

TENNESSEE'S BUDGET IN BRIEF

Summary of Gov. Lee's FY 2021 Recommended Budget



THE SYCAMORE INSTITUTE

On February 3, 2020, Tennessee Governor Bill Lee released his recommendation for the state's FY 2021 Budget – along with re-estimates and recommended changes for the FY 2020 Budget. (1) (2) It is now the job of the legislature to consider and act on this recommendation.

KEY TAKEAWAYS

- Gov. Lee's FY 2021 recommended budget is 3.7% (or \$1.5 billion) higher than estimates for the current fiscal year. Spending from state revenues is 6.0% (or \$1.1 billion) higher.
- The Budget projects state tax revenues will grow by 2.75% in FY 2021 – the 11th consecutive year of revenue growth since the Great Recession.
- The largest spending increases are recommended for salaries and benefits, TennCare, K-12 education, corrections, economic development, and capital improvements.
- The largest spending reductions are recommended in TennCare.
- The two main rainy day reserves combined would top \$1.5 billion in FY 2021 and cover about 33 days of General Fund operations – one day less than the current budget and nine less than in FY 2007 before the Great Recession.

Overview

The FY 2021 recommended budget totals \$40.8 billion from all revenue sources, an increase of 3.7% (or \$1.5 billion) over estimates for the current fiscal year. The funding mix is 49% state dollars, 36% federal funding, and 15% from other sources. Education (29%) and Health and Social Services (45%) account for nearly three-quarters of total expenditures (**Figure 1**).

State dollars in the recommended budget total \$20.1 billion, an increase of 6.0% (or \$1.1 billion) from the current year. State revenues mostly come from the sales tax (50%) and taxes on businesses (15%) (**Figure 2**). Education (39%) and Health and Social Services (27%) account for about two-thirds of expenditures from state appropriations (**Figure 3**).

RECOMMENDED READING

Our [Tennessee State Budget Primer](#) provides deeper discussions, related information, additional context, and a glossary of terms for the governor's current budget recommendation.

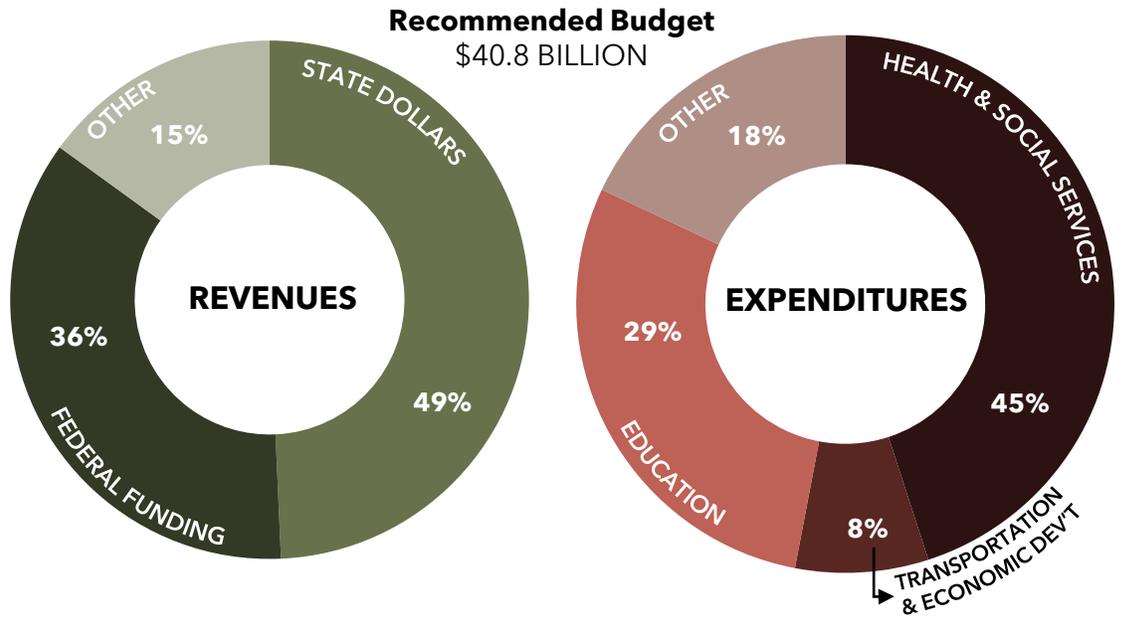
TENNESSEE STATE BUDGET

Governor's FY 2021 Recommendation

TOTAL BUDGET

Gov. Bill Lee's recommended budget for FY 2021 is **3.7% (or \$1.5B) higher** than current revised budget.

Spending from state revenues is **6.0% (or \$1.1B) higher.**



TOP INVESTMENTS & INCREASES

Recurring:

+\$264M for K-12 Education

+\$165M for TennCare

+\$135M for personnel costs like salaries & benefits

Non-Recurring:

\$399M for capital outlay & IT

\$384M for K-12 Education

\$148M for Economic & Community Development

TOP REDUCTIONS

Recurring:

-\$72M from TennCare

-\$6M from Dept. of Revenue

-\$5M from CoverKids

Non-Recurring:

-\$5M from CoverKids
offset by federal increases

SAVINGS



33 DAYS

period TN could operate with expected **Rainy Day Fund & TennCare Reserve** balances in FY 2021

-1 DAY vs. FY 2020
-9 DAYS vs. FY 2007

STATE TAX REVENUES

+\$435 MILLION

or **2.75% higher** than estimated revenues for the current year

4.4%
avg. annual growth since FY 2011

11 years
consecutive growth since Great Recession

SELECT POLICY INITIATIVES

CHILDREN'S BEHAVIORAL HEALTH

+\$261M

for a new K-12 Mental Health Trust Fund and a children's behavioral health safety net

