that they may work to corrode the educational environment by, among other things, implicitly labeling students as untrustworthy (cameras magnify this impact since their sole purpose is to record misbehaviors and deter through intimidation).<sup>43</sup>

For more information on policies to improve school safety, see *NASP Recommendations for Comprehensive School Safety Policies* at [http://www.nasponline.org/communications/press-release/NASP\\_School\\_Safety\\_Recommendations\\_January%202013.pdf](http://www.nasponline.org/communications/press-release/NASP_School_Safety_Recommendations_January%202013.pdf).

## Endnotes

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**BILL HASLAM**  
GOVERNOR

STATE OF TENNESSEE  
**STATE BOARD OF EDUCATION**  
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**DR. GARY NIXON**  
EXECUTIVE DIRECTOR

**2013 Basic Education Program (BEP) Review Committee**  
**Tuesday, October 1, 2013, 9:00AM (CDT)**  
<http://www.state.tn.us/sbe/bep.shtml>

*Conference Call Instructions (See page 2)*

- I. **Welcome and Roll Call**  
**Gary Nixon/Scott Eddins**
- II. **Senate Resolution 0030 Draft Recommendation Discussion**  
**Scott Eddins**
- III. **Previous BEP Recommendations Cost Estimate Update**  
**Scott Eddins/Maryanne Durski**
- IV. **Salary & Benefits Update, Salary Disparity Update, Regional Salary Disparity Update**  
**Brad Davis**
- V. **Teacher Compensation Draft Recommendation Discussion**  
**Scott Eddins/Mike Edwards**
- VI. **December Graduates Issue**  
**Vincent Harvell**
- VII. **RTI/Planning Time Funding Issue**  
**Michael Price**
- VIII. **Rural School Systems Presentation**  
**Jerry Strong-Director of Clay County Schools**  
**Michael Martin-Director of Van Buren County Schools**  
**Doug Young- Former Director of Clay County Schools**  
**Ashley White-Finance Director of Clay County Schools**
- IX. **Next Steps/Closing Remarks**  
**Scott Eddins/Gary Nixon**

Although this meeting will be via conference call and Adobe Webcast for documents, it will also be video streamed and you may attend in person.

The SBE staff and presenters will be meeting at the Tennessee School Boards Association (TSBA) located at 525 Brick Church Park Drive, Nashville, TN 37207.

## Adobe Conference Call Instructions

### Meeting Information

Name:	<b>2013 BEP Review Committee Meetings</b>
Summary:	<b>Third meeting of the 2013 BEP Review Committee</b>
Start Time:	<b>10/1/2013 9:00 AM C.D.T.</b>
Duration:	03:00 (or less)
URL:	<a href="http://stateofennessee.adobeconnect.com/bep2013reviewcommittee/">http://stateofennessee.adobeconnect.com/bep2013reviewcommittee/</a>
Language:	<b>English</b>
Access:	<b>Anyone who has the URL for the meeting can enter the room</b>

### Audio Conference Details

Conference Number(s):	615-532-5141 (Nashville area); 877-468-0082 (outside of Nashville)
Participant Code:	1220



## Draft BEP Recommendation for Teacher Compensation

In order to meet the goal of becoming the fastest improving state in the nation, the BEP Review Committee recognizes the need to create conditions necessary to attract and retain the best possible teachers in the State of Tennessee. Teacher salaries are an integral aspect of these conditions. Further, the BEP Review Committee recognizes the fact that excellent teachers have many possible career paths and that market forces play a key role in the modern economy. These market forces often create economic incentives for potential and current teachers to seek employment outside the classroom. Because of this, the BEP Review Committee recognizes this disparity and believes that teacher salaries must reflect the many different types of knowledge and skills required to be a successful teacher.

Draft BEP Recommendation for Senate Resolution 0030

For Discussion at the October 1 BEP Committee Meeting

The BEP Review Committee recognizes the important role that school safety and security plays in the education process in Tennessee public schools. The BEP Review Committee also recognizes the diversity among our state- rural towns, midsize suburban cities, and urban population centers, each with their own challenges relative to student safety and security.

During the fall of 2013 the BEP Review Committee held discussions and gathered information from researched sources. Presenters included organizations focused on increased parental involvement for safe schools and representatives from the Tennessee Department of Education's Office of Safe and Drug-Free Schools. Survey results from the Tennessee School Safety Summit were furnished to BEP Review Committee members. These results showed strong support for an increased presence of school resource officers and additional training on policies and procedures for school personnel. Likewise, there was support for increased physical security measures and enhanced mental health access. Results showed little to no support for allowing school personnel to possess firearms at school.

The BEP Review Committee recommends that the Tennessee General Assembly consider a one-time appropriation of funds that could be utilized by local education agencies to begin and/or enhance their current school safety measures. The expenditure of these funds should be focused on the following key areas:

- Threat assessment and risk analysis at the district and/or school level
- Training for school safety and crisis teams
- Initiatives that consider both the physical and emotional safety of students

Further, the BEP Review Committee recommends that these funds be outside the regular BEP funding formula, and made available to all local education agencies in an equalized manner.

## BEP Review Committee

Oct. 1, 2013

### Haywood County Reach Program ~ December Graduates

School Year	Total	December Term	May Term	June Term
2013-2014	46	20	26	
2012-2013	28	11	17	
2011-2012	15	9	6	
2010-2009	0			
<b>Cumulative Total</b>	<b>89</b>	<b>40</b>	<b>49</b>	<b>0</b>
<b>Graduation Dates</b>		<b>12/17/13</b>	<b>05/17/13</b>	

#### BACKGROUND INFO

We have a program (REACH) Receiving Educational Academic Credits Hastily that we are able to graduate students through credit recovery and classroom instruction. Without this program many of these students would not graduate. Most have fallen behind, are over aged, have poor attendance and as a result are sometimes disruptive. They are screened to enter into this program, and must attend. The kids have accepted the program. Their reasons may vary from financial reasons or not fitting in as to why they are there. The main thing is that many of them are ready to get out of school. As students look to move on in life and knowledge of the program received the numbers have increased. I believe Dr. Price said his kids are going on to college in January.

#### ISSUE

December graduates are not included in the ADM's for the 6<sup>th</sup> and 7<sup>th</sup> months. The most heavily weighted portion of the formula are the 6<sup>th</sup> and 7<sup>th</sup> months. The ratio for high school is 22.08 to 1. So we are talking about an additional position in the formula. I expect it would be about \$40,000. This is not a lot of money but is essential. We cannot eliminate the position because we still have students to teach. Students are on block schedule so they cannot be combined in the classroom with other students. Part of the reason for this success is they are on another campus away from the general student body.

