

# **Report to the Financial Stimulus Accountability Group on the Federal and State Fiscal Response to COVID-19**

*(Updated June 2, 2021)*

The Governor's Office and the Department of Finance and Administration have worked to track federal and state expenditures related to the COVID-19 pandemic and response. While new information is continuing to be generated by our federal partners and state agencies, this report summarizes the most up-to-date findings and updates for the consideration of the Financial Stimulus Accountability Group.<sup>1</sup>

## **Timeline of the State and Federal Response to the COVID-19 Pandemic**

On December 31, 2019, the People's Republic of China reported the discovery of the novel coronavirus to the World Health Organization. By January 7, 2020, the U.S. Centers for Disease Control and Prevention had established a coronavirus incident management system and soon thereafter activated its Emergency Operations Center to coordinate a domestic and international response. On January 14, 2020 the first case of coronavirus disease 2019 (COVID-19) was identified in the United States. On January 16, the State of Tennessee Department of Health and Emergency Management Agency activated the State Health Operations Center, ensuring rapid coordination of response activities throughout all 95 counties. On January 21, the Tennessee Department of Health developed triage and surveillance processes and guidance for healthcare providers. On January 31, the U.S. Department of Health and Human Services declared a public health emergency for the United States. On February 9, the White House Coronavirus Task Force briefed the nation's governors at the National Governors Association meeting in Washington, D.C. On February 21, the Tennessee State Public Health Laboratory validated the PCR test at the Nashville laboratory, becoming one of only five states in the nation to complete the verification of the CDC EUA COVID-19 test.

On March 3, 2020, the state's deadliest tornado in seven years hit communities in West and Middle Tennessee, killing 25 Tennesseans, injuring more than 300, and causing \$1.1 billion in total damages. On March 4, 2020, Governor Lee announced the formation of the Coronavirus Task Force to enhance Tennessee's coordinated efforts to prevent, identify, and treat potential cases of COVID-19. On March 5, the first case of COVID-19 was confirmed in Tennessee. On March 12, Governor Lee declared a state of emergency granting the state special powers to

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<sup>1</sup> Information for this report has been compiled by the Tennessee Governor's Office and the Department of Finance & Administration. All grant and expenditure information reflect the best data available at the time of the report and is subject to future updates. For questions, contact Tony Niknejad, Policy Director, Office of the Governor at [tony.niknejad@tn.gov](mailto:tony.niknejad@tn.gov).

suspend certain laws and access necessary financial resources. On March 19, the Tennessee legislature recessed after passing multiple state appropriations to support the pandemic response. Governor Lee signed those appropriations into law on April 2.

On March 6, President Trump signed legislation authorizing new spending to support the medical and public health response to coronavirus. On March 18, President Trump signed the Families First Coronavirus Response Act, authorizing new spending and issuing new requirements for employers and public benefit programs. On March 27, President Trump signed into law the CARES Act, enacting a bipartisan economic and public health response to support individuals, businesses, healthcare providers, and state and local governments. CARES Act aid to businesses and healthcare providers would later be expanded by additional federal legislation on April 24. Beginning in February, the President also launched several executive actions to support the federal and state response to COVID-19.

On April 16, Governor Lee announced the formation of the Financial Stimulus Accountability Group (FSAG) to advise on the distribution of new federal relief funds. On April 22, the FSAG held its first public meeting via teleconference. The agenda included a review of federal actions, a discussion of spending priorities, and an overview of COVID-19 potential impacts on the state's economy and budget. That same evening, the United States Department of the Treasury released the first set of guidance for the Coronavirus Relief Fund ("CRF"), a flexible grant to states for the limited purpose of addressing necessary costs to the pandemic incurred no later than December 30, 2020. Over the enacted CRF grant period of 10 months, Treasury's guidance was updated 11 times, including expansions to Frequently Asked Questions and issuance of Office of Inspector General guidance. In addition to the Coronavirus Relief Fund, the CARES Act made significant expansions or changes to 69 federal programs or awards of funds. Over the duration of the CRF grant period, the FSAG announced multiple initiatives dedicating CRF funds to support the public health response and economic relief.

On October 21, the Tennessee Department of Health announced the state's plan for the distribution of COVID-19 vaccines. The first COVID-19 vaccine in the state was administered on December 16. As of May 28, 2021, 2,665,038 Tennesseans have been vaccinated.<sup>2</sup>

On December 27, Congress passed the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA), extending the deadline for the Coronavirus Relief Fund and authorizing several new appropriations. On January 21, 2021, the U.S. Department of Health and Human Services (HHS) renewed the COVID-19 Public Health Emergency (PHE) for an additional 90 days, providing additional flexibility and relief to health care providers and state Medicaid agencies. On March 10, Congress passed the American Rescue Plan (the "ARP") authorizing several billion in funds for new and existing state of Tennessee programs and Tennessee local governments.

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<sup>2</sup> "Tennessee COVID-19 Vaccination Reporting," Tennessee Department of Health, accessed May 28, 2021, <https://www.tn.gov/health/cedep/ncov/covid-19-vaccine-information.html>

## Federal Fiscal Response

### FFCRA and CARES Act (Enacted March 27, 2020, Amended April 24, 2020)

Congress has enacted five major laws in response to the coronavirus pandemic. Those laws are estimated to have a combined deficit impact of \$5.1 trillion, according to estimates from the Congressional Budget Office.<sup>3</sup>

The Families First Coronavirus Response Act (FFCRA) was the first major act by Congress with an estimated federal expenditure of \$192 billion. This was followed by the CARES Act two weeks later. For purposes of this report, FFCRA and CARES act expenditures are described together.

The CARES Act represents over \$2.2 trillion in federal spending, nearly \$1.4 trillion of which went to direct assistance to individuals, families, and businesses affected by the COVID-19 pandemic.<sup>4</sup> \$430 billion of CARES Act spending went to support state and local governments, relief and payment increases to healthcare providers, increases in disaster assistance funding, education, and safety-net program spending. An additional \$454 billion was appropriated to support new Federal Reserve lending facilities made available to businesses, states, and municipalities. This report will focus on funds received and administered by the State of Tennessee, affiliated public entities, and state political subdivisions.

Under the terms of the CARES Act, the State of Tennessee and specific large political subdivisions were eligible to draw down, in aggregate, \$2.6 billion through the Coronavirus Relief Fund. Of this total, \$284.65 million was requested directly by the governments of Shelby County, the City of Memphis, and Metro-Nashville. These distributions were subtracted from the State of Tennessee's Coronavirus Relief Fund allocation, resulting in \$2.363 billion being made

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<sup>3</sup> The Families First Coronavirus Response Act (P.L. 116-127, enacted March 18, 2020) is estimated to increase deficits by \$192 billion over the 2020-2030 period. "H.R. 6201, Families First Coronavirus Response Act," Congressional Budget Office, April 2, 2021, available at <https://www.cbo.gov/system/files/2020-04/HR6201.pdf>; The CARES Act (P.L. 116-136, enacted March 27, 2020) is estimated to increase deficits by \$1.721 trillion over the 2020-2030 period. "H.R. 748, CARES Act, Public Law 116-136," Congressional Budget Office, April 16, 2020, <https://www.cbo.gov/system/files/2020-04/hr748.pdf>;

The Paycheck Protection Program and Health Care Enhancement Act (P.L. 116-139, enacted April 24, 2020) is estimated to increase deficits by \$483 billion 2020-2030 period. "The Budgetary Effects of Laws Enacted in Response to the 2020 Coronavirus Pandemic, March and April 2020," Congressional Budget Office, June 2020, <https://www.cbo.gov/system/files/2020-06/56403-CBO-covid-legislation.pdf>;

The Consolidated Appropriations Act, 2021 – Coronavirus Response and Relief (P.L. 116-260, enacted on December 27, 2020) is estimated to increase deficits by \$868 billion over the 2021-2030 period. "H.R. 133, Summary Estimate for Divisions M Through FF Consolidated Appropriations Act, 2021 Public Law 116-260," Congressional budget Office, January 14, 2021, <https://www.cbo.gov/publication/56963>;

American Rescue Plan Act (P.L. 117-2, enacted on March 11, 2021) is estimated to increase deficits by \$1.855 trillion over the 2021-2030 period. "Estimated Budgetary Effects of H.R. 1319, American Rescue Plan Act of 2021," Congressional Budget Office, March 10, 2021, <https://www.cbo.gov/publication/57056>

<sup>4</sup> Committee for a Responsible Federal Budget, "What's in the \$2 Trillion Coronavirus Relief Package," May 2020, <http://www.crfb.org/blogs/whats-2-trillion-coronavirus-relief-package>

available to the State of Tennessee for its operations and support to the state’s remaining 93 counties.

In addition to the Coronavirus Relief Fund, additional funds authorized by the CARES Act have been appropriated for established programs or grants to be administered by the State of Tennessee or public higher education institutions. The Coronavirus Relief Fund and other restricted funds authorized by the CARES Act resulted in \$8.4 billion of federal funds administered by the State of Tennessee within calendar year 2020. These funds are listed in Table 1 of this report. This includes over \$4 billion administered in the form of federally unemployment benefits. Some of the programs authorized by the CARES Act were renewed by the CRRSAA, and more details on those renewals are available in Table 3 of this report.

**Table 1. FFCRA/CARES Act Funding to the State of Tennessee and Public Higher Education Institutions**  
(\$ in millions)

| <u>Program</u>   | <u>Amount</u> |
|--|---------------|
| <b>AGRICULTURE</b>   |               |
| Emergency Food Program (TEFAP)   | 5.19          |
| <b>AGING</b>   |               |
| Congregate Meals and Home Delivered Meals  | 14.61         |
| Home and Community-Based Supportive Services                                     | 4.06          |
| Family Caregivers  | 2.01          |
| Aging and Disability Resource Centers  | 1.10          |
| Protection of Vulnerable Older Americans   | 0.40          |
| <b>ARTS COMMISSION</b>   |               |
| National Endowment for the Arts (NEA)  | 0.48          |
| National Endowment for the Arts (NEA) - South Arts Regional                      | 0.06          |
| <b>CHILDRENS SERVICES</b>  |               |
| Child Welfare Services   | 1.01          |
| Enhanced FMAP - DCS  | 10.00         |
| <b>HUMAN SERVICES</b>  |               |
| Supplemental Nutrition Assistance Program (SNAP) Contingency Reserve             | 169.88        |
| Child Care and Development Block Grant   | 82.40         |
| Community Services Block Grant   | 19.43         |
| Child and Adult Food Care Program  | 16.40         |
| Summer Food Program  | 9.00          |
| <b>ECD</b>   |               |
| Community Development Block Grant  | 34.81         |
| <b>EDUCATION</b>   |               |
| Education Stabilization Fund (Elementary & Secondary Education Emergency Relief) | 259.00        |
| Education Stabilization Fund (Governor's Education Emergency Relief Fund)        | 63.61         |
| USDA Child Nutrition (FNS)   | 76.00         |

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|---|----------|
| <b>FINANCE &amp; ADMINISTRATION</b>                                   |          |
| Coronavirus Relief Fund (State of Tennessee allocation)               | 2,363.49 |
| Byrne Justice Assistance Grants (JAG)                                 | 13.94    |
| Family Violence Prevention and Services Formula Grants                | 0.71     |
| <b>HEALTH</b>   |          |
| Hospital Preparedness Program   | 0.63     |
| Grants to states, localities, and tribes                              | 26.04    |
| Emerging Infections Program   | 2.69     |
| Telehealth and Rural Health Grants                                    | 3.20     |
| Community Health Centers - CPRS Act                                   | 3.23     |
| Ryan White/AIDS   | 1.09     |
| Core State Violence and Injury Prevention Programs                    | 0.17     |
| Rape Prevention and Education Program                                 | 0.07     |
| ELC - Testing   | 155.00   |
| Partnership to Promote Local Efforts to Reduce Environmental Exposure | 0.08     |
| <b>HIGHER EDUCATION</b>   |          |
| Hollings Manufacturing Extension Program                              | 0.99     |
| Education Stabilization Fund (Higher Education Emergency Relief Fund) | 168.98   |
| HBCU and PBI Funds  | 16.70    |
| SIP Funds   | 4.80     |
| National Science Foundation RAPID Grants                              | 0.53     |
| <b>LABOR</b>  |          |
| UI Administration   | 19.60    |
| Dislocated Workers Assistance   | 6.0      |
| UI Benefits – FPUC  | 3,721.93 |
| UI Benefits – PUA   | 426.29   |
| UI Benefits – PEUC  | 118.84   |
| UI Supplemental Budget  | 7.62     |
| UI Emergency Relief - Employer Reimbursement Funds                    | 26.58    |
| Waiting Week Funds  | 103.90   |
| Extended Benefits   | 5.99     |
| <b>MENTAL HEALTH</b>  |          |
| Emergency Response Activities   | 2.00     |
| Suicide Prevention Programs   | 0.80     |
| <b>SECRETARY OF STATE</b>   |          |
| Election Security Grants  | 7.98     |
| LSTA State Grants   | 0.61     |
| <b>DEPARTMENT OF TRANSPORTATION</b>                                   |          |
| Transit Infrastructure Grants - Nonurbanized Area                     | 28.80    |
| Transit Infrastructure Grants - Growing States                        | 4.02     |
| Grants-in-Aid to Airports   | 2.56     |

|   |        |
|---|--------|
| Grants-in-Aid to Airports via Block Grant                             | 1.91   |
| <b>TENNESSEE EMERGENCY MANAGEMENT AGENCY</b>                          |        |
| Armories Maintenance (Army National Guard)                            | 1.21   |
| Disaster Relief Fund  | 100.23 |
| Emergency Management Performance Grants                               | 1.99   |
| <b>TENNCARE</b>   |        |
| Impact of Enhanced FMAP - TennCare (contingent on actual expenditure) | 700.00 |
| Enhanced FMAP - Strategic Health                                      | 4.00   |
| <b>THDA</b>   |        |
| Low Income Home Energy Assistance Program                             | 18.10  |
| Emergency Solutions Grants  | 33.59  |
| Tenant-Based Rental Assistance  | 2.21   |

In addition to the CARES Act appropriations allocated to the State of Tennessee, the CARES Act also authorized significant direct relief to individuals and non-government entities. For individuals, the primary sources of relief were unemployment insurance benefits and Economic Impact Payments.

The CARES Act amended unemployment insurance benefits and established the Federal Pandemic Unemployment Assistance (FPUA) program, which provided an extra \$600 weekly benefit for all weeks of unemployment between April 5 - July 31, 2020, in addition to the benefit amount an individual would otherwise be entitled to receive under state law. After FPUA expired, a new program funded with federal Disaster Relief Funds was authorized by federal executive order. Eligible claimants received an additional \$300 payment between July 28 - September 11, 2020.<sup>5</sup>

The CARES Act initially provided Economic Impact Payments to American households of up to \$1,200 per adult for individuals whose income was less than \$99,000 (or \$198,000 for joint filers) and \$500 per child under 17 years old – or up to \$3,400 for a family of four. Economic Impact Payments are subject to a phased means-test, which reduces the amounts of rebates for individuals exceeding specified income thresholds.

Congress also authorized direct relief to businesses and hospitals. For businesses, \$760 billion nationally has been appropriated for the Paycheck Protection Program (PPP) and other relief programs via the Small Business Administration. As of January 24, 104,259 PPP loans have been made in Tennessee, totaling \$9.39 billion in relief to Tennessee employers.<sup>6</sup> The average PPP loan size in Tennessee is \$90,139. A July 2020 analysis showed that 84.3 percent of

<sup>5</sup> Department of Labor & Workforce Development, “LWA Unemployment Benefit Ending in Tennessee,” <https://www.tn.gov/workforce/general-resources/news/2020/9/10/lwa-unemployment-benefit-ending-in-tennessee.html>

<sup>6</sup> Tennessee Department of Financial Institutions analysis of Tennessee Bankers Association data, January 2021.

Tennessee small businesses representing 85.3 percent of eligible borrowers received PPP loans authorized by the CARES Act.<sup>7</sup>

In addition to the PPP, the SBA also administers COVID-19 Economic Injury Disaster Loans (EIDL), which provides loan advances of up to \$10,000 for eligible businesses, with no repayment required. The SBA also operates the Express Bridge Loan Pilot program, which allows small businesses that currently have a business relationship with an SBA Express Lender to quickly access up to \$25,000 while waiting for disbursement of EIDL loans. Congress also established the Shuttered Venue Operators (SVO) Grant in December 2020 to provide financial relief to entities such as live performance venues and museums. In addition to these programs, the SBA will pay six months of principal, interest, and fees for all 7(a), 504, and Microloans (but not EIDL or PPP loans) in regular servicing status disbursed before September 27, 2020. The EIDL program was reauthorized by the CRRSAA for business support and is scheduled to expire on December 31, 2021.

The Federal Reserve Bank also launched the Main Street Lending Program. This program established a special purpose vehicle to purchase up to \$600 billion in eligible full-service loans to small and mid-sized private businesses. Qualified businesses that were in sound financial condition before the pandemic were eligible to receive loans of \$250,000 or more through this effort.

For hospitals and other healthcare providers, over \$175 billion was appropriated to HHS to reimburse health care providers for expenses or lost expenses attributable to the pandemic. The primary vehicle for this relief was the HHS Provider Relief Fund, which was pushed to providers in multiple phases and through targeted distributions for “COVID-19 high impact” providers, rural providers, skilled nursing facilities, and safety-net hospitals.

In April 2020, HHS announced that \$50 billion general relief funds would be distributed nationally to 318,168 medical providers. Of those funds, HHS has reported that 5,811 Tennessee hospitals and other medical providers received an aggregate of \$738.8 million in provider relief fund payments. Reporting is ongoing, and this is likely to increase as funds are distributed and accounted for by HHS.

In May, HHS announced \$22 billion in distributions to “high impact” and rural providers nationally. From those funds, six Tennessee hospitals qualified as high impact and received \$68.4 million; 390 rural Tennessee providers received \$496 million in rural provider payments; and 22 facilities received \$38.5 million in targeted relief for small city and rural specialty hospitals. Additionally, HHS announced \$4.9 billion in relief for Skilled Nursing Facilities, which provided \$107.2 million to 319 facilities.

In June and July, HHS announced the distribution of an additional \$13 billion nationally to safety-net hospitals. 44 Tennessee safety-net hospitals received \$485.25 million in support. Since

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<sup>7</sup> Paycheck Protection Program (PPP) Report: Approvals through July 17, 2020,” U.S. Small Business Administration, July 19, 2020. [https://www.sba.gov/sites/default/files/2020-07/PPP\\_Report%20-%202020-07-19.pdf](https://www.sba.gov/sites/default/files/2020-07/PPP_Report%20-%202020-07-19.pdf)

August, HHS has announced a third general distribution of \$24.5 billion, \$2.5 billion in COVID-19 support for nursing homes, and \$2 billion in nursing home incentive payments. Half of the third general distribution has been allocated as of January, delivering \$237.5 million in relief to 1,071 Tennessee hospitals and other medical providers. Additionally, 233 nursing homes received \$27.4 million in quality incentive payments, and 315 nursing homes and SNFs received \$55.6 in COVID-19 support.

As of January 2021, HHS has announced the allocation of approximately \$150 billion of the total \$178 billion appropriated provider relief funds and reports paying out \$102 billion nationally. Of this balance, HHS reports paying \$2.26 billion to 7,440 Tennessee hospitals and other medical providers.

Under the CARES Act, Tennessee private higher education institutions received Higher Education Emergency Relief (HEER) funds exceeding \$75 million. Tennessee public institutions received \$168 million in HEER funds. The CRRSAA allocated an additional \$404.6 million to Tennessee IHEs, including proprietary institutions. HEER fund distributions to both private and public institutions are described in **Appendix 9**.

The Federal Aviation Administration distributed \$124 million in CARES Act grant funds to Tennessee commercial aviation airports to use for any purpose for which airport revenues may lawfully be used. This distribution is described in **Appendix 11**.

The U.S. Department of Justice also established the COVID Emergency Supplemental Funding (CESF) program for law enforcement agencies and awarded 22 Tennessee cities and 20 Tennessee counties an aggregate amount of \$7.2 million. This distribution is described in **Appendix 12**.



**Table 2. FFCRA and CARES Act - COVID-19 Direct Funds to Local Governments and Non-State Entities**  
 Funds provided directly by federal agency (\$ in millions)

| <b><u>Agency - Program (Beneficiary)</u></b>  | <b><u>Amount</u></b> |
|---|----------------------|
| Treasury - CRF - Local Governments <sup>8</sup> (Shelby County & City of Memphis Governments <sup>9</sup> ) | 163.53               |
| Treasury - CRF - Local Governments - (Metro-Nashville Government)   | 121.12               |
| HHS - Public Health and Social Services Relief Fund – Total   | 2,557.86             |
| HHS (ACF) - Head Start  | 14.70                |
| HHS (ACL) - Centers for Independent Living  | 1.50                 |
| USDOE - Higher Education Emergency Relief (Private Colleges)  | 68.19                |
| USDOE - HBCU and PBI Funds (Private Colleges) <sup>10</sup>   | 6.83                 |
| USDOE - SIP Funds (Private Colleges)  | 1.09                 |
| DHS - Emergency Food and Shelter Program (Local Service Organizations)                                      | 3.28                 |
| DOT - Transit Infrastructure Grants - Urbanized Area formula <sup>11</sup>                                  | 142.99               |
| DOT - Transit Infrastructure Grants - State of Good Repair  | 11.55                |
| DOT - Transit Infrastructure Grants - Growing States  | 9.58                 |
| DOT (FAA) - CARES Act Grants (Airports)   | 124.1                |
| DOJ - CESF Program (22 cities/20 counties)  | 7.2                  |
| SBA - Small Business Paycheck Protection Program (104,259 loans issued through 1/24/2021)                   | 9,397.84             |

<sup>8</sup> Direct certification was restricted by Congress to local governments with populations in excess of 500,000 persons.

<sup>9</sup> Memphis and Shelby County applied jointly and have internally separate distributions for city and county. City of Memphis received \$113.61 million. Shelby County government received \$49.92 million

<sup>10</sup> American Baptist College, Fisk University, Lane College, LeMoyne-Owen College, and Meharry Medical College.

<sup>11</sup> These funds are for public transit programs and may be used for general operating expenses (e.g., payroll).

## Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA)

On December 27, the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA) was enacted into law.<sup>12</sup> This law provided the necessary funding to continue federal government operations for the 2021 federal fiscal year, combining 12 separate annual appropriations bills at a cost of \$1.4 trillion. The bill also included over \$900 billion in federal spending on COVID-19 relief.<sup>13</sup>

Notable CRRSAA appropriations for COVID relief nationally include:

- \$284 billion for the Paycheck Protection Program and Economic Injury Disaster Loan Advances<sup>14</sup> in addition to \$15 billion for Emergency Grants to Performance or Entertainment Venues and \$12 billion for Community Development Financial Institutions and Minority Depository Institutions;
- \$166 billion for direct Economic Impact Payments to taxpayers (i.e., \$600 checks);
- \$120 billion for expanded and extended Unemployment Insurance benefits;
- \$82 billion for Education (K-12 and Higher Education);
- \$69 billion for Vaccines, Testing and Tracing, Community Health, and Health Care Provider Support;
- \$45 billion for Transportation;
- \$26 billion for Nutrition and Agriculture;
- \$25 billion for Rental Assistance;
- \$12 billion for State Highway Funding and Grants to Airports.

Table 3 of this report summarizes the estimated impact of the CRRSAA's coronavirus relief appropriations on the state of Tennessee; however, only an incomplete accounting can be provided at this time. Multiple federal appropriations listed below are pending federal agency awards and guidance. While additional details describing the eligible use and intent of these awards are provided in this report, federal agencies retain the final discretion in the application and oversight of these uses, and grant award conditions may be more expansive or restrictive than what is reported at this time. All estimates are provided by the Federal Funds Information for States<sup>15</sup>, a third-party database and report service.

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<sup>12</sup> H.R. 133, the Consolidated Appropriations Act, 2021 (enacted on December 27, 2020, as Public Law 116-260), <https://www.govtrack.us/congress/bills/116/hr133/text>

<sup>13</sup> COVID-19 Emergency Relief Package - Topline Summary of New Agreement; Joint Committee on Taxation, Estimated Budget Effects of the Revenue Provisions Contained in Rules Committee Print 116-68, The "Consolidated Appropriations Act, 2021" available at <https://www.jct.gov/publications/2020/jcx-24-20/>; Committee for a Responsible Federal Budget, "What's in the Final COVID Relief Deal of 2020," Dec. 21, 2020, <http://www.crfb.org/blogs/whats-final-covid-relief-deal-2020>

<sup>14</sup> The legislation also included improvements to tax treatment of PPP loans, expansion of eligibility for borrowers, and provisions to improve participation by minority-owned-businesses.

<sup>15</sup> Federal Funds Information for States, "About" available at <https://ffis.org/about>

**Table 3. CRRSAA COVID-19 Funding to the State of Tennessee and Public Higher Education Institutions**  
(\$ in millions)

| <u>Program</u>  | <u>Amount</u> |
|---|---------------|
| <b>AGRICULTURE</b>  |               |
| Emergency Food Assistance Program (TEFAP)   | 8.32          |
| <b>AGING</b>  |               |
| Congregate Meals and Home-Delivered Meals   | 3.4           |
| <b>CHILDRENS SERVICES</b>   |               |
| Chafee Foster Care Program for Successful Transition to Adulthood   | 7.17          |
| Promoting Safe and Stable Families (PSSF)*  | 1.75          |
| <b>HUMAN SERVICES</b>   |               |
| Elder Justice Programs  | 0.81          |
| Child Care and Development Block Grants (CCDBG)*  | 234.51        |
| SNAP State Administrative Support   | 1.61          |
| <b>EDUCATION</b>  |               |
| Education Stabilization Fund - Elementary and Secondary Education Emergency Relief (ESSER II)   | 1,107.66      |
| Education Stabilization Fund - Governor's Education Emergency Relief Fund (GEER II)   | 27.80         |
| Education Stabilization Fund - Emergency Assistance for Non-Public Schools (EANS)   | 72.84         |
| USDA Child Nutrition (FNS)*   | TBD           |
| <b>HIGHER EDUCATION</b>   |               |
| Education Stabilization Fund - Higher Education Emergency Relief Fund (HEERF II)  | 404.69        |
| <b>HEALTH</b>   |               |
| Grants to States, Localities, and Tribes for Testing (CDC)  | 393.07        |
| Grants to States, Localities, and Tribes for Vaccine Administration (CDC)   | 61.71         |
| <b>MENTAL HEALTH</b>  |               |
| Mental Health Block Grant   | 31.57         |
| Substance Abuse Prevention and Treatment Block Grant  | 29.95         |
| Emergency Response Activities   | 2.86          |
| Suicide Prevention Programs*  | TBD           |
| <b>DEPARTMENT OF TRANSPORTATION</b>   |               |
| Enhanced Mobility of Seniors and Persons with Disabilities  | 0.60          |
| Highways  | 211.15        |
| Airport Improvement Program   | 39.77         |
| <b>THDA</b>   |               |
| Emergency Rental Assistance (To be administered by State of Tennessee)**  | 383           |
| *Official allocations have not been announced. Amounts are based on FFIS estimates.   |               |
| ** This figure is the maximum state allocation reported by the U.S. Department of the Treasury after accounting for direct payments are made to any of the eight eligible local governments in Tennessee. |               |

## The American Rescue Plan Act of 2021

On March 11, the American Rescue Plan Act of 2021 (“ARP”) was enacted into law <sup>16</sup>, which provides \$1.9 trillion in federal funding and tax provisions to aid the nation’s response and recovery to the COVID-19 pandemic. Several components of the Act build on previous programs included in earlier federal relief packages.

Notable ARP appropriations for COVID relief nationally include:

- \$412 billion for Economic Impact Payments to individuals;
- \$350 billion for the Coronavirus State and Local Fiscal Recovery Funds;
- \$122.7 billion for Elementary and Secondary School Emergency Relief Fund;
- \$50 billion for FEMA’s Disaster Relief Fund to respond to disaster declarations;
- \$47.8 billion for testing and tracing activities for COVID-19;
- \$39.6 billion for Higher Education Emergency Relief Fund;
- \$39 billion for childcare subsidies and grants to childcare providers;
- \$30.5 billion for grants to transit agencies;
- \$36.6 billion for rental and mortgage assistance;
- \$28.6 billion to establish a Restaurant Revitalization Fund;
- \$10 billion for Coronavirus Capital Projects Fund.

Table 4 of this report summarizes the estimated impact of the ARP’s appropriations on the state of Tennessee. As of March 26, multiple federal appropriations listed below are pending federal agency awards and guidance. All estimates are provided by the Federal Funds Information for States.

