The book Nashville doesn’t want you to read.

Tennessee Center for Policy Research

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Citizens Against Government Waste (CAGW) is a private, nonprofit, nonpartisan organization dedicated to educating the American public about waste, mismanagement and inefficiency in the federal government. Since its inception, CAGW has been at the forefront of the fight for efficiency, economy and accountability in government. CAGW has more than a million members and supporters nationwide. Since 1986, CAGW and its members have helped save taxpayers more than $1 trillion. CAGW publishes special reports, its official newspaper Government WasteWatch and the monthly newsletter Wastewatcher to scrutinize government waste and educate citizens on what they can do to stop it. CAGW’s publications and experts are featured regularly in television, radio, print and Internet media.

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The Tennessee Center for Policy Research is an independent, non-profit and nonpartisan research organization dedicated to providing concerned citizens, the media and public leaders with expert empirical research and timely free market policy solutions to public policy issues in Tennessee.

The Tennessee Center for Policy Research generates and encourages public policy remedies grounded in the capacity of private enterprise, the ingenuity of individuals and the abilities of active communities to achieve a freer, more prosperous Tennessee.

Committed to its independence, the Tennessee Center for Policy Research neither seeks nor accepts any government funding. The Tennessee Center for Policy Research is a 501(c)(3) organization that enjoys the tax-deductible support of individuals, foundations and businesses sharing a concern for Tennessee's future and an appreciation of the role of sound ideas and a more informed debate.

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The Tennessee state government is in the midst of a budget crisis. Many shortsighted politicians and bureaucrats are quick to blame declining revenues for the state’s budgetary woes. Readers of the fourth annual Tennessee Pork Report will quickly determine that too much spending, not too little tax revenue, is to blame.

The 2009 Tennessee Pork Report exposes nearly 100 pork projects, bungled boondoggles, bad ideas and examples of abuse of power that resulted in the waste, fraud and abuse of more than $580 million of Tennessee taxpayers’ hard-earned money.

Included among the shocking examples of taxpayer-funded expenditures in Tennessee are:

- $9 million for the “Party Bunker,” an underground entertainment facility buried in the front yard of the Governor’s Mansion;
- $7.4 million to finance government-approved art, including a grant to an author of sex novels and support for a film festival showing “an Iraqi bloodbath” and “porn-influenced sexual encounters;”
- $2.3 million to bail out 11 financially insolvent state-owned golf courses;
- $1 million to study mouse genomes at the University of Tennessee; and
- $482,572 to fund the “Barge to Nowhere,” a ferry connecting Benton and Houston Counties that carries less than 17 passengers per day.

For the fourth consecutive year, the Tennessee Center for Policy Research and Citizens Against Government Waste have joined forces to expose these, and many more, examples of the misuse of Tennesseans’ tax dollars in the Tennessee Pork Report. The Pork Report is the Volunteer State’s most comprehensive examination of waste, fraud and abuse of tax dollars at all levels of government in Tennessee.

The concept of exposing government waste was expanded in 1982 when President Ronald Reagan established a panel of business executives and private sector volunteers to undertake a comprehensive review of the federal government. The report of the President’s Private Sector Survey on Cost Control – better known as the Grace Commission – made 2,478 recommendations that could save taxpayers $424.4 billion during a three-year period.

Following the report’s publication in 1984, commission chairman J. Peter Grace joined with syndicated columnist and Pulitzer Prize-winner Jack Anderson to form Citizens Against Government Waste (CAGW) to promote implementation of the recommendations.

Since then, CAGW has been exposing wasteful spending at all levels of government. CAGW’s popular Congressional Pig Book (an annual exposé of pork-barrel spending in federal appropriations bills) and Prime Cuts (a comprehensive look at the depth and breadth of waste throughout the federal government), as well as other recommendations, have helped save taxpayers more than $1 trillion.

The Tennessee Center for Policy Research (TCPR) has incorporated the premise of the Pig Book and Prime Cuts publications to create, with
the support of CAGW, the 2009 Tennessee Pork Report. The Pork Report exposes pork spending projects by elected officials; reveals waste, fraud and abuse of tax dollars at the state and local level; and uncovers the cost of corruption and abuse of power to Tennessee’s taxpayers.

Since its founding in 2004 by Drew Johnson, TCPR has been Tennessee’s leading voice for fiscal responsibility, government transparency and the reduction of the size and scope of government. As the state’s free market think tank and premier government watchdog organization, TCPR tirelessly advances policies to ensure limited, responsible government, while defending the Founding Fathers’ vision of a free society. Tennesseans have benefited from those efforts through lower taxes, decreased amounts of state and local spending and greater accountability and transparency in government.

This fourth annual version of the Tennessee Pork Report features a record amount of waste, fraud and abuse of taxpayers’ hard-earned dollars by elected leaders and government officials in Tennessee. From a $90.9 million Pre-K scheme designed as a political payoff, to a pair of Hardeman County Emergency Medical Services employees who purchased $2,899 worth of drugs for their personal use with county funds, government waste comes in many shapes and sizes throughout the Volunteer State.

It is the hope of TCPR and CAGW that by exposing wasteful pork projects, embarrassing corrupt bureaucrats and revealing costly flaws with well-intentioned government programs, the 2009 Tennessee Pork Report will result in leaner, more responsible government across Tennessee – and, ultimately, more money in the pocket of every taxpayer.
The Budgetary Double-Bogey

After careful consultation with the Tennessee Constitution, the Tennessee Center for Policy Research has determined that there is no mention of the word “golf” in the document. Providing Tennesseans with golf courses is, thus, not a proper role of state government. This fact, however, did not prevent the state government from putting away $2.3 million in taxpayer money to subside a dozen state-owned golf courses.

Of the 12 golf courses owned and managed by the state, only one – the Chattanooga-area Bear Trace at Harrison Bay – managed to break even in 2008. Each of the other 11 courses required taxpayers, most of whom do not play golf and nearly all of whom will never play on far-flung state-run courses, to bail them out in order to keep them financially solvent. Eight of the taxpayer-funded courses required more than $130,000 in public money to keep them in operation.

In 2006, the inaugural Pork Report exposed that the state had squandered $436,500 in taxpayer funds subsidizing state-owned golf courses during the previous fiscal year. Just four years later, taxpayers were forced to pay $2,300,584 to fund failing government courses – a whopping 527 percent increase in the cost of

<table>
<thead>
<tr>
<th>Golf Course</th>
<th>Revenue</th>
<th>Expense</th>
<th>Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chickasaw</td>
<td>$452,947</td>
<td>$824,962</td>
<td>-$372,015</td>
</tr>
<tr>
<td>Cumberland Mountain</td>
<td>$989,957</td>
<td>$1,124,918</td>
<td>-$134,961</td>
</tr>
<tr>
<td>Fall Creek Falls</td>
<td>$528,062</td>
<td>$737,300</td>
<td>-$209,238</td>
</tr>
<tr>
<td>Harrison Bay</td>
<td>$1,165,587</td>
<td>$1,078,864</td>
<td>$86,723</td>
</tr>
<tr>
<td>Henry Horton</td>
<td>$765,477</td>
<td>$1,030,431</td>
<td>-$264,954</td>
</tr>
<tr>
<td>Montgomery Bell</td>
<td>$823,048</td>
<td>$1,015,198</td>
<td>-$192,150</td>
</tr>
<tr>
<td>Old Stone Fort</td>
<td>$327,485</td>
<td>$371,561</td>
<td>-$44,076</td>
</tr>
<tr>
<td>Paris Landing</td>
<td>$718,432</td>
<td>$813,955</td>
<td>-$95,523</td>
</tr>
<tr>
<td>Pickwick*</td>
<td>$430,592</td>
<td>$966,375</td>
<td>-$535,783</td>
</tr>
<tr>
<td>T.O. Fuller</td>
<td>$372,750</td>
<td>$655,651</td>
<td>-$282,901</td>
</tr>
<tr>
<td>Tims Ford</td>
<td>$566,935</td>
<td>$800,883</td>
<td>-$233,948</td>
</tr>
<tr>
<td>Warriors Path</td>
<td>$883,328</td>
<td>$905,086</td>
<td>-$21,758</td>
</tr>
<tr>
<td><strong>Total:</strong></td>
<td><strong>$8,024,600</strong></td>
<td><strong>$10,325,184</strong></td>
<td><strong>-$2,300,584</strong></td>
</tr>
</tbody>
</table>

*Pickwick course was closed from July 5 to Sept. 30, 2007 for reconstruction of the greens. This closure resulted in a $100,000 one-time expense and $117,000 in lost revenue compared to typical fiscal years, for a total negative impact of $217,000 due to course maintenance, according to the Tennessee Department of Environment and Conservation.*

Fun and Games
golf course subsidies to Tennesseans from 2005 to 2008.