We have 7-12 numbers as a recommendation. We need additional positions for the High school. Varied class offerings are the reason to look at the ADM's ratio for high schools. You

cannot provide the variety often desired and sometimes required with new programs. So the issue here is funding of the ADM at 100%.

### **SOLUTIONS**

One suggestion that I received was to provide a code in the student management system that would allow the students to be placed in a class course that would retain them through the end of the school year. They would be included in the ADM's that way. It is simple and clean.

We are trying to consider an option that could possibly keep them in school through some vocational activity. That would require additional funding but the issue again is that these students are ready to leave school and will do so with or without a high school diploma.

### **QUESTION FOR COMMITTEE:**

Who else may be impacted by this process?

What would be the cost?

Can the committee recommend continual funding of December graduates utilizing a course code once the proper analysis is done?

# **Decatur County Board of Education**

**P.O. Box 369**

**Decaturville, TN 38329**

**Michael J. Price Ed.D, Director**

**Phone 731-852-2391 Fax 731-852-2960**

September 12, 2013

Education Supporters of Tennessee:

I want to try to address some issues that need tweaking within the education system in the state of Tennessee.

1. Teacher salaries are lagging behind in the Southeastern U.S. and also other parts of the country.
2. Teacher morale is at an all-time low as compared to the last 10 to 15 years.
3. R.T.I. is adding another time burden on an oppressed educational system.

The plan I have would help address these issues. I would like to see the state of Tennessee purchase teacher planning times out of the regular school day. The cost of this would be addressed in the B.E.P. funding formula in the same manner as the rest of the teachers' salary. The state would pick up their portion and the local would pick up their portion. The cost would amount to about \$3,000 per teacher. This plan would address the above issues in the following manner:

1. Teachers salaries for the state would increase and become more in line with the southeast.
2. Teacher morale would increase because of more in-pocket money.
3. We would have the time in the school day to meet the requirements of R.T.I. without cutting time from any academic subjects. We are pressed for instructional time as it is now.
4. Teachers would be able to work with their own R.T.I. students that needed the extra help.
5. We would not have to extend the school day.

This is a quick overview. I would love to discuss this in detail.



### Clay County Schools Employee Breakdown

	2012-2013	2013-2014
Supervisors including CSH Coordinator	7.0	6.0
Psychologists	1.0	0.5
Homebound	0.5	0.5
RTI Coordinator/Educ. Diagnostician	1.0	1.0
Fiscal Staff	5.5	5.5
Secretaries/Clerk	6.0	5.25
Maintenance Staff	3.5	3.5
Transportation	1.0	1.0
Bus Drivers	17.0	17.0
Cooks	16.0	15.0
Custodians/Maintenance (School Level)	9.25	9.25
Adult Ed/Adult High/Alternative	2.5	1.5
Teachers	84.5	82.0
Teacher Assistants	25.5	26.5
Nurses	3.0	3.0
<b>Total</b>	<b>183.25</b>	<b>177.50</b>

### Van Buren County Schools Employee Breakdown

Supervisors	8.0
Psychologists	1.0
Homebound	0.0
CSH Coordinator/Educational Diagnostician	1.0
Fiscal Staff	3.0
Secretaries/Clerk	2.0
Maintenance Staff	1.0
Transportation	1.0
Bus Drivers	9.0
Cooks	11.5
Custodians/Maintenance (School Level)	8.5
Adult Ed/Adult High/Alternative	0.0
Teachers	63.0
Teacher Assistants	18.0
Nurses	1.0
<b>Total</b>	<b>128.00</b>

	# of Schools	ADM	# Teachers	# Administrators	Student/Teacher Ratio	Student/Teacher Including Administrators	Administrator/Teacher Ratio	Per Pupil Expenditure	Local Funding %	Federal Funding %	State Funding %
Bledsoe County	5	1736	126	8	13.78	12.96	0.06	\$9,383	15.0	20.1	64.9
Hancock County	2	970	86	7	11.28	10.43	0.08	\$9,822	10.2	21.7	68.1
Jackson County	4	1472	114	8	12.91	12.07	0.07	\$8,715	18.1	19.0	63.0
Lake County	3	856	76	7	11.26	10.31	0.09	\$10,050	17.3	18.4	64.3
Perry County	4	1087	87	8	12.50	11.44	0.09	\$9,350	20.3	15.8	64.0
Pickett County	2	722	54	4	13.37	12.45	0.07	\$8,340	19.5	18.1	62.4
Smith County	9	3097	221	18	14.01	12.96	0.08	\$7,948	20.9	13.7	65.3
Stewart County	4	2099	146	9	14.38	13.54	0.06	\$9,628	18.9	17.6	63.5
Trousdale County	3	1235	88	6	14.03	13.14	0.07	\$8,259	16.5	15.1	68.4
Van Buren County	2	728	58	7	12.55	11.20	0.12	\$9,283	19.4	15.3	65.3
Average of 10 similar counties	4	1400	106	8	13.01	12.05	0.08	\$9,078	17.6	17.5	64.9
Clay County	4	1021	79	9	12.92	11.63	0.11	\$9,615	19.1	18.4	62.5
State Comparison	1784	935317	62609	4654	14.94	13.91	0.07	\$9,123	39.2	15.3	46.5

Adult High Schools are not included in # of Schools

**2012-2013 Van Buren County Actual GP Budget by Percentage**

Certified Teachers	67.03%	4,223,918	Salaries & Benefits 79.80% 5,027,979	
Substitute Teachers	1.26%	78,721		
Non-Certified Staff	10.47%	660,027		
Contracted Services (salaries)	1.03%	65,313		
Equipment (buses & technology)	2.88%	181,406		Operating Expenses 20.20% 1,273,464
Textbooks/Library Books	1.36%	85,638		
Supplies	1.39%	87,583		
Travel	0.03%	9,758		
Debt Service	3.60%	223,961		
Capital Outlay	1.31%	81,278		
Utilities/Phone/Internet/Fuel	3.74%	235,772		
Trustee's Commission	0.44%	26,618		
TNRMT	1.82%	113,924		
In-service Staff Development	0.52%	31,748		
Other	3.12%	195,728		
<b>TOTAL BUDGET</b>	<b>100.00%</b>	<b>6,301,443</b>		