**Table 4. American Rescue Plan Funding to the State of Tennessee and Public Higher Education Institutions**  
(\$ in millions)

| <u>Program</u>   | <u>Amount</u> |
|--|---------------|
| <b>AGING</b>   |               |
| Congregate and Home Delivered Meals                    | 15.2          |
| National Family Caregiver Support Program              | 2.9           |
| Preventative Services                                  | 0.8           |
| Long-term Ombudsman Program                            | 0.2           |
| <b>ARTS COMMISSION</b>                                 |               |
| National Endowment for the Arts - State Arts Agencies  | 0.8           |
| National Endowment for the Humanities - State Councils | 1.0           |
| <b>CHILDRENS SERVICES</b>                              |               |

<sup>16</sup> H.R. 1319, American Rescue Plan Act of 2021 (enacted on March 11, 2021 as Public Law 117-2)  
<https://www.congress.gov/bill/117th-congress/house-bill/1319>

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|  |         |
|--|---------|
| Community-Based Child Abuse Prevention                                       | 5.0     |
| Child Abuse Prevention and Treatment Act                                     | 2.0     |
| <b>FINANCE AND ADMINISTRATION</b>  |         |
| State Coronavirus Fiscal Recovery Fund                                       | 3,725.0 |
| Local Fiscal Recovery Fund (Distribution to Nonentitlement Local Govt Units) | 438.0   |
| Coronavirus Capital Projects Fund*   | 216.8   |
| State Small Business Credit Initiative*                                      | TBD     |
| Emergency Rental Assistance*   | TBD     |
| Homeowner Assistance Fund*   | TBD     |
| Family Violence Prevention and Services*                                     | TBD     |
| <b>HUMAN SERVICES</b>  |         |
| Child Care and Development Block Grant                                       | 343.5   |
| Child Care Stabilization Grants  | 555.9   |
| Child Care Entitlement to States (CCES)                                      | 10.5    |
| SNAP State Administration  | 18.0    |
| SNAP Online Purchasing and Technology Improvements                           | TBD     |
| Pandemic Emergency Assistance  | 12.9    |
| Elder Justice Programs*  | TBD     |
| <b>EDUCATION</b>   |         |
| Elementary and Secondary School Emergency Relief (ESSER) Fund                | 2,487.6 |
| Emergency Assistance to Non-Public Schools                                   | 80.4    |
| Individuals with Disabilities Education Act (IDEA) State Grants              | 52.1    |
| <b>HIGHER EDUCATION</b>  |         |
| Higher Education Emergency Relief (HEER) Fund                                | 702.6   |
| <b>HEALTH</b>  |         |
| Women, Infants, and Children (WIC) Cash Value Increase                       | 8.2     |
| Public Health Workforce*   | TBD     |
| Maternal, Infant and Early Childhood Home Visiting*                          | TBD     |
| Community Health Centers*  | TBD     |
| Grants to States, Localities, and Tribes for Testing (CDC)*                  | TBD     |
| Grants to States, Localities, and Tribes for Vaccine Administration (CDC)*   | TBD     |
| Genomic Sequencing and Surveillance*   | TBD     |
| <b>MENTAL HEALTH</b>   |         |
| Mental Health Block Grant  | 27.2    |
| Substance Abuse Prevention and Treatment Block Grant                         | 25.8    |
| Suicide Prevention Programs  | TBD     |
| <b>LABOR AND WORKFORCE DEVELOPMENT</b>                                       |         |
| UI Fraud, Prevention, Equitable Access, and Timely Payment Fund*             | TBD     |

|   |      |
|---|------|
| <b>TENNCARE</b>   |      |
| State Nursing Home Strike Teams*  | TBD  |
| Medicaid Community-Basis Mobile Crisis Intervention*                                | TBD  |
| <b>THDA</b>   |      |
| Low Income Home Energy Assistance Program   | 80.6 |
| Low Income Household Drinking Water and Wastewater Energy Assistance*               | TBD  |
| HOME for Homelessness and Supportive Services Program*                              | TBD  |
| Housing Counseling*   | TBD  |
| Tenant-Based Rental Assistance*   | TBD  |
| <b>TEMA</b>   |      |
| Disaster Relief Fund*   | TBD  |
| Emergency Management Performance Grants   | 1.9  |
| <b>TRANSPORTATION</b>   |      |
| Transit Infrastructure Grants – Nonurbanized Area                                   | 9.6  |
| Enhanced Mobility of Seniors and Persons with Disabilities - State                  | 0.6  |
| Grants-in-Aid to Airports*  | TBD  |
| *Official allocations have not been announced. Amounts are based on FFIS estimates. |      |

*Funding for State and Local Governments under the American Rescue Plan*

The ARP established the new Coronavirus State and Local Fiscal Recovery Funds (FRF)<sup>17</sup> with the intent of assisting states and local governments in mitigating the fiscal effects of the COVID-19 pandemic. These funds will remain available until December 31, 2024.

Tennessee will receive \$3.725 billion from the State Fiscal Recovery Fund. Tennessee counties, metros, and non-metro cities are estimated to receive a total of \$2.28 billion in Local Fiscal Recovery Fund awards. The Local Fiscal Recovery Fund is divided into three separate distributions: \$1.326 billion for counties, \$516 million for metropolitan cities, and \$438 million for “nonentitlement units of local governments.”<sup>18</sup>

Funds are distributed directly by the U.S. Treasury to states, counties, and metro cities.<sup>19</sup> The remaining local governments, referred to by Treasury as “nonentitlement units of local government,” will receive funding passed through state government according to federal formula and criteria. States are required to allocate funds to nonentitlement units of local government within 30 days of receiving the payment from the Treasury. State distribution is also limited by a

<sup>17</sup> This is a separate and independent award from the CARES Act Coronavirus Relief Fund, available until Dec 31, 2021.

<sup>18</sup> “Non-entitlement units of local government” are defined by the act as a city that is not a metropolitan city as defined in the Housing and Community Development Act of 1975 (42 USC §5302(a)(5)).

<sup>19</sup> Eighteen metro cities in TN will receive funding directly from the U.S. Treasury – Bartlett City, Bristol, Chattanooga, Clarksville, Cleveland, Collierville Town, Franklin City, Hendersonville, Jackson, Johnson City, Kingsport, Knoxville, Memphis, Morristown, Murfreesboro, Nashville-Davidson, Oak Ridge, Smyrna Town.

requirement that states may not restrict or withhold funds from local governments nor may the total amount of fiscal recovery funds received by a nonentitlement unit of local government exceed 75 percent of its most recent budget as of January 27, 2020.

State and Local Fiscal Recovery Funds are statutorily limited to the following uses: (i) to respond to the COVID-19 pandemic and its negative economic impact, (ii) provide premium pay to essential workers, (iii) supply government services to the extent the government has experienced a revenue reduction relative to the previous fiscal year, and (iv) investments in water, sewer, and broadband infrastructure. On May 10, the U.S. Treasury's Interim Final Rule was adopted to provide further guidance on eligible uses within these overall categories.<sup>20</sup>

Under the Treasury's Interim Final Rule, FRF funding may be used to support a broad range of public health needs as it can be demonstrated that such needs have been exacerbated by the pandemic. Eligible public health expenditures include mental health services, home visiting programs, and support for vulnerable populations to access health care services. Recipients may also use FRF to provide wage enhancements to eligible essential workers.

To alleviate economic hardship, FRF may be applied to provide relief to individuals, non-profits, and businesses directly impacted by the pandemic. Eligible uses include job training for unemployed workers, loan programs for small businesses and non-profits, expansion of affordable housing developments, and increased capacity of child-care services.

FRF can support physical infrastructure investments, but only for necessary sewer, water, and broadband projects. Broadband projects are expected to deliver symmetrical upload and download speeds of 100 Megabits per second wherever feasible. For sewer and water investments, guidance aligns eligible projects to those that meet the requirements of EPA's Clean Water Revolving Fund and Drinking Water State Revolving Fund.

Recipient governments who have experienced year-to-year revenue loss may use FRF funding to replace lost revenue for the provision of government services. The Interim Final Rule establishes a methodology for recipients to calculate revenue reductions that occurred as a result of the pandemic. Due to Tennessee's relatively strong economic recovery, the State and many local governments will likely not qualify for revenue replacement in a significant amount.

The Interim Final Rule also specifies unallowable uses. These include paying down unfunded pension liabilities, reducing taxes directly or indirectly, paying interest or principal on outstanding debt, and making contributions to a rainy day fund or similar reserve.

Recipients may only use funds to cover costs incurred between March 3, 2021, and December 31, 2024. The Interim Final Rule determines that costs will be considered "incurred" if they are obligated by December 21, 2024. FRF funds not expended by December 31, 2026, must be returned.

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<sup>20</sup> "Coronavirus State and Local Fiscal Recovery Funds, Interim Final Rule," Department of the Treasury, 31 CFR Part 35 RIN 1505-AC77, May 10, 2021, <https://home.treasury.gov/system/files/136/FRF-Interim-Final-Rule.pdf>.

The Act set a 60-day deadline for the Treasury to distribute most funds to state and local recipients with authority for the Secretary of Treasury to withhold half of the funds for a second tranche. The second tranche of funds must be distributed to recipients no later than 12 months after the initial allocation.

The Act additionally creates a new \$10 billion Coronavirus Capital Projects Fund for the Treasury Department to make separate payments to states, territories, and tribal governments to carry out capital projects to support work, education, and public health. Tennessee is estimated to receive \$216 million in this fund. Funding will remain available until expended.

*Funding for Education, Economic Relief, and Healthcare under the American Rescue Plan*

The Act also provides a total of \$165.1 billion for the Education Stabilization Fund. This includes allocations to two of the programs created in the initial Cares Act – the Elementary and Secondary School Emergency Relief Fund (ESSER) and Higher Education Emergency Relief Fund (HEER) – and for the Emergency Assistance to Non-public Schools (EANS) Fund established under CRRSAA. All funds for the Education Stabilization programs will remain available through September 30, 2023.

From the Education Stabilization Fund, Tennessee and Tennessee districts are estimated to receive \$2.48 billion. The state is required to subgrant at least 90 percent (approximately \$2.3 billion) of this funding to each local education agency (LEA) based on their proportional share of Title I-A funds. LEAs must use at least 20 percent of their funds for learning loss initiatives. States must also reserve state-level funds for the following purposes: at least 5 percent of the total grant award for activities to address learning loss; at least 1 percent summer enrichment programs; and at least 1 percent for evidence-based after-school programs.

The ARP additionally provides funding to governors for the EANS program to assist non-public schools that enroll a significant percentage of low-income students and are most impacted by the pandemic. Tennessee is estimated to receive \$80 million for EANS.

Institutions of higher education in Tennessee will receive an estimated \$702.6 million for HEER. Recipient institutions must use at least half of the HEER funds they receive for emergency financial assistance grants to students.

The ARP provides \$50 billion in aid to small businesses impacted by the pandemic. This includes \$15 billion for targeted Economic Injury Disaster Loan (EIDL) advance payments to assist small businesses in low-income communities, \$1.25 billion for the Shuttered Venue Operators Grant program, and \$7.25 billion for the Paycheck Protection Program, which includes an expansion of eligibility under the program. The Act also allocates \$28.6 billion for a new Restaurant Revitalization Fund for industry-specific aid.

The ARP also renews and expands previous economic impact payments, enhanced unemployment benefits, and makes certain benefit increases to the Child Tax and Earned Income Tax Credit. It also establishes temporary matching rate increases for various services administered via state Medicaid programs.



**Table 5. ARP - COVID-19 Appropriations to Local Governments and Non-State Entities**

Funds provided directly by federal agency (\$ in millions)

| <u>Agency - Program (Beneficiary)</u>  | <u>Amount</u> |
|--|---------------|
| Treasury - State and Local Fiscal Recovery Fund – Counties                             | 1,326         |
| Treasury - State and Local Fiscal Recovery Fund – Metro Cities                         | 516           |
| HHS (ACF) - Head Start   | 19.8          |
| DHS - Emergency Food and Shelter Program (Local Service Organizations)                 | 3.28          |
| DHS - Emergency Food and Shelter Program   | 7.1           |
| USDOE - Higher Education Emergency Relief (Private Colleges)*                          | TBD           |
| DOT - Transit Infrastructure Grants – Urbanized Area*                                  | TBD           |
| SBA - Small Business Paycheck Protection Program*                                      | TBD           |
| SBA - Targeted Economic Injury Disaster Loan Advance (EIDL)*                           | TBD           |
| SBA - Shuttered Venue Operators Grant*   | TBD           |
| SBA - Restaurant Revitalization Fund*  | TBD           |
| SBA - Community Navigator Pilot Program*   | TBD           |
| Commerce - Economic Development Assistance Programs*                                   | TBD           |
| FCC - Emergency Connectivity Fund (schools/libraries)*                                 | TBD           |
| HHS (HRSA) - Teaching Health Centers – Graduate Medical Education*                     | TBD           |
| HHS (HRSA) - Public Health Workforce*  | TBD           |
| HHS (HRSA) - National Health Service Corps*  | TBD           |
| HHS (HRSA) - Nurse Corps*  | TBD           |
| HHS (HRSA) - Pediatric Mental Health Care Access*                                      | TBD           |
| HHS (HRSA) - Telehealth and Rural Health*  | TBD           |
| HHS (HRSA) - Grants for Health Care Providers to Promote Mental and Behavioral Health* | TBD           |
| HHS (HRSA) - Family Planning*  | TBD           |
| HHS (CMS) - Health Insurance Exchange Modernization*                                   | TBD           |
| HHS - Provider Relief Fund*  | TBD           |
| DHS - Emergency Food and Shelter Program - Humanitarian Relief*                        | TBD           |
| DHS - Staffing for Adequate Fire and Emergency Response (SAFER) Grants*                | TBD           |
| USDA - Emergency Grants for Rural Health Care*   | TBD           |
| VA - State Homes*  | TBD           |
| HUD - Fair Housing Activities*   | TBD           |
| EPA - Environmental Justice Grants*  | TBD           |
| EPA - Air pollution grants and activities*   | TBD           |
| *Official allocations have not been announced. Amounts are based on FFIS estimates.    |               |

## State Fiscal Response (FY20 and FY21)

Prior to the CARES Act, the General Assembly passed HB 2821 (Public Chapter No. 651), which included state appropriations for emergency and contingency, grants to local governments, and multiple increases to the state’s healthcare investments.

**Table 6. State Appropriations to Support COVID-19 Response** (\$ in millions)

|   |        |
|---|--------|
| Rainy Day Fund Deposit  | 250.00 |
| Health and Safety Emergency & Contingency Funds (FY20 Supplemental) | 75.00  |
| Health and Safety Emergency & Contingency Funds (FY21)              | 75.00  |
| City and County Non-Recurring Grants                                | 200.00 |
| TEMA  | 30.00  |
| Increase to the Healthcare Safety-Net (Uninsured)                   | 12.50  |
| Project Access (Specialist Support for Healthcare Safety-Net)       | 1.00   |
| Children’s Behavioral Health Safety-Net                             | 7.50   |
| TennCare Rural Health Clinic Supplemental Payments                  | 4.10   |

In addition to these appropriations, the Tennessee Department of Human Services on March 25, 2020 launched a COVID-19 Emergency Cash Assistance program, the Pandemic Temporary Assistance for Needy Families (PTANF), which provides means-tested benefits to families who have lost wages due to the COVID-19 emergency. These benefits are funded with existing TANF reserves. 16,621 families have been approved for the benefit of approximately 55,000 individuals as of June 28, 2020.

To maintain readiness for at-risk hospitals, the State of Tennessee released \$10 million for Rural and Small Hospital Readiness Grants. These expenditures will be reimbursed by the Coronavirus Relief Fund. The Division of TennCare also used existing authority to increase support for medical providers. These actions include: accelerating (advancing) supplemental payments to the state’s hospitals totaling \$80.9 million, including \$3.6 million for Critical Access Hospitals; securing agreement from CMS to provide increased accelerated supplemental funding and paying out \$144.1 million for uncompensated hospital care; the distribution of \$40.7 million in additional funding to nursing facilities via the enhanced Federal Medical Assistance Percentage (FMAP) tied to the Nursing Facilities Assessment; working with CMS on a plan to distribute a total of \$22.7 million in targeted payments to a subset of Home- and Community-Based Services (HCBS) providers in the CHOICES and ECF CHOICES programs operated through TennCare; and the 1915(c) Waiver programs operated by the Department of Intellectual and Developmental Disabilities (DIDD).

TennCare also submitted a waiver request to implement a total of \$5 million in targeted payments to Community Mental Health Center and Substance Use Disorder agencies. Additional targeted TennCare relief payments include up to \$4.8 million for dental practices and \$12.4 million for primary care physicians. In total, there have been \$44.9 million targeted relief payments to HCBS providers, Community Mental Health Centers and Substance Use Disorder

Agencies, dentists, and primary care physicians.

On April 30, applications opened for the Local Government Support Grants to Cities and Counties. \$210 million was appropriated by the General Assembly for this program. On June 18, the General Assembly approved the FY21 budget, which removed limitations on the use of the Local Support Grants. In June and July, grants were approved and distributed based on the per capita schedule enacted by the legislature.

## **Coronavirus Relief Fund**

After payments for unemployment benefits, the single largest source of federal funding granted to the State of Tennessee in 2020 was \$2.363 billion for the Coronavirus Relief Fund, administered by the United States Treasury. This program was appropriated and authorized by the CARES Act on March 27, 2020.<sup>21</sup>

### *Guidance and Limitations on Use*

There are significant limitations associated with the Coronavirus Relief Fund with respect to timing, eligible uses, and federal oversight and administration.

- (i) *Timing:* Expenditures from the Coronavirus Relief Fund were initially limited to costs incurred from March 1, 2020, to December 30, 2020. On December 21, Congress extended this coverage date to December 31, 2021, under the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA).<sup>22</sup>
- (ii) *Eligible Uses:* Funds awarded under the Coronavirus Relief Fund may only be used to pay for “necessary expenditures incurred” due to the COVID-19 emergency. Further, such expenditures must be “unbudgeted” and represent costs that “were not accounted for” in a prior-enacted budget or represent a “substantially different” use from what was intended in the most recently approved budget as of the date of enactment. Funds may not be used for expenses that are not “substantially dedicated” or otherwise necessary to respond to the COVID-19 public health emergency and may not be used to backfill lower-than-expected revenues for state and local governments.
- (iii) *Oversight and Administration:* While prior approval for expenditures is not required, all Coronavirus Relief Fund expenditures are subject to oversight by the U.S. Treasury Inspector General. States are responsible for ensuring that any funds distributed to them are used in compliance with Treasury guidelines. This includes funds that a state may later subgrant to a third party, such as a local government, non-profit, or private entity. All funds expended must fall within the Treasury guidelines and meet the definition of a necessary and reasonable expenditure under the CARES Act. Any funds used in a manner inconsistent with Treasury guidelines are subject to

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<sup>21</sup> H.R. 748, the Coronavirus Aid, Relief, and Economic Security Act (enacted on March 27, 2020, as Public Law 116-13).

<sup>22</sup> H.R. 133, the Consolidated Appropriations Act, 2021 (enacted on December 27, 2020, as Public Law 116-260).

recoupment (i.e., repayment by the state). Tennessee is required to maintain records sufficient to demonstrate that funds have been used in accordance with Treasury guidance and the Single Audit Act. A government may deposit Fund payments into a government's general account and use those funds to meet immediate cash management needs, provided that the full amount of the payment is used to cover necessary expenditures. Interest earned on these funds may be used only to cover eligible expenses. Fund payments are not subject to the federal Cash Management Improvement Act. However, fund payments are considered federal financial assistance for purposes of the Single Audit Act, which requires certain internal controls, subrecipient monitoring and management, and provisions for audit.

Each of these limitations are further defined and described in detail via federal guidance memoranda issued by the U.S. Treasury. The U.S. Treasury first released guidance describing the terms and eligible use of these funds on April 22. This guidance was later updated on May 4 with a "Frequently Asked Questions" memorandum, which was later updated on May 28. Additional updates were issued to the Guidance on June 30 and September 2 and to the Frequently Asked Questions on June 24, August 10, September 2, October 19, and November 25. On August 28, the U.S. Treasury Office of Inspector General ("Treasury OIG") released its own guidance separate from the Treasury guidance documents. This guidance focused primarily on documentation, monitoring, and reporting, but also added additional guidance on eligible expenditures. This guidance was later updated on September 21 to reconcile national concerns of conflicting guidance from Treasury and Treasury OIG.<sup>23</sup>

### *Distribution of Funds*

With advice and support from the Governor's administration, the Financial Stimulus Accountability Group applied this guidance to develop several priorities for distribution of the Coronavirus Relief Fund. Below is a summary of those distributions of the Coronavirus Relief Fund as of December 31, 2020.

## **First Order Effects of COVID-19: Expenses required to respond to the Pandemic)**

### **1. Health and Medical COVID-19 Expenses**

Eligible expenditures include reimbursements for COVID-19 mitigation efforts taken on behalf of the Unified Command Group (UCG), Tennessee Department of Health (TDH), and Tennessee Emergency Management Agency (TEMA).

These expenses were processed on an as-needed basis to facilitate rapid response to the pandemic. Expenses applied to the CRF for health and medical expenses were initially projected to exceed \$350 million for fiscal year 2020 and fiscal year 2021.

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<sup>23</sup> "Letter Regarding the Coronavirus Relief Fund," National Governors Association, Sept. 10, 2020, <https://www.nga.org/advocacy-communications/letters-nga/letter-changes-coronavirus-relief-fund/>

On January 21, 2021, President Biden signed a presidential memorandum increasing federal cost share for FEMA Public Assistance from 75 percent to 100 percent through September 30, 2021. The President issued a later memorandum on February 2 directing that the 100 percent federal cost-share be made available retroactively to January 20, 2020.<sup>24</sup> These federal actions resulted in approximately \$157 million in new Coronavirus Relief Fund availability. \$58 million of these savings were reinvested in expanded public health supports through the Department of Health.

#### ***A. Tennessee Department of Health***

Expenses incurred by TDH have been primarily for contact tracing, testing, vaccine administration, payroll expenses, and support programs for nursing facilities and community and faith-based clinics. These expenses do not reflect the full scope of TDH's response, as the State has also leveraged FEMA, CDC, and HHS funds to support other necessary public health expenses.

The Department has also administered two grant programs to assist hospitals and ambulance operators with increased costs associated with COVID-19. The Emergency Medical Services Ambulance Assistance Program awarded \$867,000 to reimburse expenses related to the installation of disinfecting UV light systems, and the Hospital Staffing Assistance Program distributed \$30 million of the \$51 million initially allocated to support hospitals' increased staffing costs. With the extension of the Coronavirus Relief Fund deadline, the Department of Health was able to increase the allocation for direct funding support to safety-net clinics, minority health, and hospitals by an additional \$58 million.

Some Department of Health costs were also eligible for 100 percent FEMA reimbursement under a new executive order waiving the non-federal cost-share. The direct effect of the new FEMA policy was to re-direct \$25 million in Department of Health expenses from the Coronavirus Relief Fund to FEMA.

The total estimated expenses attributable to the Coronavirus Relief Fund by the Department of Health is \$163 million.

#### ***B. Tennessee Emergency Management Agency***

Financing for TEMA emergency and disaster relief activities rely heavily on the federal Stafford Disaster Relief and Emergency Assistance Act ("Stafford Act"). The Stafford Act was designed to support the intergovernmental coordination of disaster response and financial assistance in response to a presidential declaration of disaster or emergency.

The Stafford Act establishes a federal-state cost-sharing for certain public assistance and disaster response activities. This cost-share is set at 75 percent federal and 25 percent non-federal (i.e., state and local).

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<sup>24</sup> "FEMA Assistance for Vaccine Administration and Distribution: In Brief," Congressional Research Service, March 12, 2021, <https://crsreports.congress.gov/product/pdf/R/R46715/3>

On May 19, 2020, the White House confirmed the President’s intent that the 25 percent non-federal cost share (“FEMA match”) could be reimbursed using funds granted from the Coronavirus Relief Fund.<sup>25</sup> On June 24, Treasury guidance confirmed that it would permit use of the Coronavirus Relief Fund for FEMA match so long as the claimed expense otherwise met Treasury’s Coronavirus Relief Fund guidelines.<sup>26</sup> This flexibility allows states to preserve state funds that would otherwise be needed for FEMA match.

In addition to the federal flexibility provided to states, the State of Tennessee provided additional flexibility to local governments. Under traditional Stafford Act guidelines, claims initiated by local governments are subject to a state and local government cost-share. This cost-share applies to the 25 percent FEMA match, and divides that 25 percent FEMA match equally between the state and local entity. Effectively, this means that a local government must bear the cost of 12.5 percent of its FEMA public assistance claims. To remove budget concerns and facilitate local claim processing, the State of Tennessee waived the local cost-share for claims processed due to the COVID-19 pandemic. Instead, the entire non-federal FEMA match of 25 percent is applied to the Coronavirus Relief Fund. The final accounting of these cost-share expenses requires FEMA action to become final.

On January 21 and February 2, 2021, President Biden issued memoranda that increased FEMA’s federal cost share from 75 percent to 100 percent, from January 20, 2020, to September 30, 2021. This effectively removes the need to attribute cost-share to the Coronavirus Relief Fund.

The impact of these memoranda on the Coronavirus Relief Fund is to reduce the scope of necessary expenses that would have been attributed to the Coronavirus Relief Fund by TEMA and the Department of Health.

After these federal actions are applied, the total estimated cost attributable to the Coronavirus Relief Fund by TEMA is \$92 million. These expenses cover emergency PPE and other supports outside of the scope of the federal cost-share waiver.

### ***C. Department of Economic and Community Development***

The Department of Economic and Community Development (ECD) implemented the Governor’s Emergency Small and Rural Hospital Grant program, which was launched on April 6, 2020. This program leveraged institutional expertise and resources developed through the Rural Hospital Transformation program and provided direct cash assistance to small hospitals that could demonstrate net financial distress due to the COVID-19 pandemic and faced risk of closure due to this distress. Some hospitals were ineligible for these grants due to prior receipt of other federal aid from the U.S. Department of Health and Human Services Provider Relief Program.

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<sup>25</sup> “Memorandum to Governors Regarding Cost Share Considerations for FEMA Public Assistance Grants,” National Governors Association, May 20, 2020, <https://www.nga.org/wp-content/uploads/2020/04/NGA-Memo-Cost-Share-Final.pdf>

<sup>26</sup> “Coronavirus Relief Fund Frequently Asked Questions” U.S. Department of the Treasury, Updated October 19, 2020, <https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

Twenty-nine small and rural hospitals received awards, with an average award of \$344,827 per hospital. Initially funded with state-appropriated dollars, this program is an eligible CRF expense and will be applied to the CRF for reimbursement.

***D. Unified Command Group, External Support, and Public Service Communications***

Operational expenses for the Unified Command Group is projected to be about \$700,000. The State also expended \$10 million for COVID-19 public service announcements and \$3 million to support the work of the UCG and Economic Recovery Group.

**2. Necessary Cost Increases for Government Operations**

CRF funds may be used to reimburse one-time costs associated with government operations, workforce, and delivery of services that are attributable to the pandemic. Eligible expenses include costs associated with the technology required to serve customers remotely, telework capabilities, and the sanitizing of public spaces.

***A. State Government***

For calendar year 2020, the projected cost to the State of Tennessee for these expenses is \$32 million. This includes \$2.8 million in judiciary technology supports through the Tennessee Administrative Office of the Courts and \$13 million for CRF program management and administrative costs.

Treasury guidance also grants states broad discretion for reimbursing the payroll of frontline health and safety workers. For fiscal year 2020, the Department of Health incurred \$18 million in eligible payroll costs that were fully applied to the CRF.

In fiscal year 2021, the State is projected to incur an additional \$319 million in eligible payroll costs for state employees within the Department of Health, Department of Correction, and the Department of Safety & Homeland Security.

***B. Local Government***

In July 2020, the State of Tennessee announced \$115 million of its CRF distribution would be made available to all local governments who fall outside of a local jurisdiction that received direct CRF distribution. These funds may be used for the reimbursement of expenses incurred due to COVID-19. Specific local government allocations are described in **Appendix 13**.

28 localities declined to participate in the program, reducing total program expenses to approximately \$113 million.

## **Second-Order Effects of COVID-19 (Relief to Individuals, Communities, and Businesses)**

### **1. Unemployment Trust Fund Solvency**

The Tennessee unemployment trust fund balance is funded by unemployment premiums paid by employers. Before the public health emergency, Tennessee's trust fund balance exceeded \$1.2 billion. As a result of the pandemic, the Department of Labor and Workforce Development experienced record high claim volumes and benefit expenses, resulting in a rapidly decreasing unemployment insurance trust fund balance.

If the trust fund balance falls below \$1 billion, unemployment insurance premiums assessed on Tennessee employers will increase. Reimbursing costs to the UI system are an eligible use of the CRF, including unreimbursed claims paid and deposits that will maintain the trust fund solvency and provide relief to employers by maintaining low premiums. Approximately \$939 million was directed to the unemployment trust fund between May - December 2020. The determination of funding necessary to offset claims incurred due to COVID-19 was made on a monthly basis after analysis of claims trend.