Golf Subsidies: An Exploding Cost for Tennesseans

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Amount Lost</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>$436,500</td>
</tr>
<tr>
<td>2006</td>
<td>$1,191,342</td>
</tr>
<tr>
<td>2007</td>
<td>$1,434,669</td>
</tr>
<tr>
<td>2008</td>
<td>$2,300,584</td>
</tr>
</tbody>
</table>

At a time when the state government is scrambling for money to make ends meet, these constitutionally dubious, financially insolvent state-owned golf courses should be the first things sliced. Unfortunately, state lawmakers continue to defend what most Tennesseans would agree is indefensible spending on golf courses as the state’s poorest residents subsidize vacationing golfers when paying sales tax on a loaf of bread or shoes for their children.

Hey, Bubba, is That a Picasso?

Few Tennesseans realize that a building brimming with bureaucrats and a commission of 15 political appointees hand-selected by the governor directs more than $7.4 million in taxpayers’ money in the name of art.

As the 2006 Tennessee Pork Report pointed out:

“Government funding of the arts is problematic on several levels. Since bureaucrats determine what art receives government funding, the state ultimately has the authority to determine what defines or constitutes art. This paves the way for government censorship of art.

Furthermore, government funding of art rests on the questionable notion that a group of government officials knows what art is good, or at least worthy of support. Art—like all other goods and services—should exist in a market environment. If art is of value to a society, people will buy it, listen to it, watch it and enjoy it. It should not be left to the government to tax individuals to support art deemed worthy or acceptable by a state bureaucracy.”

During the 2008-2009 fiscal year, the Tennessee Arts Commission devoured $7,419,100 in tax money – $6,375,500 in state funds and another $1,043,600 in federal tax dollars.
The members of the Commission gave away the majority of those tax dollars in the form of 336 arts-related grants worth a combined $5,202,220. The grants range in size from a $500 award to the Maury County Public Library in Columbia to a $164,324 handout to ArtsMemphis, which then reallocates the state grant money to various Shelby County-area arts organizations.

Other organizations and individuals receiving taxpayer-subsidized grants through the Arts Commission include:

- $15,200 to Arts at the Airport to hang visual art on the walls of terminals at the Nashville International Airport;
- $6,700 to the LaFollette-based Campbell Culture Coalition to underwrite the third annual “Louie Bluie Festival;”
- $5,600 to the Appalachian Ballet Company in Maryville to support a production of The Nutcracker;
- $5,000 to University of the South professor and founder of Nashville’s Fugitive Art Center Greg Pond for an “Individual Artist Fellowship” for visual arts;
- $3,740 to Cumberland University, a private college in Lebanon, to finance the school’s annual spring musical;
- $3,600 to Tango Nashville to subsidize the nonprofit’s annual “Tango by Moonlight” event in Nashville’s Centennial Park; and,
- $3,000 to the Houston County Arts Council to sponsor a production of Hello Dolly.

Tax Dollars for Dirty Movies

In April, film fans flocked to the 40th annual Nashville Film Festival at the chic Regal Green Hills theater. Frustratingly for taxpayers, their money flocked to the Film Festival as well.

In 2009, the Tennessee Art Commission handed $29,040 in tax money to subsidize the Nashville Film Festival. Some of that money went to support films many taxpayers will never see and, in fact, would find highly objectionable.

“The Afterschool” begins with an opening montage of YouTube-style clips, ranging “from a laughing baby and a piano-playing cat to an Iraqi bloodbath and Saddam Hussein’s hanging.”

Scene from “Teat Beat of Sex”

The protagonist, according to The New York Times, is an introverted 10th grader who surfs the Internet in search of rough-talking pornography. This interest in bawdy Internet videography leads the lad to film “two popular seniors overdosing on rat poison-laced drugs, as well as his maiden, porn-influenced sexual encounter with a classmate.”

“For First Time Long Time” profiles Peter, a man who took a few too many “little blue pills.” The erectile dysfunction drug overdose results in a humiliating case of priapism. Unfortunately for Peter, he is faced with “delivering a career defining presentation.” Peter embraces his condition and hopes that his colleagues aren’t too hard on him during his big day.

“Teat Beat of Sex” is a series of one-minute cartoon episodes that graphically discuss sex from a female perspective. The 2009 Nashville Film Festival featured episodes 7-13 from the collection of racy animated adult short films, which addressed topics such as “mysteries of the G spot,” anal sex, menstruation, kinks and one night stands.

The Film Festival screened episodes 1-6 of this controversial cartoon series last year. Because there are 50 episodes in total, Tennesseans may be paying to show the sexual shorts well into the next decade.
Whether the Film Festival is using tax dollars to subsidize screenings of “Sleeping Beauty” or “First Time Long Time,” it’s simply not appropriate for bureaucrats to force taxpayers to fund movie viewings.

Journalistic Integrity for Sale

The Tennessee Arts Commission also granted $6,000 to Nashville Public Radio and $3,240 to Nashville Public Television, creating a glaring conflict of interest for the two mid-state media outlets. Both Nashville Public Radio and Nashville Public Television create news content, including reports and investigations regarding state government. Even though these grants are aimed at arts-related programming, the state government impacts the bottom line of these news organizations, possibly threatening objectivity when the outlets address issues related to state government, state arts funding and other topics of concern to taxpayers.

Hopefully this Isn’t on Junior’s Summer Reading List

Taxpayers funded a $5,000 “Individual Artist Fellowship” given to Nashville-based author Victoria Lancelotta. Lancelotta is best known for Far, a novel filled with “talk of raw sex,” and Here in the World: Thirteen Stories, her sexually-charged collection of short stories. One of Here in the World’s 13 stories is “Festival,” which features a vivid scene of a 15-year-old girl watching her older sister have sex with a boyfriend. In “Quiet,” another of the short stories featured in Here in the World, the tale’s high school-aged protagonist declares to a classmate “I’m really going to [f***] him,” when the topic wanders to a boy from school.

While novelist Padgett Powell applauds Lancelotta’s fiction for being “charged by a sexuality that is raucous, disturbed, frisky, fun, raffish and refined,” many Tennesseans won’t appreciate knowing that some of their hard-earned money was seized to support an author that they would find vulgar and offensive.

Sounds Like the State Capitol to Me

In 2008, the Chattanooga Theatre Centre (CTC) received $28,800 from the Arts Commission. Among the productions scheduled for the CTC’s 2009 season is Noises Off. According to the CTC’s website, Noises Off “is the type of play in which young ladies run about in their underwear, old men drop their trousers, and many doors continually open and shut.” CTC is also planning a taxpayer-subsidized presentation of Psycho Beach Party this summer.

Finally, A Pork Project for Pigs

The Tennessee Department of Agriculture once again gets a blue ribbon for government waste thanks to its continued commitment to providing welfare to fairs and livestock shows across the Volunteer State.

Fairs and livestock shows benefit from two different types of taxpayer-financed subsidies: both the State Aid and Merit Award programs.

As the 2008 Tennessee Pork Report explained, “State Aid money subsidizes premiums fairs pay for contests and agricultural displays, including the prize money for the blue ribbon-winning fruits, vegetables, canned goods and farm animals. Merit Award funds are paid to fairs and
livestock shows for meeting basic requirements for cleanliness and other measures of quality.”

The 73 fairs and livestock shows receiving State Aid funds and the 50 getting Merit Award subsidies in Fiscal Year 2008-2009 included:

- Mid-South Fair (Memphis) – $12,192;
- Lincoln County Fair (Fayetteville) – $10,003;
- Obion County Fair (Union City) – $9,521;
- Putnam County Fair (Cookeville) – $4,258;
- Henderson County Free Fair (Lexington) – $1,981;
- Blue & Gold Market Lamb Show (Selmer) – $819; and
- Bradley County 4-H Spring Steer Show (Cleveland) – $419.

In total, the state gave away $187,988 in fair and livestock show-related handouts this year, including $117,000 in State Aid premiums and $70,000 in Merit Award grants.
A Whole Lot of Money for a Hole in the Ground

The 2008 Pork Report called the Tennessee Governor’s Mansion “a house of horrors for taxpayers.” Governor Phil Bredesen and First Lady Andrea Conte spent an indefensible $19.2 million – including $12.8 million in tax dollars – renovating the mansion, which appraised at the time for $900,100. In the publication, the Tennessee Center for Policy Research exposed some of the ornate accoutrements that drove the cost of the remodeling job through the roof, including:

- $321,393 to renovate the kitchen;
- $53,850 to add accent lighting in the house;
- $14,436 to install new dimmer switches with fancy brass cover plates;
- $10,930 to build a wet bar upstairs; and
- $7,511 to refinish bathroom sink legs with glitzy metal gilding.

The same Pork Report also warned of the looming expense of an underground entertainment facility known to political insiders as the “party bunker,” which would result in “millions of additional dollars in expense to taxpayers.”

Unfortunately, this prediction was accurate.