K-12 TEACHER SUPPORT

+\$164M

for teacher pay, training, and pipeline development

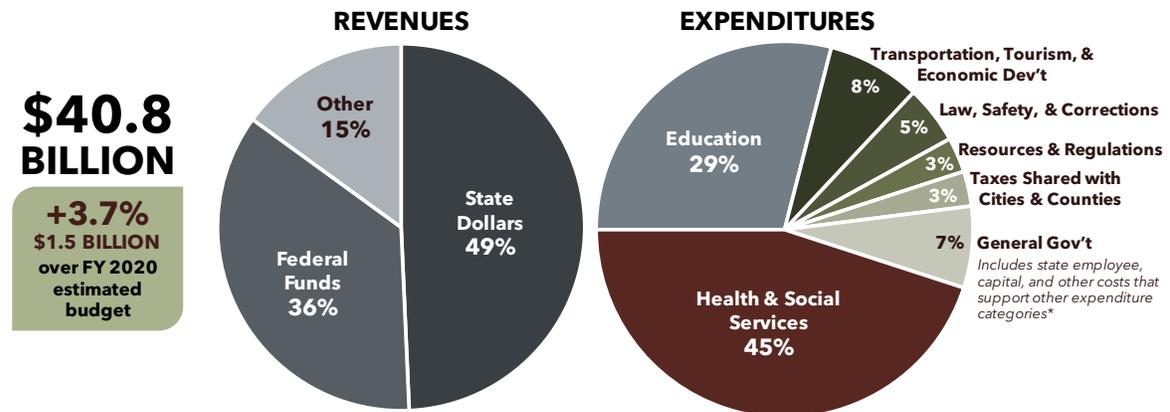
STATEWIDE LITERACY INITIATIVE

+\$71M

for teacher instruction, coaching, and classroom materials

Figure 1. FY 2021 Recommended Budget Totals \$40.8 Billion, 3.7% Higher than FY 2020

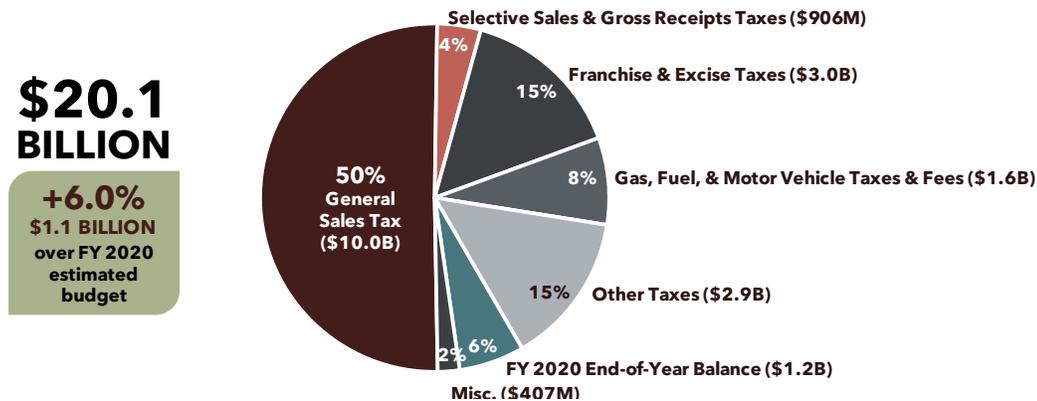
Tennessee FY 2021 Recommended Budget by Revenue Sources and Expenditures



*In the Budget document, these costs appear in the expenditure categories of their respective appropriations.
Source: The Sycamore Institute’s analysis of the FY 2021 Tennessee State Budget (1)

Figure 2. Sales Tax Accounts for Half of State Revenue in FY 2021 Recommended Budget

State Dollars in the Tennessee FY 2021 Recommended Budget by Revenue Source



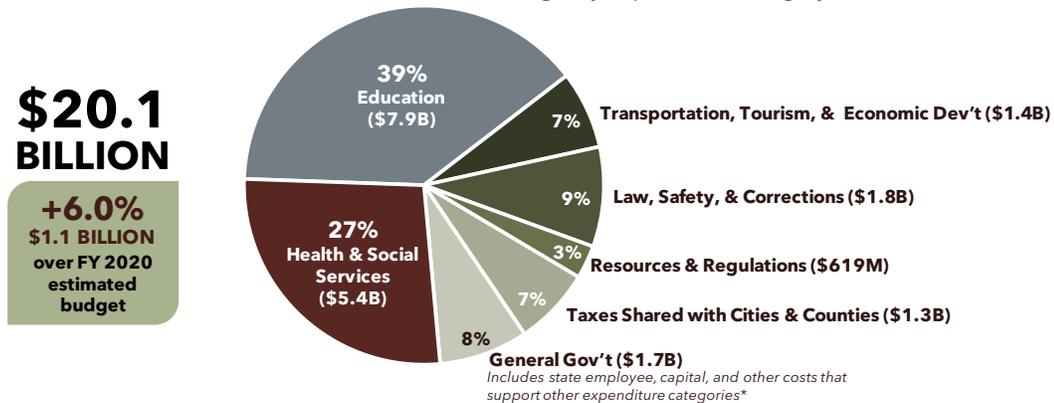
Source: The Sycamore Institute’s analysis of the FY 2021 Tennessee State Budget (1)

The General Fund in Context

The administration’s budget document and presentations often focus on state dollars in the General Fund, which accounts for 85% of all state spending (Figure 4). That number does not include state appropriations for the Capital Outlay Program and Facilities Revolving Fund, which many discussions and calculations lump in with the General Fund because they are partly funded by General Fund revenue.