**2012-2013 Clay County GP Actual Budget by Percentage**

Certified Teachers	59.89%	5,056,433	Salaries & Benefits 77.37% 6,531,603	
Substitute Teachers	0.94%	79,231		
Non-Certified Staff	14.32%	1,208,382		
Contracted Services (salaries)	2.22%	187,557		
Equipment (buses & technology)	4.16%	351,091		Operating Expenses 22.63% 1,910,856
Textbooks/Library Books	1.15%	97,335		
Supplies	2.17%	183,571		
Travel	0.61%	51,887		
Debt Service	3.70%	312,287		
Capital Outlay	0.73%	61,916		
Utilities/Phone/Internet/Fuel	6.79%	573,047		
Trustee's Commission	0.65%	54,884		
TNRMT	1.61%	135,541		
In-service Staff Development	0.23%	19,692		
Other	0.83%	69,605		
<b>TOTAL BUDGET</b>	<b>100.00%</b>	<b>8,442,459</b>		



VAN BUREN COUNTY  
At Present Decline

Estimated Fund Balance

- Fiscal Year Ending 2013      ≈ 4,200,000
- Fiscal Year Ending 2014      ≈ 3,200,000
- Fiscal Year Ending 2015      ≈ 2,900,000

**Pending Revenues/Expenses remain  
comparable**

CLAY COUNTY  
At Present Decline

Estimated Fund Balance

- Fiscal Year Ending 2013      ≈ 1,700,000
- Fiscal Year Ending 2014      ≈ 1,400,000
- Fiscal Year Ending 2015      ≈ 1,100,000

**Pending Revenues/Expenses remain  
comparable**

## Operating on Continuing Budget

From July 1 to September 30 we operate on a continuing budget, which means we are receiving only one payment from Department of Ed. during this time.

Expenses from July 1 to September 30 the past two years are:

2011-2012 \$1,315,405

2012-2013 \$1,320,632

Reason for having a large fund balance

## Clay County Revenues to Expenses

Fiscal Year	Revenue	Expenses	Net
2008	8,020,063	8,124,782	-104,719
2009	8,010,737	8,169,037	-158,300
2010	7,734,077	7,510,220	223,858
2011	7,989,662	8,097,762	-108,100
2012	7,929,553	8,057,082	-127,529
2013	8,512,340	8,442,459	69,881
	TOTAL	DECREASE	-204,909

## Van Buren County Revenues to Expenses

Fiscal Year	Revenue	Expenses	Net
2009	6,288,905	5,857,364	431,541
2010	6,305,561	5,911,726	393,835
2011	6,417,104	5,957,975	459,129
2012	6,296,694	5,769,862	526,832
2013	6,344,133	6,301,443	42,690
	TOTAL	INCREASE	1,854,027

## Clay County.....Then and Now

Expenditures	1999-2000	2011-2012
Electricity	184,004	348,470
Fuel Oil	7,885	12,480
Water and Sewer	16,302	26,545
Building & Content Insurance	27,800	50,311
Custodial Supplies	17,692	23,552
Diesel Fuel	13,566	107,706
Gasoline	19,867	10,810
Lubricants	2,048	5,912
Vehicle & Equipment Insurance	14,000	19,106
Buses	58,000	87,540
Contract for Landfill Fac.	0	7,588
Substitute Teachers	31,836	74,880
Medical Insurance	131,458	297,872
In-service Staff Dev.	0	30,516
Workers Comp	22,817	53,158
Telephone/Connectivity	7,007	38,588
Capital Outlay	87,230	194,031
Debt Service	0	296,817
Totals	641,512	1,685,882

## Van Buren County.....Then and Now

Expenditures	2006-2007	2011-2012
Electricity	134,543	168,868
Fuel Oil	28,949	43,992
Water and Sewer	21,546	28,500
Building & Content Insurance	66,943	77,853
Custodial Supplies	9,324	16,069
Diesel Fuel	42,205	74,908
Lubricants	1,874	3,553
Buses	79,669	87,316
Contract for Landfill Fac.	1,000	12,025
Substitute Teachers	31,336	71,212
Medical Insurance	207,900	268,000
In-service Staff Dev.	15,735	12,075
Debt Service	240,300	223,961
Totals	881,324	1,088,332

## Clay County BEP Funding

Fiscal Year	BEP Funding	Increase/Decrease
2008	5,957,816	
2009	5,937,362	(20,454)
2010	5,615,575	(321,787)
2011	5,624,004	8,429
2012	5,568,000	(56,004)
2013	5,617,460	49,460
2014	5,624,000	6,540
	Total Decrease	(333,816)

## Van Buren County BEP Funding

Fiscal Year	BEP Funding	Increase/Decrease
2009	4,389,841	
2010	4,387,994	(1,847)
2011	4,350,485	(37,509)
2012	4,416,000	65,515
2013	4,539,427	123,427
	Total Increase	149,586

## Clay County Local Revenues

Fiscal Year	Property Tax	Other Taxes	Sales Tax	Other Local Revenue	TOTAL	Decrease/ Increase
2008	1,088,126	99,364	544,793	1,063	1,733,346	
2009	1,080,018	94,347	534,371	843	1,709,579	-23,767
2010	993,392	208,705	521,140	927	1,724,164	14,585
2011	1,023,322	215,777	540,295	772	1,780,166	56,002
2012	1,004,017	174,597	536,000	870	1,715,484	-64,682
2013	1,087,503	250,507	538,150	703	1,876,863	161,379
				Total	Increase	143,517

## Van Buren County Local Revenues

Fiscal Year	Property Tax	Sales Tax	TOTAL	Decrease/ Increase
2009	536,367	410,541	946,908	
2010	534,795	395,521	930,316	(16,592)
2011	503,450	394,643	898,093	(32,223)
2012	537,203	353,040	890,243	(7,850)
2013	543,898	330,939	874,837	(15,406)
		Total	Decrease	(72,071)

## Budgeted Vs. Actual Growth

Fiscal Year	School's Rate						
2008-2009	1.12						
2009-2010	1.12						
2010-2011	1.12						
2011-2012	1.12						
2012-2013	1.13						
2013-2014	1.13						

## Budgeted Vs. Actual Growth

Fiscal Year	School's Rate	Value of Penny					
2008-2009	1.12	9,823					
2009-2010	1.12	10,101					
2010-2011	1.12	9,763					
2011-2012	1.12	9,802					
2012-2013	1.13	10,204					
2013-2014	1.13	10,298					

## Budgeted Vs. Actual Growth

Fiscal Year	School's Rate	Value of Penny	Budgeted Property Tax				
2008-2009	1.12	9,823	1,100,176				
2009-2010	1.12	10,101	1,131,340				
2010-2011	1.12	9,763	1,093,511				
2011-2012	1.12	9,802	1,097,822				
2012-2013	1.13	10,204	1,153,052				
2013-2014	1.13	10,298	1,163,674				