The party bunker, which is officially known as “Conservation Hall,” began as an above-ground enclosed glass atrium for entertaining guests at the suburban residence. The facility was set to cost $4.6 million, which was to be funded entirely through private donations raised by the First Lady.

As the Governor’s Mansion renovation project grew into an embarrassing $19.2 million boondoggle, plans for the reasonable above-ground entertainment area were scrapped in favor of a 14,000 square foot underground ballroom and entertainment complex, capable of hosting more than 500 guests at a time.

Like the size and scope of the plans for the Conservation Hall, the cost has increased dramatically. The original $4.6 million price tag has ballooned to nearly $9 million. And that’s just the beginning. Natural cost overruns associated with building such a large facility underground mean the price of the Bunker will almost certainly reach well over $10 million.

Troublingly for taxpayers, on top of everything else, the First Lady turned out to be an absolutely inept fundraiser. As a result, the bunker’s impending eight-digit price tag will be borne almost entirely by taxpayers.

Ms. Conte initially promised to raise 60-80 percent of all mansion-related projects privately. In total, however, she has collected only $6.4 million in cash and in-kind contributions, leaving taxpayers to fund the rest of the $28+ million total cost of the party bunker and mansion renovation projects.

The windowless underground bunker, which has an entrance hidden from view, has already been criticized as a possible place for governors to shake down donors. It appears that Gov. Bredesen may have gotten a head start by using the bunker to engage in potential quid pro quo before ground was ever broken.

Archimania, the Memphis-based architecture firm heading up the bunker project, was selected to design it shortly after the company’s
owner, Barry Alan Yoakum, gave a sizable donation to Gov. Bredesen’s reelection campaign.

Even worse, just weeks before the Bredesen Administration awarded a $197 million incentive package to Nissan, the automaker contributed $100,000 to offset the First Lady’s flagging fundraising efforts.

**Billion-Dollar Bond Bonanza**

Facing a state budget shortfall soaring into the hundreds of millions of dollars, Gov. Bredesen’s 2009 budget plan included a record $1.1 billion in proposed bonds. Included in these bond proposals are several ill-advised schemes that push debt off onto future years, as well as bond projects that have never been subject to bonding before. Worst of all, the Governor’s bond boondoggle will cost taxpayers $438 million in interest payments alone.  

Here are some the specifics of the state’s proposed bond gamble:

- $350,000,000 for bridge and road projects across the state. Tennessee has always paid cash for road and bridge-related repairs and construction. Bucking 212 years’ worth of tradition stands to cost the state as much as $25,036,057 in interest, according to State Treasurer David Lillard;

- $262,000,000 to the already-approved Volkswagen and Hemlock corporate welfare ventures;

- $210,900,000 to the Department of Finance and Administration for capital outlays and grants to local governments, creating a state government stimulus scheme;

- $168,300,000 for previously-approved new buildings and renovations in the state’s two higher education systems, corrections and mental retardation programs. Money already approved for those projects from previous budgets would then be sent to the state’s reserve fund, creating a shell game with tax dollars; and

- $56,900,000 for a Wacker Chemie AG corporate welfare project in Bradley County.  

In total, the Governor wants the legislature to bond $1,133,991,000 in new spending, including $695,700,000 in principal payments and another $438,291,000 in interest.  

Rather than utilizing the state’s lean budget situation as a valuable opportunity to prioritize and make tough decisions about how to spend tax dollars, the Administration and many supportive lawmakers are exploiting the budget woes to justify new spending to be paid for by future Tennessee taxpayers.

**Kids Come Last**

Since the idea was first floated in 2005, the Tennessee Center for Policy Research has warned against a large-scale government-run Pre-Kindergarten scheme. Government Pre-K programs suffer from a “fade out” effect and fail to produce long-term benefits for student. The role of government in educating four-year-olds was questioned by TCPR, which called the proposal a “taxpayer-funded daycare” and “a jobs program for the teachers union.”

Still, Gov. Bredesen pushed forward with his signature program, and lawmakers refused to stand up against a program touted as one “for the kids.”

Four years and $280.4 million later, it turns out that Tennessee’s government Pre-Kindergarten program produces no long-term benefit to students or taxpayers, according to a state-sponsored study released in August, 2008.
The study, performed by the Ohio-based Strategic Research Group, found that “by the Second Grade there was no statistically significant difference [in educational performance] attributable to Pre-K participation.” Initial gains in student achievement associated with Pre-K fade away within three years, leaving no lasting impact on students, according to the study.

Even in the face of the state’s own study quantitatively concluding that Pre-K is a flop, the Governor’s budget calls for $90.9 million in additional funding for Pre-K. By continuing and, worse, expanding the government-run Pre-K program, Gov. Bredesen is showing a sheer disregard for what’s best for the children, never mind the taxpayers, of Tennessee.

The only reasons lawmakers continue to fund Tennessee’s Pre-K scheme is because the failing program was never about the children. It was always about creating jobs for the teachers’ union, one of the most powerful lobbying forces and one of the largest campaign contributors in Tennessee.

It’s time to be honest about what Tennessee’s Pre-K program really is: a huge, intrusive $90.9 million pork project that does little to benefit the children of the state.

Buying a Legacy is Expensive for Taxpayers

In the final days of the 2008 legislative session, as the Tennessee General Assembly worked to finalize its state budget, Gov. Bredesen submitted a last-minute budget amendment chock-full of millions of dollars in pork projects. Facing a downturn in the economy at the time, the Governor’s push for pork made many Tennesseans scratch their heads. With the state mired in a serious budget deficit, the Governor’s request for millions in new spending for his favorite pet projects seems unforgivably irresponsible.

The following is an overview of the amount of money spent subsiding some of the dozens of projects Gov. Bredesen thought were more deserving of taxpayers’ money than taxpayers, themselves:

- $500,000 to the 4-H Foundation;
- $500,000 to Future Farmers of America;
- $100,000 to the Stax Museum of American Soul Music in Memphis;
- $100,000 to Community Arts Development of Dickson County;
- $90,000 to the Pink Palace Museum in Memphis;
- $75,000 to In Full Motion, Inc., a Nashville-based nonprofit;
- $50,000 to the National Civil Rights Museum in Memphis;
- $25,000 to the Tennessee Arts Commission for infrastructure expenses; and
- $1,500 to Franklin County’s Cowan Railroad Museum.

Also hidden in the Administration’s 11th hour budget request: a $1 million handout to the Mouse Genome Consortium at the University of Tennessee Health Science Center

Bredesen’s Book Bungle


The Governor originally planned to fund the idea privately, following Parton’s lead, but as he realized his power over the public purse strings, the program – and its expense to taxpayers – expanded wildly.
The first sign of trouble for taxpayers was when, in a move potentially fraught with conflicts of interest, the Governor relocated his personal foundation, which administers the Books From Birth program, to an 11th floor office in the state-owned Andrew Johnson Tower in Nashville. Soon thereafter, the program expanded to send a book a month to every child in Tennessee under the age of five.

Regrettably, the program has now become a caricature of its charitable beginnings. Rather than relying on private donations to operate, Books From Birth snatches millions in state and local tax dollars to buy and mail the books. Thanks to Books From Birth, Tennessee’s poorest families are now forced to subsidize a government bureaucracy to send books to even the richest children in the state.

In 2007, when the Pork Report first questioned this improper government expenditure, Gov. Bredesen and the Tennessee General Assembly shook taxpayers down for $2.7 million in state tax dollars to subsidize the “charity.” Ah, the good old days. In 2008, the state budget earmarked $3,444,500 for the program. In the Governor’s 2009 proposed budget, another $3,444,500 is requested for Books From Birth.

It would be a heartwarming story if Gov. Bredesen, whose personal fortune is worth an estimated $250 million, funded Book From Birth himself. Unfortunately, he relies on Tennessee’s taxpayers – almost all of whom are less able to afford contributing to his pet project than he is – to fill up the coffers of his own foundation.
Sinking Cash into the Barge to Nowhere

In the good old days when the state’s coffers were flush with surplus tax dollars – November, 2007, to be exact – the Tennessee Department of Transportation (TDOT) decided to fund a government-run, taxpayer-subsidized ferry service across the Tennessee River connecting rural Benton and Houston Counties near the town of McKinnon.

