

# Per Pupil Expenditure Reporting

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# Session Overview

- State Formula
- Helpful Tips
- Questions



# Formula Components

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- School-level expenditures
  - From state/local funds
  - From federal funds
  - School Nutrition
- District-level expenditures
  - From state/local funds
  - From federal funds
  - School Nutrition



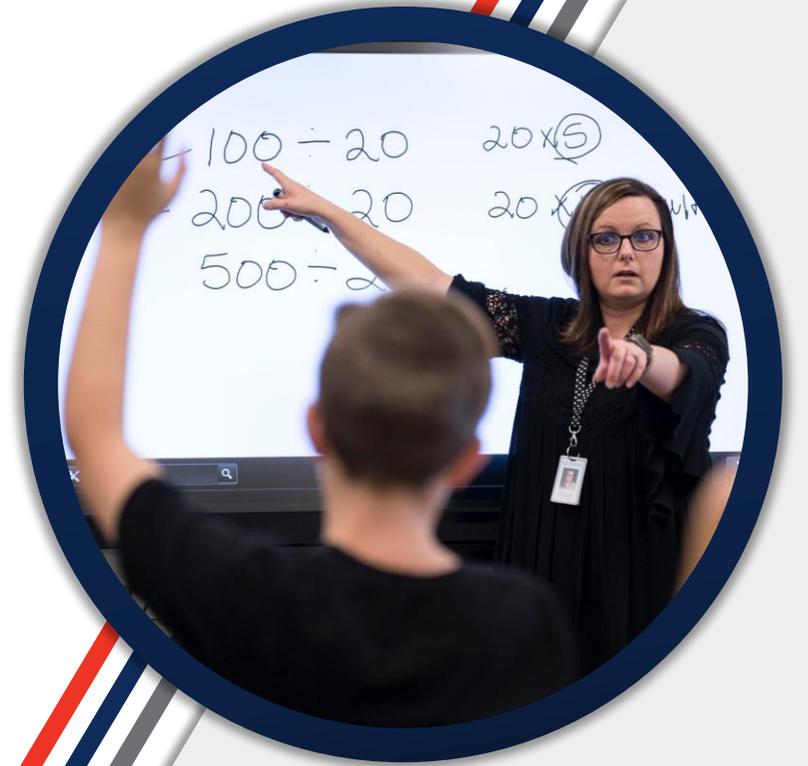
# School-Level Expenditures

- Salaries of personnel assigned to the school for at least 50 percent of their time
- Benefits (employer share) of personnel assigned to the school:
  - Social Security
  - Medicare
  - Medical insurance
  - Dental insurance
  - Life insurance
- Instructional supplies and materials (object code 429)
- Utilities
- School nutrition expenditures



# System-Level Expenditures

- Expenditures NOT attributed to a particular school
  - Central Office personnel salaries and benefits
  - Traveling personnel' salaries and benefits
  - Office of director of schools
  - School board expenditures
  - Finance
  - Human Resources
  - Maintenance and Operations
  - Transportation
- Summer school costs should not be reported at the school level. These will be system-level expenditures.



# System/District Level Formula

# System/District-Level Formula

- System-wide expenditures minus school level expenditures for each category, divided by total district enrollment equals per pupil amount for system-wide expenditures.
- This per pupil amount is then multiplied by the number of students at each school.
- This will be the student Per Pupil Expenditure (PPE).



# School-Level Formula

- School level expenditures for each category divided by school enrollment equals school level PPE.



# Exclusions

- Pre-K
- Capital outlay
- Debt service
- Community services
- Privately generated funds

# *Excluded Accounts Tab of PPE Template*

CATEGORIES which are EXCLUDED from ALL Per Pupil calculations		FUNDS which are EXCLUDED from ALL Per Pupil calculations	
71400	Instruction - Student Body Education	146	Extended School Program
71600	Instruction - Adult Education	156	Education Debt Service
72260	Support Services - Adult Education	177	Capital Projects
73300	Non-Instructional - Community Services	333	Private Purpose Trust
73400	Non-Instructional - Early Childhood		
76100	Regular Capital Outlay		
82130	Debt Service - Principal		
82230	Debt Service - Interest		
82330	Debt Service - Other		
91300	Education Capital Projects		
99100	Transfers		





# School Improvement Grants

- State Grants
  - State School Improvement Grant (SSIG)
  - State School Improvement Grant (SSIG) 2.0
  
- Federal Grants
  - ATSI 22 Grant
  - ATSI 23 Grant
  - ATSI 24 Grant
  - School Improvement Grant (1003G)
  - School Turnaround Pilot Program Grant
  - Turnaround Action Grant (TAG) 3.0
  - Turnaround Action Grant (TAG) 4.0
  - Turnaround Action Grant (TAG) 5.0



# Template Tips

# Template Tips

- The templates were sent out Wed Nov 26th. These must be completed and submitted to [Rachel.Salsman@tn.gov](mailto:Rachel.Salsman@tn.gov) by December 15, as we don't start PPE calculations until everyone has returned a completed template. A final template will then be sent back to each district with school and district level PPE.
- Total district expenditures from ePlan are shown in columns U, V, & W, and total school-level data cannot exceed the district amounts.
- Enrollment data cannot be changed. This comes from EIS and is the official count.
- Formulas on the template should not be changed or .....  
overwritten.