Figure 3. Education, Health, and Social Services Are Two-Thirds of State Revenue Spending in FY 2021 Recommended Budget

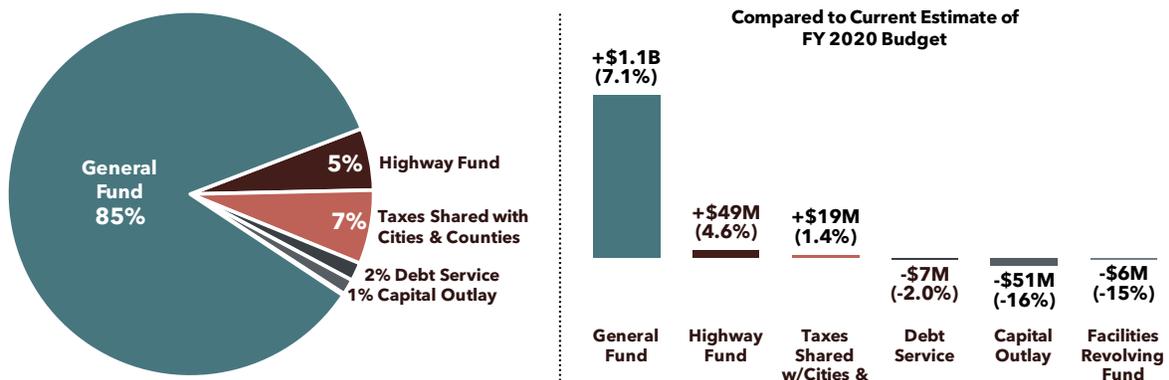
State Dollars in the Tennessee FY 2021 Recommended Budget by Expenditure Category



*In the Budget document, these costs appear in the expenditure categories of their respective appropriations. Source: The Sycamore Institute’s analysis of the FY 2021 Tennessee State Budget (1)

Figure 4. The General Fund Accounts for 85% of State Spending in FY 2021 Recommended Budget

State Expenditures in the Tennessee FY 2021 Recommended Budget by Fund



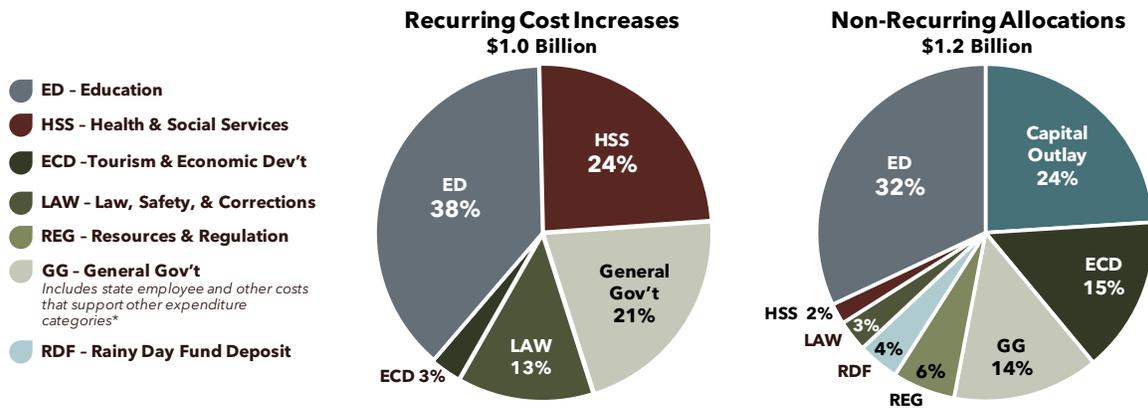
Source: The Sycamore Institute’s analysis of the FY 2021 Tennessee State Budget (1)

Recommended Cost Increases and One-Time Spending

The Budget recommends \$1.0 billion in recurring General Fund spending increases and a total of \$1.2 billion in non-recurring General Fund allocations (Figure 5). (3) In general, this additional money pays for rising costs in existing programs as well as the cost of new initiatives and investments.

Figure 5. How FY 2021 Recommended Budget Allocates New and One-Time Spending from the General Fund

State General Fund Dollars in the Tennessee FY 2021 Recommended Budget



* In the Budget document, these costs appear in the expenditure categories of their respective appropriations.
Source: The Sycamore Institute's analysis of the FY 2021 Tennessee State Budget (1)

The Budget's Largest Recurring Increases

- **+\$264 million for K-12 education**, including +\$117 million for teacher pay and +\$66 million to fund Basic Education Program (BEP) formula growth. (3)
- **+\$165 million for TennCare** to cover expected cost increases, [long-term services and supports for more enrollees](#), dental care for pregnant and postpartum women, and IT system upgrades. The additional state dollars will draw down an additional \$339 million in federal funding. (3)
- **+\$135 million for personnel-related costs** for state employees like salary increases, retirement contributions, and health insurance cost increases (excluding those for K-12 and higher education). (3)
- **+\$109 million for higher education**, including salary increases and outcomes-based formula increases for state colleges and universities that have achieved greater productivity. (3)
- **+\$88 million for the Department of Correction** for [reimbursements to local governments for housing state prisoners in local jails](#), increased prisoner health care costs, and investments in [re-entry and community supervision](#). (3)

The Budget's Largest Non-Recurring Allocations

- **\$399 million for capital improvements, maintenance, and IT investments** across state government. (3) (4)
- **\$384 million for K-12 education**, including \$250 million for a new K-12 Mental Health Trust Fund and \$25 million for school choice and charter school-related activities. (3)
- **\$148 million to the Department of Economic and Community Development** for rural and economic development activities.
- **\$100 million for grants to local governments** – divided equally between counties and municipalities for one-time IT, capital maintenance, utility system, road, and public safety projects. Grants will be based on population with a \$250,000 floor for counties and \$15,000 for municipalities. (3) (5) (6)

Summary of Gov. Lee's Policy Initiatives

Several of Gov. Lee's new policy initiatives affect the FY 2021 recommended Budget in a significant way. The total recurring increases and one-time spending discussed in the previous section include the costs summarized below.