The state sank $1,109,535 just to get the ferry operation up and running.\(^56\) On top of that initial million dollar investment, the scheme requires an additional $511,000 in annual operational expenses to keep the barge boondoggle afloat.\(^57\)

The state hoped that enough passengers buying tickets priced as low as $0.75 would keep the ferry’s finances out of the red.\(^58\) TDOT officials predicted that during summer months, “200 cars would use the ferry to cross [the Tennessee River] each day.”\(^59\) The same bureaucrats claimed the ferry would carry 80 to 100 cars per day even in the dead of winter.\(^60\)

To say those state estimates were erroneous would be kind. In truth, the ferry carries fewer than 17 cars daily.\(^61\)

As a result, in 2008, the ferry cost taxpayers $482,572 to keep those 17 passengers per day afloat, earning the ferry the mocking moniker of the “Barge to Nowhere.” Taxpayers subsidize each rider an astounding $86.83 per trip.\(^62\)

In the face of the state’s current budget concerns, several fiscally-responsible state lawmakers, Sen. Dewayne Bunch (R-Cleveland) and Rep. Brian Kelsey (R-Germantown), proposed a bill to put an end to the Barge to Nowhere, a move that would save taxpayers nearly half a million dollars a year.\(^63\)

Unfortunately for taxpayers, the bill was killed in the first committee it faced, the House Rural Roads Subcommittee, by a vote of 7-0.\(^64\) The state House members who voted to force taxpayers to continue subsidizing the Barge to Nowhere were:

- Judy Barker (D-Union City);
- Richard Floyd (R-Chattanooga);
- Bill Harmon (D-Dunlap);
- Matthew Hill (R-Jonesborough);
- Phillip Johnson (R-Pegram);
- Jimmy Matlock (R-Lenoir); and
- John Tidwell (D-New Johnsonville).

Several lawmakers who voted to continue the failing ferry service claimed that some of the small number of people who ride the ferry live on one side of the Tennessee River and work on the other, and the ferry significantly reduces the commuting time of these individuals.

In fairness, the closest bridges to McKinnon, the ferry’s eastern launching point, are 18 miles away to the north and about 35 miles away to the south. The ferry certainly makes for a more convenient crossing point for individuals living in certain Houston and Steward County towns like Big Sandy, Faxon and Tennessee Ridge. But the ferry’s revenue figures indicate that only an estimated 10 people use the ferry in their daily commute.\(^65\) In other words, it would be cheaper for taxpayers if the state gave each of the daily ferry riders a $48,000 check every year for the trouble of their additional commute time than it would be to continue operating the Barge to Nowhere.

What those well-meaning lawmakers fail to consider is that those 10 individuals who
actually benefit from the ferry chose to live in a rural area 15 miles from the closest bridge. They also chose to commute across the Tennessee River. Lawmakers are forcing 6.2 million Tennesseans to pay $482,572 a year to subsidize these 10 individuals, and are not giving taxpayers a choice in the matter.

The Biofuels Boondoggle is Back

Last year’s installment of the *Tennessee Pork Report* exposed a biofuels boondoggle that is destined to fail. The state has pledged $70 million to turn switchgrass – a type of prairie grass – into ethanol. That $70 million price tag includes an $8.25 million subsidy to bribe farmers to grow switchgrass, which is not native to Tennessee, instead of profitable crops like corn, wheat and soybeans. It also funds a $40.7 million experimental biofuels refinery in the East Tennessee town of Vonore to turn that switchgrass into ethanol.

As the 2008 Pork Report pointed out, switchgrass ethanol is more expensive and results in worse gas mileage than gasoline; it is also considerably worse for the environment than corn-based ethanol.

Well, the state government hasn’t finished throwing good money after this hopeless scheme. This year, lawmakers stand ready to provide $5.3 million in additional funding toward subsidizing third-year operations of the prairie grass ethanol facility. This is especially curious because, as of April 2009, this biofuels “facility” is still just a muddy field in a Monroe County industrial park.

Boll Weevils are Still Bugging the Budget

Every year when the *Pork Report* is released, one pork project bugs taxpayers more than any other: the boll weevil eradication program.

The program is a remnant of the power wielded by former state senator John Wilder (D-Mason) who, besides serving as the Speaker of the Senate and Lieutenant Governor for the better part of four decades, owns a very successful cotton business, which both grows and gins cotton. Each year, state tax dollars are diverted through the Tennessee Boll Weevil Eradication Foundation, which then redistributes the money to cotton farmers under the guise of eradicating boll weevils, a quarter-inch beetle that feeds on cotton buds. According to the state budget, however, Tennessee is 99 percent boll weevil free. This means the payments to cotton farmers amount to free money at taxpayers’ expense.

This lack of boll weevils didn’t prevent the state from spending $6,540,000 in 2008 to “eradicate” the virtually non-existent critter – far more than when the state actually had a boll weevil infestation. The active phase of the eradication program takes approximately 3-4 years before the boll weevils are eliminated, after which time a maintenance program that can be carried out for a few hundred thousand dollars a year is all that is needed to ensure that cotton fields remain boll weevil free. Tennessee’s active program has continued since 1998 – three times longer than necessary – meaning that the millions of dollars spent every year on active eradication efforts are fiscally irresponsible and agriculturally unwarranted.

In the months leading up to the 2009 legislative session, there was considerable discussion about trimming the boll weevil boondoggle from the budget as a way to help alleviate a small, but very visible, part of the state’s budget problems. However, in March, when Gov. Bredesen released his proposed budget, another $6,540,000 is earmarked for boll weevil eradication was requested on page B-336 of the 626-page document.

Unlike most boll weevils, the boll weevil eradication boondoggle appears alive and well.
How About a Permanent Vacation

When organizational restructuring at the Senate Engrossing Clerk’s Office (where Senate bills are enrolled and retyped to reflect amendments) eliminated one employee’s position, the move actually ended up costing taxpayers more than $24,000, thanks to nepotism and poor management.

After the position was cut, the director of the Office of Legislative Administration placed the sacked employee on administrative leave with pay from October 1, 2007, through March 31, 2008. This was done so the director could search for another cozy position for the employee in state government while the axed employee received taxpayer-funded paychecks for sitting at home.

The leave with pay plan was never submitted in writing or properly authorized, according to an investigation of the situation by the state Comptroller. Instead, it was simply agreed upon verbally between the director of the Office of Legislative Administration and the Speaker of the Senate, Ron Ramsey (R-Blountville), a violation of the Office of Legislative Administration’s personnel policies.

According to the office’s personnel analyst, after the director found a new state job for this employee, the employee was unsure whether or not she wanted the new position, so she then took annual leave from April 1 through May 15, 2008, while she decided. Finally, after seven and a half months of drawing a paycheck without working, the employee began her new job on May 16, 2008.

During the time the employee was on leave with pay, this “civil servant” was paid $24,396 and accrued 12 vacation days and six sick days.

According to a state audit, “once the Director received verbal approval from the Speaker, no one questioned whether the decision to continue paying the employee was a prudent one for the state’s taxpayers.” No kidding. This situation proves that when bureaucrats or politicians do something to help well-connected friends, taxpayers lose every time.

Next Time, Just Send a Card

Less than four months into the 106th Tennessee General Assembly, the legislature had already wasted more than $300,000 on needless congratulatory and memorializing resolutions, according to Representative Donna Rowland (R-Murfreesboro).

These “feel good” resolutions, which honor birthdays, anniversaries and personal achievements, have a price tag to taxpayers of roughly $800 each. Unfortunately, lawmakers introduce them by the dozens, pandering to friends and families of the honorees, essentially buying votes with tax dollars.

Some of the nearly 400 resolutions introduced so far in 2009 by state legislators include resolutions to:

- Honor the Linden Elementary “Wagga Wagga Warriors” for winning first place at the 2008 Lego League Competition;
- Celebrate Mary Jane Savage for her accomplishments in the world of dance and her contributions through her “Dance Divas” ministry;
- Congratulate Miss Amanda Belew on being named the “2009 Hostess Princess” of the 56th Annual World Biggest Fish Fry;
- Recognize Joseph McMinn, the Fifth Governor of Tennessee (who has already been recognized by having McMinn County and the City of McMinnville named in his honor);
• Acknowledge Kenneth Tidwell, who the Tennessee Forestry Association named the “2008 Outstanding Tree Farmer of the Year;”\(^8^5\)

• Pay tribute to Bronco Mendenhall (a man who has never been a resident of Tennessee) in recognition of his successes as the head football coach of Brigham Young University (a university that is not located in Tennessee);\(^8^6\)

• Salute the “Sweet-N-Sassy Hattitudes” chapter of the Red Hat Society on the Occasion of National Red Hat Day,\(^8^7\)

• Carlin and Arkie Greene in celebration of their 50th wedding anniversary,\(^8^8\)

• Virgil and Ruth Crane in celebration of their 60th wedding anniversary;\(^8^9\)

• Frank and Juanita Catron in celebration of their 75\(^{th}\) wedding anniversary.\(^9^0\)

Rep. Rowland, who refuses to vote on many of these types of resolutions in protest of their frivolous nature and high cost to taxpayers, is setting a good example. If all state legislators refrained from introducing congratulatory and memorializing resolutions, taxpayers would save hundreds of thousands of dollars each session and lawmakers could focus on addressing important issues for a change.
The Joke’s on Taxpayers

The Tennessee Department of Revenue, the agency responsible for collecting state tax dollars, recently proved it was no stranger to spending tax dollars. In 2007, during an annual training retreat known as “Team Week,” Department of Revenue officials forced teams of employees to make music videos of themselves singing Department of Revenue-related lyrics to the tunes of popular songs...while they were on the clock.