The result of this investment prevented a significant cost increase to employers at a critical time for our state's economy. This cost increase would have come in the form of an automatic tax increase on the hiring of workers. The Boyd Center projects that had this investment not been made, Tennessee employers would have seen, on average, an increase in their unemployment insurance tax liability by 300 percent.<sup>27</sup>

Tennessee is one of 21 states that has used CRF funding to support their trust fund.<sup>28</sup> 22 states that declined this option are now borrowing funds from the federal government to bolster their trust fund balances. These loans will need to be repaid with interest from increased taxes on employers, an outcome that Tennessee has successfully avoided with this use of the CRF.<sup>29</sup>

### **2. Tennessee Small Business Relief Program**

On June 2, the Financial Stimulus Accountability Group announced the launch of the Tennessee Business Relief Program to provide rapid financial assistance to small businesses that incurred significant business disruption during the month of April. Federal guidelines at the time permitted the use of the CRF to reimburse businesses that were required to close by government order or faced a significant reduction in taxable sales due to such order in the period for which it was in effect.

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<sup>27</sup> "Gov. Lee and FSAG Actions Have Protected Tennessee Jobs, Avoided Major Tax Increase," Office of Governor Bill Lee, September 17, 2020, September 17, 2020, <https://www.tn.gov/governor/news/2020/9/17/gov--lee-and-fsag-actions-have-protected-tennessee-jobs--avoided-major-tax-increase-.html>

<sup>28</sup> Tennessee Department of Labor and Workforce analysis of US DOL Reporting, January 2021.

<sup>29</sup> Jared Walszack, "Where State Unemployment Compensation Trust Funds Stand in December, Tax Foundation, Dec 18, 2020, <https://taxfoundation.org/state-unemployment-compensation-trust-funds-2020/>



This program was unique among grant programs in that eligibility and participation were driven by a pre-determination process relying on individual taxpayer data. The Department of Revenue used business and sales tax data to determine a taxpayer's reduction in economic activity. The Department then notified taxpayers of their eligibility for relief payments. Notified taxpayers were required to respond to the Department via paper or the TN Taxpayer Access Point (TNTAP) to certify their eligibility determination. Once certified, payment was issued to taxpayers.

While this process substantially streamlined the eligibility and payment process, its reliance on tax filing data limited the program's reach to businesses that reported sales tax transactions or those that could be clearly identified in an industry affected by the state order. For businesses that could not qualify for the TBRP and required a more individualized review, the state developed the Supplemental Employer Recovery Grant Program (SERG). Additional detail on the SERG program is described below.

The Tennessee Small Business Relief Program distributed a total of \$200 million in business relief payments to 27,973 businesses in Tennessee. The maximum relief payment was \$30,000, with an average payment of approximately \$7,200. Approximately 70 percent of the funds were issued to companies with annual gross sales of \$500,000, and over 20 percent of total payments (\$43 million) went to minority or women-owned businesses.

### **3. Tennessee Community CARES Program**

On July 21, the Financial Stimulus Accountability Group announced the Tennessee Community CARES Program for Tennessee non-profits to assist them in their efforts to address the ongoing health and economic impacts of COVID-19. The Tennessee Department of Human Services designated six non-profits across the state to serve as grant administrators. Grant administrators were tasked with coordinating the application and development of eligible funding requests for reimbursements from grantee non-profit agencies. Grantee non-profits were invited to participate by applying for expected and incurred eligible COVID-19 expenses, to be reimbursed upon submission and verification of those expenses through one of the state's grant-administrators.

At program closing, \$149.3 million in reimbursement requests were received from grantees. \$70.3 million of those requests came in the final week of the program ahead of the submission deadline of December 4. Of the total submitted, \$105.1 million reimbursement requests have been paid, \$33.8 million are pending review, and \$4.5 million of program costs are reserved for payment of grant administrator fees.

### **4. Tennessee Emergency Broadband Fund**

While general economic development is prohibited under the guidance, Treasury's FAQ document suggests that broadband investments may be eligible if they provide necessary services to residents during the course of the public health emergency.

On July 31, the Tennessee Department of Economic and Community Development issued a request for proposals for shovel-ready expansions of broadband access that could be fully executed within the federal time restriction of December 31. Grants were awarded on an 80/20 match rate, with grantees responsible for 20 percent of project costs.

Grantees were given August 21 – December 15, 2020, to complete their projects and until February 15, 2021, to submit project data. Based on preliminary reporting, the program will provide at least \$55 million in reimbursements and expand broadband services to an additional 55,000 Tennesseans. Of the \$61 million originally budgeted, \$6 million in costs are still pending final reporting and validation.

### **5. SERG (Supplemental Employer Recovery Grant Program)**

On October 7, 2020, the Financial Stimulus Accountability Group announced the creation of the Supplemental Employer Recovery Grant (SERG) program for small businesses, which issued reimbursements up to \$30,000 to eligible small business owners for direct expenses or business interruption costs incurred as a result of the pandemic. To target those particularly at risk businesses located in low to moderate-income census tracts, Opportunity Zones, or Promise Zones received an additional \$500 in payments. The State allocated \$125 million in CRF funding for this program. 10% of funds have been set aside for Diverse Business Enterprises.

### **6. Coronavirus Agricultural and Forestry Business Fund**

The Financial Stimulus Accountability Group established the Coronavirus Agricultural and Forestry Business Fund (CAFB) to support the stability of the food supply chain and agribusiness economy impacted by the COVID-19 pandemic. The Fund, administered by the Tennessee Department of Agriculture, provides financial assistance to agriculture and forestry businesses and non-profits in Tennessee.

A total of \$55.3 million in funding was awarded to over 700 entities. Approximately 40 percent of the funds were awarded to resolve supply chain issues and 60 percent to cover COVID-19 losses and expenses. Priority was given to producers who were not eligible for direct USDA support, including but not limited to meat processors, forestry businesses, milk processors, and agricultural fairs.

### **7. Tennessee Tourism CARES Marketing Program**

The tourism and hospitality industries have been impacted more severely by the COVID-19 crisis than any other sector in Tennessee in terms of job and revenue losses. FSAG designated \$15 million to support destination marketing organizations ("DMOs") through the Tennessee Tourism CARES Marketing Program to support these industries. The program allocated funds to each county based on the average percentage of 2018-2019 state tax revenue generated by each county. A minimum of \$25,000 was allocated to every county.

## **D. Initiatives for Adaptation of Delivery of Government Services**

The CRF may be used to support short-term programs or one-time expenses that are intended to adapt the delivery of government services to COVID-19. These may be initiatives launched by state agencies or related entities to ensure the improvement of service to Tennesseans.

### **1. COVID K-12 & Higher Education Grants**

The State of Tennessee has allocated over \$96 million in CRF funds to support reopening efforts for K-12 schools and higher education institutions to assist with safe reopening plans. These reimbursements were provided over and above direct distributions received by Tennessee local education agencies (LEAs) and institutions of higher education through the CARES Act's ESSER and HEER appropriations, described in **Appendix 1** and **Appendix 9** of this report.

The first round of CRF funding for K-12 schools awarded \$11 million in grants to LEAs to support reopening efforts and \$50 million to districts for technology upgrades. Later initiatives included \$14 million to expand Wi-Fi connectivity in schools and \$1.7 million to support unexpected local costs incurred in connection to ESSER's equitable services requirement. For higher education, \$21.45 million in grants were awarded to public and non-profit private higher education institutions, including 2-year (TBR) and 4-year public and private institutions.

### **2. Classroom Kits (PPE)**

Utilizing federal Stafford Act disaster relief funds, TEMA and the Tennessee Department of Education partnered to provide no-cost PPE, including face masks for any school stakeholder who wants or needs one, thermometers for every school, and face shields for every staff member. School nurses are also provided with surgical masks, gloves, protective gowns, and face shields. The costs attributed to the CRF by TEMA for these purchases were approximately \$12 million as of December 30, 2020.

### **3. Reemployment Service and Eligibility Assessment (RESEA) Program**

The Reemployment Services and Eligibility Assessment program is administered by the U.S. Department of Labor through state unemployment insurance agencies to provide career counseling to UI claimants. \$6.5 million is projected to support the expansion of RESEA services throughout the state.

### **4. Virtual American Jobs Center**

American Job Centers, funded by the U.S. Department of Labor, provide free in-person career counseling and employment-related assistance at more than 80 locations in Tennessee. In December 2020, the Tennessee Department of Labor and Workforce Development launched the Tennessee Virtual American Job Center (AJC) to offer these same through an easily accessible online portal. The State allocated \$2 million in CRF funds for the development and launch of the Virtual AJC.

## **Restricted or Programmatic Funds – FFCRA/CARES Act**

Federal funds have been appropriated to expand existing programs or otherwise provide a restricted grant for use by state agencies.

The Department and Finance and Administration (F&A) collaborated with state agencies to track and centralize guidance on restricted grant funds and program increases as they were received from the relevant federal agencies. Each program is listed below with a brief description of the program's purpose and use of funds. When necessary, departments worked with F&A to seek authority to expand their budgets to permit the spending of these funds.

### **Agriculture**

- **Emergency Food Program (TEFAP)** – TEFAP funds were distributed as grants to organizations that purchase nutritious foods and distribute them to low-income households.

### **Aging**

- **Congregate Meals and Home-Delivered Meals** – Funding was directed to nine regional Area Agencies on Aging and Disability to provide seniors with nutrition services in both congregate and home settings.
- **Home and Community-Based Supportive Services** – This program added additional funding for supportive services authorized in the Older Americans Act to aid seniors throughout the state. These activities can include but are not limited to transportation, housing, legal assistance, and crime prevention.
- **Family Caregivers** – Funding provided to family caregivers for supportive services as authorized in the Older Americans Act. Eligible activities included transportation, housing, legal assistance, and crime prevention.
- **Aging and Disability Resource Centers** – Funding directed to the Area Agencies on Aging and Disability to establish a grocery delivery program for seniors and a socialization program to reduce isolation.
- **Protection of Vulnerable Older Americans** – Funding distributed for elder rights protection, including an ombudsman program.

### **Arts Commission**

- **National Endowment for the Arts** – Funds used for grants to arts-related non-profits. These funds were primarily for payroll support or, in limited cases, rent and utilities support.
- **National Endowment for the Arts – South Arts Regional** – Funding distributed for culturally specific non-profit art organizations.

### **Children's Services**

- **Child Welfare Services** – Funds used to reimburse providers for PPE expenses. Other eligible uses included workforce training and assistance to programs that protect children from neglect or promote permanency during the COVID-19 outbreak.
- **Enhanced FMAP** – Authorized a 6.2 increase in FMAP, which impacts IV-E foster care, adoption assistance, and guardianship assistance programs in the Department of Children's Services.

### **Human Services**

- **Child Care and Development Block Grant** – Promoted the continuity of childcare services to impacted children and families and maintained support for childcare businesses during closures as a result of COVID-19.
- **Community Services Block Grant** – Funding that provided a wide range of social services and emergency assistance to those in need through local community service agencies. Funds were distributed to 20 community service agencies by formula proportionally based on a county's poverty level.
- **SNAP Contingency Reserve** – Funding made available for the Supplemental Nutrition Assistance Program, which offers aid to eligible low-income families to ensure they are able to obtain adequate nutrition. Funds were not awarded but rather drawn as benefits that were paid out.
- **Child and Adult Food Care Program** – Provided reimbursement for meals served to participants who meet age and income requirements and provides aid to child and adult care institutions to ensure individuals receive adequate nutrition.
- **Summer Food Program** – Funding appropriated for free meals and snacks to help children in low-income areas receive nutrition during the summer months when they are out of school. DHS administered the program through community partners.

### **Economic and Community Development**

- **Economic Development Assistance (EDA) Programs** – Funding was appropriated under the Economic Adjustment Assistance Program, which is EDA's most flexible program. Competitive grants were awarded on a rolling basis for a variety of needs, including planning and technical assistance, revolving loan funds to provide capital for businesses, economic development programs, and innovation grants.
- **Community Development Block Grant** – Provided funding to respond to economic and housing impacts caused by COVID-19, including the expansion of community health facilities, childcare centers, food banks, and senior services. Funds could also be used to assist in matching the non-federal portion of the Disaster Relief Fund.

## **Department of Education**

- **Education Stabilization Fund: Elementary and Secondary School Emergency Relief (ESSER) Fund** – 90 percent of funds were allocated for use by the local education agencies (LEAs) based on the relative share of the state’s Title I allocation, which was in alignment with the methodology of the state allocation. These funds could be used for a wide range of purposes, including computers for on-line learning, supplies for cleaning and sanitization, and supporting quality instruction for students with disabilities. Funds were intended to support all public schools, traditional and charter, as well as participating non-public schools. Allocations were shared with the districts on April 17. LEAs had until June 30, 2022, to obligate the funds. Up to 10 percent was retained for emergency needs as determined by the state. **Appendix 1** shows the LEA allocations. LEAs completed a funding application for their ESSER Fund allocation, and these funds may be used for the focus areas in **Appendix 2**. \$25.9 million are to be retained by the state for emergent needs and statewide supports. The Department solicited feedback from stakeholders on the emergent needs of COVID-19 to inform the use of the state reservation. Feedback identified technology access and remote learning resources to be some of the top priorities for the state to address. Based on this feedback and other data, the TDOE allocated its SEA reservation in line with the objectives indicated in **Appendix 3**.
- **Education Stabilization Fund – Governor’s Emergency Education Relief (GEER) Fund** – Emergency support grants to local educational agencies, institutions of higher education, and other education-related entities that were significantly impacted by COVID-19.
- **Child Nutrition** – Funds to reimburse National School Lunch/Breakfast, Special Milk, Child and Adult Care Food and Summer Food Service Program claims between March – September 2020.
- **Project SERV** – Funding for elementary and secondary schools and institutions of higher education to respond to the immediate needs of coronavirus and the effect on students through services, such as counseling and referrals for mental health services. These funds are through September 30, 2021.

## **Finance & Administration**

- **Byrne Justice Assistance Grants (JAG)** – Funds awarded to state and local governments must be utilized to prevent, prepare for, and respond to the coronavirus. Allowable expenditures include, but are not limited to, overtime, equipment (including law enforcement and medical personal protective equipment), hiring, supplies (such as gloves, masks, sanitizer), training, travel expenses (particularly related to the distribution of resources to the most impacted areas), and addressing the medical needs of inmates. No state match is required for these grants.

- **Family Violence Prevention and Services Formula Grants** – Funding for states to provide shelter, safety planning, crisis counseling, information and referrals, legal advocacy, and additional support services for domestic violence survivors and their children during the COVID-19 public health emergency.

## Health

- **Hospital Preparedness Program** – A program to address the urgent needs of health-care facilities to help them prepare for emergencies and disasters. Funding was distributed to eight health-care coalitions, and expenditures can include PPE, training, and equipment.
- **Grants to States, Localities, and Tribes (CDC)** – Grant funding was made available for purposes that include testing and surveillance, increasing lab capacity, and conducting mitigation efforts that could include contact tracing.
- **Emerging Infections Program** – A joint effort with the CDC to prevent and prepare for emerging infections. This funding is used to conduct disease surveillance and reporting.
- **Telehealth and Rural Health Grants** – Funding dedicated to the Small Rural Hospital Improvement Program to purchase hardware and software and provide training. Short-term acute care facilities in rural areas with 49 or fewer beds were eligible.
- **Community Health Centers** – Grant funding awarded to health centers to prevent, prepare for and respond to COVID-19. Most funding in Tennessee was awarded directly to the Community Health Centers.
- **Ryan White HIV/AIDS** – Funds related to the Ryan White program were made available to assist with core medical services, prescription drug assistance, and housing needs for HIV/AIDS patients who met eligibility criteria.
- **Supplemental Nutrition for Women, Infants, and Children (WIC)** – An increase in funding for the assistance program to meet the heightened demand for services.
- **Core State Violence and Injury Prevention** – Funding for the program to address the potential for increased incidents of injuries and violence due to the COVID outbreak and the associated lifestyle changes.
- **ELC - Testing** – Funding used to develop, purchase, administer, process, and analyze tests and increase surveillance, contact tracing, and other testing activities.
- **Rape Prevention and Education Program** – Funding directed to state health departments to increase tools, training, and technical assistance to rape prevention and education programs.

## Higher Education

- **Hollings Manufacturing Extension Program** – Funding awarded to Manufacturing Extension Partnership (MEP) centers to support small and medium-sized manufactures.

Tennessee's MEP center is located at the University of Tennessee - Center for Industrial Services (UT-CIS).

- **National Network for Manufacturing Innovation** – Funding provided to support the development and manufacturing of medical countermeasures and biomedical equipment and supplies for the National Network for Manufacturing Innovation.
- **National Science Foundation RAPID Grant** – Funding to assist the National Science Foundation (NSF) with the urgent need for research related to COVID-19. Grant funding was awarded directly to the University of Tennessee, Knoxville for three specific research projects.
- **Education Stabilization Fund – Higher Education Emergency Relief Fund**– Funds were allocated by formula directly to institutions. 50 percent of the funds must be dedicated to emergency financial aid grants to students that can cover eligible expenses under a student's cost of attendance (i.e., food, housing, course materials, and technology). The remaining 50 percent can be used for student's cost of attendance or help defray expenses such as lost revenue and technology costs associated with distance education.
- **HBCU and PBI Funds & SIP Funds** – Provided funds to Historically Black Colleges/Universities (HBCUs), minority-serving institutions, and low-income student serving institutions for the purpose of defraying expenses, which may include lost revenue, reimbursement for incurred expenses, faculty and staff payroll. Funds may also be used for direct grants to students. Please note these allocations are in addition to any allocations under the Higher Education Stabilization fund described above. The six Tennessee HBCUs received \$23 million, the two MSIs (including Southwest Tennessee Community College) received \$550,000, and the 36 SIP institutions (including all but one community college and two public universities) received \$6.9 million. These institutions could use this fund to cover institutional costs associated with COVID-19, reimburse lost revenue, or distribute directly to students as emergency grants. **Appendix 9** provides a comprehensive accounting of funds received by institutions from the Higher Education Emergency Relief Fund, HBCU, PBI, and SIP distributions.

### **Labor and Workforce Development**

- **Unemployment Insurance (UI) Administration** – These funds were earmarked for administrative costs related to the UI program. Funds were used to offset costs of increased personnel and IT needs due to unprecedented increases in unemployment claims.
- **Dislocated Workers Assistance** – This program provided additional funds to states to help with employment training and placement programs during times of surges in unemployment.



- **UI Benefits PUA** – Pandemic Unemployment Assistance (PUA) temporarily expanded UI benefits to those who would not typically qualify for UI but are unemployed, partially unemployed, or unable to work due to COVID-19.
- **UI Benefits FPUC** – Federal Pandemic Unemployment Compensation (FPUC) provided funding of an additional \$600 per week benefit for those currently receiving UI benefits.
- **UI Benefits PEUC** – Pandemic Emergency Unemployment Compensation (PEUC) extended UI benefits an additional 13 weeks.
- **UI Supplemental Budget** – This funding assisted the department with the implementation costs of increasing staff for the UI offices, such as temporary call center staffing and additional IT needs.
- **UI Emergency Relief - Employer Reimbursement Funds** – Provided aid to organizations that do not pre-fund UI liabilities for their employees and are normally required to reimburse the UI fund when employees are laid off.

### **Mental Health**

- **Emergency Response Activities** – The program provided crisis intervention services, treatment, counseling, and other related supports for those impacted by COVID-19.
- **Suicide Prevention Programs** – Grant funding made available to states to support efforts to prevent suicide and suicide attempts.

### **Secretary of State**

- **Election Security Grants** – Funding made available to increase the ability to vote by mail, expand early voting and online registration, and improve the safety of voting in-person by providing additional voting facilities and additional poll-workers.
- **LSTA State Grants** – Library Services and Technology Act (LSTA) funds were distributed from the Institute of Museum and Library Services to states for the purposes of increasing the use of technology in libraries, fostering better resource sharing among libraries, and targeting library services to special populations.

### **Strategic Health**

- **Enhanced FMAP** – Increase in the FMAP rate that impacted the CoverKids program within Strategic Health-Care Programs.

### **Transportation**

- **Transit Infrastructure Grants – Nonurbanized Areas** – These funds were given as reimbursable grants to the transit agencies across the state, all of which have experienced decreased ridership. Eligible expenses included increased costs to clean vehicles and

purchases of PPE for drivers. Funding could also be used for statewide initiatives.

**Appendix 14** describes the use of these and other TDOT CARES funds.

- **Transit Infrastructure Grants – Growing States** – Reimbursable grants distributed to transit agencies across the state. This funding also included funding specifically for human resource (transit) agencies within the Appalachian region.
- **Grants-in-Aid to Airports** – Funding distributed as reimbursable grants to general aviation airports across the state using a predefined formula. These funds could be used for payroll, operating, or capital expenditures.
- **Grants-in-Aid to Airports via Block Grant** – These funds were awarded through the department’s Block Grant instead of directly from the FAA. Funding guidelines were the same as the CARES Act airport grant program.

### **TEMA**

- **Disaster Relief Fund** – Funds for the immediate needs of state and local governments to protect citizens and help them respond and recover from the effects of COVID-19. Reimbursable activities included medical response, personal protective equipment, National Guard deployment, coordination of logistics, safety measures, and community services. State and local governments were generally expected to provide a 25 percent match to federal spending.
- **Emergency Management Performance Grants** – Funds for state and local governments to prevent, prepare for, and respond to the COVID-19 public health emergency. Qualifying expenditures included mitigation activities; integration of emergency management and public health operations; data collection on capacity and usage of hospital beds, ventilators, and PPE; planning for alternate care sites; and resources to surge medical professionals. States expected to provide a 50 percent match to federal spending.

### **TennCare**

- **Enhanced FMAP** – Provides a 6.2 percentage point increase in the Medicaid FMAP rate for the duration of the Public Health Emergency as declared by the United States Department of Health and Human Services.
- **100% Payment COVID-19 Testing Costs** – H.R. 6201 allowed for a 100 percent payment of COVID-19 testing costs for uninsured individuals.

### **THDA**

- **Low-Income Energy Assistance Program** – Funding to support low-income individuals and families with their energy needs. It can be used to defray heating and cooling needs, especially for those impacted by COVID-19.

- **Emergency Solutions Grants** – Grant funding to help people experiencing or at risk of homelessness. These funds could be used to increase shelter capacity, allow communities to reconfigure shelter space to adhere to physical distancing guidelines, deliver medical care to people who acquire the virus or may be at higher risk, and provide short-term rental or utility payment assistance.
- **Tenant-Based Rental Assistance** – This program provided affordable rentals through rental payment assistance to individuals. Funding supported the current program to maintain the health and safety of assisted individuals and families.
- **Project-Based Rental Assistance** – This program provided affordable rental units through contracts with property owners, as opposed to providing direct rental assistance for an individual. Funding was passed through THDA, but HUD determined recipients.

## **Restricted or Programmatic Funds – CRRSAA (Dec. 2020)**

Federal funds under CRRSAA will expand existing state-federal programs or otherwise provide a restricted grant for use by state agencies.

The Department and Finance and Administration (F&A) is working with state agencies to track and centralize guidance on restricted grant funds and program increases as they are received from the relevant federal agencies. Each program is listed below with a brief description of the program's purpose and use of funds. Although these program appropriations were passed by Congress in December, not all allocations have yet been confirmed for Tennessee by the relevant federal agency.

### **Agriculture**

- **The Emergency Food Assistance Program (TEFAP)** – TEFAP funds are distributed as grants to organizations that purchase nutritious foods and distribute them to low-income households. 20 percent of this appropriation may be used for commodity distribution.

### **Aging**

- **Congregate Meals and Home-Delivered Meals** – Funding awarded to nine regional Area Agencies on Aging and Disability to provide seniors with nutrition services in both congregate and home settings.

### **Children's Services**

- **Chafee Foster Care Program for Successful Transition to Adulthood** – Chafee funds are distributed to states to provide supports for children in foster care, such as educational assistance, career exploration, mentoring, and preventive health activities. The law waives the state match.

- **Promoting Safe and Stable Families (PSSF)** – Funding from the PSSF program is aimed at preventing child maltreatment, enabling children to remain safely with their families, and ensuring permanency for children in foster care.

### **Human Services**

- **Elder Justice Programs** – Funding awarded to address abuse, neglect, and exploitation of the elderly, including adult protective services and long-term care ombudsman activities.
- **Child Care and Development Block Grants (CCDBG)** – Funding through the Child Care and Development Block Grant to promote the continuity of childcare services to impacted children and families and maintain support for childcare businesses during closures as a result of COVID-19.
- **SNAP State Administrative Support** – Funding will provide support to states for administrative costs related to the implementation of changes to the Supplemental Nutrition Assistance Program through fiscal year 2021.

### **Economic and Community Development**

- **Grants for Broadband Connectivity** - Funding to support broadband infrastructure deployment to areas lacking broadband, especially rural areas. These grants will be issued to qualifying partnerships between state and local governments and fixed broadband providers.

### **Department of Education**

- **Education Stabilization Fund** – This is the second round of Education Stabilization Funds. Although the funding streams are largely similar to those in the CARES Act, the CRRSAA included several programmatic changes.
  - **Elementary and Secondary School Emergency Relief Fund (ESSER II)** – Similar to the first round, at least 90 percent of funds are allocated for use by the local education agencies (LEAs) based on the relative share of the state’s Title I allocation, which is in alignment with the methodology of the state allocation. In addition to providing more funds, the CRRSAA includes new allowable uses, including facility repairs and improvements and addressing learning loss among students. Tennessee’s total ESSER II allocation is \$1,107.7 million. The distribution of ESSER II funds is described in **Appendix 4**.
  - **Governor’s Emergency Education Relief Fund (GEER II)** – Funds are for emergency support grants to local educational agencies, institutions of higher education, and other education-related entities that have been significantly impacted by COVID-19. Tennessee’s award for GEER II funds is \$27.8 million.

- **Emergency Assistance for Non-Public Schools (EANS)** – A portion of GEER funds under the CRRSAA provides grant funding to non-public schools to help mitigate the impact of COVID-19. Tennessee’s allocation for Emergency Assistance for Non-Public Schools is \$72.8 million, making the State’s total GEER allocation under CRRSSA \$100.6 million.
- **Child Nutrition** - Funds are to be used for emergency relief to help school meal and child and adult care food programs to continue serving children and families. Provides as much funding as necessary to carry out these payments. Allocations to each state will equal the amount needed to reimburse 55 of emergency operational costs incurred during March-June 2020 (with the March payment reduced by half) for school meal programs and child and adult care food programs. Funds will remain available until September 30, 2021.

### Health

- **Grants to States, Localities, and Tribes for Testing (CDC)** – Additional grant funding for testing, contact tracing, and other activities necessary to monitor and suppress COVID-19 effectively.
- **Grants to States, Localities, and Tribes for Vaccine Administration (CDC)** – Grant funding to support governments as they distribute, administer, monitor, and track coronavirus vaccination to ensure broad-based distribution, access, and vaccine coverage.

### Higher Education

- **Education Stabilization Fund: Higher Education Emergency Relief Fund (HEERF II)** – Funds are allocated by formula directly to institutions. 50 percent of the funds are dedicated to emergency financial aid grants to students. Unlike the CARES Act, the CRRSAA requires that institutions prioritize students with exceptional needs, such as students who receive Pell Grants, and authorizes grants to students exclusively enrolled in distance education. The remaining funds may be used to cover expenses associated with coronavirus, including lost revenue, reimbursement for incurred expenses, technology, staff training and payroll, student support activities, financial aid grants for students. Tennessee IHEs, including proprietary institutions, will receive \$404.6 million. Specific institution allocations are not yet known.

### Labor and Workforce Development

- **Unemployment Insurance (UI) Administration** – Each state is allocated \$650,000 to support the implementation of the various UI programs funds.
- **UI Benefits PUA** – Pandemic Unemployment Assistance (PUA), which temporarily expands UI benefits to those who would not typically qualify for UI but who are

unemployed, partially unemployed, or unable to work due to COVID-19 is extended through March 14, 2021. The maximum duration of benefits is 50 weeks.

- **UI Benefits FPUC** – Federal Pandemic Unemployment Compensation (FPUC) provides funding of an additional \$300 per week benefit for those currently receiving UI benefits.
- **UI Benefits PEUC** – Pandemic Emergency Unemployment Compensation (PEUC) extends UI benefits an additional 24 weeks.
- **UI Benefits MEUC** - Mixed Earner Unemployment Compensation (MEUC) adds \$100 to FPUC for anyone who earned at least \$5,000 of self-employment income in the most recent taxable year.
- **Federal Funding of Extended Benefits** – For states triggering back into the extended benefit program because of fluctuations in their unemployment rates, the requirement of 14 weeks between extended benefit periods is waived from November 1, 2020, through December 31, 2021.