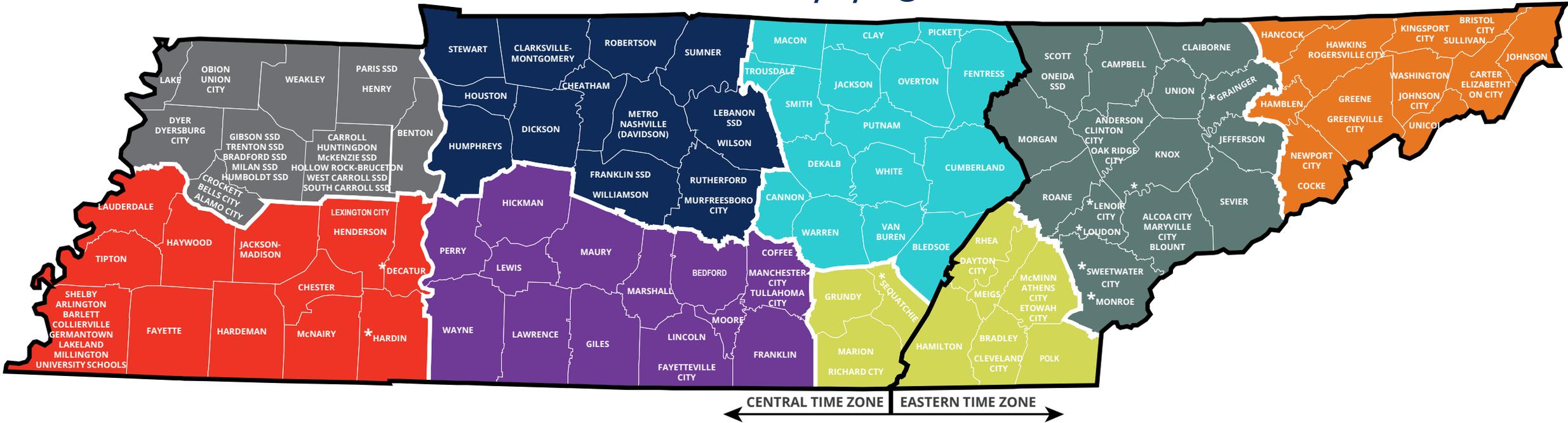
# Questions

- Are ISM (Innovative School Model) grants reported?
  - Yes, most districts received these as state funds so they would be reported under State/Local.



# Regional Finance Consultant District Map

As of 10/1/25



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Bryan Clark	Taffe Bishop	Shelby Ownbey	Jill Lewis
<a href="mailto:Cindy.Smith@tn.gov">Cindy.Smith@tn.gov</a>	<a href="mailto:Meribeth.B.Carpenter@tn.gov">Meribeth.B.Carpenter@tn.gov</a>	<a href="mailto:Robert.Mynhier@tn.gov">Robert.Mynhier@tn.gov</a>	<a href="mailto:Joshua.Dehnz@tn.gov">Joshua.Dehnz@tn.gov</a>	<a href="mailto:Bryan.W.Clark@tn.gov">Bryan.W.Clark@tn.gov</a>	<a href="mailto:Taffe.Bishop@tn.gov">Taffe.Bishop@tn.gov</a>	<a href="mailto:Shelby.Ownbey@tn.gov">Shelby.Ownbey@tn.gov</a>	<a href="mailto:Jill.Lewis@tn.gov">Jill.Lewis@tn.gov</a>

\*District assigned to a finance consultant in a different CORE region.

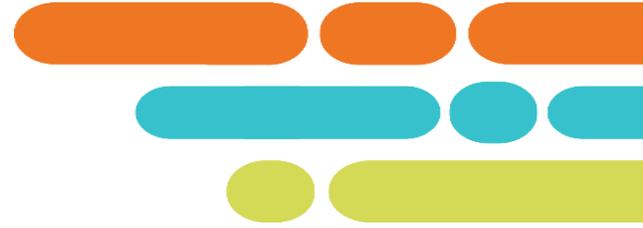
# Regional Finance Consultant District Assignment

As of 10/1/2025

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
<b>Cindy Smith</b>	<b>Meribeth Carpenter</b>	<b>Rob Mynhier</b>	<b>Joshua Dehnz</b>	<b>Bryan Clark</b>	<b>Taffe Bishop</b>	<b>Shelby Ownbey</b>	<b>Jill Lewis</b>
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<b>Districts:</b> Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt SSD Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	<b>Districts:</b> Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County University Schools WTSD	<b>Districts:</b> Cheatham County Charter Schools Commission Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro-Nashville Montgomery County Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN School for Blind Williamson County Wilson County	<b>Districts:</b> Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Jackson County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County  *Sequatchie County	<b>Districts:</b> Bedford County Coffee County Fayetteville City Franklin County Giles County Hickman County Lawrence County Lewis County Lincoln County Manchester City Marshall County Maury County Moore County Perry County Tullahoma City Wayne County  *Decatur County *Hardin County	<b>Districts:</b> Athens City Bradley County Cleveland City Dayton City Etowah City Grundy County Hamilton County Marion County McMinn County Meigs County Polk County Rhea County Richard City  *Lenoir City *Loudon County *Monroe County *Sweetwater City	<b>Districts:</b> Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TSDK Union County	<b>Districts:</b> Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County  *Grainger County

\*Districts assigned to a finance consultant in a different CORE region.

# Finance Division Contacts



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