Unfortunately for those Revenue officials, those videos fell into the hands of the Tennessee Center for Policy Research. It turns out the videos were not only a colossal waste of time and taxpayers’ money, but many of them featured anti-taxpayer lyrics and images. In other words, Revenue employees made negative songs about the hardworking Tennesseans who were paying them to goof off.

For example, a song parody features Revenue employees singing, “Go. Go. Go, money. It’s your tax day. We’re gonna party. Like it’s your tax day,” to the tune of 50 Cent’s “In Da Club,” while dancing around what appears to be a dead taxpayer and a grieving widow.

In their video, one group of auditors sang the following lyrics to the Sam Cooke golden oldie “Chain Gang:”

“And we’re frightening taxpayers while we’re working on the chain gang.
And they’re thinking they’ll be working with us on the chain gang.”

A take on Madonna’s “Like a Virgin” included a male Revenue employee dressed in drag and sporting a Madge-inspired cone-shaped, aluminum foil brassiere while singing:

“I made it through the audit but now I’m so screwed.
Didn’t know what to assess ‘til I was through.
I was beat, called it complete.
I’d been had. I was sad and blue.
But you made me feel.
Yeah you made me feel exotic and new.
Like an auditor assessing for the very first time.
Like an auditor for the State of Tennessee.”

Other Revenue employees weren’t as funny in their videos. A group of revenuers issued a stern warning to taxpayers to the melody of “Reach Out I’ll Be There” made famous by the Four Tops:

“‘I’ll be there
To come and audit you.
I’ll be there.
No matter what you do.”

One song summed up the widely-held view that Team Week was a waste of time to the tune of The Beatles’ “I Want to Hold Your Hand:”

“Oh gee I had to be in Nashville for a week.
Please, please let this be the last seminar for me.
I want to get a tan. I want to get a tan.”

Sadly for taxpayers, the Department of Revenue added injury to their insults by handing Tennesseans a bill to the tune of $142,287 for the 2007 Team Week. After the Tennessee Center for Policy Research exposed the troubling videos, the state Department of Revenue refused to cancel the 2008 Team Week, which cost taxpayers another $140,733. They did, however, promise taxpayers they would stop ridiculing them in song parodies.
Umbrellas that Soaked Tennesseans

When it comes to collecting state revenue, the Tennessee Department of Revenue is the only game in town, but that didn’t prevent them from spending several thousand dollars on custom-printed promotional items featuring the Department’s logo in an attempt to increase “brand awareness.”

In 2008, the Department of Revenue ordered 180 royal blue 62” golf umbrellas featuring the Department’s logo in white. Including shipping, these umbrellas cost taxpayers $1,901.93

The revenuers didn’t stop wasting the public’s cash there, however. Department officials also ordered 180 silver LED flashlights, each featuring a custom engraving of the Department of Revenue's logo on the handle. The batch of flashlights lit up taxpayers for another $928.20.94

In total, the Department of Revenue spent $2,829.20 in tax money on the promotional goodies.

Apparently it never dawned on the Department of Revenue that advertising on umbrellas and flashlights is not only unnecessary, it’s downright dumb. Because the Department has no competition in the state revenue collection business, name recognition simply doesn’t matter. Obviously, respecting taxpayers’ hard-earned money doesn’t matter to the Department of Revenue either.

Planes are Pains in the Pocket

The Tennessee state government owns eight airplanes and seven helicopters, not including 37 planes used by aerospace programs at the University of Tennessee and Middle Tennessee State University.95

The Department of Transportation owns five airplanes. The Department of Agriculture, the Tennessee Bureau of Investigation and the Tennessee Wildlife Resources Agency have one taxpayer-funded plane each on their books. The Department of Safety owns all seven helicopters.96

Servicing, fueling and storing these aircraft cost state taxpayers $1,582,125 each year.97

Aside from saving the $1.5 million in annual maintenance costs, the state could pocket nearly $12 million if it sold every non-education-related aircraft it owns.98

Learning from the Experts

In Tennessee, the state government reimburses county correctional facilities at a rate of around $35 per prisoner/per day in order to reduce counties’ burdens related to operating prisons and workhouses. Unfortunately, a growing number of employees handling reimbursement forms for correctional facilities seem to be learning lessons from the thieves and conmen incarcerated at their lockups. Four separate county correctional facilities inflated the number of felon days in order to receive more than their fair share of state taxpayers’ money. The counties that benefitted include:

- Hamilton County, where the Hamilton County Workhouse pulled in $7,035 by falsely claiming 201 felon days;99
- Polk County, whose jail reported 156 more felon days than it actually provided, resulting in an overpayment of $5,460 to the county;100
- Smith County, in which employees at the correctional facility netted the county an additional $1,120 by overreporting felon days by 32; and101
• Unicoi County also overstated by 32 felon days, making the East Tennessee county $1,032 richer at the expense of taxpayers.¹⁰²

Justice is Blind, but It’s Not Cheap

When the state government decided to audit Tennessee’s 31 District Attorney General’s Offices and Drug Task Forces, auditors expected to find few violations of the public trust. After all, Tennesseans expect the people who keep the bad guys in check to keep themselves in check as well. The audits, however, turned up several unfortunate examples of employees who couldn’t stop themselves from taking advantage of tax dollars.

In the Fourth Judicial District, a Drug Task Force agent pocketed $5,704 in Drug Task Force funds. The agent was given his pink slip and repaid $4,460 of the money, but the Sevierville-based Task Force is still short $1,244 of taxpayers’ money.¹⁰³

In just one year, the District Attorney General’s Office of the Twelfth Judicial District paid $2,344 for inexcusable cell phone fees, including “exceeding the allowable monthly minutes, 411 connection fees, monthly text messaging charges, downloads, and other related extra charges.”¹⁰⁴

An employee of the Twenty-first Judicial District’s Attorney General’s Office made off with $3,928 by submitting 18 fraudulent travel claims and reimbursement requests, many of which included a forgery of the district attorney general’s signature, to the Williamson County Trustee’s Office.¹⁰⁵

With those examples of abuse of power in Attorney General’s Offices and Drug Task Forces, taxpayers should be outraged that the long arm of the law extends right into their wallets.

And the Toilets are Still That Dirty?

Tennessee maintains 19 rest stops along the state’s interstate highways.¹⁰⁶ The maintenance, janitorial and minor landscaping services for these rest stops would seem to provide a natural opportunity for the state to save taxpayers a few dollars by contracting the work out to the lowest bidder. Unfortunately, state government views rest area maintenance as a convenient opportunity to funnel tax dollars into the coffers of favored charities.

Each year, without going through a competitive bidding process, the state awards an inflated contract to the Community Rehabilitation Agencies of Tennessee (CRAT) to provide maintenance for Tennessee’s rest stops. CRAT then subcontracts the maintenance duties to local nonprofits. These nonprofits then contract with the people who actually do the cleaning and upkeep of the rest areas, skimming money off the top for their troubles.

This year’s rest stop maintenance contract cost Tennesseans a staggering $3,758,397.¹⁰⁷

State lawmakers and government officials defend this nonsensical scheme proudly because some of the tax dollars wasted by inflating the maintenance contracts go to worthy charities including Easter Seals, Goodwill and the Dawn of Hope.¹⁰⁸

Few state policymakers will ever have the backbone to admit that awarding rest area maintenance contracts without a competitive bidding process, at an inflated rate, makes no sense at all, even if it does help worthy causes.

State government shouldn’t be in the business of subsidizing charities. What the state government should be in the business of doing is making sure taxpayers get a good value for their money when the state contracts out for services. Doing so ensures that taxpayers keep more of their own money for supporting their favorite charities, rather than being forced to support the nonprofits lawmakers deem suitable.
No Wonder the Calls Never Got Through

Few sensible Tennesseans would spend their own money to pay for telephone service when no phone is ever plugged into the jack. But because the Department of Finance and Administration (F&A) spends taxpayers’ money rather than their own, they had no problem paying the bill for 89 unused phone lines. F&A’s unused phone lines resulted in an outrageous price tag to taxpayers of $26,616.\(^{109}\)

Another agency under the auspices of the Department of Finance and Administration, the Division of Mental Retardation Services, also failed to disconnect unused phone lines, costing taxpayers an additional $13,200 in 2007, according to state auditors’ estimates.\(^{110}\)

Signs of Government Waste in the Wrong Place

The 2008 Pork Report uncovered the more than $280,000 spent by the Tennessee Department of Transportation and the Tennessee Department of Environment and Conservation to pepper Tennessee’s highway and byways with 187 Watershed Awareness signs.\(^{111}\)

Despite an average cost of over $1,500 per sign, there is no proof that these giant green watershed markers have made one stream, creek, pond, lake or river any cleaner.