### **Mental Health**

- **Mental Health Block Grant** – Supplemental funding provided for the Community Mental Health Services Block Grant (MHBG), which supports community-based mental health services for adults with serious mental illnesses and children with serious emotional disturbances. MHBG funds are primarily expended towards services such as screenings, outpatient treatment, and day treatment programs.
- **Substance Abuse Prevention and Treatment Block Grant** - Supplemental funding provided to the Substance Abuse Prevention and Treatment Block Grant (SABG) to support prevention and treatment services of substance use disorders for adults and youth. Funding is targeted towards prevention, early intervention, and treatment support services.
- **Emergency Response Activities** – Program will provide crisis intervention services, treatment, counseling, and other related supports for those impacted by COVID-19.
- **Suicide Prevention Programs** – Grant funding available to support states' efforts to prevent suicide and suicide attempts.

### **Transportation**

- **Enhanced Mobility of Seniors and Persons with Disabilities** – The program provides formula funding to states for the purpose of assisting private non-profit groups in meeting the transportation needs of older adults and people with disabilities when the transportation service provided is unavailable, insufficient, or inappropriate to meeting these needs.
- **Surface Transportation Block Grant (STBG)** – Program funding to support Transportation Block Grant-eligible projects, preventive and routine maintenance,

operations, employee and contractor salaries, debt service and availability payments and coverage for other revenue losses.

- **Grants-in-Aid to Airports** – Funding distributed as reimbursable grants to general aviation airports across the state using a predefined formula. These funds can be used for payroll, operating, or capital expenditures.

### **TEMA**

- **Disaster Relief Fund** – Funds are for funeral expenses incurred through December 31, 2020, through the Individuals and Households Program. The 25 percent match is waived.

### **THDA / F&A**

- **Emergency Rental Assistance** – Not less than 90 percent of funding must be used for financial assistance for rent, home utility costs, or other housing expenses incurred due to COVID-19. The payments are made directly to lessors or utility providers if possible; otherwise, payments may be provided directly to eligible households. Not more than 10 percent of funds can be used for case management, other housing stability services, and administrative costs. The total allocation available to the State of Tennessee and eligible local entities is \$456.7 million. Local governments with populations greater than 200,000 residents were given the option to seek funds separate from the state. Metro-Nashville, Shelby, Rutherford, and Knox Counties each directly certified and will receive a direct allocation from US Treasury. Tennessee’s allocation after these counties direct certification was reduced to \$383 million.

## **Restricted or Programmatic Funds – American Rescue Plan (March 2021)**

Federal funds under the ARP are being appropriated to expand existing state-federal programs or otherwise provide a restricted grant for use by state agencies. The Department and Finance and Administration (F&A) will work with state agencies to track and centralize guidance on restricted grant funds and program increases as they are received from the relevant federal agencies. Each program is listed below with a brief description of the program’s purpose and use of funds.

### **Aging**

- **Congregate and Home Delivered Meals** – Funding for nutrition services for elderly adults

- **National Family Caregiver Support Program** – Funding to support individuals caring for family members
- **Preventative Services** – Support for specialized therapies for the prevention of COVID-19
- **Long-term Ombudsman Program** – Funding to expand the ability of ombudsman programs to investigate allegations of abuse, neglect, and exploitation related to COVID-19

### **Arts Commission**

- **National Endowment for the Arts** – Funds used for grants to arts-related non-profits. These funds are primarily for payroll support or, in limited cases, rent and utilities support.

### **Children’s Services**

- **Community-based Child Abuse Prevention** – Funding to support community-based efforts to prevent child abuse and neglect
- **Child Abuse Prevention and Treatment Act** – Funds research and demonstration projects on the prevention and treatment of child abuse and neglect

### **Finance and Administration**

- **Coronavirus Relief Fund (State and Local Recovery Fund)** – Funding to help states and local governments mitigate harm from the COVID-19 pandemic
- **Coronavirus Capital Projects Fund** – Funding to carry out projects to support work, education, and health monitoring during the COVID-19 pandemic
- **State Small Business Credit Initiative** – Funding allocated to states to support programs of their own design and can include loan participation programs, venture capital programs, collateral support programs, loan guarantee programs and capital access programs
- **Emergency Rental Assistance** – Funding to states to provide rental and utility assistance to low-income households
- **Homeowner Assistance Fund** – Funding to states for mortgage assistance for households impacted by the pandemic
- **Family Violence Prevention and Services** – Funding for states to provide shelter, safety planning, crisis counseling, information and referrals, legal advocacy, and additional support services for domestic violence survivors and their children during the COVID-19 public health emergency.

### **Human Services**

- **Child Care and Development Block Grant** – Financial assistance to workers deemed essential during the pandemic without regard to income eligibility requirements.



- **Child Care Stabilization Grants** – Awards to qualified childcare providers either open or closed due to COVID-19, based on current operating expenses.
- **Supplemental Nutrition Assistance Program (SNAP) State Administration** – Grants to states for administration support
- **Supplemental Nutrition Assistance Program (SNAP) Online Purchasing and Technology Improvements** – Grants for states to make technological improvements associated with the SNAP online purchasing program, electronic benefit transfer (EBT) systems, and mobile payment technologies
- **Pandemic Emergency Assistance** – Grants to states to provide short-term cash assistance programs for eligible families
- **Child Care Entitlement to States (CCES)** – An increase in the federal matching portion
- **Elder Justice Program** - Funding to address abuse, neglect, and exploitation of the elderly

### **Education**

- **Elementary and Secondary School Emergency Relief Fund (ESSER III)** – Similar to the two rounds, at least 90 percent of funds are allocated for use by the local education agencies (LEAs) based on the relative share of the state’s Title I allocation, which is in alignment with the methodology of the state allocation. LEAs would be required to use 20 percent of their allocation to address learning loss.
- **Emergency Assistance to Non-Public Schools** – Funding distributed to governors to assist non-public schools that enroll a significant percentage of low-income students
- **Individuals with Disabilities Education Act** – Programming for students with disabilities under the Individuals with Disabilities Education Act

### **Higher Education**

- **Education Stabilization Fund: Higher Education Emergency Relief Fund (HEERF III)** – Funds are allocated by formula directly to institutions. 91 percent of funds will go to public and nonprofit institutions.

### **Health**

- **Women, Infants, and Children (WIC) Cash Value Increase** - An increase in funding for the assistance program to meet the heightened demand for services
- **Public Health Workforce** – Grants to public health departments to establish, expand, and sustain their public health workforces
- **Maternal, Infant and Early Childhood Home Visiting** – Programming that gives pregnant women, particularly those considered at-risk, training and resources to help them prepare for parenthood

- **Community Health Centers** – Grant funding awarded to health centers to prevent, prepare for, and respond to COVID-19. Most funding in Tennessee was awarded directly to the Community Health Centers
- **Grants to States, Localities, and Tribes for Testing (CDC)** – Additional grant funding for testing, contact tracing, and other activities necessary to monitor and suppress COVID-19 effectively.
- **Grants to States, Localities, and Tribes for Vaccine Administration (CDC)** - Grant funding to support governments as they distribute, administer, monitor, and track coronavirus vaccination to ensure broad-based distribution, access, and vaccine coverage.
- **Genomic Sequencing and Surveillance** – Funding to identify and monitor the SARS-CoV-2 genome

### **Mental Health**

- **Mental Health Block Grant** – Supplemental funding for the Community Mental Health Services Block Grant (MHBG), which supports community-based mental health services for adults with serious mental illnesses and children with serious emotional disturbances. MHBG funds are primarily expended towards services such as screenings, outpatient treatment, and day treatment programs.
- **Substance Abuse Prevention and Treatment Block Grant** – Supplemental funding to the Substance Abuse Prevention and Treatment Block Grant (SABG) to support prevention and treatment services of substance use disorders for adults and youth. Funding is targeted towards prevention, early intervention, and treatment support services.
- **Suicide Prevention Programs** – Grant funding available to support states’ efforts to prevent suicide and suicide attempts.

### **Labor and Workforce Development**

- **UI Fraud, Prevention, Equitable Access, and Timely Payment Fund** – Funding to detect and prevent fraud, promote equitable access, and ensure the timely payment of benefits with respect to unemployment compensation programs

### **TennCare**

- **State Nursing Home Strike Teams** – Funding to states to support dedicated “strike teams” to help facilities combat COVID-19 outbreaks
- **Medicaid Community-Basis Mobile Crisis Intervention** – Provides 85 percent federal match funds for three years for states to establish community-based mobile crisis intervention services

### **THDA**

- **HOME Investment Partnerships Program** – Funding for supportive services for those experiencing homelessness or at-risk
- **Housing Counseling** – Funding to help renters, people experiencing homelessness, and people at risk for experiencing homelessness, navigate their housing options, rights, protections, and resources
- **Tenant-Based Rental Assistance** – Funding to provide affordable rentals through rental payment assistance to individuals
- **Low Income Home Energy Assistance Program** – Funding to assist low-income households with heating and cooling energy costs
- **Low-Income Household Drinking Water and Wastewater Emergency Assistance Program** – Funding to assist low-income households with drinking water and wastewater expenses

### **TEMA**

- **Disaster Relief Fund** – Funds for the immediate needs of state and local governments to protect citizens and help them respond and recover from the effects of COVID-19. Reimbursable activities include medical response, personal protective equipment, National Guard deployment, coordination of logistics, safety measures, and community services.
- **Emergency Management Performance Grants** – Funds for state and local governments to prevent, prepare for, and respond to COVID

### **Transportation**

- **Grants-in-Aid to Airports** – Funding distributed as reimbursable grants to general aviation airports across the state using a predefined formula. These funds can be used for payroll, operating, or capital expenditures.
- **Nonurbanized Area Grants** – Funding for eligible uses, including capital, operating, and administrative assistance to state agencies, nonprofit organizations, local governments, and operators of public transportation services
- **Enhanced Mobility of Seniors and Persons with Disabilities** – Funding to states for the purpose of assisting private non-profit groups in meeting the transportation needs of older adults and people with disabilities when the transportation service provided is unavailable, insufficient, or inappropriate to meeting these needs.

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**Appendix 1**  
**Elementary and Secondary School Relief (ESSER 1.0 - CARES Act)**  
**Funds Distributed to LEAs (Title I-A Formula Distribution)**

|  |                          |
|--|--------------------------|
| <b>TENNESSEE ESSER 1.0 FUND ALLOCATION</b> | <b>\$ 259,891,154.00</b> |
| <b>STATE SET-ASIDE (10%):</b>              | <b>\$ 25,989,115.40</b>  |
| <b>LEA ALLOCATIONS (90%):</b>              | <b>\$ 233,902,038.60</b> |
| <b>LEA</b>                                 | <b>LEA Allocation</b>    |
| ACHIEVEMENT SCHOOL DISTRICT                | \$ 6,197,941.99          |
| ALAMO CITY SCHOOL DISTRICT                 | \$ 90,590.34             |
| ALCOA CITY SCHOOL DISTRICT                 | \$ 249,118.71            |
| ANDERSON COUNTY SCHOOL DISTRICT            | \$ 1,363,922.91          |
| ARLINGTON CITY SCHOOLS                     | \$ 861,928.81            |
| ATHENS CITY ELEMENTARY SCHOOL DISTRI       | \$ 579,168.59            |
| BARTLETT CITY SCHOOLS                      | \$ 2,140,221.88          |
| BEDFORD COUNTY SCHOOL DISTRICT             | \$ 1,689,353.92          |
| BELLS CITY SCHOOL DISTRICT                 | \$ 85,413.87             |
| BENTON COUNTY SCHOOL DISTRICT              | \$ 590,184.73            |
| BLED SOE COUNTY SCHOOL DISTRICT            | \$ 477,863.69            |
| BLOUNT COUNTY SCHOOL DISTRICT              | \$ 1,961,847.05          |
| BRADFORD SPECIAL SCHOOL DISTRICT           | \$ 89,758.42             |
| BRADLEY COUNTY SCHOOL DISTRICT             | \$ 1,601,836.73          |
| BRISTOL CITY SCHOOL DISTRICT               | \$ 784,372.33            |
| CAMPBELL COUNTY SCHOOL DISTRICT            | \$ 1,953,048.13          |
| CANNON COUNTY SCHOOL DISTRICT              | \$ 371,004.16            |
| CARTER COUNTY SCHOOL DISTRICT              | \$ 1,592,960.01          |
| CHEATHAM COUNTY SCHOOL DISTRICT            | \$ 769,981.28            |
| CHESTER COUNTY SCHOOL DISTRICT             | \$ 535,860.30            |
| CLAIBORNE COUNTY SCHOOL DISTRICT           | \$ 1,198,322.50          |
| CLAY COUNTY SCHOOL DISTRICT                | \$ 352,997.11            |
| CLEVELAND CITY SCHOOL DISTRICT             | \$ 1,304,557.71          |
| CLINTON CITY ELEMENTARY SCHOOL DISTRICT    | \$ 158,763.95            |
| COCKE COUNTY SCHOOL DISTRICT               | \$ 1,552,244.99          |
| COFFEE COUNTY SCHOOL DISTRICT              | \$ 807,018.49            |
| COLLIERVILLE CITY SCHOOLS                  | \$ 2,093,807.58          |
| CROCKETT COUNTY SCHOOL DISTRICT            | \$ 341,655.49            |
| CUMBERLAND COUNTY SCHOOL DISTRICT          | \$ 1,697,532.71          |
| DAVIDSON COUNTY SCHOOL DISTRICT            | \$ 26,007,292.76         |
| DAYTON CITY ELEMENTARY SCHOOL DISTRICT     | \$ 256,588.01            |
| DECATUR COUNTY SCHOOL DISTRICT             | \$ 397,053.03            |
| DEKALB COUNTY SCHOOL DISTRICT              | \$ 782,053.27            |

Financial Stimulus Accountability Group Report (Updated June 2, 2021)

|                                      |                  |
|--------------------------------------|------------------|
| DICKSON COUNTY SCHOOL DISTRICT       | \$ 1,422,463.35  |
| DYER COUNTY SCHOOL DISTRICT          | \$ 710,169.25    |
| DYERSBURG CITY SCHOOL DISTRICT       | \$ 860,883.13    |
| ELIZABETHTON CITY SCHOOL DISTRICT    | \$ 631,129.02    |
| ETOWAH CITY SCHOOL DISTRICT          | \$ 102,059.54    |
| FAYETTE COUNTY SCHOOL DISTRICT       | \$ 967,476.44    |
| FAYETTEVILLE CITY ELEMENTARY SCHOOL  | \$ 322,296.02    |
| FENTRESS COUNTY SCHOOL DISTRICT      | \$ 736,879.11    |
| FRANKLIN COUNTY SCHOOL DISTRICT      | \$ 1,003,928.14  |
| FRANKLIN SPECIAL SCHOOL DISTRICT     | \$ 388,870.40    |
| GERMANTOWN CITY SCHOOLS              | \$ 1,478,383.98  |
| GIBSON SPECIAL DISTRICT              | \$ 418,445.07    |
| GILES COUNTY SCHOOL DISTRICT         | \$ 801,985.65    |
| GRAINGER COUNTY SCHOOL DISTRICT      | \$ 814,913.07    |
| GREENE COUNTY SCHOOL DISTRICT        | \$ 1,562,629.09  |
| GREENEVILLE CITY SCHOOL DISTRICT     | \$ 470,137.64    |
| GRUNDY COUNTY SCHOOL DISTRICT        | \$ 654,905.68    |
| HAMBLÉN COUNTY SCHOOL DISTRICT       | \$ 2,311,033.57  |
| HAMILTON COUNTY SCHOOL DISTRICT      | \$ 10,712,853.56 |
| HANCOCK COUNTY SCHOOL DISTRICT       | \$ 436,109.51    |
| HARDEMAN COUNTY SCHOOL DISTRICT      | \$ 1,004,653.26  |
| HARDIN COUNTY SCHOOL DISTRICT        | \$ 1,012,277.60  |
| HAWKINS COUNTY SCHOOL DISTRICT       | \$ 1,752,340.12  |
| HAYWOOD COUNTY SCHOOL DISTRICT       | \$ 835,548.32    |
| HENDERSON COUNTY SCHOOL DISTRICT     | \$ 678,116.96    |
| HENRY COUNTY SCHOOL DISTRICT         | \$ 787,332.37    |
| HICKMAN COUNTY SCHOOL DISTRICT       | \$ 879,730.25    |
| HOLLOW ROCK-BRUCETON SCHOOL DISTRICT | \$ 177,158.40    |
| HOUSTON COUNTY SCHOOL DISTRICT       | \$ 298,211.14    |
| HUMBOLDT CITY SCHOOL DISTRICT        | \$ 423,807.16    |
| HUMPHREYS COUNTY SCHOOL DISTRICT     | \$ 561,245.22    |
| HUNTINGDON SPECIAL SCHOOL DISTRICT   | \$ 291,214.58    |
| JACKSON COUNTY SCHOOL DISTRICT       | \$ 438,448.18    |
| JEFFERSON COUNTY SCHOOL DISTRICT     | \$ 1,528,635.20  |
| JOHNSON CITY SCHOOL DISTRICT         | \$ 1,516,113.06  |
| JOHNSON COUNTY SCHOOL DISTRICT       | \$ 706,241.21    |
| KINGSPORT CITY SCHOOL DISTRICT       | \$ 1,685,794.98  |
| KNOX COUNTY SCHOOL DISTRICT          | \$ 12,886,555.72 |
| LAKE COUNTY SCHOOL DISTRICT          | \$ 371,342.17    |
| LAKELAND CITY SCHOOLS                | \$ 373,183.59    |
| LAUDERDALE COUNTY SCHOOL DISTRICT    | \$ 1,318,596.36  |
| LAWRENCE COUNTY SCHOOL DISTRICT      | \$ 1,606,479.61  |
| LEBANON SPECIAL SCHOOL DISTRICT      | \$ 543,677.70    |

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|   |                  |
|---|------------------|
| LENOIR CITY SCHOOL DISTRICT               | \$ 331,075.02    |
| LEWIS COUNTY SCHOOL DISTRICT              | \$ 464,313.20    |
| LEXINGTON CITY ELEMENTARY SCHOOL DISTRICT | \$ 205,467.92    |
| LINCOLN COUNTY SCHOOL DISTRICT            | \$ 642,930.41    |
| LOUDON COUNTY SCHOOL DISTRICT             | \$ 756,437.24    |
| MACON COUNTY SCHOOL DISTRICT              | \$ 976,782.85    |
| MADISON CONSOLIDATED SCHOOL               | \$ 3,897,423.21  |
| MANCHESTER CITY SCHOOL DISTRICT           | \$ 296,115.87    |
| MARION COUNTY SCHOOL DISTRICT             | \$ 905,594.73    |
| MARSHALL COUNTY SCHOOL DISTRICT           | \$ 793,791.46    |
| MARYVILLE CITY SCHOOL DISTRICT            | \$ 485,519.33    |
| MAURY COUNTY SCHOOL DISTRICT              | \$ 2,101,141.04  |
| MCKENZIE SPECIAL SCHOOL DISTRICT          | \$ 277,826.47    |
| MCMINN COUNTY SCHOOL DISTRICT             | \$ 1,337,113.68  |
| MCNAIRY COUNTY SCHOOL DISTRICT            | \$ 1,026,873.85  |
| MEIGS COUNTY SCHOOL DISTRICT              | \$ 433,451.67    |
| MILAN CITY SPECIAL SCHOOL DISTRICT        | \$ 405,972.26    |
| MILLINGTON CITY SCHOOLS                   | \$ 805,062.04    |
| MONROE COUNTY SCHOOL DISTRICT             | \$ 1,219,872.51  |
| MONTGOMERY COUNTY SCHOOL DISTRICT         | \$ 6,085,141.00  |
| MOORE COUNTY SCHOOL DISTRICT              | \$ 119,030.04    |
| MORGAN COUNTY SCHOOL DISTRICT             | \$ 722,846.81    |
| MURFREESBORO CITY ELEMENTARY SCHOOL       | \$ 1,269,257.65  |
| NEWPORT CITY ELEMENTARY SCHOOL DISTRICT   | \$ 481,269.85    |
| OAK RIDGE CITY SCHOOL DISTRICT            | \$ 756,515.31    |
| OBION COUNTY SCHOOL DISTRICT              | \$ 609,721.19    |
| ONEIDA SPECIAL SCHOOL DISTRICT            | \$ 239,345.89    |
| OVERTON COUNTY SCHOOL DISTRICT            | \$ 702,872.92    |
| PARIS CITY SPECIAL SCHOOL DISTRICT        | \$ 424,272.39    |
| PERRY COUNTY SCHOOL DISTRICT              | \$ 406,166.24    |
| PICKETT COUNTY SCHOOL DISTRICT            | \$ 149,424.50    |
| POLK COUNTY SCHOOL DISTRICT               | \$ 513,900.78    |
| PUTNAM COUNTY SCHOOL DISTRICT             | \$ 2,413,382.03  |
| RHEA COUNTY SCHOOL DISTRICT               | \$ 1,028,198.70  |
| RICHARD CITY SPECIAL SCHOOL DISTRICT      | \$ 66,892.97     |
| ROANE COUNTY SCHOOL DISTRICT              | \$ 1,395,189.85  |
| ROBERTSON COUNTY SCHOOL DISTRICT          | \$ 1,673,761.85  |
| ROGERSVILLE CITY SCHOOL DISTRICT          | \$ 168,052.74    |
| RUTHERFORD COUNTY SCHOOL DISTRICT         | \$ 4,406,039.06  |
| SCOTT COUNTY SCHOOL DISTRICT              | \$ 986,929.29    |
| SEQUATCHIE COUNTY SCHOOL DISTRICT         | \$ 556,965.57    |
| SEVIER COUNTY SCHOOL DISTRICT             | \$ 2,862,713.31  |
| SHELBY COUNTY SCHOOL DISTRICT             | \$ 48,633,664.51 |

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|  |                          |
|--|--------------------------|
| SMITH COUNTY SCHOOL DISTRICT           | \$ 546,292.57            |
| SOUTH CARROLL SPECIAL SCHOOL DISTRICT  | \$ 90,753.94             |
| STATE BOARD OF EDUCATION               | \$ 152,823.89            |
| STEWART COUNTY SCHOOL DISTRICT         | \$ 384,918.37            |
| SULLIVAN COUNTY SCHOOL DISTRICT        | \$ 2,130,586.57          |
| SUMNER COUNTY SCHOOL DISTRICT          | \$ 3,461,661.69          |
| SWEETWATER CITY SCHOOL DISTRICT        | \$ 357,376.91            |
| TENNESSEE SCHOOL FOR THE BLIND         | \$ 124,215.30            |
| TENNESSEE SCHOOL FOR THE DEAF          | \$ 161,943.07            |
| TIPTON COUNTY SCHOOL DISTRICT          | \$ 1,959,321.99          |
| TRENTON SPECIAL SCHOOL DISTRICT        | \$ 276,323.04            |
| TROUSDALE COUNTY SCHOOL DISTRICT       | \$ 238,609.19            |
| TULLAHOMA CITY SCHOOL DISTRICT         | \$ 606,227.55            |
| UNICOI SCHOOL DISTRICT                 | \$ 515,334.92            |
| UNION CITY SCHOOL DISTRICT             | \$ 613,465.68            |
| UNION COUNTY SCHOOL DISTRICT           | \$ 915,449.31            |
| VAN BUREN COUNTY SCHOOL DISTRICT       | \$ 210,360.06            |
| WARREN COUNTY SCHOOL DISTRICT          | \$ 1,629,651.60          |
| WASHINGTON COUNTY SCHOOL DISTRICT      | \$ 1,312,491.76          |
| WAYNE COUNTY SCHOOL DISTRICT           | \$ 539,055.82            |
| WEAKLEY COUNTY SCHOOL DISTRICT         | \$ 939,040.76            |
| WEST CARROLL SPECIAL DISTRICT          | \$ 234,252.75            |
| WEST TENNESSEE SCHOOL FOR THE DEAF     | \$ 37,334.00             |
| WHITE COUNTY SCHOOL DISTRICT           | \$ 928,876.18            |
| WILLIAMSON COUNTY SCHOOL DISTRICT      | \$ 588,381.64            |
| WILSON COUNTY SCHOOL DISTRICT          | \$ 1,332,270.83          |
| YORK INSTITUTE                         | \$ 160,180.21            |
|  |                          |
| <b>TENNESSEE TOTAL LEA ALLOCATIONS</b> | <b>\$ 233,902,038.60</b> |



**Appendix 2**  
**Allowable Uses of ESSER 1.0 LEA Funds**

| Focus Areas                               | Allowable Uses of Funds  |
|---|--|
| <b>Planning for Long-Term Closures</b>    | <ul style="list-style-type: none"> <li>• Professional development related to distance/virtual learning</li> <li>• Training on effective instructional practices for parents and caregivers</li> <li>• Minimal advertising costs to promote distance/virtual learning to families</li> <li>• Postage cost for mailing home learning packets</li> <li>• Materials, printing cost, and copying costs associated with mailing learning packets to students’ homes</li> <li>• Online platform/program to facilitate and manage two-way communication with families</li> <li>• Tools or services to help parents navigate the community resources and systems available to assist with changes related to COVID-19</li> <li>• Planning and implementing activities related long-term closures</li> <li>• Programs and activities related to the development of student graduation and career plans</li> <li>• Career guidance and academic counseling distance/virtual programs, including career aptitude and interest assessments, that provide information on postsecondary education and career options</li> <li>• Expanding opportunities for students to participate in distance/virtual academic, STEM, career exploration, career and technical education, work-based learning, and early postsecondary blended learning programs</li> </ul> |
| <b>Unique Needs of Special Population</b> | <ul style="list-style-type: none"> <li>• Services and activities to address the unique needs of children with disabilities including how services can be delivered that will meet their needs</li> <li>• Planning and coordinating activities including how to provide guidance for carrying out IDEA and Perkins V</li> <li>• Planning and implementing activities related to summer learning and supplemental afterschool programs</li> <li>• Providing classroom instruction or online learning during the summer months and addressing the needs of students with disabilities</li> <li>• Professional development related to distance learning for supporting students with disabilities</li> <li>• Professional development related to distance/virtual learning for supporting students with disabilities and English learners</li> <li>• Distance/virtual learning instructional tools and resources designed to support students with disabilities and English language development</li> </ul> <p><i>*Any activity authorized under IDEA</i><br/><i>**Any activity authorized under Perkins V</i></p>   |
| <b>Education Technology</b>               | <ul style="list-style-type: none"> <li>• Technology infrastructure including devices and equipment for students and teachers, including purchase of laptops, tablets, related accessories (batteries, power cords, cases), and the software needed to deploy, securely manage, and retrieve the devices.</li> <li>• Purchasing software applications and digital platforms, such as LMS platforms, and online student safety and cybersecurity platforms,</li> </ul>   |

| Focus Areas                          | Allowable Uses of Funds  |
|--------------------------------------|--|
|                                      | <ul style="list-style-type: none"> <li>• Digital and online instructional resources, devices, and equipment to provide internet access (i.e., hot spots) for students who do not have access at home, including: carrier device costs and first year of service, bus-mounted hotspot equipment and setup costs, and other commercially available initial and first-year costs to setup internet access for families at home.</li> <li>• Supplemental equipment and devices (i.e., computers, web cameras) for distance/virtual instruction</li> <li>• Technology related professional development for district and school staff including training costs for remote learning practices, virtual teaching certification programs, and teacher support staff during initial launch periods</li> <li>• Technology support or training for parents and guardians, including online learning programs, technology and learning support staff resources, and self-service tools/resources.</li> <li>• Integrating well-rounded educational services (i.e., arts, music, STEM, leadership and employability skill development) into distance/virtual learning</li> <li>• Distance/virtual learning instructional programs, platforms, and tools, including initial licensing and implementation costs for platforms such as Microsoft Teams</li> <li>• Equipment, technology, and instructional materials to provide distance/virtual career and technical education, including virtual industry tours and job shadowing</li> <li>• Technology to engage Limited English Proficient families with distance/virtual education</li> </ul> |
| <b>Mental Health Supports</b>        | <ul style="list-style-type: none"> <li>• Counseling and mental health supports</li> <li>• Professional development on the mental health services</li> <li>• Training for school personnel on suicide prevention, trauma, and related topics</li> </ul>   |
| <b>Summer/ Supplemental Learning</b> | <ul style="list-style-type: none"> <li>• Support for summer and supplemental learning, including distance/virtual learning</li> <li>• Instructional support services to engage learners in summer and supplemental learning</li> <li>• Behavior support strategies for summer and supplemental learning, including in distance/virtual learning environments</li> <li>• Coordinating with institutions of higher education (IHEs) to provide access to postsecondary courses</li> <li>• Planning and implementing activities related to summer and supplemental learning, including tutoring services</li> <li>• Summer and supplemental learning, including tutoring services and after-school programs targeted for English learners</li> </ul>  |
| <b>Other Approved Activities</b>     | <ul style="list-style-type: none"> <li>• Developing feedback mechanisms to improve working conditions</li> <li>• Relationship-building skills and effective communication strategies</li> <li>• Behavior support strategies for distance/virtual learning environments</li> <li>• Provide professional development or training to staff to use distance/virtual learning platforms</li> <li>• Provide career and technical instruction and strategies for adults and/or out-of-school youth to support completion of secondary education or upgrade technical and employability skills</li> </ul>  |