## Budgeted Vs. Actual Growth

Fiscal Year	School's Rate	Value of Penny	Budgeted Property Tax	Projected Growth from Prior Year			
2008-2009	1.12	9,823	1,100,176	23,968			
2009-2010	1.12	10,101	1,131,340	31,164			
2010-2011	1.12	9,763	1,093,511	-37,829			
2011-2012	1.12	9,802	1,097,822	4,311			
2012-2013	1.13	10,204	1,153,052	55,230			
2013-2014	1.13	10,298	1,163,674	10,622			

## Budgeted Vs. Actual Growth

Fiscal Year	School's Rate	Value of Penny	Budgeted Property Tax	Projected Growth from Prior Year	Actual Property Tax		
2008-2009	1.12	9,823	1,100,176	23,968	1,080,018		
2009-2010	1.12	10,101	1,131,340	31,164	1,080,035		
2010-2011	1.12	9,763	1,093,511	-37,829	1,114,216		
2011-2012	1.12	9,802	1,097,822	4,311	1,084,997		
2012-2013	1.13	10,204	1,153,052	55,230	1,181,564		
2013-2014	1.13	10,298	1,163,674	10,622	N/A		



## Budgeted Vs. Actual Growth

Fiscal Year	School's Rate	Value of Penny	Budgeted Property Tax	Projected Growth from Prior Year	Actual Property Tax	Actual Loss or Gain in Current Year	
2008-2009	1.12	9,823	1,100,176	23,968	1,080,018	-20,158	
2009-2010	1.12	10,101	1,131,340	31,164	1,080,035	-51,305	
2010-2011	1.12	9,763	1,093,511	-37,829	1,114,216	20,705	
2011-2012	1.12	9,802	1,097,822	4,311	1,084,997	-12,825	
2012-2013	1.13	10,204	1,153,052	55,230	1,181,564	28,512	
2013-2014	1.13	10,298	1,163,674	10,622	N/A	N/A	

## Budgeted Vs. Actual Growth

Fiscal Year	School's Rate	Value of Penny	Budgeted Property Tax	Projected Growth from Prior Year	Actual Property Tax	Actual Loss or Gain in Current Year	Actual Growth Received or Lost
2008-2009	1.12	9,823	1,100,176	23,968	1,080,018	-20,158	3,810
2009-2010	1.12	10,101	1,131,340	31,164	1,080,035	-51,305	-20,141
2010-2011	1.12	9,763	1,093,511	-37,829	1,114,216	20,705	-17,124
2011-2012	1.12	9,802	1,097,822	4,311	1,084,997	-12,825	-8,514
2012-2013	1.13	10,204	1,153,052	55,230	1,181,564	28,512	83,742
2013-2014	1.13	10,298	1,163,674	10,622	N/A	N/A	N/A

RECURRING  
STATE MANDATES

Fiscal Year 2010-2011	Amount
Retirement Increase (due to economy)	\$ -116,919
BEP Increase 10/11	\$ 8,429
<b>Total Effect</b>	<b>\$ -108,490</b>

Fiscal Year 2011-2012	Amount
Retirement Increase from 10-11	\$ -116,919
BEP Increase from 10/11	\$ 8,429
1.6% Raise	\$ -61,743
2.0 % Insurance Increase <b>(LOCAL)</b>	\$ -12,588
BEP Decrease 11/12	\$ -56,004
<b>Total Effect</b>	<b>\$ -238,825</b>

RECURRING  
STATE MANDATES

Fiscal Year 2012-2013	Amount
Retirement Increase from 10-11 (including rate adjustment)	\$ -116,054
BEP Increase from 10/11	\$ 8,429
1.6 % Raise from 11/12	\$ -61,743
Insurance Increase 2% from 11/12 <b>(LOCAL)</b>	\$ -12,588
BEP Decrease from 11/12	\$ -56,004
2.5% Raise	\$ -119,394
BEP Increase for Raise 12/13	\$ 30,000
9.2% Insurance Increase (State)	\$ -29,190
BEP Increase for Insurance 12/13	\$ 13,000
BEP Extra Payment in June 2013	\$ 6,460
<b>Total Effect</b>	<b>\$ -337,084</b>

## RECURRING STATE MANDATES

Fiscal Year 2013-2014	Amount
Retirement Increase from 10-11 (including rate adjustment)	\$ -116,054
BEP Increase from 10/11	\$ 8,429
1.6 % Raise from 11/12	\$ -61,743
Insurance Increase 2% from 11/12 <b>(LOCAL)</b>	\$ -12,588
BEP Decrease from 11/12	\$ -56,004
2.5% Raise	\$ -119,394
BEP Increase for Raise 12/13	\$ 30,000
9.2% Insurance Increase (State)	\$ -29,190
BEP Increase for Insurance 12/13	\$ 13,000
BEP Extra Payment in June 2013	\$ 6,460
1.5% Raise given as Bonus	\$ -42,000
BEP Increase for 13/14	\$ 6,540
5.6% Insurance Increase (State)	\$ -11,777
<b>Total Effect</b>	<b>\$-384,321</b>

## OTHER CUTS FROM FUNDING

### Cuts from 2012-2013 to 2013-2014

IDEA	\$ 13,227
Title I	\$ 60,465
CTE (Carl Perkins)	\$ 2,921
Extended Contract	\$ 5,000
	<u>\$ 81,613</u>

**Extended Contract has decreased \$30,000 in 5 years**  
**CTE (Carl Perkins) has decreased \$14,447 in 9 years**

## How Budget Affects Property Tax 2013-14

### Options

- Option 1    No Increase            (Broke in 2 years)
- Option 2    \$.33 increase            (Stabilize Fund Balance)
- Option 3    \$.33 increase            (Provides Insurance)

## How Budget Affects Property Tax 2014-15

- Option 1    \$.22                    (Pay Penalty)

## Clay County's Property Tax is 3<sup>rd</sup> Highest County in Tennessee

- SHELBY                      \$4.0600
- DAVIDSON                 \$3.5600
- **CLAY**                      **\$3.1000**
- MARSHALL                \$3.0900
- GILES                        \$3.0700
- TROUSDALE              \$3.0000
- MORGAN                    \$2.9900

### Budget Cuts

Cuts for 2012-2013 Fiscal Year	
2 Positions Saved & Changes in Personnel	\$ 88,850
2012-2013 Overall Buyout Savings	\$ 241,697
<b>TOTAL CUTS</b>	<b>\$ 330,547</b>

Cuts for 2013-2014 Fiscal Year	
Salary Changes in Guidance	\$ 25,876
2013-2014 Overall Buyout Savings	\$ 128,292
Positions Eliminated and Changes in Personnel including Closing of Maple Grove School	\$ 302,722
<b>TOTAL CUTS</b>	<b>\$ 456,890</b>