To make matters worse, because of a series of goofs, there have been additional watershed sign-related costs since last year. Several of the signs were put up in the wrong watershed. For example, in Northeast Tennessee, workers proudly erected a sign for the Nolichucky River watershed right in the middle of the Watauga River watershed.\(^{112}\) Additionally, a pair of signs along State Route 111 in Sequatchie County had to be switched, as well as signs meant to go on opposite ends of Davidson County.

In total, taxpayers had to pay another $658 to fix the mistakenly-placed signs and reset them in their proper locations.\(^{113}\)
Cheating Venerable Veterans

If there were an award for the state agency which, year after year, proves it couldn’t care less how it manages and spends state taxpayers’ hard-earned money, it would go to the bureaucrats at the Tennessee State Veterans’ Homes Board.

Every time the board is audited, there’s a laundry list of improper payments, unauthorized purchases and misused credit accounts. The resulting expense to taxpayers is rarely enormous, but the blatant disregard for tax dollars is nothing short of outrageous.

In the wake of every audit, the managers of the board promise they will take steps to prevent the disgraceful mismanagement of tax dollars and clean up their act. As a result, the board gets off without so much as a slap on the wrist and continues carelessly spending public funds. So, while it may be infuriating, it should not be surprising that auditors uncovered more of the same in a recent audit.

The most recent audit of the State Veterans’ Homes Board, released on March 26, 2009, found that, “[f]or the seventh consecutive audit, the board has not addressed the risk of illegal, unauthorized, or inappropriate purchases; for the fourth consecutive audit, the board still had inadequate controls regarding the use of credit cards; and payments were not timely and were made without documentation that goods or services were received.”

Specifically, auditors found that:

- Purchasing policies are not consistently followed;\(^{114}\)
- Some credit card purchases were not approved until after the purchase was made;\(^{115}\)
- Credit card purchases were made without knowledge of what was purchased;\(^ {116}\)
- Purchasing contracts were not in compliance with state law;\(^ {117}\)
- Credit cards were occasionally not paid on time, resulting in late fees;\(^ {118}\)
- In some cases, credit cards may have been used for personal use;\(^ {119}\)
- Service contracts were not properly approved;\(^ {120}\)
- There is no policy to ensure that vendors are accurately charging the board correct rates;\(^ {121}\)
- The board overpaid a nurse staffing vendor $9,340 because of a failure to verify invoices;\(^ {122}\)
- Payments to service providers were not made in a timely manner; and\(^ {123}\)
- In several cases, no documentation existed to prove that goods or services purchased were actually received.\(^ {124}\)

Because the State Veterans’ Homes Board is unwilling to show any regard for veterans or taxpayers, here’s hoping the recent installation of a new Comptroller of the Treasury and the quickly-approaching election of a new governor will force the board to stop spending Tennesseans’ tax dollars irresponsibly or face real consequences.

Grabbing from Gibson’s Geriatrics

Clarice Smith of Gibson County has the dubious distinction of stealing $916.59 worth of items purchased with tax dollars intended to help
West Tennessee’s elderly population. While serving as the director of the Gibson County Office on Aging, Smith charged $46.77 to the Office on Aging to purchase paint from a Trenton hardware store to use in her home. Smith also took a computer and a small refrigerator intended for the agency to her home for personal use. She refunded the money and returned the equipment to the Office on Aging only after auditors showed up on her doorstep.\(^\text{125}\)

Nursing Homes Nag Taxpayers

In recent years, state government has taken laudable steps to reduce waste and abuse in the TennCare system, saving taxpayers significant sums. Unfortunately, many nursing facilities eligible for state funding through TennCare have requested – and received – TennCare funds for expenses not covered by Tennessee’s Medicaid program. Whether an irresponsible oversight or an intentional swindle, the nonallowable expenses are a frustrating burden to taxpayers.

- The Wayne County Nursing Home ripped taxpayers off an astounding $131,117.65 by passing along nonallowable expenses to TennCare coffers. The same establishment also improperly billed the Medicaid program for 85 hospital leave days resulting in an additional $8,115.42 cost to Tennessee taxpayers.\(^\text{126}\)

- The Life Care Center of Copper Basin takes the cake as the nursing home with the most ridiculous and unjustifiable expenses passed along to taxpayers. The Ducktown facility received $15,129.71 in TennCare money for Rotary Club dues, marketing related travel expenses, business meals and excess depreciation expenses.\(^\text{127}\)

- The Palace in Red Boiling Springs overstated the number of residents and total charges, leaving taxpayers on the hook for $10,846.33 in improper charges.\(^\text{128}\)

- Kingsport’s Wexford House charged taxpayers $10,290.95 for overstated and unrelated operating expenses.\(^\text{129}\)

- Nonallowable expenses at the McMinn Memorial Nursing Home cost taxpayers $8,387.60 in state Medicaid funds, according to an April, 2008 audit.\(^\text{130}\)

- The Chester County Nursing Home received $3,465.38 from TennCare for illegitimate expenses not related to patient care.\(^\text{131}\)

- The Life Care Center of Cleveland snuck $2,216.97 worth of nonallowable expenses, including marketing related travel expenses, expenses not related to patient care, unsupported expenses and excess depreciation expenses, into its TennCare expenses.\(^\text{132}\)

In each case, the nursing homes and assisted living facilities found to have taken excess TennCare funds have been asked by state auditors to reimburse taxpayers for nonallowable and nonrelated expenses.

Maybe DCS Stands for “Don’t Care, Suckers”

If it seems that the Department of Children’s Services (DCS) makes it into every installment of the Pork Report for paying adoptive parents and foster parents thousands of dollars in unapproved or excessive compensation, that’s because it does. While the Tennessee Center for Policy Research applauds the hardworking people who help deserving children, there
is no excuse for poor bookkeeping and the mismanagement of taxpayers’ money.

A state audit found that in 2008, as it has every year since 2002, DCS failed to obtain the adequate documentation necessary to prevent overpayment of Adoption Assistance subsidies. In 2008, DCS “inappropriately paid at least $74,802 to adoptive parents using federal and state funds.”

Adoptive parents weren’t the only folks receiving inflated and unjustified taxpayer-funded checks courtesy of the careless bureaucracy at DCS. For a third straight year, auditors found that foster parents received reimbursements for caring for children whose care wasn’t even eligible for the reimbursements.

And again, as with the adoption-related funds, DCS mailed checks to foster parents even though “some files did not contain sufficient documentation to support [the] payments.” The cost to taxpayers for DCS’s foster care financial faux pas totaled $6,001.
Cafeteria Food at Five-Star Prices

All levels of government should follow the “Yellow Pages Rule:” If the service is offered in the Yellow Pages, then make the call, because someone in the private sector can do the job better and cheaper than government.

Five years ago, the Memphis City Schools ignored the Yellow Pages Rule, creating a catering division through its Central Nutrition Center (CNC). The school district hoped the catering division could solicit outside business to provide supplemental revenues for the CNC. The district had only to flip through the Memphis Yellow Pages to see that Shelby County is served by dozens of private catering companies offering great food at a good value, meaning a catering operation weighed down by the bureaucracy and lack of incentives that plague government is a losing proposition.

Any hope of making money from this catering operation went out the window when CNC started catering events at no cost – leaving taxpayers to foot the bill. Examples of taxpayer-funded meals include:

- $3,830 for an oath of office reception in January, 2003;
- $2,975 for a reception at the Teaching and Learning Academy in August, 2007;
- $2,375 for a perfect attendance reception in October, 2005;
- $2,000 for a post-funeral luncheon in April, 2007; and,
- $1,800 for an operations Christmas party in December, 2005.135

Taxpayers also picked up the $4,475 tab for a posh dinner for 50 distinguished guests of Memphis City Schools at Hickory Ridge Middle School in 2002. “The menu that night at Hickory Ridge Middle School featured filet mignon, sautéed chicken breasts with wild rice, salad, a vegetable, rolls and strawberry cheesecake. Special instructions indicated rented china and black-glove services for the VIP event,” according to an investigation by the Memphis Commercial Appeal.136

The Hickory Ridge Middle School dinner cost taxpayers $89.50 per person – “roughly $15 more than a five course meal at Memphis’ only four-star restaurant,” Chez Philippe in The Peabody Hotel.137

A 2006 review of CNC revealed the wasteful spending didn’t stop with publicly-funded feasts. Auditors discovered that employees used a Sam’s Club credit card to purchase personal items, including clothes, a refrigerator, a 32-inch grill and a $300 digital camera.138

From 2005-2007, food giveaways and financial mismanagement put the catering division in a $276,557 hole – one eventually filled in with tax dollars. Despite the abject failures and outrageous cost to taxpayers, the school district still hasn’t cut the catering division. Hopefully, officials from the Memphis City Schools will reach for the Yellow Pages the next time they want something.