**Appendix 3**  
**Elementary and Secondary School Relief (ESSER 1.0) Funds**  
**State Reservation**

| <b>Initiative</b>                                 | <b>Objective</b>   | <b>Amount</b>         |
|---|--|-----------------------|
| ESSER Fund administration                         | Existing TDOE staff will utilize administrative funding in the application review and ongoing monitoring of the state reservation and district subgrants. These positions will also monitor the provision of equitable services where applicable.                      | \$0.9 million         |
| Leadership Development                            | Digital badging as a new version of articulated pathways and district leadership networks. District Innovation grants are funds to 1-2 districts to innovate new professional development models.  | \$0.5 million         |
| Mental Health and Special Populations Online Tool | Mental health was a major need identified issue by districts, so want to build that into the new tool for support. This funding would be utilized to support the infrastructure for students with disabilities, as well as community mapping and whole child supports. | \$1.5 million         |
| Online Tool and PBS                               | Identified as a need for distance learning. These funds would support the build-out for full systems integration and access.   | \$4 million           |
| Innovation  | Competitive grants for districts supporting the innovation of new instructional models. We anticipate awarding 1-3 districts that are serving the state’s disadvantaged populations.   | \$3 million           |
| Grow Your Own                                     | Funding to support local districts in strengthening their teacher pipelines through local partnerships with institutions of higher education.  | \$2 million           |
| Accelerator                                       | Fund small dollar gaps for eligible district strategies not otherwise funded by ESSER or other funds.  | \$1 million           |
| <b>TOTAL</b>                                      |  | <b>\$12.9 million</b> |

**Appendix 4**  
**Elementary and Secondary School Relief (ESSER 2.0 - December 2020 CRRSAA)**  
**Funds Distributed to LEAs (Title I-A Formula Distribution)**

|  |                            |
|--|----------------------------|
| <b>TENNESSEE ESSER 2.0 FUND ALLOCATION</b> | <b>\$ 1,107,656,022.00</b> |
| <b>STATE SET-ASIDE (10%):</b>              | <b>\$ 110,765,602.00</b>   |
| <b>LEA ALLOCATIONS (90%):</b>              | <b>\$ 996,890,420.00</b>   |
| <b>LEA</b>                                 | <b>LEA Allocation</b>      |
| ACHIEVEMENT SCHOOL DISTRICT                | \$24,577,705.32            |
| ALAMO CITY SCHOOL DISTRICT                 | \$403,558.91               |
| ALCOA CITY SCHOOL DISTRICT                 | \$955,547.78               |
| ANDERSON COUNTY SCHOOL DISTRICT            | \$5,211,798.01             |
| ARLINGTON CITY SCHOOLS                     | \$2,935,408.38             |
| ATHENS CITY ELEMENTARY SCHOOL DISTRI       | \$2,370,524.18             |
| BARTLETT CITY SCHOOLS                      | \$7,850,155.94             |
| BEDFORD COUNTY SCHOOL DISTRICT             | \$7,091,905.34             |
| BELLS CITY SCHOOL DISTRICT                 | \$347,756.03               |
| BENTON COUNTY SCHOOL DISTRICT              | \$2,651,824.82             |
| BLEDSON COUNTY SCHOOL DISTRICT             | \$2,238,873.52             |
| BLOUNT COUNTY SCHOOL DISTRICT              | \$7,534,471.10             |
| BRADFORD SPECIAL SCHOOL DISTRICT           | \$305,684.11               |
| BRADLEY COUNTY SCHOOL DISTRICT             | \$6,994,966.43             |
| BRISTOL CITY SCHOOL DISTRICT               | \$3,709,696.25             |
| CAMPBELL COUNTY SCHOOL DISTRICT            | \$7,045,982.86             |
| CANNON COUNTY SCHOOL DISTRICT              | \$1,601,092.95             |
| CARTER COUNTY SCHOOL DISTRICT              | \$6,694,242.58             |
| CHEATHAM COUNTY SCHOOL DISTRICT            | \$2,767,862.71             |
| CHESTER COUNTY SCHOOL DISTRICT             | \$2,169,202.65             |
| CLAIBORNE COUNTY SCHOOL DISTRICT           | \$5,163,117.98             |
| CLAY COUNTY SCHOOL DISTRICT                | \$1,454,668.48             |
| CLEVELAND CITY SCHOOL DISTRICT             | \$5,422,194.40             |
| CLINTON CITY ELEMENTARY SCHOOL DISTR       | \$674,524.56               |
| COCKE COUNTY SCHOOL DISTRICT               | \$6,764,454.93             |
| COFFEE COUNTY SCHOOL DISTRICT              | \$3,727,220.93             |
| COLLIERVILLE CITY SCHOOLS                  | \$7,130,725.02             |
| CROCKETT COUNTY SCHOOL DISTRICT            | \$1,439,623.93             |
| CUMBERLAND COUNTY SCHOOL DISTRICT          | \$6,740,238.59             |
| DAVIDSON COUNTY SCHOOL DIS                 | \$123,220,823.62           |
| DAYTON CITY ELEMENTARY SCHOOL DISTRI       | \$1,108,871.15             |
| DECATUR COUNTY SCHOOL DISTRICT             | \$1,593,522.21             |
| DEKALB COUNTY SCHOOL DISTRICT              | \$2,980,856.22             |

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|                                      |                 |
|--------------------------------------|-----------------|
| DICKSON COUNTY SCHOOL DISTRICT       | \$5,956,809.01  |
| DYER COUNTY SCHOOL DISTRICT          | \$2,763,069.58  |
| DYERSBURG CITY SCHOOL DISTRICT       | \$3,999,463.42  |
| ELIZABETHTON CITY SCHOOL DISTRICT    | \$2,519,890.05  |
| ETOWAH CITY SCHOOL DISTRICT          | \$422,607.76    |
| FAYETTE COUNTY SCHOOL DISTRICT       | \$4,002,575.28  |
| FAYETTEVILLE CITY ELEMENTARY SCHOOL  | \$1,212,555.20  |
| FENTRESS COUNTY SCHOOL DISTRICT      | \$3,000,369.68  |
| FRANKLIN COUNTY SCHOOL DISTRICT      | \$4,349,833.28  |
| FRANKLIN SPECIAL SCHOOL DISTRICT     | \$1,324,348.13  |
| GERMANTOWN CITY SCHOOLS              | \$5,034,823.18  |
| GIBSON SPECIAL DISTRICT              | \$1,575,980.82  |
| GILES COUNTY SCHOOL DISTRICT         | \$3,426,637.46  |
| GRAINGER COUNTY SCHOOL DISTRICT      | \$3,293,689.91  |
| GREENE COUNTY SCHOOL DISTRICT        | \$6,556,020.58  |
| GREENEVILLE CITY SCHOOL DISTRICT     | \$2,038,638.30  |
| GRUNDY COUNTY SCHOOL DISTRICT        | \$2,363,317.77  |
| HAMBLÉN COUNTY SCHOOL DISTRICT       | \$8,982,340.96  |
| HAMILTON COUNTY SCHOOL DISTRICT      | \$40,530,274.94 |
| HANCOCK COUNTY SCHOOL DISTRICT       | \$1,887,230.17  |
| HARDEMAN COUNTY SCHOOL DISTRICT      | \$4,212,343.28  |
| HARDIN COUNTY SCHOOL DISTRICT        | \$4,082,888.63  |
| HAWKINS COUNTY SCHOOL DISTRICT       | \$7,302,816.47  |
| HAYWOOD COUNTY SCHOOL DISTRICT       | \$3,293,753.42  |
| HENDERSON COUNTY SCHOOL DISTRICT     | \$2,999,594.22  |
| HENRY COUNTY SCHOOL DISTRICT         | \$3,501,495.88  |
| HICKMAN COUNTY SCHOOL DISTRICT       | \$3,497,160.67  |
| HOLLOW ROCK-BRUCETON SCHOOL DISTRICT | \$796,354.99    |
| HOUSTON COUNTY SCHOOL DISTRICT       | \$1,203,453.59  |
| HUMBOLDT CITY SCHOOL DISTRICT        | \$1,974,873.61  |
| HUMPHREYS COUNTY SCHOOL DISTRICT     | \$2,246,003.05  |
| HUNTINGDON SPECIAL SCHOOL DISTRICT   | \$1,357,321.79  |
| JACKSON COUNTY SCHOOL DISTRICT       | \$1,745,742.56  |
| JEFFERSON COUNTY SCHOOL DISTRICT     | \$6,274,352.27  |
| JOHNSON CITY SCHOOL DISTRICT         | \$6,181,120.19  |
| JOHNSON COUNTY SCHOOL DISTRICT       | \$2,669,142.26  |
| KINGSPORT CITY SCHOOL DISTRICT       | \$7,603,109.14  |
| KNOX COUNTY SCHOOL DISTRICT          | \$50,810,033.58 |
| LAKE COUNTY SCHOOL DISTRICT          | \$1,479,305.97  |
| LAKELAND CITY SCHOOLS                | \$1,270,925.10  |
| LAUDERDALE COUNTY SCHOOL DISTRICT    | \$5,961,909.65  |
| LAWRENCE COUNTY SCHOOL DISTRICT      | \$6,975,456.32  |
| LEBANON SPECIAL SCHOOL DISTRICT      | \$2,171,341.84  |

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|                                      |                  |
|--------------------------------------|------------------|
| LENOIR CITY SCHOOL DISTRICT          | \$1,299,854.36   |
| LEWIS COUNTY SCHOOL DISTRICT         | \$1,877,216.07   |
| LEXINGTON CITY ELEMENTARY SCHOOL DIS | \$855,286.44     |
| LINCOLN COUNTY SCHOOL DISTRICT       | \$2,604,689.02   |
| LOUDON COUNTY SCHOOL DISTRICT        | \$3,021,183.37   |
| MACON COUNTY SCHOOL DISTRICT         | \$3,944,586.41   |
| MADISON CONSOLIDATED SCHOOL          | \$16,781,246.49  |
| MANCHESTER CITY SCHOOL DISTRICT      | \$1,347,321.06   |
| MARION COUNTY SCHOOL DISTRICT        | \$3,600,263.12   |
| MARSHALL COUNTY SCHOOL DISTRICT      | \$3,635,556.48   |
| MARYVILLE CITY SCHOOL DISTRICT       | \$1,824,291.08   |
| MAURY COUNTY SCHOOL DISTRICT         | \$8,095,367.71   |
| MCKENZIE SPECIAL SCHOOL DISTRICT     | \$1,113,420.28   |
| MCMINN COUNTY SCHOOL DISTRICT        | \$4,998,734.31   |
| MCNAIRY COUNTY SCHOOL DISTRICT       | \$4,168,041.92   |
| MEIGS COUNTY SCHOOL DISTRICT         | \$1,790,996.53   |
| MILAN CITY SPECIAL SCHOOL DISTRICT   | \$1,565,986.77   |
| MILLINGTON CITY SCHOOLS              | \$3,175,529.54   |
| MONROE COUNTY SCHOOL DISTRICT        | \$4,905,007.54   |
| MONTGOMERY COUNTY SCHOOL DISTRICT    | \$26,035,378.70  |
| MOORE COUNTY SCHOOL DISTRICT         | \$429,553.45     |
| MORGAN COUNTY SCHOOL DISTRICT        | \$2,906,064.66   |
| MURFREESBORO CITY ELEMENTARY SCHOOL  | \$5,642,066.76   |
| NEWPORT CITY ELEMENTARY SCHOOL DISTR | \$2,020,575.48   |
| OAK RIDGE CITY SCHOOL DISTRICT       | \$3,120,709.36   |
| OBION COUNTY SCHOOL DISTRICT         | \$2,599,575.01   |
| ONEIDA SPECIAL SCHOOL DISTRICT       | \$1,056,651.42   |
| OVERTON COUNTY SCHOOL DISTRICT       | \$2,767,127.37   |
| PARIS CITY SPECIAL SCHOOL DISTRICT   | \$1,957,338.91   |
| PERRY COUNTY SCHOOL DISTRICT         | \$1,478,306.57   |
| PICKETT COUNTY SCHOOL DISTRICT       | \$604,790.19     |
| POLK COUNTY SCHOOL DISTRICT          | \$2,109,622.76   |
| PUTNAM COUNTY SCHOOL DISTRICT        | \$9,206,454.93   |
| RHEA COUNTY SCHOOL DISTRICT          | \$4,332,305.26   |
| RICHARD CITY SPECIAL SCHOOL DISTRICT | \$257,665.89     |
| ROANE COUNTY SCHOOL DISTRICT         | \$5,904,014.38   |
| ROBERTSON COUNTY SCHOOL DISTRICT     | \$6,573,070.63   |
| ROGERSVILLE CITY SCHOOL DISTRICT     | \$833,165.84     |
| RUTHERFORD COUNTY SCHOOL DISTRICT    | \$19,491,250.70  |
| SCOTT COUNTY SCHOOL DISTRICT         | \$3,556,493.21   |
| SEQUATCHIE COUNTY SCHOOL DISTRICT    | \$2,217,130.62   |
| SEVIER COUNTY SCHOOL DISTRICT        | \$12,255,157.02  |
| SHELBY COUNTY SCHOOL DISTRICT        | \$224,032,803.64 |

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|  |                          |
|--|--------------------------|
| SMITH COUNTY SCHOOL DISTRICT           | \$2,190,323.85           |
| SOUTH CARROLL SPECIAL SCHOOL DISTRICT  | \$385,546.23             |
| STATE BOARD OF EDUCATION               | \$1,711,662.53           |
| STEWART COUNTY SCHOOL DISTRICT         | \$1,624,543.86           |
| SULLIVAN COUNTY SCHOOL DISTRICT        | \$9,176,960.79           |
| SUMNER COUNTY SCHOOL DISTRICT          | \$14,009,559.97          |
| SWEETWATER CITY SCHOOL DISTRICT        | \$1,351,078.02           |
| TENNESSEE SCHOOL FOR THE BLIND         | \$532,769.55             |
| TENNESSEE SCHOOL FOR THE DEAF          | \$793,055.95             |
| TIPTON COUNTY SCHOOL DISTRICT          | \$7,944,180.19           |
| TRENTON SPECIAL SCHOOL DISTRICT        | \$1,283,332.43           |
| TROUSDALE COUNTY SCHOOL DISTRICT       | \$960,310.82             |
| TULLAHOMA CITY SCHOOL DISTRICT         | \$3,151,299.83           |
| UNICOI SCHOOL DISTRICT                 | \$2,088,986.23           |
| UNION CITY SCHOOL DISTRICT             | \$2,247,630.84           |
| UNION COUNTY SCHOOL DISTRICT           | \$3,528,092.07           |
| VAN BUREN COUNTY SCHOOL DISTRICT       | \$917,018.89             |
| WARREN COUNTY SCHOOL DISTRICT          | \$8,338,012.45           |
| WASHINGTON COUNTY SCHOOL DISTRICT      | \$5,326,779.68           |
| WAYNE COUNTY SCHOOL DISTRICT           | \$2,138,612.18           |
| WEAKLEY COUNTY SCHOOL DISTRICT         | \$3,871,148.56           |
| WEST CARROLL SPECIAL DISTRICT          | \$1,038,244.33           |
| WEST TENNESSEE SCHOOL FOR THE DEAF     | \$153,467.10             |
| WHITE COUNTY SCHOOL DISTRICT           | \$3,894,542.65           |
| WILLIAMSON COUNTY SCHOOL DISTRICT      | \$2,325,327.03           |
| WILSON COUNTY SCHOOL DISTRICT          | \$5,589,863.74           |
| YORK INSTITUTE                         | \$596,143.17             |
|  |                          |
| <b>TENNESSEE TOTAL LEA ALLOCATIONS</b> | <b>\$ 996,890,420.00</b> |

**Appendix 5**  
**Allowable Uses of ESSER 2.0 LEA Funds**

| Focus Areas   | Allowable Uses of Funds   |
|---|---|
| <p><b>NEW:</b><br/><b>Addressing Learning Loss and Addressing Learning Acceleration</b></p> | <ul style="list-style-type: none"> <li>• A position to compile and disaggregate data on learning loss Learning Loss: including low-income students, children with</li> <li>• Expand current learning loss or accelerating progress to close learning gaps Coordinators, Summer, disabilities, English learners, racial and ethnic through the implementation, expansion, or enhancement of learning supports.</li> <li>• Create a program framework and support system for a continuation of intensive instruction and supports into the school year.</li> <li>• Extend the instructional school year by adjusting the academic calendar, increasing the number of instructional minutes provided during each week or school day.</li> <li>• Employ additional staff members to reduce class size or increase the amount of instructional time.</li> <li>• Create a system of supports to provide services to pupils based on their learning needs.</li> <li>• Providing additional academic services for pupils, such as diagnostic assessments of pupil learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices or connectivity for the provision of in-classroom and distance learning.</li> <li>• Support for online learning (i.e. curriculum, digital instructional materials, technology, etc.)</li> <li>• Instructional support services for summer engagement</li> <li>• Behavior support strategies for online environments</li> <li>• Coordinating with Institutions of Higher Education (IHE) to provide access to postsecondary courses</li> <li>• Planning and implementing activities related to summer learning and supplemental afterschool tutoring</li> <li>• Summer learning and supplemental after-school programs targeted to prioritize disadvantaged populations listed in CARES Act § 18003(d)(4)</li> </ul> |
| <p><b>NEW: School Facility Repairs and Improvements</b></p>                                 | <ul style="list-style-type: none"> <li>• Replacing a roof could be an allowable use, especially if the LEA can correlate</li> <li>• Repairs and enable operation of schools to reduce risk of to environmental health and the correlation to supporting student health</li> <li>• Improvements virus transmission and exposure to environmental health hazards, and to support student health needs.</li> <li>• Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification, and other air cleaning, fans, control systems, and window and door repair and replacement needs.</li> <li>• Replacing sealed windows with ones that open.</li> <li>• Replacing old ventilation systems.</li> <li>• Further, inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities.</li> <li>• Updating mechanical and non-mechanical heating, ventilation, and air</li> </ul>  |



| Focus Areas                               | Allowable Uses of Funds  |
|---|--|
|   | <p>conditioning systems, filtering, purification, and other air cleaning, fans, control systems to improve air quality.</p> <ul style="list-style-type: none"> <li>• Additions to existing structures in certain instances: the expectation is first to update, repurpose, renovate existing buildings to meet needs resulting from the pandemic. In instances where there is no space to do so, there may be examples where an addition would be allowable. This would require additional discussion/information with the department.</li> </ul>  |
| <b>Planning for Long-Term Closures</b>    | <ul style="list-style-type: none"> <li>• Professional development related to distance/virtual learning</li> <li>• Training on effective instructional practices for parents and caregivers</li> <li>• Minimal advertising costs to promote distance/virtual learning to families</li> <li>• Postage cost for mailing home learning packets</li> <li>• Materials, printing cost, and copying costs associated with mailing learning packets to students' homes</li> <li>• Online platform/program to facilitate and manage two-way communication with families</li> <li>• Tools or services to help parents navigate the community resources and systems available to assist with changes related to COVID-19</li> <li>• Planning and implementing activities related long-term closures</li> <li>• Programs and activities related to the development of student graduation and career plans</li> <li>• Career guidance and academic counseling distance/virtual programs, including career aptitude and interest assessments, that provide information on postsecondary education and career options</li> <li>• Expanding opportunities for students to participate in distance/virtual academic, STEM, career exploration, career and technical education, work-based learning, and early postsecondary blended learning programs</li> </ul> |
| <b>Unique Needs of Special Population</b> | <ul style="list-style-type: none"> <li>• Services and activities to address the unique needs of children with disabilities including how services can be delivered that will meet their needs</li> <li>• Planning and coordinating activities including how to provide guidance for carrying out IDEA and Perkins V</li> <li>• Planning and implementing activities related to summer learning and supplemental afterschool programs</li> <li>• Providing classroom instruction or online learning during the summer months and addressing the needs of students with disabilities</li> <li>• Professional development related to distance learning for supporting students with disabilities</li> <li>• Professional development related to distance/virtual learning for supporting students with disabilities and English learners</li> <li>• Distance/virtual learning instructional tools and resources designed to support students with disabilities and English language development</li> </ul> <p><i>*Any activity authorized under IDEA</i><br/> <i>**Any activity authorized under Perkins V</i></p>  |
| <b>Education Technology</b>               | <ul style="list-style-type: none"> <li>• Technology infrastructure including devices and equipment for students and teachers, including purchase of laptops, tablets, related accessories (batteries, power cords, cases), and the software needed to deploy, securely manage, and retrieve the devices.</li> </ul>  |

| Focus Areas                          | Allowable Uses of Funds  |
|--------------------------------------|--|
|                                      | <ul style="list-style-type: none"> <li>• Purchasing software applications and digital platforms, such as LMS platforms, and online student safety and cybersecurity platforms,</li> <li>• Digital and online instructional resources, devices, and equipment to provide internet access (i.e., hot spots) for students who do not have access at home, including: carrier device costs and first year of service, bus-mounted hotspot equipment and setup costs, and other commercially available initial and first-year costs to setup internet access for families at home.</li> <li>• Supplemental equipment and devices (i.e., computers, web cameras) for distance/virtual instruction</li> <li>• Technology related professional development for district and school staff including: training costs for remote learning practices, virtual teaching certification programs, and teacher support staff during initial launch periods</li> <li>• Technology support or training for parents and guardians, including online learning programs, technology and learning support staff resources, and self-service tools/resources.</li> <li>• Integrating well-rounded educational services (i.e., arts, music, STEM, leadership and employability skill development) into distance/virtual learning</li> <li>• Distance/virtual learning instructional programs, platforms, and tools, including initial licensing and implementation costs for platforms such as Microsoft Teams</li> <li>• Equipment, technology, and instructional materials to provide distance/virtual career and technical education, including virtual industry tours and job shadowing</li> <li>• Technology to engage Limited English Proficient families with distance/virtual education</li> </ul> |
| <b>Mental Health Supports</b>        | <ul style="list-style-type: none"> <li>• Counseling and mental health supports</li> <li>• Professional development on the mental health services</li> <li>• Training for school personnel on suicide prevention, trauma, and related topics</li> </ul>   |
| <b>Summer/ Supplemental Learning</b> | <ul style="list-style-type: none"> <li>• Support for summer and supplemental learning, including distance/virtual learning</li> <li>• Instructional support services to engage learners in summer and supplemental learning</li> <li>• Behavior support strategies for summer and supplemental learning, including in distance/virtual learning environments</li> <li>• Coordinating with institutions of higher education (IHEs) to provide access to postsecondary courses</li> <li>• Planning and implementing activities related to summer and supplemental learning, including tutoring services</li> <li>• Summer and supplemental learning, including tutoring services and after-school programs targeted for English learners</li> </ul>  |
| <b>Other Approved Activities</b>     | <ul style="list-style-type: none"> <li>• Developing feedback mechanisms to improve working conditions</li> <li>• Relationship-building skills and effective communication strategies</li> <li>• Behavior support strategies for distance/virtual learning environments</li> <li>• Provide professional development or training to staff to use distance/virtual learning platforms</li> <li>• Provide career and technical instruction and strategies for adults and/or out-of-school youth to support completion of secondary education or upgrade technical and employability skills</li> </ul>  |

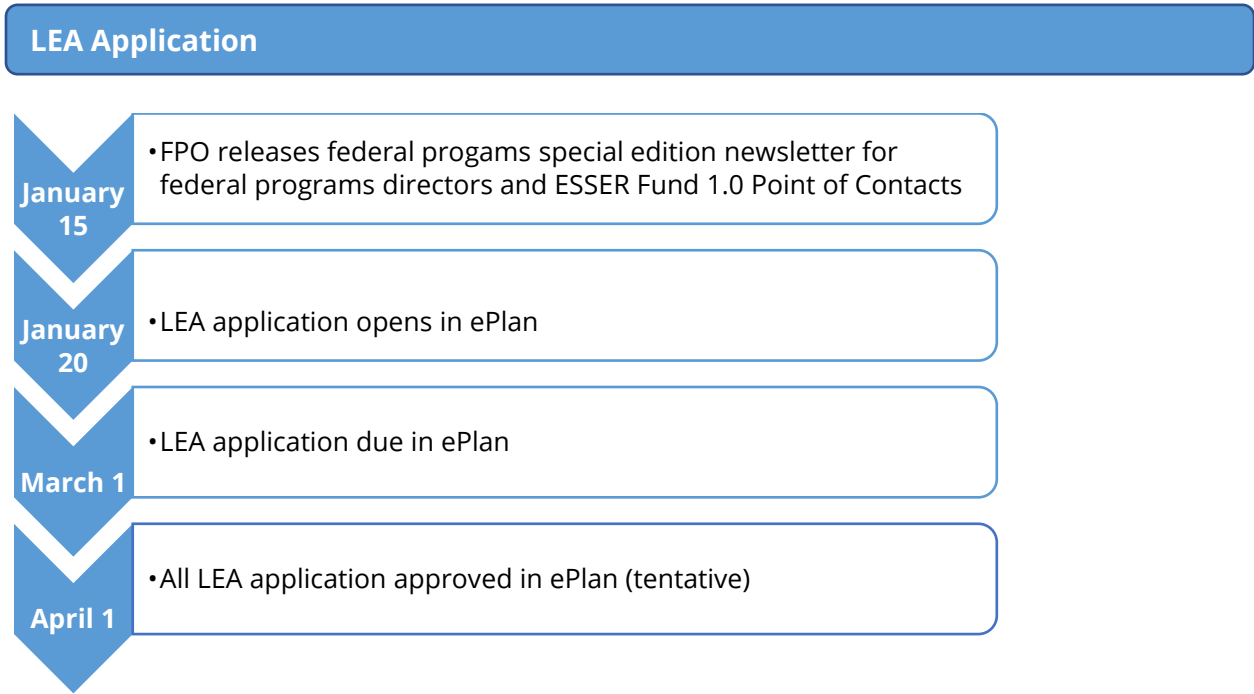
**Appendix 6**

**State Reservation: Proposed Initiatives for ESSER 2.0**

| Initiative                                 | Description/Summary  | Amount         |
|--|--|----------------|
| Expanding Successful ESSER 1.0 Initiatives | <ul style="list-style-type: none"> <li>• Provide literacy resources for LEAs and EPPs in Tennessee, as well as a literacy research center based in a Tennessee IHE.</li> <li>• Continue the partnership with PBS stations to enhance access to academic programming for students and families without internet, as well as specific supports for literacy.</li> <li>• Provide expanded access to advanced courses, including AP courses for students in small/rural LEAs, and provide for 17,000 more courses taken statewide.</li> </ul>  | \$10.5 million |
| Investing in Long-Term Needs               | <ul style="list-style-type: none"> <li>• Significant investment in tutoring (in support of recent legislation) including systems support, training, content, and district and community matching grants. Includes supports for early literacy, in partnership with R360, as well as online tool work as outlined in R360.</li> <li>• One third of current teachers are retirement eligible, but there are not enough teachers currently in the pipeline to replace vacancies. Therefore, these projects are intended to reduce vacancies: Governor’s Teaching Fellowship, EPP Innovation, Grow Your Own Grant (Round 2), and Aspiring Principal and Assistant Principal Network (Year 3).</li> <li>• Provide funding for systems improvements including tech investments to support the increase in technology schools have made over last 12 months to create more user-friendly systems and supports for districts, educators, and families.</li> </ul>                                      | \$87 million   |
| Cost Savings Investments for Districts     | <ul style="list-style-type: none"> <li>• In partnership with superintendents, principals, and teachers, develop and publicly provide free set of quality instructional materials in mathematics to meet TN standards (reviewed through the same process as other instructional materials).</li> <li>• Provide supports for innovative assessments in an effort for constant improvements in testing.</li> <li>• Provide funding for a policy and legislative support tool designed to track progress on implementation of all legislation, which includes opportunities for engagement so legislators can see progress on their bills. The tool also allows for LEAs to look-up requirements (by stakeholder group) with coordinated resources to save collective time in legal fees and staff hours while also providing a space for user-designed content related to law and policy to help the general public better understand the laws that are passed (constituent services).</li> </ul> | \$8 million    |
| Administrative                             | <ul style="list-style-type: none"> <li>• Provide funding to address the short-term and time-limited FTEs (3 years), who could potentially move into open</li> </ul>  | \$5.2 million  |

| Initiative   | Description/Summary  | Amount                 |
|--------------|--|------------------------|
|              | vacancies towards the end of the term, if needed. This includes 6 months of support for CLP and ESSER monitoring. <ul style="list-style-type: none"> <li>• Provide increased capacity for the development of district-facing tools and other accountability supports.</li> <li>• Funds to codify the significantly improved managerial, financial, and systematic improvements at TDOE for long-term success and fiscal/operational accountability.</li> <li>• Capacity/supports for new initiatives: reading, data governance, educators, communications</li> </ul> |                        |
| <b>TOTAL</b> |  | <b>\$110.7 million</b> |

