



SNAPSHOT

How much Tennessee public schools spend per student

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In late June 2020, the Tennessee Department of Education (TDOE or the department) published data showing per-pupil expenditures for every public school in the state for school year 2018-19, the most recent year of data available. To provide some context to the amount of per-pupil spending shown for each school, OREA has released three tools for evaluating the data:

- an interactive dashboard of per-pupil spending and demographic data for all K-12 public schools and districts for the 2018-19 school year.
- an interactive map of average district per-pupil expenditures for the 2018-19 school year.
- a legislative brief describing the department's methodology in calculating the per-pupil figures at the school and district level. The brief also explains how school districts are funded in Tennessee and how, in turn, school districts allocate funds to their schools. The report examines Tennessee's data and discusses factors that are important for the General Assembly and other education stakeholders to consider regarding the per-pupil figures, particularly when comparing schools.

Federal education law requires states to report per-pupil spending by school. TDOE created the Tennessee Financial Transparency Working Group to compile input from stakeholders on what expenditures to include at the school level versus district level and how to collect and present data.

Context is key when analyzing Tennessee's school-level per-pupil expenditure data, and data limitations should be considered. Schools that appear similar in some respects – grade levels, number of students, for example – may differ in the amount of spending per student, and it will be important to consider possible explanations for such differences. Because districts must account for a variety of factors when allocating funds to schools, it is not advisable to isolate a single factor as the reason certain schools in a district spent more per pupil than others.

OREA analyzed total school-level expenditures per pupil in several districts to illustrate different factors that could influence school-level per-pupil figures including:

- Special population schools
- Enrollment and grade span
- Demographics
- School-level programming
- Building costs and utilities

To learn more about this study, see the full report at: tncot.cc/orea.