County Governments Gone Wild

Every fiscal year, each of Tennessee’s 95 counties passes a budget. The budget is a promise between the government and the taxpayers it serves outlining the services provided by the county government and the cost to taxpayers for those services. However, a startling number of Tennessee’s counties ignore
the budgets and government officials spend without regard to the residents who are footing the bill.

Government officials in the following counties broke the promise represented by their budgets, resulting, in some cases, in hundreds of thousands of dollars in additional costs to the county’s taxpayers:

- Anderson County – Expenditures exceeded appropriations approved by the County Commission by $77,258;¹³⁹

- Benton County – General Fund expenditures exceeded appropriations approved by the County Commission in two major appropriation categories, topping the budgeted amounts by a total of $12,754;¹⁴₀

- Bledsoe County – The county’s expenditures exceeded appropriations in the Highway/Public Works Fund by $342,785;¹⁴¹

- Cannon County – Expenditures exceeded total appropriations by $184,448 in the county’s General Fund;¹⁴²

- Chester County – The Central Cafeteria Fund’s expenditures exceeded total appropriations by $33,708;¹⁴³

- Claiborne County – Expenditures exceeded total appropriations approved by the County Commission in the General Debt Service Fund by $69,046 and in several major appropriation categories by another $207,689, for a total cost to taxpayers of $276,735;¹⁴⁴

- DeKalb County – The expenditures in several funds exceeded appropriations by a total of $247,332;¹⁴⁵

- Fentress County – The County’s expenditures exceeded appropriations by $32,839, a violation of state statutes;¹⁴⁶

- Hancock County – General Fund Expenditures for the Jail exceeded appropriations approved by the County Commission by $123,840;¹⁴⁷

- Hardeman County – The budget and subsequent amendments submitted to and approved by the County Commission for the Highway/Public Works Fund exceeded estimated available funding, causing a budgeted fund deficit of $193,686;¹⁴⁸

- Humphreys County – The budget and subsequent amendments submitted to and approved by the County Commission for the General Capital Projects Fund exceeded estimated available funding, causing a budget deficit of $66,694;¹⁴⁹

- Lewis County – Expenditures exceeded appropriations in the Jail ($55,080), Libraries ($5,478) and Engineering ($2,563) major appropriation categories of the General Fund, and in the Public Safety major appropriation category ($5,712) of the Drug Control Fund, for a total of $68,833 in overspending;¹⁵₀

- Madison County – The county’s expenditures and encumbrances exceeded appropriations approved by the County Commission in the Board of Education major appropriation category of the General Purpose School Fund by $36,233.¹⁵¹ Furthermore, salaries exceeded line-item appropriations in the General, Solid Waste/Sanitation, General Purpose School, School Federal Projects and Central Cafeteria Funds by amounts ranging from $25 to $43,366;¹⁵²

- Overton County – The Central Cafeteria Fund’s expenditures exceeded total appropriations approved by the County Commission by $5,268;¹⁵³

- Trousdale County – Appropriations approved by the County Commission in the Highway/Public Works Fund were exceeded by a total of $43,516; and¹⁵⁴

- Unicoi County – Expenditures exceeded the total appropriations approved by the
County Commission by a total of $27,135. The county’s Solid Waste/Sanitation Fund ($5,101), the Drug Control Fund ($1,076) and the Courthouse and Jail Maintenance Fund ($86) also exceeded budget levels. In total, overspending by the Unicoi County government reached $33,398.155

These examples of county governments gone wild with excessive spending aren’t only embarrassing instances of poor fiscal management by county leaders; they are also violations of state statutes.

Tax Dollars are Big Business for Chambers of Commerce

Cities across the state spend millions of tax dollars subsidizing local chambers of commerce every year. While the cities may claim this is a justifiable expense needed to encourage business development in the community, these redistribution schemes take money from taxpayers and deposit it directly into the coffers of politically-motivated special interest groups.

A taxpayer may disagree with the public policy goals or the strategic vision of their local chamber of commerce, but if their city’s leaders choose to subsidize the chamber, taxpayers are financially supporting the organizations whether they like it or not.

The Tennessee Center for Policy Research, through a series of requests for public records, uncovered the amounts 30 Tennessee municipalities spend to subsidize their local chambers of commerce. More than 30 cities help finance local chambers with tax dollars, but during the 2008-09 fiscal year, these cities alone will spend more than $3.3 million of taxpayers’ money on chambers of commerce—an increase of more than $150,000 since the previous year.

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<th>FY 08-09</th>
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<td>Winchester</td>
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</table>

**Total:** $3,144,466 $3,301,009

Rather than forcing taxpayers to support political organizations against their will, local governments should allow taxpayers to keep their money so they can donate it to groups reflecting their own interest and beliefs, if they so choose.
Personal Expenses are Not an Emergency

It’s hard to imagine anyone heartless enough to steal from an organization committed to responding to natural disasters in an area known for tornadoes and flooding, but apparently it’s all in a day’s work for Eugene Nichols.  

Nichols served as a bookkeeper for the Bedford County Emergency Management Agency (EMA), a joint venture between Bedford County and the county’s largest city, Shelbyville. While overseeing the EMA’s finances, Nichols cut 22 checks totaling $107,409.25 from three different bank accounts. These checks were made payable to “Midstate,” “Mid-S” or “Mid St.” The checks actually went to MidState Finance Company to repay a series of Nichols’ personal loans from the company. Nichols wrote five more checks totaling more than $10,000 to repay other personal loans. The sum of the checks written to repay Nichols’ loans totaled $117,603.09.

But Nichols wasn’t done dipping into public dollars. An additional 16 checks totaling $33,451.12 went to Nichols “purportedly for various reimbursements, overtime or payroll advances.” No documentation exists to justify the payments, and Nichols admitted to forging the EMA director’s signature on many of the checks.

At the same time Nichols was stealing tax dollars to pay his personal debts, he was also running for public office. In 2006, Nichols campaigned for the Fourth District seat on the Bedford County Board of Commissioners.

The good news for Bedford County taxpayers is that Nichols lost his bid for public office. The news got even better in November, 2008, when a Bedford County Grand Jury indicted Nichols on 44 counts of theft and 26 counts of forgery.

Leaking Funds

A manager at a Wilson County water utility tapped into a well of public funds, leaving customers of the Gladeville Utility District all wet. Clifford Walker, a former district manager at the Gladeville Utility District in Wilson County, exploited his position, pocketing more than $300,000 in cash and benefits from customers and taxpayers.

In violation of district policy, Walker paid himself $150,032 for 1,944 hours of unused sick leave. He also gave himself an astonishing 10 weeks of annual vacation pay – even in 2008, when he worked less than half the year – costing ratepayers another $38,602.

Walker didn’t stop there. He also inflated his salary by giving himself “a cash salary adjustment of $13,362 along with an additional 31 percent pay increase.” In total, Walker walked away with $300,211 in unapproved perks, according to a state audit.

To add insult to injury, Walker also “sold the district his used Toro lawn mower for $4,250,” a conflict of interest in violation of state and local ethics rules.
Unapproved Excess Compensation Taken by Clifford Walker

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
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<tr>
<td>Improper sick leave compensation</td>
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<tr>
<td>Excessive vacation leave compensation</td>
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<tr>
<td>Unapproved salary adjustment</td>
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<tr>
<td>Proceeds from unapproved pay raise</td>
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<tr>
<td>Unearned salary advance</td>
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<tr>
<td><strong>Total excess compensation</strong></td>
<td><strong>$300,211</strong></td>
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</table>

Hairnet Meets Dragnet

In August, 2008, state auditors released the findings of an investigation into the misappropriation of $40,694.69 in cafeteria collections at Nashville’s Maplewood High School. Apparently Kecia Gray, the former manager of the Maplewood High School cafeteria, pilfered lunch money collected from one or more à la carte cafeteria lines each day. To cover her tracks, Gray then destroyed the cash register tapes associated with those lunch lines and falsified financial reports sent to the central office.

According to a manager for the Metro Nashville Public Schools’ Food Services Department, Gray admitted to the scam.

A Davidson County Grand Jury indicted Gray on one count of theft over $10,000 and one count of forgery for destroying the school’s financial records.

Dispensing with Tax Dollars

The director of the Hardeman County Emergency Medical Services (EMS), Mandy Forman, and Jacqueline Kelley, a medical technician for the EMS, abused their positions by ordering drugs and medical supplies for their personal use through EMS’s accounts. Invoices for their drugs and medical supplies were approved by Forman, and then forwarded to the County Mayor’s Office for payment with tax dollars. Kelley and Forman combined to spend $2,898.79 on their drug buying habit. Forman was fired and Kelley has since resigned. Both women have been forced to pay restitution to taxpayers.

The Landfill Larceny

On September 22, 2008, landfill funds totaling $7,351.70 were stolen from the Williamson County landfill office. The office safe was found open, and cash totaling $3,052.12 and checks totaling $4,299.58 were missing.