Children's Behavioral Health

The Budget includes \$261 million to support behavioral health efforts for children – including \$11 million in new recurring spending and a one-time \$250 million allocation. The recurring funding proposals include (1):

- \$8 million for a new children's behavioral health safety net, which is expected to provide services for about 5,000 uninsured children.
- \$3 million to support the expansion of school-based behavioral health liaisons to all 95 counties.

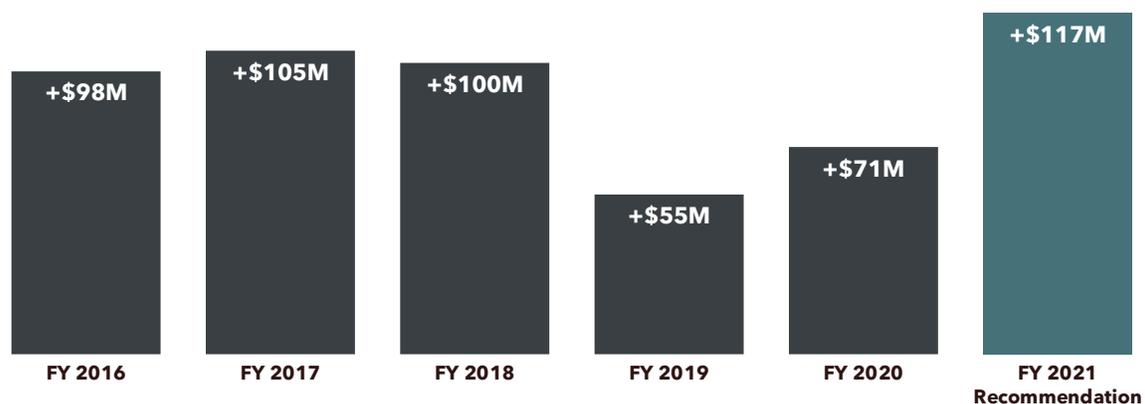
Gov. Lee proposed a one-time allocation of \$250 million to establish a K-12 Mental Health Trust Fund. An estimated \$5-8 million in annual interest earnings off the fund's investment will support mental health efforts in schools. The Departments of Education and Mental Health and Substance Abuse Services (TDMHSAS) plan to conduct needs assessments across the state's school districts. The results will guide how the trust fund earnings will be spent. (1) (7)

Support for K-12 Teachers

The increases for K-12 education includes \$164 million for K-12 teachers – including support for teacher pay, training and leadership development, and a pipeline for developing the next generation of teachers. (3)

Figure 6. Gov. Lee's FY 2021 Budget Would Add \$117 Million for Teacher Pay, Making a \$546 Million Increase Since FY 2016

Recurring Increases for the State's Share of BEP-Funded Instructional Salaries (2016-2021)

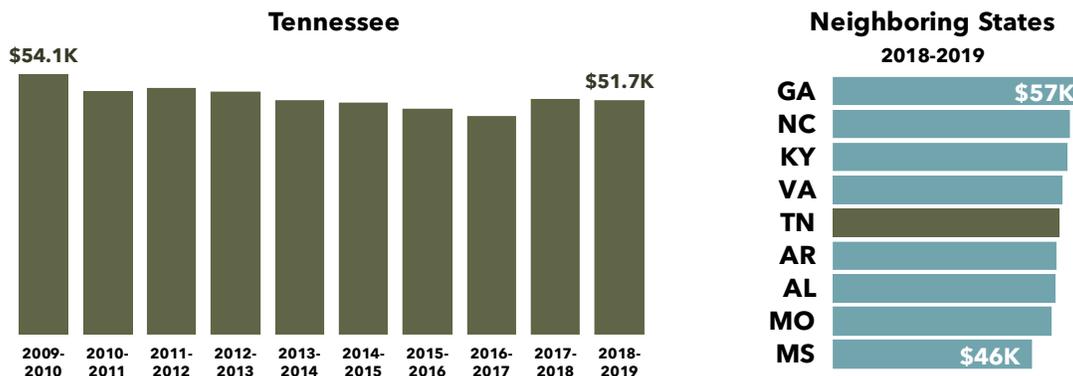


Source: Tennessee Comptroller of the Treasury (8) and the FY 2021 State Budget (1)

The largest increase is \$117 million recurring for a 4% boost in the state's contribution to local teacher salaries – including raising the starting teacher salary to \$38,000. (7) Between FY 2016 and FY 2020, lawmakers enacted a total of \$429 million in recurring increases for teacher pay (**Figure 6**). Since that time, growth in Tennessee teachers' average pay has begun to catch up with inflation. After adjusting for inflation, however, teachers' average pay during the 2018-2019 school year was still about 4.4% lower than a decade earlier (**Figure 7**). (9)

Figure 7. Growth in Average Pay of Tennessee Teachers Has Begun to Catch Up with Inflation, Still Lags 2009

Average Public School Teacher Salary (Adjusted for Inflation) (2009-2018)



Note: Amounts are in 2019 dollars and were adjusted using the GDP price index. Reflects the most recent data available at the national level, which does not show the 2019-2020 school year.