**Appendix 7**  
**ESSER 2.0 Timeline**



**Appendix 8**

**Elementary and Secondary School Relief (ESSER 3.0 - March 2021 American Rescue Plan)  
Funds Distributed to LEAs (Title I-A Formula Distribution)**

| Local Educational Agency                | ESSER 3.0 Allocation |
|---|----------------------|
| ACHIEVEMENT SCHOOL DISTRICT             | \$55,198,034.84      |
| ALAMO CITY SCHOOL DISTRICT              | \$906,335.98         |
| ALCOA CITY SCHOOL DISTRICT              | \$2,146,024.57       |
| ANDERSON COUNTY SCHOOL DISTRICT         | \$11,704,957.98      |
| ARLINGTON CITY SCHOOLS                  | \$6,592,510.24       |
| ATHENS CITY ELEMENTARY SCHOOL DISTRICT  | \$5,323,860.58       |
| BARTLETT CITY SCHOOLS                   | \$17,630,335.11      |
| BEDFORD COUNTY SCHOOL DISTRICT          | \$15,927,411.96      |
| BELLS CITY SCHOOL DISTRICT              | \$781,010.64         |
| BENTON COUNTY SCHOOL DISTRICT           | \$5,955,621.85       |
| BLED SOE COUNTY SCHOOL DISTRICT         | \$5,028,191.89       |
| BLOUNT COUNTY SCHOOL DISTRICT           | \$16,921,351.81      |
| BRADFORD SPECIAL SCHOOL DISTRICT        | \$686,523.08         |
| BRADLEY COUNTY SCHOOL DISTRICT          | \$15,709,700.96      |
| BRISTOL CITY SCHOOL DISTRICT            | \$8,331,450.81       |
| CAMPBELL COUNTY SCHOOL DISTRICT         | \$15,824,276.61      |
| CANNON COUNTY SCHOOL DISTRICT           | \$3,595,827.33       |
| CARTER COUNTY SCHOOL DISTRICT           | \$15,034,317.91      |
| CHEATHAM COUNTY SCHOOL DISTRICT         | \$6,216,226.47       |
| CHESTER COUNTY SCHOOL DISTRICT          | \$4,871,721.01       |
| CLAIBORNE COUNTY SCHOOL DISTRICT        | \$11,595,629.56      |
| CLAY COUNTY SCHOOL DISTRICT             | \$3,266,978.76       |
| CLEVELAND CITY SCHOOL DISTRICT          | \$12,177,478.39      |
| CLINTON CITY ELEMENTARY SCHOOL DISTRICT | \$1,514,886.35       |
| COCKE COUNTY SCHOOL DISTRICT            | \$15,192,004.87      |
| COFFEE COUNTY SCHOOL DISTRICT           | \$8,370,808.75       |
| COLLIERSVILLE CITY SCHOOLS              | \$16,014,595.45      |
| CROCKETT COUNTY SCHOOL DISTRICT         | \$3,233,190.84       |
| CUMBERLAND COUNTY SCHOOL DISTRICT       | \$15,137,618.41      |
| DAVIDSON COUNTY SCHOOL DISTRICT         | \$276,736,466.07     |
| DAYTON CITY ELEMENTARY SCHOOL DISTRICT  | \$2,490,367.08       |
| DECATUR COUNTY SCHOOL DISTRICT          | \$3,578,824.52       |
| DEKALB COUNTY SCHOOL DISTRICT           | \$6,694,579.64       |

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|  |                  |
|--|------------------|
| DICKSON COUNTY SCHOOL DISTRICT         | \$13,378,146.86  |
| DYER COUNTY SCHOOL DISTRICT            | \$6,205,461.78   |
| DYERSBURG CITY SCHOOL DISTRICT         | \$8,982,226.71   |
| ELIZABETHTON CITY SCHOOL DISTRICT      | \$5,659,315.09   |
| ETOWAH CITY ELEMENTARY SCHOOL DISTRICT | \$949,116.99     |
| FAYETTE COUNTY SCHOOL DISTRICT         | \$8,989,215.50   |
| FAYETTEVILLE CITY ELEMENTARY SCHOOL    | \$2,723,226.72   |
| FENTRESS COUNTY SCHOOL DISTRICT        | \$6,738,404.09   |
| FRANKLIN COUNTY SCHOOL DISTRICT        | \$9,769,107.64   |
| FRANKLIN SPECIAL SCHOOL DISTRICT       | \$2,974,297.76   |
| GERMANTOWN CITY SCHOOLS                | \$11,307,497.65  |
| GIBSON SPECIAL DISTRICT                | \$3,539,429.05   |
| GILES COUNTY SCHOOL DISTRICT           | \$7,695,740.98   |
| GRAINGER COUNTY SCHOOL DISTRICT        | \$7,397,159.67   |
| GREENE COUNTY SCHOOL DISTRICT          | \$14,723,890.93  |
| GREENEVILLE CITY SCHOOL DISTRICT       | \$4,578,492.02   |
| GRUNDY COUNTY SCHOOL DISTRICT          | \$5,307,676.01   |
| HAMBLÉN COUNTY SCHOOL DISTRICT         | \$20,173,061.82  |
| HAMILTON COUNTY SCHOOL DISTRICT        | \$91,025,240.10  |
| HANCOCK COUNTY SCHOOL DISTRICT         | \$4,238,450.88   |
| HARDEMAN COUNTY SCHOOL DISTRICT        | \$9,460,324.64   |
| HARDIN COUNTY SCHOOL DISTRICT          | \$9,169,587.89   |
| HAWKINS COUNTY SCHOOL DISTRICT         | \$16,401,088.41  |
| HAYWOOD COUNTY SCHOOL DISTRICT         | \$7,397,302.30   |
| HENDERSON COUNTY SCHOOL DISTRICT       | \$6,736,662.52   |
| HENRY COUNTY SCHOOL DISTRICT           | \$7,863,862.34   |
| HICKMAN COUNTY SCHOOL DISTRICT         | \$7,854,126.08   |
| HOLLOW ROCK-BRUCETON SCHOOL DISTRICT   | \$1,788,500.19   |
| HOUSTON COUNTY SCHOOL DISTRICT         | \$2,702,785.82   |
| HUMBOLDT CITY SCHOOL DISTRICT          | \$4,435,285.59   |
| HUMPHREYS COUNTY SCHOOL DISTRICT       | \$5,044,203.80   |
| HUNTINGDON SPECIAL SCHOOL DISTRICT     | \$3,048,351.93   |
| JACKSON COUNTY SCHOOL DISTRICT         | \$3,920,689.80   |
| JEFFERSON COUNTY SCHOOL DISTRICT       | \$14,091,303.91  |
| JOHNSON CITY SCHOOL DISTRICT           | \$13,881,917.90  |
| JOHNSON COUNTY SCHOOL DISTRICT         | \$5,994,514.37   |
| KINGSPORT CITY SCHOOL DISTRICT         | \$17,075,503.09  |
| KNOX COUNTY SCHOOL DISTRICT            | \$114,112,117.74 |
| LAKE COUNTY SCHOOL DISTRICT            | \$3,322,311.08   |

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|   |                 |
|---|-----------------|
| LAKELAND CITY SCHOOLS                     | \$2,854,317.24  |
| LAUDERDALE COUNTY SCHOOL DISTRICT         | \$13,389,602.17 |
| LAWRENCE COUNTY SCHOOL DISTRICT           | \$15,665,884.01 |
| LEBANON SPECIAL SCHOOL DISTRICT           | \$4,876,525.34  |
| LENOIR CITY SCHOOL DISTRICT               | \$2,919,288.24  |
| LEWIS COUNTY SCHOOL DISTRICT              | \$4,215,960.63  |
| LEXINGTON CITY ELEMENTARY SCHOOL DISTRICT | \$1,920,851.84  |
| LINCOLN COUNTY SCHOOL DISTRICT            | \$5,849,761.55  |
| LOUDON COUNTY SCHOOL DISTRICT             | \$6,785,148.68  |
| MACON COUNTY SCHOOL DISTRICT              | \$8,858,980.75  |
| MADISON CONSOLIDATED SCHOOL               | \$37,688,295.80 |
| MANCHESTER CITY SCHOOL DISTRICT           | \$3,025,891.71  |
| MARION COUNTY SCHOOL DISTRICT             | \$8,085,679.54  |
| MARSHALL COUNTY SCHOOL DISTRICT           | \$8,164,943.41  |
| MARYVILLE CITY SCHOOL DISTRICT            | \$4,097,098.62  |
| MAURY COUNTY SCHOOL DISTRICT              | \$18,181,045.91 |
| MCKENZIE SPECIAL SCHOOL DISTRICT          | \$2,500,583.78  |
| MCMINN COUNTY SCHOOL DISTRICT             | \$11,226,447.18 |
| MCNAIRY COUNTY SCHOOL DISTRICT            | \$9,360,830.06  |
| MEIGS COUNTY SCHOOL DISTRICT              | \$4,022,323.80  |
| MILAN CITY SPECIAL SCHOOL DISTRICT        | \$3,516,983.84  |
| MILLINGTON CITY SCHOOLS                   | \$7,131,788.25  |
| MONROE COUNTY SCHOOL DISTRICT             | \$11,015,950.17 |
| MONTGOMERY COUNTY SCHOOL DISTRICT         | \$58,471,762.18 |
| MOORE COUNTY SCHOOL DISTRICT              | \$964,716.03    |
| MORGAN COUNTY SCHOOL DISTRICT             | \$6,526,608.41  |
| MURFREESBORO CITY ELEMENTARY SCHOOL       | \$12,671,280.46 |
| NEWPORT CITY ELEMENTARY SCHOOL DISTRICT   | \$4,537,925.50  |
| OAK RIDGE CITY SCHOOL DISTRICT            | \$7,008,669.91  |
| OBION COUNTY SCHOOL DISTRICT              | \$5,838,276.21  |
| ONEIDA SPECIAL SCHOOL DISTRICT            | \$2,373,088.99  |
| OVERTON COUNTY SCHOOL DISTRICT            | \$6,214,574.99  |
| PARIS CITY SPECIAL SCHOOL DISTRICT        | \$4,395,905.14  |
| PERRY COUNTY SCHOOL DISTRICT              | \$3,320,066.56  |
| PICKETT COUNTY SCHOOL DISTRICT            | \$1,358,272.85  |
| POLK COUNTY SCHOOL DISTRICT               | \$4,737,913.05  |
| PUTNAM COUNTY SCHOOL DISTRICT             | \$20,676,389.97 |
| RHEA COUNTY SCHOOL DISTRICT               | \$9,729,742.20  |
| RICHARD CITY SPECIAL SCHOOL DISTRICT      | \$578,680.99    |

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|   |                           |
|---|---------------------------|
| ROANE COUNTY SCHOOL DISTRICT                | \$13,259,577.61           |
| ROBERTSON COUNTY SCHOOL DISTRICT            | \$14,762,182.91           |
| ROGERSVILLE CITY ELEMENTARY SCHOOL DISTRICT | \$1,871,172.12            |
| RUTHERFORD COUNTY SCHOOL DISTRICT           | \$43,774,580.29           |
| SCOTT COUNTY SCHOOL DISTRICT                | \$7,987,378.54            |
| SEQUATCHIE COUNTY SCHOOL DISTRICT           | \$4,979,360.42            |
| SEVIER COUNTY SCHOOL DISTRICT               | \$27,523,341.79           |
| SHELBY COUNTY SCHOOL DISTRICT               | \$503,145,852.64          |
| SMITH COUNTY SCHOOL DISTRICT                | \$4,919,156.22            |
| SOUTH CARROLL SPECIAL SCHOOL DISTRICT       | \$865,882.05              |
| STATE BOARD OF EDUCATION                    | \$3,844,150.89            |
| STEWART COUNTY SCHOOL DISTRICT              | \$3,648,494.74            |
| SULLIVAN COUNTY SCHOOL DISTRICT             | \$20,610,150.34           |
| SUMNER COUNTY SCHOOL DISTRICT               | \$31,463,481.60           |
| SWEETWATER CITY SCHOOL DISTRICT             | \$3,034,329.31            |
| TENNESSEE SCHOOL FOR THE BLIND              | \$1,196,524.73            |
| TENNESSEE SCHOOL FOR THE DEAF               | \$1,781,091.02            |
| TIPTON COUNTY SCHOOL DISTRICT               | \$17,841,500.22           |
| TRENTON SPECIAL SCHOOL DISTRICT             | \$2,882,182.33            |
| TROUSDALE COUNTY SCHOOL DISTRICT            | \$2,156,721.70            |
| TULLAHOMA CITY SCHOOL DISTRICT              | \$7,077,371.76            |
| UNICOI SCHOOL DISTRICT                      | \$4,691,566.32            |
| UNION CITY SCHOOL DISTRICT                  | \$5,047,859.59            |
| UNION COUNTY SCHOOL DISTRICT                | \$7,923,593.62            |
| VAN BUREN COUNTY SCHOOL DISTRICT            | \$2,059,494.16            |
| WARREN COUNTY SCHOOL DISTRICT               | \$18,725,991.53           |
| WASHINGTON COUNTY SCHOOL DISTRICT           | \$11,963,190.47           |
| WAYNE COUNTY SCHOOL DISTRICT                | \$4,803,019.16            |
| WEAKLEY COUNTY SCHOOL DISTRICT              | \$8,694,049.76            |
| WEST CARROLL SPECIAL DISTRICT               | \$2,331,749.28            |
| WEST TENNESSEE SCHOOL FOR THE DEAF          | \$344,665.30              |
| WHITE COUNTY SCHOOL DISTRICT                | \$8,746,589.56            |
| WILLIAMSON COUNTY SCHOOL DISTRICT           | \$5,222,354.19            |
| WILSON COUNTY SCHOOL DISTRICT               | \$12,554,039.91           |
| YORK INSTITUTE                              | \$1,338,852.87            |
| <b>Total Flowthrough to Districts</b>       | <b>\$2,238,874,272.90</b> |



**Appendix 9**  
**Total HEER Funding\***

| <b>Community Colleges</b>                              | <b>HEERF I - CARES Act</b> | <b>HEERF II - CRRSAA</b> | <b>HEERF III - ARP</b> | <b>Amount</b>      |
|--|----------------------------|--------------------------|------------------------|--------------------|
| Chattanooga State Community College                    | 5,543,581                  | 11,792,211               | 19,814,771             | 37,150,563         |
| Cleveland State Community College                      | 2,068,065                  | 4,237,613                | 7,213,441              | 13,519,119         |
| Columbia State Community College                       | 3,285,220                  | 6,664,682                | 11,652,749             | 21,602,651         |
| Dyersburg State Community College                      | 1,568,919                  | 3,452,646                | 5,869,436              | 10,891,001         |
| Jackson State Community College                        | 2,978,394                  | 6,538,440                | 10,784,065             | 20,300,899         |
| Motlow State Community College                         | 3,336,817                  | 6,721,092                | 11,199,636             | 21,257,545         |
| Nashville State Community College                      | 4,921,031                  | 10,751,154               | 18,287,078             | 33,959,263         |
| Northeast State Community College                      | 4,709,074                  | 9,340,393                | 15,724,604             | 29,774,071         |
| Pellissippi State Community College                    | 5,428,915                  | 11,437,643               | 19,256,597             | 36,123,155         |
| Roane State Community College                          | 3,478,061                  | 7,245,190                | 12,031,408             | 22,754,659         |
| Southwest Tennessee Community College                  | 7,777,858                  | 16,743,330               | 27,532,584             | 52,053,772         |
| Volunteer State Community College                      | 4,920,914                  | 10,324,635               | 17,096,071             | 32,341,620         |
| Walters State Community College                        | 3,870,172                  | 7,730,024                | 12,892,352             | 24,492,548         |
| <b>Total Community Colleges</b>                        | <b>53,887,019</b>          | <b>112,979,053</b>       | <b>189,354,792</b>     | <b>356,220,864</b> |
| <b>TN Colleges of Applied Technology</b>               | <b>HEERF I - CARES Act</b> | <b>HEERF II - CRRSAA</b> | <b>HEERF III - ARP</b> | <b>Amount</b>      |
| Tennessee College of Applied Technology - Athens       | 246,105                    | 531,907                  | 942,465                | 1,720,477          |
| Tennessee College of Applied Technology - Covington    | 248,249                    | 524,530                  | 921,153                | 1,693,932          |
| Tennessee College of Applied Technology - Crossville   | 499,909                    | 1,069,622                | 1,843,284              | 3,412,815          |
| Tennessee College of Applied Technology - Crump        | 288,258                    | 583,405                  | 987,644                | 1,859,307          |
| Tennessee College of Applied Technology - Dickson      | 821,613                    | 1,517,962                | 2,668,637              | 5,008,212          |
| Tennessee College of Applied Technology - Elizabethton | 881,164                    | 1,549,711                | 2,711,867              | 5,142,742          |
| Tennessee College of Applied Technology - Harriman     | 411,299                    | 663,406                  | 1,170,581              | 2,245,286          |
| Tennessee College of Applied Technology - Hartsville   | 318,610                    | 659,236                  | 1,169,555              | 2,147,401          |

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|   |                            |                          |                        |                   |
|---|----------------------------|--------------------------|------------------------|-------------------|
| Tennessee College of Applied Technology - Hohenwald         | 261,811                    | 871,170                  | 1,535,763              | 2,668,744         |
| Tennessee College of Applied Technology - Jacksboro         | 365,951                    | 614,625                  | 1,076,021              | 2,056,597         |
| Tennessee College of Applied Technology - Jackson           | 510,365                    | 1,124,050                | 1,981,307              | 3,615,722         |
| Tennessee College of Applied Technology - Knoxville         | 822,349                    | 1,739,895                | 3,065,393              | 5,627,637         |
| Tennessee College of Applied Technology - Livingston        | 479,769                    | 1,082,755                | 1,915,757              | 3,478,281         |
| Tennessee College of Applied Technology - Mckenzie          | 321,987                    | 495,548                  | 868,069                | 1,685,604         |
| Tennessee College of Applied Technology - McMinnville       | 230,898                    | 421,547                  | 805,690                | 1,458,135         |
| Tennessee College of Applied Technology - Memphis           | 1,453,214                  | 2,595,530                | 4,555,516              | 8,604,260         |
| Tennessee College of Applied Technology - Morristown        | 877,779                    | 1,711,569                | 3,060,945              | 5,650,293         |
| Tennessee College of Applied Technology - Murfreesboro      | 607,231                    | 1,165,386                | 2,015,295              | 3,787,912         |
| Tennessee College of Applied Technology - Nashville         | 1,038,538                  | 1,970,898                | 3,468,168              | 6,477,604         |
| Tennessee College of Applied Technology - Newbern           | 571,359                    | 961,675                  | 1,687,170              | 3,220,204         |
| Tennessee College of Applied Technology - Oneida/Huntsville | 213,467                    | 460,696                  | 811,867                | 1,486,030         |
| Tennessee College of Applied Technology - Paris             | 394,968                    | 752,114                  | 1,319,286              | 2,466,368         |
| Tennessee College of Applied Technology - Pulaski           | 263,555                    | 661,864                  | 1,175,420              | 2,100,839         |
| Tennessee College of Applied Technology - Ripley            | 226,994                    | 470,019                  | 825,536                | 1,522,549         |
| Tennessee College of Applied Technology - Shelbyville       | 547,306                    | 931,766                  | 1,641,944              | 3,121,016         |
| Tennessee College of Applied Technology - Whiteville        | 203,162                    | 461,879                  | 811,317                | 1,476,358         |
| <b>Total TN Colleges of Applied Technology</b>              | <b>13,105,910</b>          | <b>25,592,765</b>        | <b>45,035,650</b>      | <b>83,734,325</b> |
|   |                            |                          |                        |                   |
| <b>Public Universities</b>                                  | <b>HEERF I - CARES Act</b> | <b>HEERF II - CRRSAA</b> | <b>HEERF III - ARP</b> | <b>Amount</b>     |
| Austin Peay State University                                | 10,163,012                 | 19,225,053               | 32,065,333             | 61,453,398        |

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|   |                            |                          |                        |                    |
|---|----------------------------|--------------------------|------------------------|--------------------|
| East Tennessee State University             | 11,646,066                 | 18,704,067               | 31,201,174             | 61,551,307         |
| Middle Tennessee State University           | 18,155,203                 | 30,184,527               | 51,043,433             | 99,383,163         |
| Tennessee State University                  | 23,451,094                 | 33,483,389               | 23,328,834             | 80,263,317         |
| Tennessee Technological University          | 9,144,614                  | 14,108,114               | 23,927,168             | 47,179,896         |
| University of Memphis                       | 16,373,951                 | 28,522,962               | 47,798,494             | 92,695,407         |
| UT Knoxville                                | 19,258,313                 | 29,330,189               | 51,955,217             | 100,543,719        |
| UT Chattanooga                              | 9,985,269                  | 15,777,061               | 26,626,600             | 52,388,930         |
| UT Martin                                   | 5,362,249                  | 8,907,140                | 15,458,803             | 29,728,192         |
| UT Health Science Center                    | 998,078                    | 1,363,552                | 2,510,265              | 4,871,895          |
| <b>Total Public Universities</b>            | <b>124,537,849</b>         | <b>199,606,054</b>       | <b>305,915,321</b>     | <b>630,059,224</b> |
| <b>TICUA Institutions</b>                   |                            |                          |                        |                    |
|   | <b>HEERF I - CARES Act</b> | <b>HEERF II - CRRSAA</b> | <b>HEERF III - ARP</b> | <b>Amount</b>      |
| Baptist Memorial College Of Health Sciences | 1,216,404                  | 2,067,120                | 3,438,616              | 6,722,140          |
| Belmont University                          | 4,597,337                  | 6,711,670                | 12,006,818             | 23,315,825         |
| Bethel University                           | 2,224,453                  | 5,187,250                | 7,490,981              | 14,902,684         |
| Bryan College                               | 607,699                    | 1,249,491                | 2,089,085              | 3,946,275          |
| Carson - Newman University                  | 2,407,218                  | 3,639,850                | 6,040,699              | 12,087,767         |
| Christian Brothers University               | 1,600,690                  | 2,647,314                | 4,674,144              | 8,922,148          |
| Cumberland University                       | 1,920,642                  | 3,052,125                | 5,416,230              | 10,388,997         |
| Fisk University                             | 2,567,546                  | 4,094,302                | 3,201,819              | 9,863,667          |
| Freed Hardeman University                   | 1,420,702                  | 2,140,410                | 3,556,350              | 7,117,462          |
| Johnson University                          | 1,046,318                  | 1,737,208                | 2,903,929              | 5,687,455          |
| King University                             | 1,473,897                  | 2,690,855                | 4,300,849              | 8,465,601          |
| Lane College                                | 5,278,608                  | 8,189,320                | 7,370,750              | 20,838,678         |
| Lee University                              | 3,691,493                  | 6,177,457                | 10,490,392             | 20,359,342         |
| LeMoyne - Owen College                      | 3,552,502                  | 5,684,824                | 4,737,341              | 13,974,667         |
| Lincoln Memorial University                 | 2,790,312                  | 4,568,559                | 7,637,293              | 14,996,164         |
| Lipscomb University                         | 2,582,024                  | 3,982,698                | 6,958,262              | 13,522,984         |
| Martin Methodist College                    | 1,010,363                  | 1,670,806                | 2,822,373              | 5,503,542          |
| Maryville College                           | 1,470,146                  | 2,095,390                | 3,532,530              | 7,098,066          |
| Meharry Medical College                     | 556,172                    | 20,888,554               | 542,364                | 21,987,090         |
| Middle Tennessee School Of Anesthesia       | 56,794                     | 102,676                  | 176,698                | 336,168            |
| Milligan College                            | 742,753                    | 1,160,607                | 2,097,621              | 4,000,981          |
| Rhodes College                              | 1,205,945                  | 1,694,962                | 3,043,332              | 5,944,239          |
| Southern Adventist University               | 2,453,674                  | 3,840,836                | 6,745,727              | 13,040,237         |

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|   |                            |                          |                        |                    |
|---|----------------------------|--------------------------|------------------------|--------------------|
| Southern College Of Optometry                               | 156,253                    | 197,963                  | 366,643                | 720,859            |
| Tennessee Wesleyan University                               | 1,250,226                  | 1,862,582                | 3,089,805              | 6,202,613          |
| Trevecca Nazarene University                                | 1,803,651                  | 3,193,117                | 5,401,145              | 10,397,913         |
| Tusculum University   | 1,566,692                  | 2,496,266                | 4,206,476              | 8,269,434          |
| Union University  | 1,984,881                  | 3,240,309                | 5,540,726              | 10,765,916         |
| University Of The South (The)                               | 1,094,094                  | 1,598,238                | 2,851,666              | 5,543,998          |
| Vanderbilt University                                       | 5,632,423                  | 8,200,868                | 14,608,297             | 28,441,588         |
| Watkins College Of Art, Design & Film                       | 112,124                    | -                        | -                      | 112,124            |
| Welch College   | 230,280                    | 437,532                  | 770,760                | 1,438,572          |
| <b>Total TICUA Institutions</b>                             | <b>60,304,316</b>          | <b>116,501,159</b>       | <b>148,109,721</b>     | <b>324,915,196</b> |
| <b>Other Nonprofit &amp; Proprietary Institutions</b>       |                            |                          |                        |                    |
|   | <b>HEERF I - CARES Act</b> | <b>HEERF II - CRRSAA</b> | <b>HEERF III - ARP</b> | <b>Amount</b>      |
| Allied Health Careers Institute                             | 34,679                     | 46,805                   | 29,096                 | 110,580            |
| American Baptist Theological Seminary                       | 336,105                    | 489,508                  | 437,523                | 1,263,136          |
| Arnold's Beauty School                                      | 68,240                     | 46,463                   | 28,200                 | 142,903            |
| Austin's Beauty College                                     | 177,047                    | 75,530                   | 44,284                 | 296,861            |
| Brillare Beauty Institute                                   | 191,387                    | 305,891                  | 581,224                | 1,078,502          |
| Career Beauty College                                       | 47,255                     | 22,743                   | 13,079                 | 83,077             |
| Chattanooga College - Medical, Dental And Technical Careers | 381,353                    | 280,069                  | 164,081                | 825,503            |
| Concorde Career College                                     | 2,155,995                  | 1,707,448                | 1,006,340              | 4,869,783          |
| EduMed Partners   | 143,284                    | 98,331                   | 57,946                 | 299,561            |
| Elite College Of Cosmetology                                | 96,164                     | 64,216                   | 37,981                 | 198,361            |
| Franklin Hair Academy School Of Cosmetology                 | 28,291                     | 21,131                   | 13,185                 | 62,607             |
| Genesis Career College                                      | 692,917                    | 351,960                  | 206,305                | 1,251,182          |
| Genesis Career College                                      | 328,276                    | 159,949                  | 92,271                 | 580,496            |
| Gould's Academy   | 429,649                    | 277,455                  | 162,447                | 869,551            |
| Health-Tech Institute of Memphis                            | -                          | 22,461                   | 13,543                 | 36,004             |
| Huntington University of Health Sciences                    | -                          | 569                      | 335                    | 904                |
| Image Maker Beauty Institute                                | 85,137                     | 52,148                   | 31,159                 | 168,444            |
| Jenny Lea Academy Of Cosmetology                            | 249,743                    | 113,175                  | 65,905                 | 428,823            |
| John A Gupton College                                       | 38,757                     | 90,446                   | 141,356                | 270,559            |
| Love Beauty School  | 67,806                     | 51,287                   | 30,342                 | 149,435            |
| Massage Institute Of Memphis (The)                          | 26,324                     | 16,637                   | 10,185                 | 53,146             |
| Master's Barber & Styling College                           | 27,762                     | 19,140                   | 11,728                 | 58,630             |

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|   |                    |                    |                    |                      |
|---|--------------------|--------------------|--------------------|----------------------|
| Memphis College Of Art                                      | 170,365            | -                  | -                  | 170,365              |
| Memphis Theological Seminary                                | 36,663             | 60,641             | 112,282            | 209,586              |
| Meridian Institute Of Surgical Assisting                    | 205,301            | 259,035            | 173,817            | 638,153              |
| Mid-South Christian College                                 | 24,705             | 38,967             | 68,778             | 132,450              |
| Miller-Motte College  | -                  | -                  | 6,791,657          | 6,791,657            |
| Mind Body Institute   | 28,782             | 30,028             | 18,845             | 77,655               |
| Mister Wayne's School Of Unisex Hair Design                 | 60,570             | 37,256             | 21,913             | 119,739              |
| Nashville Film Institute                                    | 98,653             | 55,877             | 33,380             | 187,910              |
| North Central Institute                                     | 40,259             | 48,401             | 31,660             | 120,320              |
| Nossi College Of Art  | 606,694            | 315,804            | 189,968            | 1,112,466            |
| Omega Graduate School                                       | 10,184             | 19,096             | 35,353             | 64,633               |
| Paul Mitchell The School Knoxville                          | 358,657            | 210,801            | 123,477            | 692,935              |
| Paul Mitchell The School Memphis                            | 353,187            | 223,210            | 131,672            | 708,069              |
| Paul Mitchell The School Murfreesboro                       | 363,105            | 239,349            | 141,964            | 744,418              |
| Pentecostal Theological Seminary                            | 14,436             | 30,528             | 48,364             | 93,328               |
| Queen City College  | 203,636            | 129,261            | 76,275             | 409,172              |
| Richmont Graduate University                                | 62,656             | 92,894             | 173,762            | 329,312              |
| SAE Institute Of Technology                                 | 2,892,306          | 2,001,994          | 1,216,539          | 6,110,839            |
| Sandra Academy Of Salon Services                            | 108,427            | 81,478             | 47,885             | 237,790              |
| Shear Perfection Academy of Cosmetology                     | -                  | 10,976             | 6,430              | 17,406               |
| South College   | 3,576,321          | 2,368,004          | 1,473,542          | 7,417,867            |
| Tennessee School Of Beauty                                  | 251,557            | 194,104            | 118,996            | 564,657              |
| The Hair Academy  | 60,842             | 38,288             | 22,693             | 121,823              |
| The Salon Professional Academy                              | 114,277            | 67,397             | 41,900             | 223,574              |
| Vibe Barber College   | 139,552            | 79,613             | 46,348             | 265,513              |
| Visible Music College                                       | 194,759            | 338,485            | 549,983            | 1,083,227            |
| William R Moore College Of Technology                       | 180,060            | 418,831            | 740,095            | 1,338,986            |
| Williamson Christian College                                | 32,878             | 54,341             | 98,647             | 185,866              |
| <b>Total Other Nonprofit &amp; Proprietary Institutions</b> | <b>15,795,003</b>  | <b>11,758,021</b>  | <b>15,714,740</b>  | <b>43,267,764</b>    |
|   |                    |                    |                    |                      |
| <b>TOTAL -- ALL HIGHER ED SECTORS</b>                       | <b>267,630,097</b> | <b>466,437,052</b> | <b>704,130,224</b> | <b>1,438,197,373</b> |

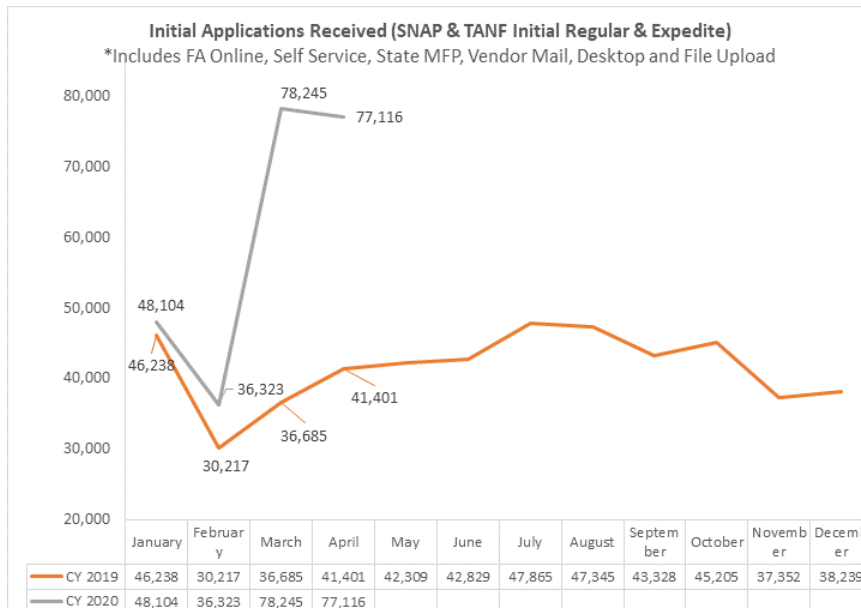
\*Includes Higher Education Emergency Relief Funds from the CARES Act of 2020, CRRSA Act of 2020 and ARP of 2021. Supplemental funding in the American Recovery Plan for HBCUs, MSIs, and SIPs has yet to be distributed.