**TOTAL CUTS IN 2 YEARS                      \$787,437**



## Healthcare Reform 2014-2015

### FREE RIDER PENALTY

Additional Employees Eligible	71
Penalty per Employee	X \$3,000.00
<b>Total</b>	<b>\$213,000.00</b>

Total Employees	146
Annual Per Life Charge	X \$63.00
<b>Total</b>	<b>\$9,198.00</b>

<b>Total Penalty</b>	<b>\$222,198.00</b>
----------------------	---------------------

Based on Penny Value of \$10,298/ \$0.22 Property Tax Increase

## Healthcare Reform 2014-2015

### Offering Single Policy Coverage

Additional Employees Eligible under Healthcare Reform	71
Employer's Average Cost of Single Coverage based on 9.5% of Salary	X \$4,713.00
<b>Total</b>	<b>\$334,623.00</b>
Total Employees	146
Annual Per Life Charge	X \$63.00
<b>Total</b>	<b>\$9,198.00</b>
<b>TOTAL PENALTY</b>	<b>\$343,821.00</b>

Based on Penny Value of \$10,298/ \$0.33 Property Tax Increase

<b>Projected Budgetary Recap</b>	<b>Prior Estimated Fund Balance 12/13</b>	<b>1,700,000</b>
	Unanticipated Revenues:	
	Public Law 874	130,505
	Disaster Relief from 2010	25,800
	Local Taxes ( Property, Sales, Prior Year, etc.)	85,770
	BEP Increase for Insurance and TN Public Acts 2013	19,460
	Unexpected Unused Expenditures (textbooks, HVAC units, diesel, electricity)	124,098
	<b>Actual Fund Balance for 12/13</b>	<b>2,085,633</b>
	Total Cuts made over 2 years	787,437
	BEP Loss over 6 years	-333,816
	Recurring Partially Unfunded Mandates	-384,821
	Extra Teacher Added Back for Class Size	-48,169
	Salaries picked up from Federal due to cuts in funding	-24,105
	Extra Stipends Budgeted for Common Core Summer Training	-24,000
	Increase in Credit Fees on Debt from .5% to 1.2%	-60,942
	<b>Estimated Fund Balance for 13/14</b>	<b>APPROXIMATELY 1,900,000</b>
	Healthcare Reform (offering state insurance plan at 9.5% of salary)	-343,821
Currently reducing fund balance at approximately:	-150,000	
<b>Estimated Fund Balance for 14-15</b>	<b>1,406,179</b>	

## Necessary Projects

- |                       |                  |
|-----------------------|------------------|
| • Roof Celina PreK-8  | \$175,000.00     |
| • Geo thermal         | Unknown          |
| • Cabling County Wide | \$191,905.00     |
| State will fund       | <u>93,000.00</u> |
| Cost for Schools      | \$98,905.00      |
- (Due to online testing requirements)

## People We Have Presented To

- Rep. Kelly Keisling
- Senator Mae Beavers
- Rep. Ryan Williams (House Education Committee)
- Wayne Qualls (Ex Commissioner of Education) TSSE
- Dr. Kathleen Airhart (Deputy Commissioner of Education)
- Maryanne Durski (Executive Director of Local Finance)
- Rep. Harry Brooks (Chair House Education Committee)





**BILL HASLAM**  
GOVERNOR

STATE OF TENNESSEE  
**STATE BOARD OF EDUCATION**  
1<sup>th</sup> FLOOR, ANDREW JOHNSON TOWER  
710 JAMES ROBERTSON PARKWAY  
NASHVILLE, TN 37243-1050  
615-741-2966  
[www.tn.gov/sbe](http://www.tn.gov/sbe)

**DR. GARY NIXON**  
EXECUTIVE DIRECTOR

**2013 Basic Education Program (BEP) Review Committee**  
**Tuesday, October 29, 2013, 9:00AM (CDT)**

<http://www.state.tn.us/sbe/bep.shtml>

*Conference Call Instructions (See page 2)*

- I. **Welcome**  
**Gary Nixon**
- II. **Revised Teacher Compensation Recommendation Discussion**  
**Greg Turner**
- III. **BEP 2.0 Fully Implemented Update & Information**  
**Maryanne Durski**
- IV. **The Effect of CDF on Salary Disparity**  
**Brad Davis**
- V. **National Comparison of State and Local Funding**  
**Brad Davis**
- VI. **2013 BEP Draft Report**  
**Scott Eddins**
- VII. **Wrap Up/Issues for Next Year**  
**Scott Eddins/Gary Nixon**

Although this meeting will be via conference call and Adobe Webcast for documents, it will also be video streamed and you may attend in person.  
<http://demo.enareplay.com/replay/webcastShow.html?key=uavlQA3bWeGzDH5>

The SBE staff and presenters will be meeting at the Tennessee School Boards Association (TSBA) located at 525 Brick Church Park Drive, Nashville, TN 37207.

# Adobe Conference Call Instructions

## Meeting Information

Name: **2013 BEP Review Committee Meetings**

Summary: **Fourth meeting of the 2013 BEP Review Committee**

Start Time: **10/29/2013 9:00 AM**

Duration: 03:00 (or less)

URL: <http://stateofennessee.adobeconnect.com/bep2013reviewcommittee/>

Language: **English**

Access: **Anyone who has the URL for the meeting can enter the room**

## Audio Conference Details

Conference Number(s): 615-532-5141 (Nashville area); 877-468-0082 (outside of Nashville)

Participant Code: 1220

## Draft amendment to the BEP Review Committee Recommendations for Teacher Compensation

In an effort to meet the goal of becoming the fastest improving state in the nation in terms of student achievement, the BEP Review Committee recognizes the need to create an environment that is attractive to highly effective teachers. Compensation is an integral component to creating this environment. Therefore, the BEP Review Committee supports Governor Haslam's goal of becoming the fastest improving state in teacher salaries during his time in office and increasing the BEP salary component accordingly.

<b>BEP 2.0 - Cost of Full Implementation Compared to FY14 July Final BEP</b>		
<u>Individual Component Change</u>	<u>Generated</u>	<u>Cost after Baseline and Stability</u>
Salary to \$40,000	0	0
Instructional at 75%	152,824,000	144,439,000
ELL teachers 1:20	27,587,000	25,547,000
ELL Translators 1:200	2,922,000	677,000
Medical Insurance 50%	25,802,000	23,567,000
Fox 100%	(441,000)	55,018,000
CDF Eliminated	(67,622,000)	17,293,000
Total Individual Components	141,072,000	266,541,000
All Components Together	137,862,000	146,223,000
FY14 salary component exceeds \$40,000		
These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.		