Source: National Education Association's Estimates of School Statistics (9)

State policymakers have signaled an interest in making changes to ensure the proposed salary boost makes it to classroom teacher paychecks. (7) The funds are awarded to local districts through a component of the Basic Education Program (BEP) that supports instructional pay. State policymakers have expressed frustration that past increases for this purpose have not always translated to an equivalent boost in pay for all classroom teachers. A few reasons why that might have happened:

- **Local Flexibility:** The BEP is often described as "a funding formula, not a spending plan." Funding for the different components drives overall BEP award amounts, but local districts have flexibility in how they allocate state funds. (10)
- **Local Match:** State BEP funds only cover a portion of local education costs. (10) In order for a 4% increase in the state contribution to become a 4% paycheck boost, for example, local districts would have to allocate a 4% increase of their own revenues for the same purpose.
- **BEP Definitions:** The instructional salary component of the BEP includes all personnel who are certified to teach, which can include both classroom teachers and administrators. (8)
- **Non-BEP Teachers:** Nearly all school districts employ additional classroom teachers outside of those covered by the BEP. (8) As a result, across-the-board teacher raises would require additional local spending beyond that required by the local match for BEP-covered teachers.

Literacy

The Budget includes \$71 million for a new literacy initiative within K-12 education— including an \$11 million recurring increase and \$59 million non-recurring. Funding will support training for elementary school teachers and buy 3rd-8th grade instructional materials.

Criminal Justice Reform

The Budget includes \$39 million for programs meant to reduce incarceration and improve outcomes for Tennesseans involved in the criminal justice system – including \$27 million in recurring increases and \$12 million in non-recurring spending. These activities strengthen community supervision, education and training, and behavioral health services. The largest items include:

- **Behavioral Health:** \$7 million in recurring increases and \$3 million non-recurring for behavioral health programs within TDMHSAS that serve people involved in the criminal justice system (e.g. support for recovery courts, criminal justice liaisons, and the “Creating Homes” initiative for re-entering populations). (11) (12)
- **Education:** \$6 million in recurring increases and \$8 million non-recurring to continue career and technical education opportunities in last year’s budget and for grants to local governments for education and workforce development in local jails.
- **Day Reporting:** \$5 million recurring increase for two new Day Reporting and Community Resource Centers and an additional shift at an existing center. Day Reporting Centers provide an alternative to incarceration.

Access to Care

The Budget includes a number of funding proposals meant to increase access to health care, long-term services and supports, oral health, and behavioral health services.

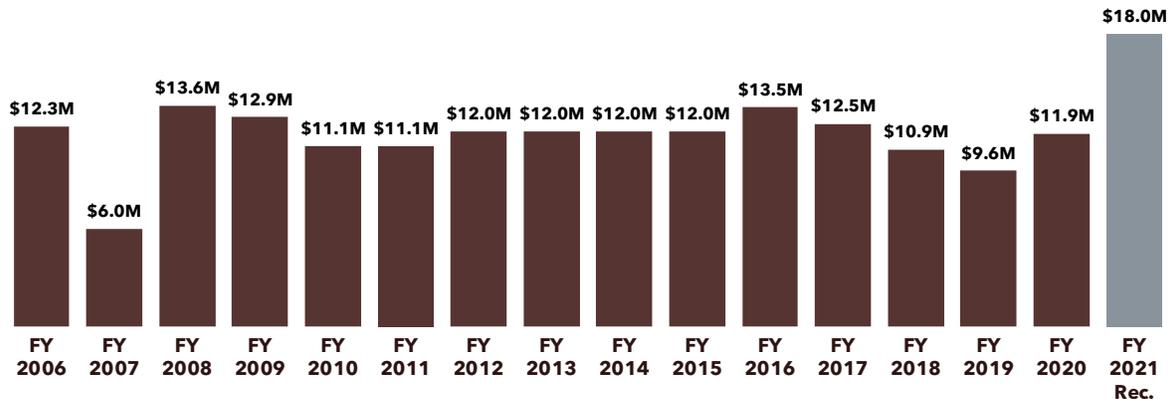
Health Care

The Budget includes a total of \$18 million for the adult health care safety net – the highest amount since the program’s inception in FY 2006 (Figure 8). Within this total are a \$7 million recurring increase for the primary care safety net and \$1 million in one-time spending for Project Access, which connects uninsured adults with free or reduced cost specialty care. The money will allow higher payment rates to safety net providers and an expansion of the number of providers and Project Access networks.

TennCare’s Budget includes \$19 million in non-recurring funds for year one of a three-year pilot to extend coverage for pregnant women from 60 days after delivery to one year – including \$6 million from the state and \$13 million from the federal government. The increase is intended to improve maternal health outcomes. In 2017, for example, more than 50 pregnant women who had been on TennCare died within 12 months of delivery – most after coverage had ended and nearly all of them considered preventable. (13)

Figure 8. Gov. Lee Proposes Historically High Funding for the Adult Health Care Safety Net

State Funding for the TN Dept. of Health's Adult Health Care Safety Net (2006-2021)



Note: Includes funding for Project Access.

Source: Tennessee Department of Health (14) and the FY 2021 State Budget (1)

Long-Term Services and Supports

The Budget includes a \$114 million recurring increase to reduce TennCare's waitlist for long-term services and supports (LTSS) – including \$46 million from the state and \$69 million from the federal government. The Employment and Community First (ECF) CHOICES program, which provides access to care for individuals with disabilities, currently has a 6,000-person waiting list. The new money will help to enroll about 2,000 of these individuals – along with 300 people “in crisis” and 100 with more significant behavioral health or psychiatric needs. (1)

Another \$11 million for TennCare will maintain recent pay raises and support workforce development for direct care workers who provide LTSS. The state's \$4 million recurring increase will match \$7 million recurring from the federal government.

Oral Health

The Budget includes \$8 million in new spending for oral health efforts – including \$3 million in recurring state funds, \$4 million from the federal government, and \$1 million in one-time spending. This money will support TennCare dental coverage for pregnant and postpartum women, a safety net dental pilot program, and oral health pipeline efforts.