**Appendix 10**  
**FSAG Member Inquiries (May 2020 Meeting)**

- 1) Please see the table below from the Department of Human Services and the University of Tennessee Boyd Center for Business and Economic Research, showing the projected rate of TANF spending with three scenarios for each federal fiscal year.

| <b>TANF and PTANF Projections</b>     |                 |               |              |                 |               |              |
|---------------------------------------|-----------------|---------------|--------------|-----------------|---------------|--------------|
| <i>Note: All numbers in millions.</i> |                 |               |              |                 |               |              |
|                                       | <b>FFY 2020</b> |               |              | <b>FFY 2021</b> |               |              |
|                                       | <u>Low</u>      | <u>Medium</u> | <u>High</u>  | <u>Low</u>      | <u>Medium</u> | <u>High</u>  |
| Yearly Award                          | 190.9           | 190.9         | 190.9        | 190.9           | 190.9         | 190.9        |
| Reg TANF (all)                        | 114.7           | 145.5         | 176.3        | 166.8           | 202.7         | 238.7        |
| PTANF                                 | 28.0            | 41.9          | 55.9         | 0.0             | 0.0           | 0.0          |
| Grants (e.g., Innovation)             | 0.0             | 0.0           | 0.0          | 50.0            | 50.0          | 50.0         |
| <b>Total Spend</b>                    | <b>142.6</b>    | <b>187.4</b>  | <b>232.2</b> | <b>216.8</b>    | <b>252.7</b>  | <b>288.7</b> |
| Reserve Balance                       | 781.1           | 736.3         | 691.5        | 755.3           | 674.5         | 593.7        |

- 2) Please see the graph below from the Department of Human Services which shows the TANF and SNAP trends.



- 3) Please see below from the Department of Labor and Workforce Development for a comparison of the number of Tennesseans who were receiving unemployment benefits before the pandemic and how many are receiving unemployment benefits now.**

Before the pandemic, Tennessee had paid approximately 14,000 claims paid per week at \$4 million per week. Over the weeks of May, claims paid volume has grown to approximately 260,000 claims paid per week at \$70 million per week.

- 4) Please see below regarding the benefits to TN businesses for keeping the Unemployment Trust Fund above \$1 billion**

According to the Department of Labor and Workforce Development, based on the Trust Fund projected balance of \$615 million at June 30<sup>th</sup> by Dr. Fox, the projected tax wage base would increase to \$9,000 and the average rate would increase to 2.3 percent. Based on the University of Tennessee's projections, maintaining the balance above \$1 billion will save employer's at least \$90 million in unemployment taxes per year for the indefinite future. F&A and Labor remain committed to monitoring this to ensure additional taxes are not placed on Tennessee businesses.

- 5) Please see below regarding an inquiry of whether the Coronavirus Relief Fund may be used to support 501(c)(6) organizations who are funded by hotel/motel tax collections.**

Recent guidance suggests that fund payments may be used to remarket the recipient's convention facilities and tourism industry. Such expenses may include those incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to the public health emergency. However, the guidance also states that "expenses related to developing a long-term plan to reposition a recipient's convention and tourism industry and infrastructure would not be incurred due to the public health emergency and therefore may not be covered using payments from the Fund." This would suggest that expenditures by the state to meet these objectives could be accomplished, but general payments for long-term economic development remain prohibited. Additional guidance is pending regarding how relief to small businesses may be extended to include 501(c) non-profit entities generally, without reference to eligible activities and/or specific earmarked tax revenues impacted by the public health emergency.

**Appendix 11**  
**Department of Transportation - Federal Aviation Administration**  
**CARES Airport Grants**

| City                    | Airport Name                        | CARES Act    |
|-------------------------|-------------------------------------|--------------|
| Alcoa                   | McGhee Tyson                        | \$25,830,652 |
| Athens                  | McMinn County                       | \$30,000     |
| Bolivar                 | William L Whitehurst Field          | \$20,000     |
| Blountville             | Tri-Cities                          | \$10,300,692 |
| Camden                  | Benton County                       | \$30,000     |
| Centerville (CCD)       | Centerville Municipal               | \$30,000     |
| Chattanooga             | Lovell Field                        | \$5,747,955  |
| Clarksville             | Outlaw Field                        | \$30,000     |
| Cleveland               | Cleveland Regional Jetport          | \$69,000     |
| Clifton                 | Hassell Field                       | \$20,000     |
| Columbia/Mount Pleasant | Maury County                        | \$30,000     |
| Copperhill              | Martin Campbell Field               | \$30,000     |
| Covington               | Covington Municipal                 | \$30,000     |
| Crossville              | Crossville Memorial-Whitson Field   | \$30,000     |
| Darden                  | Beech River Regional                | \$30,000     |
| Dayton                  | Mark Anton                          | \$20,000     |
| Dickson                 | Dickson Municipal                   | \$30,000     |
| Dyersburg               | Dyersburg Regional                  | \$69,000     |
| Elizabethton            | Elizabethton Municipal              | \$69,000     |
| Fayetteville            | Fayetteville Municipal              | \$30,000     |
| Gainesboro              | Jackson County                      | \$20,000     |
| Gallatin                | Sumner County Regional              | \$69,000     |
| Greeneville             | Greeneville-Greene County Municipal | \$30,000     |
| Humboldt                | Humboldt Municipal                  | \$20,000     |
| Huntingdon              | Carroll County                      | \$30,000     |
| Jacksboro               | Colonel Tommy C Stiner Airfield     | \$30,000     |
| Jackson                 | McKellar-Sipes Regional             | \$69,000     |
| Jamestown               | Jamestown Municipal                 | \$20,000     |
| Jasper                  | Marion County-Brown Field           | \$30,000     |
| Knoxville               | Knoxville Downtown Island           | \$69,000     |
| Lafayette               | Lafayette Municipal                 | \$30,000     |
| Lawrenceburg            | Lawrenceburg-Lawrence County        | \$30,000     |
| Lebanon                 | Lebanon Municipal                   | \$69,000     |
| Lewisburg               | Ellington                           | \$30,000     |
| Linden                  | James Tucker Airport                | \$1,000      |
| Livingston              | Livingston Municipal                | \$30,000     |
| Madisonville            | Monroe County                       | \$30,000     |
| McMinnville             | Warren County Memorial              | \$30,000     |
| Memphis                 | General Dewitt Spain                | \$69,000     |
| Memphis                 | Memphis International               | \$24,687,552 |
| Millington              | Charles W. Baker                    | \$69,000     |
| Millington              | Millington-Memphis                  | \$69,000     |



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| <b>City</b>   | <b>Airport Name</b>                          | <b>CARES Act</b>     |
|---------------|--|----------------------|
| Morristown    | Moore-Murrell                                | \$69,000             |
| Mountain City | Johnson County                               | \$30,000             |
| Murfreesboro  | Murfreesboro Municipal                       | \$69,000             |
| Nashville     | John C Tune                                  | \$69,000             |
| Nashville     | Nashville International                      | \$54,963,454         |
| Oneida        | Scott Municipal                              | \$30,000             |
| Paris         | Henry County                                 | \$30,000             |
| Portland      | Portland Municipal                           | \$30,000             |
| Pulaski       | Abernathy Field                              | \$30,000             |
| Ridgewood     | Rockwood Municipal                           | \$30,000             |
| Rogersville   | Hawkins County                               | \$30,000             |
| Savannah      | Savannah-Hardin County                       | \$30,000             |
| Selmer        | Robert Sibley                                | \$30,000             |
| Sevierville   | Gatlinburg-Pigeon Forge                      | \$69,000             |
| Sewanee       | Franklin County                              | \$20,000             |
| Shelbyville   | Bomar Field-Shelbyville Municipal            | \$69,000             |
| Smithville    | Smithville Municipal                         | \$30,000             |
| Smyrna        | Smyrna                                       | \$157,000            |
| Somerville    | Fayette County                               | \$30,000             |
| Sparta        | Upper Cumberland Regional                    | \$30,000             |
| Springfield   | Springfield Robertson County                 | \$30,000             |
| Tazewell      | New Tazewell Municipal                       | \$30,000             |
| Trenton       | Gibson County                                | \$30,000             |
| Tullahoma     | Tullahoma Regional Airport/Wm Northern Field | \$30,000             |
| Union City    | Everett-Stewart Regional                     | \$30,000             |
| Waverly       | Humphreys County                             | \$20,000             |
| Winchester    | Winchester Municipal                         | \$69,000             |
|               | <b>TOTAL</b>                                 | <b>\$124,092,305</b> |

**Appendix 12**  
**Department of Justice - Bureau of Justice Assistance**  
**Coronavirus Emergency Supplemental Funding**

| <b>Jurisdiction Name</b>   | <b>Government Type</b> | <b>Eligible Allocation</b> |
|----------------------------|------------------------|----------------------------|
| Anderson County            | County                 | \$58,008                   |
| Bartlett City              | Municipal              | \$41,960                   |
| Bedford County             | County                 | \$58,008                   |
| Blount County              | County                 | \$79,292                   |
| Bradley County             | County                 | \$41,405                   |
| Chattanooga City           | Municipal              | \$374,730                  |
| Clarksville City           | Municipal              | \$191,575                  |
| Cleveland City             | Municipal              | \$78,948                   |
| Columbia City              | Municipal              | \$51,828                   |
| Covington City             | Municipal              | \$35,126                   |
| Dickson City               | Municipal              | \$33,814                   |
| Dickson County             | County                 | \$58,008                   |
| Dyer County                | County                 | \$58,008                   |
| Dyersburg City             | Municipal              | \$46,100                   |
| East Ridge City            | Municipal              | \$35,403                   |
| Greene County              | County                 | \$34,024                   |
| Hamblen County             | County                 | \$58,008                   |
| Hamilton County            | County                 | \$57,554                   |
| Jackson City               | Municipal              | \$138,850                  |
| Johnson City               | Municipal              | \$52,724                   |
| Kingsport City             | Municipal              | \$75,845                   |
| Knox County                | County                 | \$142,578                  |
| Knoxville City             | Municipal              | \$349,956                  |
| La Vergne City             | Municipal              | \$59,832                   |
| Lebanon City               | Municipal              | \$47,205                   |
| Madison County             | County                 | \$58,008                   |
| Maury County               | County                 | \$58,008                   |
| Memphis City               | Municipal              | \$2,523,880                |
| Monroe County              | County                 | \$32,229                   |
| Montgomery County          | County                 | \$58,008                   |
| Morristown City            | Municipal              | \$43,683                   |
| Murfreesboro City          | Municipal              | \$152,721                  |
| Nashville-Metro Government | Municipal              | \$1,551,648                |
| Oak Ridge City             | Municipal              | \$36,437                   |
| Rutherford County          | County                 | \$50,723                   |
| Shelby County              | County                 | \$114,695                  |
| Shelbyville City           | Municipal              | \$33,541                   |
| Smyrna Town                | Municipal              | \$42,855                   |
| Sullivan County            | County                 | \$61,833                   |
| Tipton County              | County                 | \$32,919                   |
| Washington County          | County                 | \$36,299                   |
| Wilson County              | County                 | \$58,008                   |
| <b>Local total</b>         |                        | <b>\$7,204,285</b>         |

**Appendix 13**  
**Tennessee Coronavirus Relief Fund**  
**Local Government Reimbursement Funds Allocations**

The State of Tennessee allocated \$115 million of the CRF to be sub-granted to eligible local governments on a \$15 per-capita basis. These amounts represent the allocations made available to all local governments in the state with populations below 500,000, excluding portions of municipalities within local governments that received direct allocations from the US Treasury (City of Memphis, Shelby County, and Nashville-Davidson Metropolitan Government). Local governments were eligible to request a 30 percent advance of their allocated amount, and the remaining 70 percent balance was made available on a reimbursement basis after advances were substantiated.

| RECIPIENT       | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|-----------------|------------|----------------------------|-----------------------|-------------------------|
| Adams           | 668        | \$10,020                   | \$3,006               | \$7,014                 |
| Adamsville      | 2,172      | \$32,580                   | \$9,774               | \$22,806                |
| Alamo           | 2,302      | \$34,530                   | \$10,359              | \$24,171                |
| Alcoa           | 10,499     | \$157,485                  | \$47,246              | \$110,239               |
| Alexandria      | 1,001      | \$15,015                   | \$4,505               | \$10,510                |
| Algood          | 4,419      | \$66,285                   | \$19,886              | \$46,399                |
| Allardt         | 622        | \$9,330                    | \$2,799               | \$6,531                 |
| Altamont        | 1,028      | \$15,420                   | \$4,626               | \$10,794                |
| Anderson County | 76,482     | \$1,147,230                | \$344,169             | \$803,061               |
| Ardmore         | 1,228      | \$18,420                   | \$5,526               | \$12,894                |
| Ashland City    | 4,695      | \$70,425                   | \$21,128              | \$49,297                |
| Athens          | 13,857     | \$207,855                  | \$62,357              | \$145,498               |
| Atoka           | 9,397      | \$140,955                  | \$42,287              | \$98,668                |
| Atwood          | 923        | \$13,845                   | \$4,154               | \$9,691                 |
| Auburntown      | 262        | \$3,930                    | \$1,179               | \$2,751                 |
| Baileyton       | 443        | \$6,645                    | \$1,994               | \$4,651                 |
| Baneberry       | 524        | \$7,860                    | \$2,358               | \$5,502                 |
| Baxter          | 1,496      | \$22,440                   | \$6,732               | \$15,708                |
| Bean Station    | 3,102      | \$46,530                   | \$13,959              | \$32,571                |

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| RECIPIENT         | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|-------------------|------------|----------------------------|-----------------------|-------------------------|
| Bedford County    | 49,038     | \$735,570                  | \$220,671             | \$514,899               |
| Beersheba Springs | 458        | \$6,870                    | \$2,061               | \$4,809                 |
| Bell Buckle       | 541        | \$8,115                    | \$2,435               | \$5,680                 |
| Bells             | 2,458      | \$36,870                   | \$11,061              | \$25,809                |
| Benton            | 1,271      | \$19,065                   | \$5,720               | \$13,345                |
| Benton County     | 16,184     | \$242,760                  | \$72,828              | \$169,932               |
| Bethel Springs    | 720        | \$10,800                   | \$3,240               | \$7,560                 |
| Big Sandy         | 524        | \$7,860                    | \$2,358               | \$5,502                 |
| Blaine            | 1,869      | \$28,035                   | \$8,411               | \$19,624                |
| Bledsoe County    | 14,755     | \$221,325                  | \$66,398              | \$154,927               |
| Blount County     | 131,349    | \$1,970,235                | \$591,071             | \$1,379,164             |
| Bluff City        | 1,665      | \$24,975                   | \$7,493               | \$17,482                |
| Bolivar           | 4,937      | \$74,055                   | \$22,217              | \$51,838                |
| Braden            | 262        | \$3,930                    | \$1,179               | \$2,751                 |
| Bradford          | 990        | \$14,850                   | \$4,455               | \$10,395                |
| Bradley County    | 106,727    | \$1,600,905                | \$480,272             | \$1,120,633             |
| Brentwood         | 42,502     | \$637,530                  | \$191,259             | \$446,271               |
| Brighton          | 2,921      | \$43,815                   | \$13,145              | \$30,670                |
| Bristol           | 26,881     | \$403,215                  | \$120,965             | \$282,250               |
| Brownsville       | 9,443      | \$141,645                  | \$42,494              | \$99,151                |
| Bruceton          | 1,408      | \$21,120                   | \$6,336               | \$14,784                |
| Bulls Gap         | 717        | \$10,755                   | \$3,227               | \$7,528                 |
| Burlison          | 411        | \$6,165                    | \$1,850               | \$4,315                 |
| Burns             | 1,445      | \$21,675                   | \$6,503               | \$15,172                |
| Byrdstown         | 798        | \$11,970                   | \$3,591               | \$8,379                 |

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| RECIPIENT        | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|------------------|------------|----------------------------|-----------------------|-------------------------|
| Calhoun          | 497        | \$7,455                    | \$2,237               | \$5,218                 |
| Camden           | 3,575      | \$53,625                   | \$16,088              | \$37,537                |
| Campbell County  | 39,583     | \$593,745                  | \$178,124             | \$415,621               |
| Cannon County    | 14,462     | \$216,930                  | \$65,079              | \$151,851               |
| Carroll County   | 28,020     | \$420,300                  | \$126,090             | \$294,210               |
| Carter County    | 56,351     | \$845,265                  | \$253,580             | \$591,685               |
| Carthage         | 2,278      | \$34,170                   | \$10,251              | \$23,919                |
| Caryville        | 2,165      | \$32,475                   | \$9,743               | \$22,732                |
| Cedar Hill       | 313        | \$4,695                    | \$1,409               | \$3,286                 |
| Celina           | 1,458      | \$21,870                   | \$6,561               | \$15,309                |
| Centertown       | 251        | \$3,765                    | \$1,130               | \$2,635                 |
| Centerville      | 3,569      | \$53,535                   | \$16,061              | \$37,474                |
| Chapel Hill      | 1,523      | \$22,845                   | \$6,854               | \$15,991                |
| Charleston       | 690        | \$10,350                   | \$3,105               | \$7,245                 |
| Charlotte        | 1,519      | \$22,785                   | \$6,836               | \$15,949                |
| Chattanooga      | 180,557    | \$2,708,355                | \$812,507             | \$1,895,848             |
| Cheatham County  | 40,439     | \$606,585                  | \$181,976             | \$424,609               |
| Chester County   | 17,276     | \$259,140                  | \$77,742              | \$181,398               |
| Church Hill      | 6,679      | \$100,185                  | \$30,056              | \$70,129                |
| Claiborne County | 31,756     | \$476,340                  | \$142,902             | \$333,438               |
| Clarksburg       | 378        | \$5,670                    | \$1,701               | \$3,969                 |
| Clarksville      | 156,794    | \$2,351,910                | \$705,573             | \$1,646,337             |
| Clay County      | 7,717      | \$115,755                  | \$34,727              | \$81,028                |
| Cleveland        | 44,974     | \$674,610                  | \$202,383             | \$472,227               |
| Clifton          | 2,668      | \$40,020                   | \$12,006              | \$28,014                |

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| RECIPIENT         | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|-------------------|------------|----------------------------|-----------------------|-------------------------|
| Clinton           | 10,028     | \$150,420                  | \$45,126              | \$105,294               |
| Coalmont          | 840        | \$12,600                   | \$3,780               | \$8,820                 |
| Cocke County      | 35,774     | \$536,610                  | \$160,983             | \$375,627               |
| Coffee County     | 55,700     | \$835,500                  | \$250,650             | \$584,850               |
| Collegedale       | 11,492     | \$172,380                  | \$51,714              | \$120,666               |
| Collinwood        | 944        | \$14,160                   | \$4,248               | \$9,912                 |
| Columbia          | 39,376     | \$590,640                  | \$177,192             | \$413,448               |
| Cookeville        | 34,005     | \$510,075                  | \$153,023             | \$357,052               |
| Coopertown        | 4,554      | \$68,310                   | \$20,493              | \$47,817                |
| Copperhill        | 318        | \$4,770                    | \$1,431               | \$3,339                 |
| Cornersville      | 1,257      | \$18,855                   | \$5,657               | \$13,198                |
| Cottage Grove     | 86         | \$1,290                    | \$387                 | \$903                   |
| Covington         | 8,780      | \$131,700                  | \$39,510              | \$92,190                |
| Cowan             | 1,665      | \$24,975                   | \$7,493               | \$17,482                |
| Crab Orchard      | 763        | \$11,445                   | \$3,434               | \$8,011                 |
| Crockett County   | 14,328     | \$214,920                  | \$64,476              | \$150,444               |
| Cross Plains      | 1,813      | \$27,195                   | \$8,159               | \$19,036                |
| Crossville        | 11,554     | \$173,310                  | \$51,993              | \$121,317               |
| Crump             | 1,463      | \$21,945                   | \$6,584               | \$15,361                |
| Cumberland City   | 308        | \$4,620                    | \$1,386               | \$3,234                 |
| Cumberland County | 59,673     | \$895,095                  | \$268,529             | \$626,566               |
| Cumberland Gap    | 489        | \$7,335                    | \$2,201               | \$5,134                 |
| Dandridge         | 3,145      | \$47,175                   | \$14,153              | \$33,022                |
| Dayton            | 7,393      | \$110,895                  | \$33,269              | \$77,626                |
| Decatur           | 1,647      | \$24,705                   | \$7,412               | \$17,293                |

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|----------------|------------|----------------------------|-----------------------|-------------------------|
| Decatur County | 11,706     | \$175,590                  | \$52,677              | \$122,913               |
| Decaturville   | 861        | \$12,915                   | \$3,875               | \$9,040                 |
| Decherd        | 2,381      | \$35,715                   | \$10,715              | \$25,000                |
| DeKalb County  | 20,138     | \$302,070                  | \$90,621              | \$211,449               |
| Dickson        | 15,583     | \$233,745                  | \$70,124              | \$163,621               |
| Dickson County | 53,446     | \$801,690                  | \$240,507             | \$561,183               |
| Dover          | 1,480      | \$22,200                   | \$6,660               | \$15,540                |
| Dowelltown     | 395        | \$5,925                    | \$1,778               | \$4,147                 |
| Doyle          | 568        | \$8,520                    | \$2,556               | \$5,964                 |
| Dresden        | 2,928      | \$43,920                   | \$13,176              | \$30,744                |
| Ducktown       | 472        | \$7,080                    | \$2,124               | \$4,956                 |
| Dunlap         | 5,120      | \$76,800                   | \$23,040              | \$53,760                |
| Dyer           | 2,216      | \$33,240                   | \$9,972               | \$23,268                |
| Dyer County    | 37,320     | \$559,800                  | \$167,940             | \$391,860               |
| Dyersburg      | 16,389     | \$245,835                  | \$73,751              | \$172,084               |
| Eagleville     | 702        | \$10,530                   | \$3,159               | \$7,371                 |
| East Ridge     | 21,024     | \$315,360                  | \$94,608              | \$220,752               |
| Eastview       | 707        | \$10,605                   | \$3,182               | \$7,423                 |
| Elizabethton   | 13,497     | \$202,455                  | \$60,737              | \$141,718               |
| Elkton         | 529        | \$7,935                    | \$2,381               | \$5,554                 |
| Englewood      | 1,524      | \$22,860                   | \$6,858               | \$16,002                |
| Enville        | 187        | \$2,805                    | \$842                 | \$1,963                 |
| Erin           | 1,292      | \$19,380                   | \$5,814               | \$13,566                |
| Erwin          | 5,853      | \$87,795                   | \$26,339              | \$61,456                |
| Estill Springs | 2,028      | \$30,420                   | \$9,126               | \$21,294                |

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| RECIPIENT       | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|-----------------|------------|----------------------------|-----------------------|-------------------------|
| Ethridge        | 486        | \$7,290                    | \$2,187               | \$5,103                 |
| Etowah          | 3,482      | \$52,230                   | \$15,669              | \$36,561                |
| Fairview        | 8,999      | \$134,985                  | \$40,496              | \$94,489                |
| Farragut        | 22,956     | \$344,340                  | \$103,302             | \$241,038               |
| Fayette County  | 40,507     | \$607,605                  | \$182,282             | \$425,323               |
| Fayetteville    | 7,017      | \$105,255                  | \$31,577              | \$73,678                |
| Fentress County | 18,217     | \$273,255                  | \$81,977              | \$191,278               |
| Finger          | 288        | \$4,320                    | \$1,296               | \$3,024                 |
| Franklin        | 80,914     | \$1,213,710                | \$364,113             | \$849,597               |
| Franklin County | 41,890     | \$628,350                  | \$188,505             | \$439,845               |
| Friendship      | 672        | \$10,080                   | \$3,024               | \$7,056                 |
| Friendsville    | 891        | \$13,365                   | \$4,010               | \$9,355                 |
| Gadsden         | 462        | \$6,930                    | \$2,079               | \$4,851                 |
| Gainesboro      | 945        | \$14,175                   | \$4,253               | \$9,922                 |
| Gallatin        | 40,457     | \$606,855                  | \$182,057             | \$424,798               |
| Gallaway        | 647        | \$9,705                    | \$2,912               | \$6,793                 |
| Garland         | 302        | \$4,530                    | \$1,359               | \$3,171                 |
| Gates           | 625        | \$9,375                    | \$2,813               | \$6,562                 |
| Gatlinburg      | 4,144      | \$62,160                   | \$18,648              | \$43,512                |
| Gibson          | 396        | \$5,940                    | \$1,782               | \$4,158                 |
| Gibson County   | 49,045     | \$735,675                  | \$220,703             | \$514,972               |
| Giles County    | 29,503     | \$442,545                  | \$132,764             | \$309,781               |
| Gilt Edge       | 456        | \$6,840                    | \$2,052               | \$4,788                 |
| Gleason         | 1,373      | \$20,595                   | \$6,179               | \$14,416                |
| Goodlettsville  | 16,859     | \$252,885                  | \$75,866              | \$177,019               |