The theft occurred because county employees at the landfill office couldn’t have made it easier for the burglar: the office door was left unlocked, with the key and the combination to the safe in full view.

The Larger Landfill Larceny

Rutherford County’s landfill can’t seem to find $26,209.82 in funds that were not deposited or otherwise accounted for. The Rutherford County Finance Office and the Tennessee Bureau of Investigation are working jointly to determine who was behind the heist. The case is being investigated by the Rutherford County Sheriff’s Department but, so far, there have been no arrests.
Tifton County Top-off

Jonathan Hartsfield, a Tifton County litter control officer, used the county’s fuel card to purchase $4,324.95 in gas for his personal vehicle.176

Burning Money and Hosing Taxpayers

A captain in Fentress County’s Sharp/Alticrest Volunteer Fire Department figured out a way to burn taxpayers.

According to a state audit, the captain “requested and received a purchase order from the Fentress County Finance Department for some remodeling work” at the fire hall. The captain provided the county an invoice in the amount of $1,532 for the cost of the renovations and the Finance Department paid a vendor for the work. It was later brought to the attention of county officials that the remodeling work had never actually been performed, and an investigation revealed that “the vendor had cashed the check and had given the funds to the captain for his personal use.”177

The same captain also improperly used the county’s credit card to purchase $500 worth of fuel for his personal use.178

In all, this fireman hosed taxpayers out of $2,032. The captain has been ordered to pay restitution, so at least Fentress County taxpayers have hope that their cash will be returned.179

Kennard’s Canard

While serving as the maintenance supervisor of the 13 welcome centers for the Tennessee Department of Tourist Development, Kennard Jones concocted a complex scheme to con taxpayers out of thousands of dollars worth of tools, paint and other hardware store goodies.180

Jones colluded with the manager and a sales representative of Nashville Supply House, a Downtown Nashville industrial and commercial hardware supply store, to have the state billed for items never received. After the state paid the bogus invoice, Nashville Supply House allowed Jones to take items equal to that amount for his own personal use. By exploiting the state’s trust in him, Jones managed to make off with $6,185.74 worth of merchandise.181

Nashville Supply House benefitted, too. Jones allowed the store to inflate the cost of the goods and services it provided to the state, increasing the price to the state as much as 60 percent, and costing taxpayers thousands.182

Luckily for taxpayers, a new owner uncovered the swindle and alerted the Division of State Audit, abruptly ending Jones’ shopping spree.183
As the nearly 100 examples and more than $500 million wasted tax dollars exposed in this Pork Report illustrate, the state of Tennessee does not have a revenue problem – it has a spending addiction. The good news for taxpayers is that there are cures available for elected officials hoping to end this addiction.

The first step policymakers should take is to cut the waste identified in this report – from state-subsidized livestock shows to excessive administrative costs for local agencies. The budget turmoil confronting the state government and many local governments throughout Tennessee should not be viewed as an opportunity to expand the size and scope of government. Instead, these challenges create a valuable opportunity to assess the value of programs and services offered to taxpayers, trim waste and hit the “reset” button on bloated bureaucracy.

An easy option for reducing government spending in Tennessee is known as the “kicker” law. The law, which has reduced waste in the Oregon state budget for more than 30 years, gets its name because it would require the state to “kick” surplus funds back to taxpayers. Under the kicker, if tax collections rise beyond General Fund estimates, any surplus amount remaining after topping off the state’s rainy day fund would be refunded to taxpayers. This could be done by removing the sales tax on groceries or reducing the state’s death tax for as long as the surplus allows.

The kicker law would be especially valuable when paired with a strengthened “Copeland Cap,” Tennessee’s flimsy tax and expenditure limitation. In 1978, prudent legislators attempted to prevent the problem of wasteful spending by instituting the Copeland Cap, an innovative constitutional amendment intended to limit the growth of state expenditures. Under the Copeland Cap, state spending can grow no faster than the annual growth in personal income, an amount sufficient to administer a well-greased government, but without offering legislators as much latitude to waste tax dollars on pork spending.

The Copeland Cap’s greatest weakness is the ease with which it can be overridden. Legislators can countermand the Copeland Cap by a simple majority vote, leaving the cap feeble and ineffective at preventing impulsive spending. In fact, legislators desiring to dig deeper into the pockets of taxpayers have broken through the Cap’s glass ceiling a dozen times over the last 21 years.

It is possible to prevent state spending splurges in the future by strengthening the Copeland Cap. Amending the state constitution to require a two-thirds vote by the state legislature – rather than a simple majority – to exceed the limit prescribed under the Copeland Cap would help ensure that state spending would not grow faster than taxpayers’ ability to pay for it. Importantly, requiring a two-thirds vote to exceed the spending cap would still offer legislators the latitude to raise additional state funds in times of emergency or disaster.

Capping state spending would not prevent legislators from funding important projects or enacting valuable new legislation; it would simply force them to do what every family in the state already does – prioritize. The resulting honest and open discussion will cut millions of dollars in wasteful and duplicative programs to make way for worthy new programs.
If the kicker law and this improved Copeland Cap had been in place in 2006 and 2007, when state coffers overflowed with surplus tax dollars, lawmakers could have never gone on the wild spending sprees that caused the state’s current budget deficit. With a kicker law and a tougher Copeland Cap in place, the state would have a surplus rather than a deficit and lawmakers would be discussing how to return tax dollars to taxpayers, rather than how to squeeze more money out of struggling families.

Lawmakers should also establish a Tennessee version of the Grace Commission. This group would function as an independent standing commission for the purpose of analyzing every nook and cranny of the state budget in order to find waste, fraud, abuse and mismanagement. With private-sector expertise and the help of independent and nonpartisan organizations, such a commission would scrutinize expenditures, account for every tax dollar, and ensure the elimination of wasteful spending.

Finally, it is vital that additional measures be taken to increase accountability and transparency in state and local government across Tennessee. In May, Gov. Bredesen took an admirable first step toward improved accountability in state government by launching a new financial transparency website, www.tn.gov/opengov. The website features valuable resources for taxpayers, including state employee salary information, employee travel expense reports and a rudimentary compilation of vendor payments. However, there is still more to be done to improve government accountability in the Volunteer State.

State government owes it to taxpayers to put all contracts, grants and expenditures online in a useful, searchable format. By creating a searchable, sortable online check register database to track all state and, ultimately, local government expenditures, the opportunity for fraud, corruption and abuse of power would be greatly reduced. Wasteful pork programs would also be curbed thanks to increased accountability and taxpayer oversight created by the website.

Tennessee’s state and local policymakers face an important decision over the next weeks and months, as they respond to budget deficits, revenue shortfalls and economic instability. It will be a decision between the business as usual, tax-and-spend bureaucracy and a prudent, responsible government. By inching taxes upward, boosting fees, and playing risky shell games with bonds and reserve funds, state and local government officials in Tennessee plan to continue the reckless spending that led to the $580 million in waste, fraud and abuse of tax dollars highlighted in this Pork Report. However, by examining how every tax dollar is spent and installing measures such as state and local versions of the Grace Commission and comprehensive financial transparency websites, Tennessee’s policymakers can demonstrate respect for taxpayers’ hard-earned money and usher in a new era of limited, accountable government and unmatched economic prosperity in the Volunteer State.

Here’s hoping that Tennessee is filled with sensible, conscientious stewards of taxpayers’ money who will work to trim waste, end fraud and prevent abuse of tax dollars, eventually making the Tennessee Pork Report unnecessary.

2. Ibid.


12. Ibid.


15. Ibid.


25. Ibid.


29. Ibid.


32. Ibid. 1.

33. Ibid.

34. Ibid. 2.

35. Ibid. 1.


43. Ibid.

44. Ibid. 6.

45. Ibid. 7.

46. Ibid. 6.

47. Ibid. 7.

48. Ibid. 6.

49. Ibid.

50. Ibid.

51. Ibid. 9.


53. Ibid. 13.

54. Ibid. 12.


61. Ibid.


63. Ibid.


69. Ibid.


74. Ibid.


77. Ibid. 13.

78. Ibid.

79. Ibid.


81. Ibid.


93. Ibid.


95. Ibid.


98. Ibid.

99. Ibid.

100. Ibid.


106. Ibid. 75.

107. Ibid. 123.


110. Ibid.


117. Ibid.

118. Ibid.

119. Ibid.

120. Ibid. 18.

121. Ibid.

122. Ibid. 19.


136 Ibid. 33-34.


161 Ibid.

162 Ibid. 267.


172 Ibid.

173 Ibid. 2.


177 Ibid. 293.


180 Ibid.

181 Ibid.


183 Ibid.

184 Ibid.

185 Ibid. 17.
To report waste, fraud or abuse of tax dollars, submit an item for consideration for next year's Tennessee Pork Report or request additional copies of this publication, please contact the Tennessee Center for Policy Research at: info@tennesseepolicy.org or 615.383.6431.