Behavioral Health

In addition to the children's and criminal justice efforts above, the Budget adds \$19 million recurring to expand behavioral health care access for other populations. Within this total, \$6 million would fund an expansion of the behavioral health safety net to serve an additional 2,500 low-income, uninsured adults with substance use disorders. Another \$4 million will expand wraparound services for addiction recovery, prevention, and treatment (e.g. transportation, skills development). Other increases would expand or maintain existing programs within TDMHSAS. (11) (12)

School Choice

The K-12 education budget adds \$14 million recurring and \$25 million in one-time spending to continue last year's school choice initiatives. In addition to supporting the governor's education savings account (ESA) program, the Budget includes a \$12 million recurring increase and \$12 million in one-time spending to support property and improvement costs for new charter schools. It recommends another \$250,000 in one-time spending for the state charter school commission.

Overall, the Budget proposes \$42 million to run the first full year of the ESA program – \$27 million already in the base budget, a \$2 million recurring increase, and \$13 million in one-time funding. This money will support program administration and a school improvement fund to backfill any loss in state BEP money a district might experience due to ESA-related drops in enrollment. Anything leftover in that fund will be awarded to other districts with a low-performing school flagged as a "priority school." In addition, the BEP would fund the actual ESAs with up to \$36 million, depending on enrollment. (15) In the 2020-2021 school year, up to 5,000 students zoned to public schools in Davidson or Shelby Counties can get approximately \$7,300 for private school tuition and other eligible education expenses.

Professional Privilege Tax Cut

The Budget proposes cutting the state's professional privilege tax in half, reducing state revenues by an estimated \$40 million each year. The proposal would reduce the current \$400/year tax on lobbyists, physicians, attorneys, securities agents, broker-dealers, and investment advisers to \$200/year. (3) Last year, the legislature exempted 15 professions that were previously subject to the tax.

Recommended Spending Reductions

The Budget recommends -\$92 million in recurring General Fund reductions and -\$5 million in non-recurring reductions. (2) These targeted decreases affect specific programs or departments that may still experience an overall funding increase.

The Budget's Largest Recurring Base Reductions

- **-\$72 million from TennCare** related primarily to an increase in the federal match rate, lower-than-projected costs for enrollees also eligible for Medicare, and Intellectual and Developmental Disabilities waiver utilization. (2)
- **-\$6 million from the Department of Revenue** from efficiencies created by a new revenue reporting system. (2)
- **-\$5 million from CoverKids** to reflect actual spending patterns. (2)

The Budget's Non-Recurring Reductions

- **-\$5 million from CoverKids** associated with a temporary increase in the federal match rate through December 2020. (2)

Funds Reserved for Legislative Action

The Budget reserves \$10 million recurring and \$10 million in non-recurring funds for initiatives and amendments of the legislature. (3) Another \$15 million recurring and \$15 million in non-recurring funds are reserved for the Administration Amendment expected later in the legislative session. (3)

State Tax Revenue Growth

The Budget expects state tax collections to grow by 2.75% (or \$435 million) in FY 2021 (Figure 9). This would be the 11th consecutive year of revenue growth since the Great Recession (Figure 10). (1)

The State Funding Board recommended a range of 2.4-2.8% growth in recurring state tax revenues based on estimates from the Fiscal Review Committee (3.7%), the Department of Revenue (3.1%), and economists from the University of Tennessee (3.2%) and East Tennessee State University (3.2%). (1)

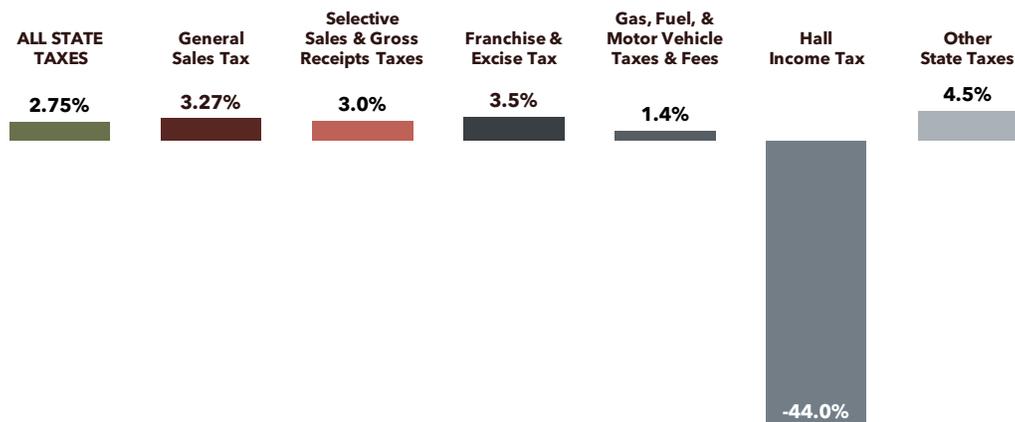
Revenue Growth Highlights

The direction and degree of expected change varies by revenue type (Figure 9):

- +3.3% gain (\$318 million) in general sales tax collections
- +3.0% gain (\$27 million) in selective sales and gross receipts taxes collections
- +3.5% gain (\$101 million) in franchise and excise tax collections from businesses
- +1.4% gain (\$22 million) in gas, fuel, and motor vehicle taxes and fees collections
- -44.0% drop (\$59 million) in Hall income tax collections (to be phased out on January 1, 2021, under the 2017 IMPROVE Act)
- +4.5% gain (\$27 million) in other state tax collections

Figure 9. FY 2021 Recommended Budget Anticipates 2.75% Growth in Total State Tax Collections