<b>BEP 2.0 Fully Implemented Based on FY14 July Final</b>						
	<u>FY14 July Final Generated</u>	<u>FY15 Generated with Full BEP 2.0</u>	<u>Variance</u>	<u>FY14 July Final Allocation</u>	<u>FY15 Estimate with Full BEP 2.0</u>	<u>Variance</u>
<b>10</b> Anderson County	28,822,000	29,466,000	644,000	28,822,000	29,466,000	644,000
<b>11</b> Clinton City	4,034,000	4,122,000	88,000	4,034,000	4,122,000	88,000
<b>12</b> Oak Ridge City	18,605,000	19,167,000	562,000	18,699,000	19,167,000	468,000
<b>20</b> Bedford County	39,668,000	41,223,000	1,555,000	39,668,000	41,223,000	1,555,000
<b>30</b> Benton County	11,461,000	11,645,000	184,000	11,461,000	11,645,000	184,000
<b>40</b> Bledsoe County	11,457,000	11,207,000	(250,000)	11,457,000	11,480,000	23,000
<b>50</b> Blount County	44,681,000	45,074,000	393,000	44,681,000	45,074,000	393,000
<b>51</b> Alcoa City	6,928,000	7,059,000	131,000	6,928,000	7,059,000	131,000
<b>52</b> Maryville City	18,717,000	18,949,000	232,000	18,717,000	18,949,000	232,000

<b>60</b>	Bradley County	43,527,000	45,265,000	1,738,000	43,527,000	45,265,000	1,738,000
<b>61</b>	Cleveland City	22,093,000	23,216,000	1,123,000	22,093,000	23,216,000	1,123,000
<b>70</b>	Campbell County	26,460,000	26,338,000	(122,000)	26,560,000	26,516,000	(44,000)
<b>80</b>	Cannon County	10,611,000	10,613,000	2,000	10,611,000	10,633,000	22,000
<b>90</b>	Carroll County	1,877,000	1,873,000	(4,000)	1,903,000	1,878,000	(25,000)
<b>92</b>	H Rock-Bruceton SSD	3,410,000	3,461,000	51,000	3,467,000	3,461,000	(6,000)
<b>93</b>	Huntingdon SSD	5,948,000	6,040,000	92,000	5,948,000	6,040,000	92,000
<b>94</b>	McKenzie SSD	6,656,000	6,755,000	99,000	6,656,000	6,755,000	99,000
<b>95</b>	South Carroll Co SSD	1,904,000	1,931,000	27,000	1,904,000	1,931,000	27,000
<b>97</b>	West Carroll Co SSD	5,024,000	5,101,000	77,000	5,024,000	5,101,000	77,000
<b>100</b>	Carter County	27,931,000	28,072,000	141,000	27,931,000	28,072,000	141,000
<b>101</b>	Elizabethton City	11,437,000	11,524,000	87,000	11,437,000	11,524,000	87,000
<b>110</b>	Cheatham County	31,771,000	32,089,000	318,000	31,771,000	32,089,000	318,000
<b>120</b>	Chester County	14,512,000	14,635,000	123,000	14,512,000	14,635,000	123,000
<b>130</b>	Claiborne County	23,943,000	23,812,000	(131,000)	23,943,000	23,992,000	49,000
<b>140</b>	Clay County	5,624,000	5,596,000	(28,000)	5,624,000	5,635,000	11,000
<b>150</b>	Cocke County	22,827,000	22,746,000	(81,000)	22,827,000	22,875,000	48,000
<b>151</b>	Newport City	3,349,000	3,338,000	(11,000)	3,349,000	3,356,000	7,000
<b>160</b>	Coffee County	18,987,000	20,094,000	1,107,000	18,987,000	20,094,000	1,107,000
<b>161</b>	Manchester City	6,044,000	6,501,000	457,000	6,241,000	6,501,000	260,000
<b>162</b>	Tullahoma City	14,013,000	14,913,000	900,000	14,013,000	14,913,000	900,000
<b>170</b>	Crockett County	10,105,000	10,326,000	221,000	10,105,000	10,326,000	221,000
<b>171</b>	Alamo City	3,375,000	3,492,000	117,000	3,375,000	3,492,000	117,000
<b>172</b>	Bells City	2,155,000	2,207,000	52,000	2,155,000	2,207,000	52,000
<b>180</b>	Cumberland County	28,441,000	27,774,000	(667,000)	28,441,000	28,504,000	63,000
<b>190</b>	Davidson County	253,366,000	266,076,000	12,710,000	253,366,000	266,076,000	12,710,000
<b>200</b>	Decatur County	7,962,000	8,017,000	55,000	7,962,000	8,017,000	55,000
<b>210</b>	DeKalb County	14,004,000	13,905,000	(99,000)	14,004,000	14,035,000	31,000
<b>220</b>	Dickson County	36,815,000	38,001,000	1,186,000	36,815,000	38,001,000	1,186,000
<b>230</b>	Dyer County	17,271,000	18,181,000	910,000	17,271,000	18,181,000	910,000
<b>231</b>	Dyersburg City	11,887,000	12,573,000	686,000	12,136,000	12,573,000	437,000
<b>240</b>	Fayette County	13,494,000	13,038,000	(456,000)	15,359,000	15,388,000	29,000
<b>250</b>	Fentress County	11,899,000	11,806,000	(93,000)	11,899,000	11,923,000	24,000
<b>260</b>	Franklin County	25,613,000	25,147,000	(466,000)	25,613,000	25,668,000	55,000
<b>271</b>	Humboldt City	6,021,000	6,200,000	179,000	6,095,000	6,200,000	105,000
<b>272</b>	Milan SSD	10,347,000	10,677,000	330,000	10,347,000	10,677,000	330,000