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| RECIPIENT                 | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|---------------------------|------------|----------------------------|-----------------------|-------------------------|
| Gordonsville              | 1,236      | \$18,540                   | \$5,562               | \$12,978                |
| Grainger County           | 23,145     | \$347,175                  | \$104,153             | \$243,022               |
| Grand Junction            | 270        | \$4,050                    | \$1,215               | \$2,835                 |
| Graysville                | 1,559      | \$23,385                   | \$7,016               | \$16,369                |
| Greenback                 | 1,196      | \$17,940                   | \$5,382               | \$12,558                |
| Greenbrier                | 6,839      | \$102,585                  | \$30,776              | \$71,809                |
| Greene County             | 69,087     | \$1,036,305                | \$310,892             | \$725,413               |
| Greeneville               | 14,898     | \$223,470                  | \$67,041              | \$156,429               |
| Greenfield                | 2,078      | \$31,170                   | \$9,351               | \$21,819                |
| Gruetli-Laager            | 1,728      | \$25,920                   | \$7,776               | \$18,144                |
| Grundy County             | 13,346     | \$200,190                  | \$60,057              | \$140,133               |
| Guys                      | 445        | \$6,675                    | \$2,003               | \$4,672                 |
| Halls                     | 2,097      | \$31,455                   | \$9,437               | \$22,018                |
| Hamblen County            | 64,569     | \$968,535                  | \$290,561             | \$677,974               |
| Hamilton County           | 364,286    | \$5,464,290                | \$1,639,287           | \$3,825,003             |
| Hancock County            | 6,549      | \$98,235                   | \$29,471              | \$68,764                |
| Hardeman County           | 25,220     | \$378,300                  | \$113,490             | \$264,810               |
| Hardin County             | 25,776     | \$386,640                  | \$115,992             | \$270,648               |
| Harriman                  | 6,145      | \$92,175                   | \$27,653              | \$64,522                |
| Harrogate                 | 4,337      | \$65,055                   | \$19,517              | \$45,538                |
| Hartsville/Trousdale gov. | 11,012     | \$330,360                  | \$99,108              | \$231,252               |
| Hawkins County            | 56,530     | \$847,950                  | \$254,385             | \$593,565               |
| Haywood County            | 17,335     | \$260,025                  | \$78,008              | \$182,017               |
| Henderson                 | 6,315      | \$94,725                   | \$28,418              | \$66,307                |
| Henderson County          | 27,847     | \$417,705                  | \$125,312             | \$292,393               |

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| RECIPIENT        | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|------------------|------------|----------------------------|-----------------------|-------------------------|
| Hendersonville   | 57,576     | \$863,640                  | \$259,092             | \$604,548               |
| Henning          | 934        | \$14,010                   | \$4,203               | \$9,807                 |
| Henry            | 465        | \$6,975                    | \$2,093               | \$4,882                 |
| Henry County     | 32,358     | \$485,370                  | \$145,611             | \$339,759               |
| Hickman County   | 25,063     | \$375,945                  | \$112,784             | \$263,161               |
| Hickory Valley   | 93         | \$1,395                    | \$419                 | \$976                   |
| Hohenwald        | 3,687      | \$55,305                   | \$16,592              | \$38,713                |
| Hollow Rock      | 678        | \$10,170                   | \$3,051               | \$7,119                 |
| Hornbeak         | 396        | \$5,940                    | \$1,782               | \$4,158                 |
| Hornsby          | 263        | \$3,945                    | \$1,184               | \$2,761                 |
| Houston County   | 8,263      | \$123,945                  | \$37,184              | \$86,761                |
| Humboldt         | 8,199      | \$122,985                  | \$36,896              | \$86,089                |
| Humphreys County | 18,486     | \$277,290                  | \$83,187              | \$194,103               |
| Huntingdon       | 3,825      | \$57,375                   | \$17,213              | \$40,162                |
| Huntland         | 842        | \$12,630                   | \$3,789               | \$8,841                 |
| Huntsville       | 1,237      | \$18,555                   | \$5,567               | \$12,988                |
| Jacksboro        | 1,932      | \$28,980                   | \$8,694               | \$20,286                |
| Jackson          | 66,903     | \$1,003,545                | \$301,064             | \$702,481               |
| Jackson County   | 11,758     | \$176,370                  | \$52,911              | \$123,459               |
| Jamestown        | 1,960      | \$29,400                   | \$8,820               | \$20,580                |
| Jasper           | 3,358      | \$50,370                   | \$15,111              | \$35,259                |
| Jefferson City   | 8,199      | \$122,985                  | \$36,896              | \$86,089                |
| Jefferson County | 54,012     | \$810,180                  | \$243,054             | \$567,126               |
| Jellico          | 2,179      | \$32,685                   | \$9,806               | \$22,879                |
| Johnson City     | 66,778     | \$1,001,670                | \$300,501             | \$701,169               |

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| RECIPIENT         | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|-------------------|------------|----------------------------|-----------------------|-------------------------|
| Johnson County    | 17,778     | \$266,670                  | \$80,001              | \$186,669               |
| Jonesborough      | 5,439      | \$81,585                   | \$24,476              | \$57,109                |
| Kenton            | 1,205      | \$18,075                   | \$5,423               | \$12,652                |
| Kimball           | 1,421      | \$21,315                   | \$6,395               | \$14,920                |
| Kingsport         | 54,076     | \$811,140                  | \$243,342             | \$567,798               |
| Kingston          | 5,825      | \$87,375                   | \$26,213              | \$61,162                |
| Kingston Springs  | 2,749      | \$41,235                   | \$12,371              | \$28,864                |
| Knox County       | 465,289    | \$6,979,335                | \$2,093,801           | \$4,885,534             |
| Knoxville         | 187,500    | \$2,812,500                | \$843,750             | \$1,968,750             |
| La Follette       | 6,737      | \$101,055                  | \$30,317              | \$70,738                |
| La Grange         | 128        | \$1,920                    | \$576                 | \$1,344                 |
| La Vergne         | 35,819     | \$537,285                  | \$161,186             | \$376,099               |
| Lafayette         | 5,217      | \$78,255                   | \$23,477              | \$54,778                |
| Lake County       | 7,411      | \$111,165                  | \$33,350              | \$77,815                |
| Lakesite          | 1,859      | \$27,885                   | \$8,366               | \$19,519                |
| Lauderdale County | 25,825     | \$387,375                  | \$116,213             | \$271,162               |
| Lawrence County   | 43,734     | \$656,010                  | \$196,803             | \$459,207               |
| Lawrenceburg      | 10,838     | \$162,570                  | \$48,771              | \$113,799               |
| Lebanon           | 35,050     | \$525,750                  | \$157,725             | \$368,025               |
| Lenoir City       | 9,305      | \$139,575                  | \$41,873              | \$97,702                |
| Lewis County      | 12,086     | \$181,290                  | \$54,387              | \$126,903               |
| Lewisburg         | 12,114     | \$181,710                  | \$54,513              | \$127,197               |
| Lexington         | 7,716      | \$115,740                  | \$34,722              | \$81,018                |
| Liberty           | 328        | \$4,920                    | \$1,476               | \$3,444                 |
| Lincoln County    | 34,117     | \$511,755                  | \$153,527             | \$358,228               |

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| RECIPIENT                         | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|-----------------------------------|------------|----------------------------|-----------------------|-------------------------|
| Linden                            | 939        | \$14,085                   | \$4,226               | \$9,859                 |
| Livingston                        | 4,020      | \$60,300                   | \$18,090              | \$42,210                |
| Lobelville                        | 888        | \$13,320                   | \$3,996               | \$9,324                 |
| Lookout Mountain                  | 1,866      | \$27,990                   | \$8,397               | \$19,593                |
| Loretto                           | 1,779      | \$26,685                   | \$8,006               | \$18,679                |
| Loudon                            | 5,809      | \$87,135                   | \$26,141              | \$60,994                |
| Loudon County                     | 53,054     | \$795,810                  | \$238,743             | \$557,067               |
| Louisville                        | 4,129      | \$61,935                   | \$18,581              | \$43,354                |
| Luttrell                          | 1,059      | \$15,885                   | \$4,766               | \$11,119                |
| Lynchburg/Moore metropolitan gov. | 6,411      | \$192,330                  | \$57,700              | \$134,630               |
| Lynnville                         | 302        | \$4,530                    | \$1,359               | \$3,171                 |
| Macon County                      | 24,265     | \$363,975                  | \$109,193             | \$254,782               |
| Madison County                    | 97,605     | \$1,464,075                | \$439,223             | \$1,024,852             |
| Madisonville                      | 4,927      | \$73,905                   | \$22,172              | \$51,733                |
| Manchester                        | 10,916     | \$163,740                  | \$49,122              | \$114,618               |
| Marion County                     | 28,575     | \$428,625                  | \$128,588             | \$300,037               |
| Marshall County                   | 33,683     | \$505,245                  | \$151,574             | \$353,671               |
| Martin                            | 10,592     | \$158,880                  | \$47,664              | \$111,216               |
| Maryville                         | 29,192     | \$437,880                  | \$131,364             | \$306,516               |
| Mason                             | 1,553      | \$23,295                   | \$6,989               | \$16,306                |
| Maurycity                         | 665        | \$9,975                    | \$2,993               | \$6,982                 |
| Maurycity                         | 94,340     | \$1,415,100                | \$424,530             | \$990,570               |
| Maynardville                      | 2,394      | \$35,910                   | \$10,773              | \$25,137                |
| McEwen                            | 1,733      | \$25,995                   | \$7,799               | \$18,196                |
| McKenzie                          | 5,480      | \$82,200                   | \$24,660              | \$57,540                |

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| RECIPIENT         | POPULATION | \$15 PER CAPITA ALLOCATION | ADVANCED AMOUNT - 30% | REMAINING BALANCE - 70% |
|-------------------|------------|----------------------------|-----------------------|-------------------------|
| McLemoresville    | 333        | \$4,995                    | \$1,499               | \$3,496                 |
| McMinn County     | 53,285     | \$799,275                  | \$239,783             | \$559,492               |
| McMinnville       | 13,688     | \$205,320                  | \$61,596              | \$143,724               |
| McNairy County    | 25,832     | \$387,480                  | \$116,244             | \$271,236               |
| Medina            | 4,246      | \$63,690                   | \$19,107              | \$44,583                |
| Medon             | 180        | \$2,700                    | \$810                 | \$1,890                 |
| Meigs County      | 12,306     | \$184,590                  | \$55,377              | \$129,213               |
| Michie            | 581        | \$8,715                    | \$2,615               | \$6,100                 |
| Middleton         | 645        | \$9,675                    | \$2,903               | \$6,772                 |
| Milan             | 7,640      | \$114,600                  | \$34,380              | \$80,220                |
| Milledgeville     | 261        | \$3,915                    | \$1,175               | \$2,740                 |
| Millersville      | 6,781      | \$101,715                  | \$30,515              | \$71,200                |
| Minor Hill        | 531        | \$7,965                    | \$2,390               | \$5,575                 |
| Mitchellville     | 193        | \$2,895                    | \$869                 | \$2,026                 |
| Monroe County     | 46,357     | \$695,355                  | \$208,607             | \$486,748               |
| Monteagle         | 1,229      | \$18,435                   | \$5,531               | \$12,904                |
| Monterey          | 2,881      | \$43,215                   | \$12,965              | \$30,250                |
| Montgomery County | 205,950    | \$3,089,250                | \$926,775             | \$2,162,475             |
| Morgan County     | 21,579     | \$323,685                  | \$97,106              | \$226,579               |
| Morrison          | 712        | \$10,680                   | \$3,204               | \$7,476                 |
| Morristown        | 29,926     | \$448,890                  | \$134,667             | \$314,223               |
| Moscow            | 563        | \$8,445                    | \$2,534               | \$5,911                 |
| Mosheim           | 2,339      | \$35,085                   | \$10,526              | \$24,559                |
| Mount Carmel      | 5,305      | \$79,575                   | \$23,873              | \$55,702                |
| Mount Juliet      | 35,725     | \$535,875                  | \$160,763             | \$375,112               |

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|------------------|------------|----------------------------|-----------------------|-------------------------|
| Mount Pleasant   | 4,893      | \$73,395                   | \$22,019              | \$51,376                |
| Mountain City    | 2,418      | \$36,270                   | \$10,881              | \$25,389                |
| Munford          | 6,060      | \$90,900                   | \$27,270              | \$63,630                |
| Murfreesboro     | 141,344    | \$2,120,160                | \$636,048             | \$1,484,112             |
| New Hope         | 1,052      | \$15,780                   | \$4,734               | \$11,046                |
| New Johnsonville | 1,905      | \$28,575                   | \$8,573               | \$20,002                |
| New Market       | 1,369      | \$20,535                   | \$6,161               | \$14,374                |
| New Tazewell     | 2,716      | \$40,740                   | \$12,222              | \$28,518                |
| Newbern          | 3,312      | \$49,680                   | \$14,904              | \$34,776                |
| Newport          | 6,801      | \$102,015                  | \$30,605              | \$71,410                |
| Niota            | 726        | \$10,890                   | \$3,267               | \$7,623                 |
| Nolensville      | 9,012      | \$135,180                  | \$40,554              | \$94,626                |
| Normandy         | 149        | \$2,235                    | \$671                 | \$1,564                 |
| Norris           | 1,607      | \$24,105                   | \$7,232               | \$16,873                |
| Oak Ridge        | 29,109     | \$436,635                  | \$130,991             | \$305,644               |
| Oakdale          | 208        | \$3,120                    | \$936                 | \$2,184                 |
| Oakland          | 8,118      | \$121,770                  | \$36,531              | \$85,239                |
| Obion            | 1,051      | \$15,765                   | \$4,730               | \$11,035                |
| Obion County     | 30,267     | \$454,005                  | \$136,202             | \$317,803               |
| Oliver Springs   | 3,416      | \$51,240                   | \$15,372              | \$35,868                |
| Oneida           | 3,713      | \$55,695                   | \$16,709              | \$38,986                |
| Orlinda          | 931        | \$13,965                   | \$4,190               | \$9,775                 |
| Orme             | 113        | \$1,695                    | \$509                 | \$1,186                 |
| Overton County   | 22,068     | \$331,020                  | \$99,306              | \$231,714               |
| Palmer           | 664        | \$9,960                    | \$2,988               | \$6,972                 |

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|---------------------|------------|----------------------------|-----------------------|-------------------------|
| Paris               | 10,057     | \$150,855                  | \$45,257              | \$105,598               |
| Parker's Crossroads | 311        | \$4,665                    | \$1,400               | \$3,265                 |
| Parrottsville       | 289        | \$4,335                    | \$1,301               | \$3,034                 |
| Parsons             | 2,310      | \$34,650                   | \$10,395              | \$24,255                |
| Pegram              | 2,080      | \$31,200                   | \$9,360               | \$21,840                |
| Perry County        | 8,064      | \$120,960                  | \$36,288              | \$84,672                |
| Petersburg          | 562        | \$8,430                    | \$2,529               | \$5,901                 |
| Philadelphia        | 710        | \$10,650                   | \$3,195               | \$7,455                 |
| Pickett County      | 5,082      | \$76,230                   | \$22,869              | \$53,361                |
| Pigeon Forge        | 6,324      | \$94,860                   | \$28,458              | \$66,402                |
| Pikeville           | 1,624      | \$24,360                   | \$7,308               | \$17,052                |
| Piperton            | 1,832      | \$27,480                   | \$8,244               | \$19,236                |
| Pittman Center      | 572        | \$8,580                    | \$2,574               | \$6,006                 |
| Plainview           | 2,125      | \$31,875                   | \$9,563               | \$22,312                |
| Pleasant Hill       | 568        | \$8,520                    | \$2,556               | \$5,964                 |
| Pleasant View       | 4,621      | \$69,315                   | \$20,795              | \$48,520                |
| Polk County         | 16,898     | \$253,470                  | \$76,041              | \$177,429               |
| Portland            | 12,823     | \$192,345                  | \$57,704              | \$134,641               |
| Powells Crossroads  | 1,352      | \$20,280                   | \$6,084               | \$14,196                |
| Pulaski             | 7,652      | \$114,780                  | \$34,434              | \$80,346                |
| Puryear             | 667        | \$10,005                   | \$3,002               | \$7,003                 |
| Putnam County       | 78,843     | \$1,182,645                | \$354,794             | \$827,851               |
| Ramer               | 297        | \$4,455                    | \$1,337               | \$3,118                 |
| Red Bank            | 11,765     | \$176,475                  | \$52,943              | \$123,532               |
| Red Boiling Springs | 1,136      | \$17,040                   | \$5,112               | \$11,928                |

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|-----------------------|------------|----------------------------|-----------------------|-------------------------|
| Rhea County           | 33,044     | \$495,660                  | \$148,698             | \$346,962               |
| Ridgely               | 1,657      | \$24,855                   | \$7,457               | \$17,398                |
| Ridgeside             | 432        | \$6,480                    | \$1,944               | \$4,536                 |
| Ridgetop              | 2,104      | \$31,560                   | \$9,468               | \$22,092                |
| Ripley                | 7,879      | \$118,185                  | \$35,456              | \$82,729                |
| Rives                 | 312        | \$4,680                    | \$1,404               | \$3,276                 |
| Roane County          | 53,140     | \$797,100                  | \$239,130             | \$557,970               |
| Robertson County      | 71,012     | \$1,065,180                | \$319,554             | \$745,626               |
| Rockford              | 847        | \$12,705                   | \$3,812               | \$8,893                 |
| Rockwood              | 5,452      | \$81,780                   | \$24,534              | \$57,246                |
| Rocky Top (Lake City) | 1,767      | \$26,505                   | \$7,952               | \$18,553                |
| Rogersville           | 4,297      | \$64,455                   | \$19,337              | \$45,118                |
| Rossville             | 913        | \$13,695                   | \$4,109               | \$9,586                 |
| Rutherford            | 1,075      | \$16,125                   | \$4,838               | \$11,287                |
| Rutherford County     | 324,890    | \$4,873,350                | \$1,462,005           | \$3,411,345             |
| Rutledge              | 1,345      | \$20,175                   | \$6,053               | \$14,122                |
| Saltillo              | 530        | \$7,950                    | \$2,385               | \$5,565                 |
| Samburg               | 202        | \$3,030                    | \$909                 | \$2,121                 |
| Sardis                | 380        | \$5,700                    | \$1,710               | \$3,990                 |
| Saulsberry            | 92         | \$1,380                    | \$414                 | \$966                   |
| Savannah              | 6,946      | \$104,190                  | \$31,257              | \$72,933                |
| Scott County          | 22,039     | \$330,585                  | \$99,176              | \$231,409               |
| Scotts Hill           | 978        | \$14,670                   | \$4,401               | \$10,269                |
| Selmer                | 4,400      | \$66,000                   | \$19,800              | \$46,200                |
| Sequatchie County     | 14,876     | \$223,140                  | \$66,942              | \$156,198               |



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|-----------------|------------|----------------------------|-----------------------|-------------------------|
| Sevier County   | 97,892     | \$1,468,380                | \$440,514             | \$1,027,866             |
| Sevierville     | 16,531     | \$247,965                  | \$74,390              | \$173,575               |
| Sharon          | 918        | \$13,770                   | \$4,131               | \$9,639                 |
| Shelbyville     | 21,864     | \$327,960                  | \$98,388              | \$229,572               |
| Signal Mountain | 8,567      | \$128,505                  | \$38,552              | \$89,953                |
| Silerton        | 101        | \$1,515                    | \$455                 | \$1,060                 |
| Slayden         | 206        | \$3,090                    | \$927                 | \$2,163                 |
| Smith County    | 19,942     | \$299,130                  | \$89,739              | \$209,391               |
| Smithville      | 4,793      | \$71,895                   | \$21,569              | \$50,326                |
| Smyrna          | 50,775     | \$761,625                  | \$228,488             | \$533,137               |
| Sneedville      | 1,336      | \$20,040                   | \$6,012               | \$14,028                |
| Soddy-Daisy     | 13,717     | \$205,755                  | \$61,727              | \$144,028               |
| Somerville      | 3,201      | \$48,015                   | \$14,405              | \$33,610                |
| South Carthage  | 1,378      | \$20,670                   | \$6,201               | \$14,469                |
| South Fulton    | 2,233      | \$33,495                   | \$10,049              | \$23,446                |
| South Pittsburg | 3,018      | \$45,270                   | \$13,581              | \$31,689                |
| Sparta          | 4,945      | \$74,175                   | \$22,253              | \$51,922                |
| Spencer         | 1,642      | \$24,630                   | \$7,389               | \$17,241                |
| Spring City     | 1,865      | \$27,975                   | \$8,393               | \$19,582                |
| Spring Hill     | 41,464     | \$621,960                  | \$186,588             | \$435,372               |
| Springfield     | 16,957     | \$254,355                  | \$76,307              | \$178,048               |
| St. Joseph      | 811        | \$12,165                   | \$3,650               | \$8,515                 |
| Stanton         | 423        | \$6,345                    | \$1,904               | \$4,441                 |
| Stantonville    | 268        | \$4,020                    | \$1,206               | \$2,814                 |
| Stewart County  | 13,561     | \$203,415                  | \$61,025              | \$142,390               |

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|--------------------|------------|----------------------------|-----------------------|-------------------------|
| Sullivan County    | 157,668    | \$2,365,020                | \$709,506             | \$1,655,514             |
| Sumner County      | 187,149    | \$2,807,235                | \$842,171             | \$1,965,064             |
| Sunbright          | 531        | \$7,965                    | \$2,390               | \$5,575                 |
| Surgoinsville      | 1,776      | \$26,640                   | \$7,992               | \$18,648                |
| Sweetwater         | 5,868      | \$88,020                   | \$26,406              | \$61,614                |
| Tazewell           | 2,269      | \$34,035                   | \$10,211              | \$23,824                |
| Tellico Plains     | 913        | \$13,695                   | \$4,109               | \$9,586                 |
| Tennessee Ridge    | 1,329      | \$19,935                   | \$5,981               | \$13,954                |
| Thompson's Station | 6,114      | \$91,710                   | \$27,513              | \$64,197                |
| Three Way          | 1,679      | \$25,185                   | \$7,556               | \$17,629                |
| Tipton County      | 61,581     | \$923,715                  | \$277,115             | \$646,600               |
| Tiptonville        | 4,307      | \$64,605                   | \$19,382              | \$45,223                |
| Toone              | 338        | \$5,070                    | \$1,521               | \$3,549                 |
| Townsend           | 443        | \$6,645                    | \$1,994               | \$4,651                 |
| Tracy City         | 1,396      | \$20,940                   | \$6,282               | \$14,658                |
| Trenton            | 4,051      | \$60,765                   | \$18,230              | \$42,535                |
| Trezevant          | 846        | \$12,690                   | \$3,807               | \$8,883                 |
| Trimble            | 615        | \$9,225                    | \$2,768               | \$6,457                 |
| Troy               | 1,326      | \$19,890                   | \$5,967               | \$13,923                |
| Tullahoma          | 19,370     | \$290,550                  | \$87,165              | \$203,385               |
| Tusculum           | 2,789      | \$41,835                   | \$12,551              | \$29,284                |
| Unicoi             | 3,577      | \$53,655                   | \$16,097              | \$37,558                |
| Unicoi County      | 17,761     | \$266,415                  | \$79,925              | \$186,490               |
| Union City         | 10,401     | \$156,015                  | \$46,805              | \$109,210               |
| Union County       | 19,688     | \$295,320                  | \$88,596              | \$206,724               |

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|-------------------|------------|----------------------------|-----------------------|-------------------------|
| Van Buren County  | 5,765      | \$86,475                   | \$25,943              | \$60,532                |
| Vanleer           | 415        | \$6,225                    | \$1,868               | \$4,357                 |
| Viola             | 133        | \$1,995                    | \$599                 | \$1,396                 |
| Vonore            | 1,533      | \$22,995                   | \$6,899               | \$16,096                |
| Walden            | 2,142      | \$32,130                   | \$9,639               | \$22,491                |
| Warren County     | 40,878     | \$613,170                  | \$183,951             | \$429,219               |
| Wartburg          | 899        | \$13,485                   | \$4,046               | \$9,439                 |
| Wartrace          | 687        | \$10,305                   | \$3,092               | \$7,213                 |
| Washington County | 128,607    | \$1,929,105                | \$578,732             | \$1,350,373             |
| Watauga           | 373        | \$5,595                    | \$1,679               | \$3,916                 |
| Watertown         | 1,515      | \$22,725                   | \$6,818               | \$15,907                |
| Waverly           | 4,080      | \$61,200                   | \$18,360              | \$42,840                |
| Wayne County      | 16,558     | \$248,370                  | \$74,511              | \$173,859               |
| Waynesboro        | 2,321      | \$34,815                   | \$10,445              | \$24,370                |
| Weakley County    | 33,415     | \$501,225                  | \$150,368             | \$350,857               |
| Westmoreland      | 2,421      | \$36,315                   | \$10,895              | \$25,420                |
| White Bluff       | 3,606      | \$54,090                   | \$16,227              | \$37,863                |
| White County      | 27,107     | \$406,605                  | \$121,982             | \$284,623               |
| White House       | 12,506     | \$187,590                  | \$56,277              | \$131,313               |
| White Pine        | 2,348      | \$35,220                   | \$10,566              | \$24,654                |
| Whiteville        | 4,485      | \$67,275                   | \$20,183              | \$47,092                |
| Whitwell          | 1,723      | \$25,845                   | \$7,754               | \$18,091                |
| Williamson County | 231,729    | \$3,475,935                | \$1,042,781           | \$2,433,154             |
| Williston         | 378        | \$5,670                    | \$1,701               | \$3,969                 |
| Wilson County     | 140,625    | \$2,109,375                | \$632,813             | \$1,476,562             |

Financial Stimulus Accountability Group Report (Updated June 2, 2021)

| <b>RECIPIENT</b> | <b>POPULATION</b> | <b>\$15 PER CAPITA ALLOCATION</b> | <b>ADVANCED AMOUNT - 30%</b> | <b>REMAINING BALANCE - 70%</b> |
|------------------|-------------------|-----------------------------------|------------------------------|--------------------------------|
| Winchester       | 8,715             | \$130,725                         | \$39,218                     | \$91,507                       |
| Winfield         | 1,002             | \$15,030                          | \$4,509                      | \$10,521                       |
| Woodbury         | 2,850             | \$42,750                          | \$12,825                     | \$29,925                       |
| Woodland Mills   | 357               | \$5,355                           | \$1,607                      | \$3,748                        |
| Yorkville        | 257               | \$3,855                           | \$1,157                      | \$2,698                        |

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**Appendix 14**



**STATE OF TENNESSEE**  
CARES ACT: COVID-19 Transit Relief Funds

## CARES ACT: Public Transit Relief

- Funds are to prevent, prepare for, and respond to COVID-19
- All activities normally eligible under Sections 5307 and 5311, including transit planning, operating and capital
- 100% federal share – no state or local match
- Starts January 20, 2020, no lapse date
- Apportioned April 2, 2020 to Tennessee
  - 5311 Rural Program \$64,523,351
  - 5311 Program, Appalachian \$1,110,000
  - 5307 Small Urban Program \$29,784,268
  - Memphis \$30,580,056
  - Nashville \$75,737,828
  - Chattanooga \$9,593,528
  - Knoxville \$18,423,476



## CARES ACT: Public Transit Relief

- Operating expenses include
  - Administrative leave for personnel due to reductions in service or quarantine
  - No limit on operating expenses
  - No limit on paratransit
- Operating expenses and some capital do not need to be in TIP/STIP or long range plan
- Additional regulatory relief available
  - TDOT requested waiver to do meal, grocery and pharmacy deliveries
- 5311 typical *operating* match is 50% federal, 25% state, 25% local
- 5307 typical *operating* match is 50% federal, 50% local (state assists with local match, typically amounting to 25% state, 25% local)
- Tennessee agencies' farebox and contract revenue severely depressed during virus response
- Ridership down by 40-99%
- Some drivers on leave (esp. medically vulnerable); service cut back





## CARES ACT: 5311 Rural

- TDOT allocated **50% of 5311 rural transit relief funds**
  - Existing allocation methodology:
  - Pigeon Forge and Gatlinburg fixed route systems allocated first
  - Nine Human Resource Agencies (HRAs)/Dev'l Districts receive allocation based on
    - Population - 50%
    - Public Passenger Trips - 30%
    - Public Vehicle Revenue Miles - 20%
  - About 8 months at full burn rate (varies per agency)
- Second 50% to be allocated in 6-9 months based on lessons learned and outstanding needs
- TDOT conducting a 5311(f) Intercity Bus consultation on whether needs are met; if not, up to 15% of CARES 5311 funds may be provided to Intercity Bus providers
- Rural agencies are TDOT sub-recipients, TDOT's grant application to FTA was approved 5/12/20 and contracts are being issued
- Contracts allow re-distribution of unspent funds



## CARES ACT: 5307 Small Urban

- TDOT allocated **50% of 5307 small urban funds** based on National Transit Database 2019 operating expenses
  - Agencies made whole to last year, no match/revenue needed
  - 8.5 months funding at full burn rate
- 5307 formula was not available, undergoing necessary revisions
- Two agencies received addn'l Small Transit Intensive Cities funds (STIC)
- Second 50% will be allocated in 6-9 months based on lessons learned, new formula and outstanding needs
- TDOT provided "split allocation letter" to FTA, FTA issued grant funds to agencies; rapid implementation



## CARES ACT: 5307 Large Urban

- 5307 Large Urban funds were allocated directly to
  - Memphis
  - Nashville
  - Chattanooga
  - Knoxville



[END]