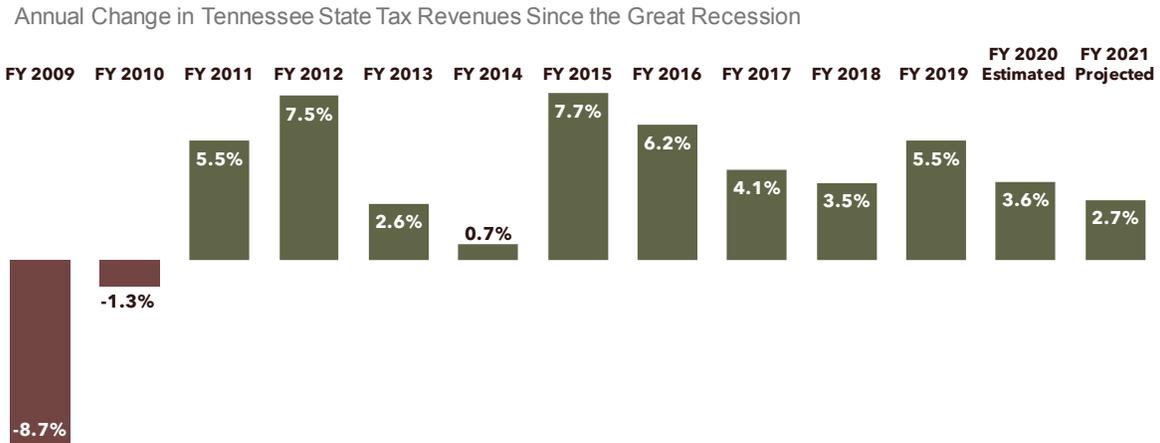
Estimated FY 2021 Tennessee Dept. of Revenue Collections vs. Current Estimates for FY 2020



Note: Shows state taxes collected by the Tennessee Department of Revenue.

Source: The Sycamore Institute's analysis of the FY 2021 Tennessee State Budget (1)

Figure 10. FY 2021 Recommended Budget Anticipates 11th Consecutive Year of State Tax Revenue Growth



Note: Shows state taxes collected by the Tennessee Department of Revenue.

Source: The Sycamore Institute's analysis of the FYs 2011-2021 Tennessee State Budgets (1)

Rainy Day Reserves

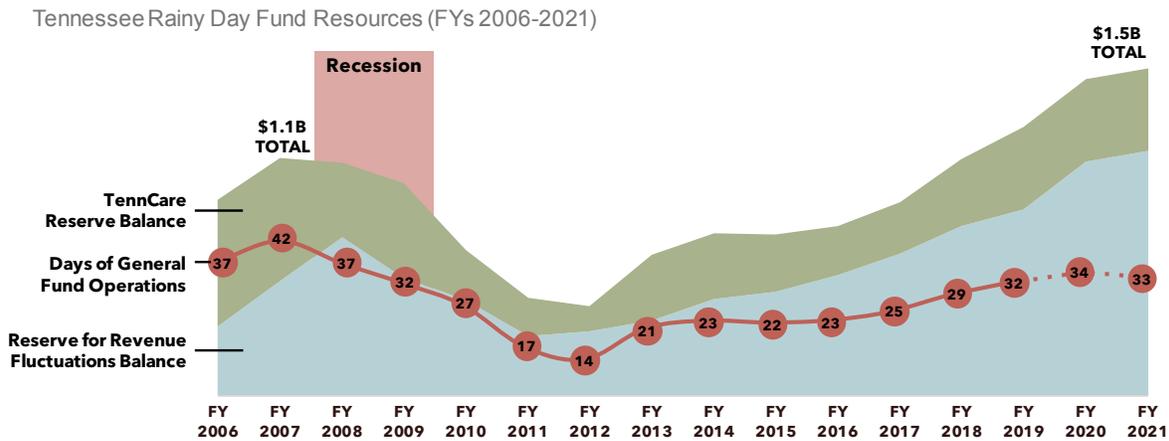
The Budget recommends a combined balance of \$1.5 billion in the Reserve for Revenue Fluctuations and the TennCare Reserve by the end of FY 2021 (Figure 11). These rainy day reserves represent Tennessee's ability to respond to an economic downturn.

History suggests **Tennessee is likely to face a recession** during Gov. Lee's time in office, and **current reserves may not be enough** to avoid tax hikes or spending cuts. Reserve balances provide a cushion during recessions, which often increase demand for state programs and services but decrease the revenues that fund them.

Rainy Day Reserves Highlights

- **The combined balance of \$1.5 billion would cover about 33 days of state-funded General Fund operations** at the governor's FY 2021 recommended funding levels. That is one day less than the current budget and nine less than in FY 2007 before the Great Recession that began in December 2007.
- **The Budget hits that mark by adding \$50 million to the Reserve for Revenue Fluctuations** in FY 2021. This deposit would grow that account to \$1.15 billion – the highest dollar amount ever.
- **The combined balance would give the budget about 21% less cushion than just before the Great Recession.** In FY 2007, the combined balance was about \$421 million lower but represented almost 42 days of General Fund operations.
- **The Reserve for Revenue Fluctuations would remain \$136 million shy of its statutory target.** State law sets a target for that fund at 8% of General Fund revenues, and the FY 2021 recommended balance represents 7.2%ⁱ.
- If the Reserve for Revenue Fluctuations met the 8% target in FY 2021, the combined balance with the TennCare Reserve would cover about 36 days of General Fund operations.