<b>273</b>	Trenton SSD	6,721,000	6,940,000	219,000	6,721,000	6,940,000	219,000
<b>274</b>	Bradford SSD	2,673,000	2,749,000	76,000	2,798,000	2,749,000	(49,000)
<b>275</b>	Gibson County SSD	18,582,000	19,164,000	582,000	18,582,000	19,164,000	582,000
<b>280</b>	Giles County	17,544,000	17,861,000	317,000	17,544,000	17,861,000	317,000
<b>290</b>	Grainger County	19,526,000	19,253,000	(273,000)	19,526,000	19,565,000	39,000
<b>300</b>	Greene County	31,247,000	31,941,000	694,000	31,247,000	31,941,000	694,000
<b>301</b>	Greeneville City	12,378,000	12,721,000	343,000	12,378,000	12,721,000	343,000
<b>310</b>	Grundy County	12,626,000	12,395,000	(231,000)	12,626,000	12,652,000	26,000
<b>320</b>	Hamblen County	42,517,000	44,918,000	2,401,000	42,517,000	44,918,000	2,401,000
<b>330</b>	Hamilton County	131,307,000	145,438,000	14,131,000	131,307,000	145,438,000	14,131,000
<b>340</b>	Hancock County	6,032,000	5,911,000	(121,000)	6,032,000	6,044,000	12,000
<b>350</b>	Hardeman County	20,664,000	20,773,000	109,000	20,664,000	20,773,000	109,000
<b>360</b>	Hardin County	14,424,000	14,313,000	(111,000)	14,424,000	14,456,000	32,000
<b>370</b>	Hawkins County	35,908,000	35,801,000	(107,000)	35,908,000	35,983,000	75,000
<b>371</b>	Rogersville City	3,055,000	3,074,000	19,000	3,055,000	3,074,000	19,000
<b>380</b>	Haywood County	16,643,000	16,653,000	10,000	16,643,000	16,678,000	35,000
<b>390</b>	Henderson County	19,123,000	19,490,000	367,000	19,123,000	19,490,000	367,000
<b>391</b>	Lexington City	4,783,000	4,898,000	115,000	4,783,000	4,898,000	115,000
<b>400</b>	Henry County	14,237,000	14,609,000	372,000	14,237,000	14,609,000	372,000
<b>401</b>	Paris SSD	7,729,000	7,934,000	205,000	7,729,000	7,934,000	205,000
<b>410</b>	Hickman County	19,606,000	19,270,000	(336,000)	20,059,000	20,099,000	40,000
<b>420</b>	Houston County	7,609,000	7,577,000	(32,000)	7,609,000	7,625,000	16,000
<b>430</b>	Humphreys County	14,130,000	14,530,000	400,000	14,130,000	14,530,000	400,000
<b>440</b>	Jackson County	8,739,000	8,760,000	21,000	8,739,000	8,760,000	21,000
<b>450</b>	Jefferson County	32,247,000	31,771,000	(476,000)	32,247,000	32,317,000	70,000
<b>460</b>	Johnson County	11,471,000	11,121,000	(350,000)	12,027,000	12,051,000	24,000
<b>470</b>	Knox County	173,301,000	192,300,000	18,999,000	173,301,000	192,300,000	18,999,000
<b>480</b>	Lake County	5,047,000	5,036,000	(11,000)	5,047,000	5,057,000	10,000
<b>490</b>	Lauderdale County	23,789,000	24,059,000	270,000	23,789,000	24,059,000	270,000
<b>500</b>	Lawrence County	32,355,000	32,949,000	594,000	32,398,000	32,949,000	551,000
<b>510</b>	Lewis County	9,511,000	9,495,000	(16,000)	9,511,000	9,531,000	20,000
<b>520</b>	Lincoln County	18,993,000	19,316,000	323,000	18,993,000	19,316,000	323,000
<b>521</b>	Fayetteville City	5,765,000	5,868,000	103,000	5,765,000	5,868,000	103,000
<b>530</b>	Loudon County	18,678,000	18,255,000	(423,000)	19,264,000	19,307,000	43,000
<b>531</b>	Lenoir City	8,714,000	8,700,000	(14,000)	8,714,000	8,735,000	21,000
<b>540</b>	McMinn County	24,478,000	24,960,000	482,000	24,478,000	24,960,000	482,000
<b>541</b>	Athens City	6,962,000	7,172,000	210,000	6,962,000	7,172,000	210,000

<b>542</b>	Etowah City	1,561,000	1,590,000	29,000	1,561,000	1,590,000	29,000
<b>550</b>	McNairy County	21,523,000	21,869,000	346,000	21,523,000	21,869,000	346,000
<b>560</b>	Macon County	19,549,000	19,889,000	340,000	19,549,000	19,889,000	340,000
<b>570</b>	Madison County	44,716,000	49,782,000	5,066,000	44,716,000	49,782,000	5,066,000
<b>580</b>	Marion County	19,079,000	19,291,000	212,000	19,204,000	19,291,000	87,000
<b>581</b>	Richard City SSD	1,317,000	1,328,000	11,000	1,469,000	1,328,000	(141,000)
<b>590</b>	Marshall County	24,868,000	25,259,000	391,000	24,868,000	25,259,000	391,000
<b>600</b>	Mauzy County	48,705,000	49,710,000	1,005,000	48,705,000	49,710,000	1,005,000
<b>610</b>	Meigs County	9,320,000	9,077,000	(243,000)	9,424,000	9,443,000	19,000
<b>620</b>	Monroe County	26,223,000	25,678,000	(545,000)	26,223,000	26,278,000	55,000
<b>621</b>	Sweetwater City	7,188,000	7,122,000	(66,000)	7,188,000	7,204,000	16,000
<b>630</b>	Montgomery County	126,030,000	138,121,000	12,091,000	126,045,000	138,121,000	12,076,000
<b>640</b>	Moore County	4,593,000	4,509,000	(84,000)	4,593,000	4,603,000	10,000
<b>650</b>	Morgan County	18,141,000	17,954,000	(187,000)	18,141,000	18,178,000	37,000
<b>660</b>	Obion County	16,516,000	17,440,000	924,000	16,516,000	17,440,000	924,000
<b>661</b>	Union City	6,524,000	6,929,000	405,000	6,524,000	6,929,000	405,000
<b>670</b>	Overton County	17,514,000	17,443,000	(71,000)	17,514,000	17,550,000	36,000
<b>680</b>	Perry County	5,819,000	5,701,000	(118,000)	5,858,000	5,831,000	(27,000)
<b>690</b>	Pickett County	3,733,000	3,596,000	(137,000)	3,801,000	3,740,000	(61,000)
<b>700</b>	Polk County	12,714,000	12,451,000	(263,000)	12,740,000	12,740,000	0
<b>710</b>	Putnam County	42,121,000	45,330,000	3,209,000	42,121,000	45,330,000	3,209,000
<b>720</b>	Rhea County	21,168,000	21,177,000	9,000	21,168,000	21,213,000	45,000
<b>721</b>	Dayton City	3,804,000	3,865,000	61,000	3,804,000	3,865,000	61,000
<b>730</b>	Roane County	26,810,000	27,333,000	523,000	27,859,000	27,922,000	63,000
<b>740</b>	Robertson County	52,708,000	54,261,000	1,553,000	52,708,000	54,261,000	1,553,000
<b>750</b>	Rutherford County	164,980,000	173,011,000	8,031,000	164,980,000	173,011,000	8,031,000
<b>751</b>	Murfreesboro City	31,227,000	32,873,000	1,646,000	31,227,000	32,873,000	1,646,000
<b>760</b>	Scott County	15,456,000	15,388,000	(68,000)	15,456,000	15,487,000	31,000
<b>761</b>	Oneida SSD	6,575,000	6,548,000	(27,000)	6,575,000	6,589,000	14,000
<b>770</b>	Sequatchie County	11,623,000	11,625,000	2,000	11,623,000	11,648,000	25,000
<b>780</b>	Sevier County	35,515,000	38,867,000	3,352,000	38,496,000	38,867,000	371,000
<b>790</b>	Shelby County	645,947,000	670,770,000	24,823,000	645,947,000	670,770,000	24,823,000
<b>800</b>	Smith County	15,339,000	15,613,000	274,000	15,450,000	15,613,000	163,000
<b>810</b>	Stewart County	10,795,000	10,734,000	(61,000)	11,010,000	10,817,000	(193,000)
<b>820</b>	Sullivan County	38,230,000	40,429,000	2,199,000	38,230,000	40,429,000	2,199,000
<b>821</b>	Bristol City	13,873,000	14,750,000	877,000	13,873,000	14,750,000	877,000
<b>822</b>	Kingsport City	24,306,000	25,817,000	1,511,000	24,306,000	25,817,000	1,511,000