Figure 11. Tennessee’s Rainy Day Reserves Would Reach \$1.5 Billion in FY 2021 Recommended Budget

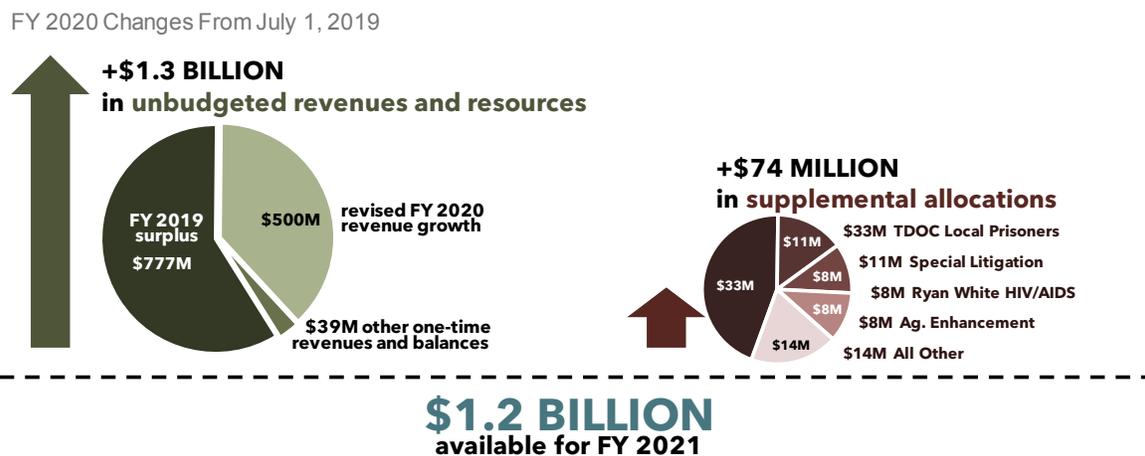


Note: FY 2020 and FY 2021 “Days of General Fund Operations” are based on estimates of General Fund expenditures. Prior years are based on actual expenditures.
 Source: The Sycamore Institute’s analysis of the FYs 2008-2021 Tennessee State Budgets (1)

Changes to the FY 2020 Budget

The Budget includes \$74 million of supplemental spending in FY 2020, the current fiscal year (Figure 12). These supplemental requests are common because actual revenues and spending needs are often higher or lower than originally estimated. Of the \$74 million supplemental recommendation, the largest portion is \$33 million for reimbursements to local governments for housing state prisoners in local jails. (3)

Figure 12. FY 2021 Recommended Budget Adds \$74 Million to FY 2020 Spending, Rolls \$1.2 Billion to FY 2021



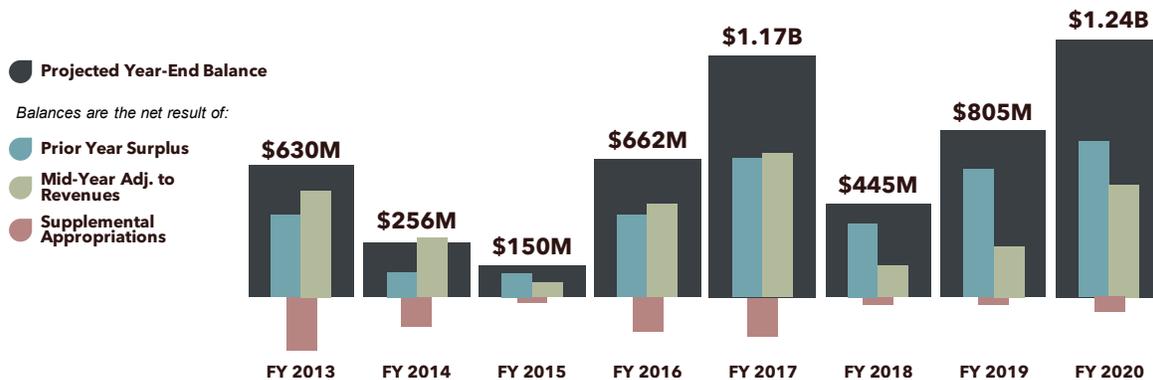
Note: Pie charts may not add up to totals due to rounding.
 Source: The Sycamore Institute’s analysis of the FY 2021 Tennessee State Budget (1)

The Budget also anticipates an additional \$1.3 billion in available resources for FY 2020 than were budgeted on July 1, 2019. These funds consist of a \$777 million surplus from FY 2019, \$500 million in unbudgeted FY 2020 revenue collections, and \$39 million in other one-time revenues and balances. The additional resources fund the supplemental spending items discussed above, and the remaining \$1.2 billion becomes available as non-recurring revenue for FY 2021. (3) The Budget allocates all of these dollars to the FY 2021 non-recurring recommendations discussed earlier.

The projected FY 2020 year-end balance of \$1.2 billion is the highest in recent history. Recent year-end balances have varied considerably with each budget recommendation and largely reflect multiple years of surplus (**Figure 13**).

Figure 13. The Projected FY 2020 Year-End Balance of \$1.2 Billion Is the Highest in Recent History

Mid-Year Projection of Year-End Balances (FYs 2013-2020)



Note: "FY 2020" represents that balance at the end of FY 2020 as projected in the FY 2021 Budget document. These balances become available as a non-recurring source of revenue in FY 2021. All other fiscal years are represented in the same way.

Source: The Sycamore Institute's analysis of the FYs 2014-2021 Tennessee State Budgets (1)

Key FY 2021 Budget Documents

For more details on Gov. Lee's FY 2021 recommended Budget, see the following documents.

- [FY 2021 Budget Document](#)
- [FY 2021 Budget: Volume 2 - Base Budget Reductions](#)
- [Budget Overview: FY 2021](#)
- [The Commissioner of Finance and Administration's FY 2021 Budget Presentation](#)

* Figure 7's footnote was updated on Feb. 18, 2020 to correctly identify the inflationary factor used.

THE SYCAMORE INSTITUTE

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Written By
Mandy Pellegrin
Policy Director

Other Contributing Staff
Laura Berlind
Executive Director

Brian Straessle
Director of External Affairs
BStraessle@SycamoreInstituteTN.org

Technical Reviewer
Bill Bradley
Former Dir. of the Division of Budget,
TN Dept. of Finance & Administration

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ⁱ Calculated by adding Department of Revenue and Other State Revenue allocations to the General Fund, Education Fund, and Debt Service Fund minus the Gas Tax allocation to the Debt Service Fund (from page A-63 of the Budget).