<b>830</b>	Sumner County	121,014,000	124,027,000	3,013,000	121,014,000	124,027,000	3,013,000
<b>840</b>	Tipton County	58,067,000	59,519,000	1,452,000	58,067,000	59,519,000	1,452,000
<b>850</b>	Trousdale County	6,818,000	6,882,000	64,000	6,818,000	6,882,000	64,000
<b>860</b>	Unicoi County	12,592,000	12,939,000	347,000	12,592,000	12,939,000	347,000
<b>870</b>	Union County	31,159,000	30,672,000	(487,000)	31,159,000	31,223,000	64,000
<b>880</b>	Van Buren County	3,830,000	3,688,000	(142,000)	4,572,000	4,580,000	8,000
<b>890</b>	Warren County	31,390,000	32,117,000	727,000	31,390,000	32,117,000	727,000
<b>900</b>	Washington County	30,429,000	32,180,000	1,751,000	30,745,000	32,180,000	1,435,000
<b>901</b>	Johnson City	25,621,000	27,325,000	1,704,000	25,621,000	27,325,000	1,704,000
<b>910</b>	Wayne County	12,797,000	12,498,000	(299,000)	13,022,000	13,048,000	26,000
<b>920</b>	Weakley County	21,096,000	21,768,000	672,000	21,471,000	21,768,000	297,000
<b>930</b>	White County	20,066,000	19,851,000	(215,000)	20,066,000	20,108,000	42,000
<b>940</b>	Williamson County	107,438,000	103,069,000	(4,369,000)	107,438,000	107,700,000	262,000
<b>941</b>	Franklin SSD	13,731,000	13,448,000	(283,000)	13,731,000	13,766,000	35,000
<b>950</b>	Wilson County	61,363,000	64,367,000	3,004,000	61,363,000	64,367,000	3,004,000
<b>951</b>	Lebanon SSD	14,339,000	15,196,000	857,000	14,339,000	15,196,000	857,000
<b>970</b>	Dept. of Children Services	7,359,000	7,375,000	16,000	9,867,000	9,867,000	0
		3,979,409,000	4,117,271,000	137,862,000	3,992,885,000	4,139,108,000	146,223,000

These numbers detail the pure cost of a formula improvement and do not include the effect of any other possible changes in the formula or other unit costs. Therefore, final allocations could vary.



## The Cost Differential Factor's (CDF) effect on 2013 Salary Disparity

To quantify the effect the CDF may have had on salary disparity, each LEA's CDF dollars funded in the BEP were divided by each LEA's total salary dollars paid through their salary schedule to arrive at a percentage. The weighted average salary of the affected LEAs were then reduced by this percentage and salary disparity recalculated for 2013. No adjustments were made to weighted average insurance. Displayed below are the results.

Maximum versus Minimum	Weighted Average Salary	Weighted Average Insurance Paid	Total Compensation
2013 with CDF	41.79%	148.43%	42.79%
2013 without CDF	35.17%	148.43%	37.21%

Coefficient of Variation	Weighted Average Salary	Weighted Average Insurance Paid	Total Compensation
2013 with CDF	0.0756	0.1662	0.0748
2013 without CDF	0.0701	0.1662	0.0702

Year	Weighted Average Salary	Weighted Average Compensation
2013 with CDF	\$43,826	\$51,181
2013 without CDF	\$43,703	\$51,058

LEA	Without CDF-- % Salary Reduction	Weighted Average Salary with CDF	Weighted Average Salary without CDF
Anderson County	1.53%	\$ 44,138.19	\$ 43,464.35
Clinton City	1.61%	\$ 45,483.08	\$ 44,749.48
Oak Ridge City	1.18%	\$ 52,928.20	\$ 52,302.34
Davidson County	5.35%	\$ 50,514.14	\$ 47,810.97
Shelby County	4.63%	\$ 55,985.24	\$ 53,392.94
Memphis City	4.67%	\$ 56,323.71	\$ 53,694.92
Williamson County	7.90%	\$ 48,402.56	\$ 44,578.91
Franklin SSD	5.61%	\$ 51,553.21	\$ 48,661.96

**2011-12 Percentage of Revenue for Public K-12 schools from:**

	Local	Rank	State	Rank	Federal	Rank
Alabama	32.5%	39	55.8%	13	11.7%	21
Arkansas	36.6%	34	50.0%	20	13.5%	12
Florida	50.9%	15	36.1%	43	13.0%	14
Georgia	47.7%	19	42.3%	33	10.1%	28
Kentucky	37.1%	33	46.9%	22	16.0%	4
Louisiana	39.6%	27	45.0%	28	15.4%	6
Mississippi	33.0%	38	51.2%	18	15.8%	5
North Carolina	28.5%	43	57.9%	10	13.6%	11
South Carolina	43.6%	24	43.8%	30	12.6%	19
<b>Tennessee</b>	<b>39.2%</b>	<b>28</b>	<b>46.5%</b>	<b>23</b>	<b>14.3%</b>	<b>8</b>
Virginia	55.1%	10	38.5%	39	6.4%	46
West Virginia	26.9%	44	59.4%	9	13.7%	10
<b>Southeast</b>	39.2%		47.8%		13.0%	
<b>United States</b>	43.7%		45.8%		10.5%	
District of Columbia	88.8%	1				
Hawaii	1.6%	51				
Vermont			87.8%	1		
Illinois			21.4%	50		
Oklahoma					18.3%	1
New Jersey					3.1%	51

**Source: NEA Rankings and Estimates, [nea.org](http://nea.org)**

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