



TISA: LEAs and Local Governments

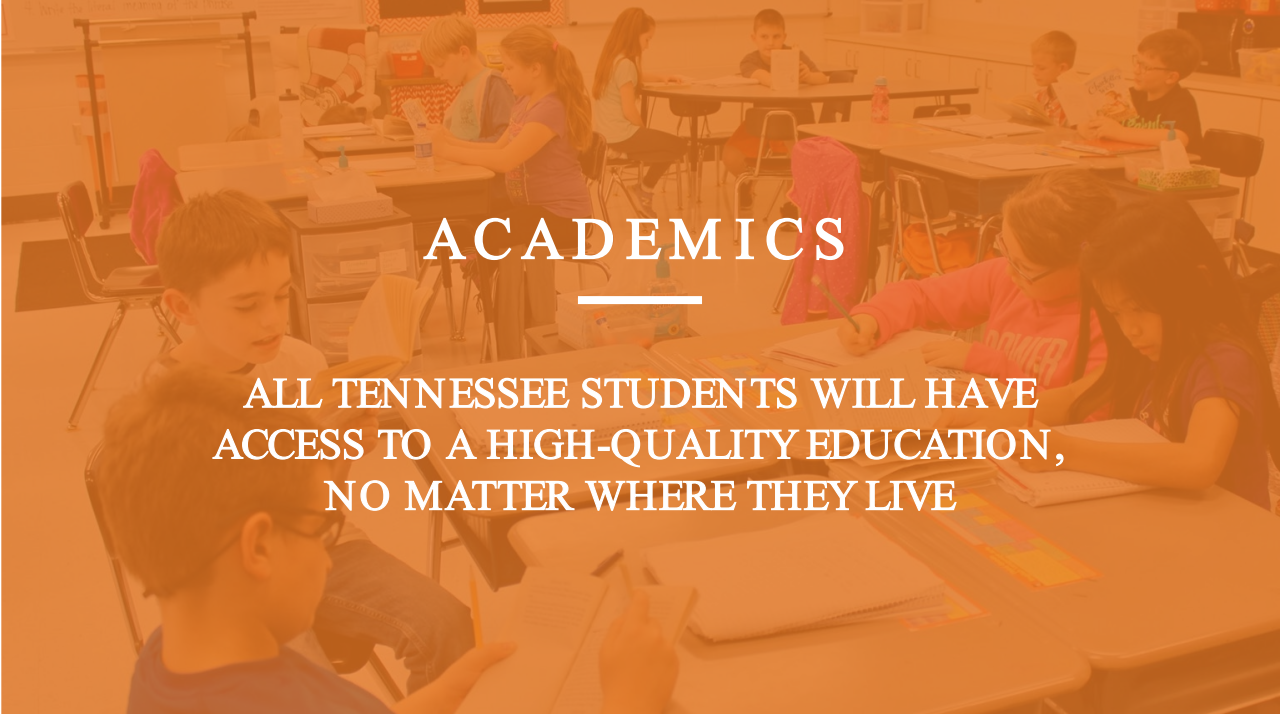
*TGFOA Conference
October 4, 2024*





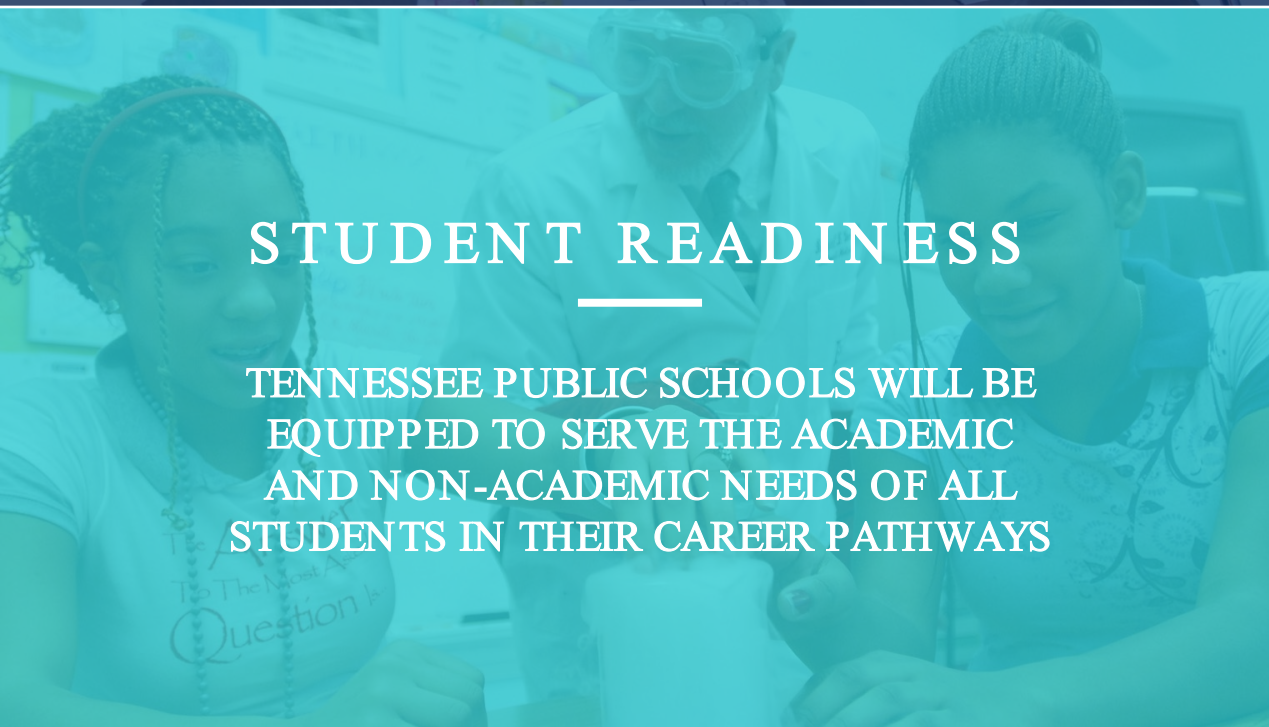
BEST FOR ALL

We will set all students on a path to success.



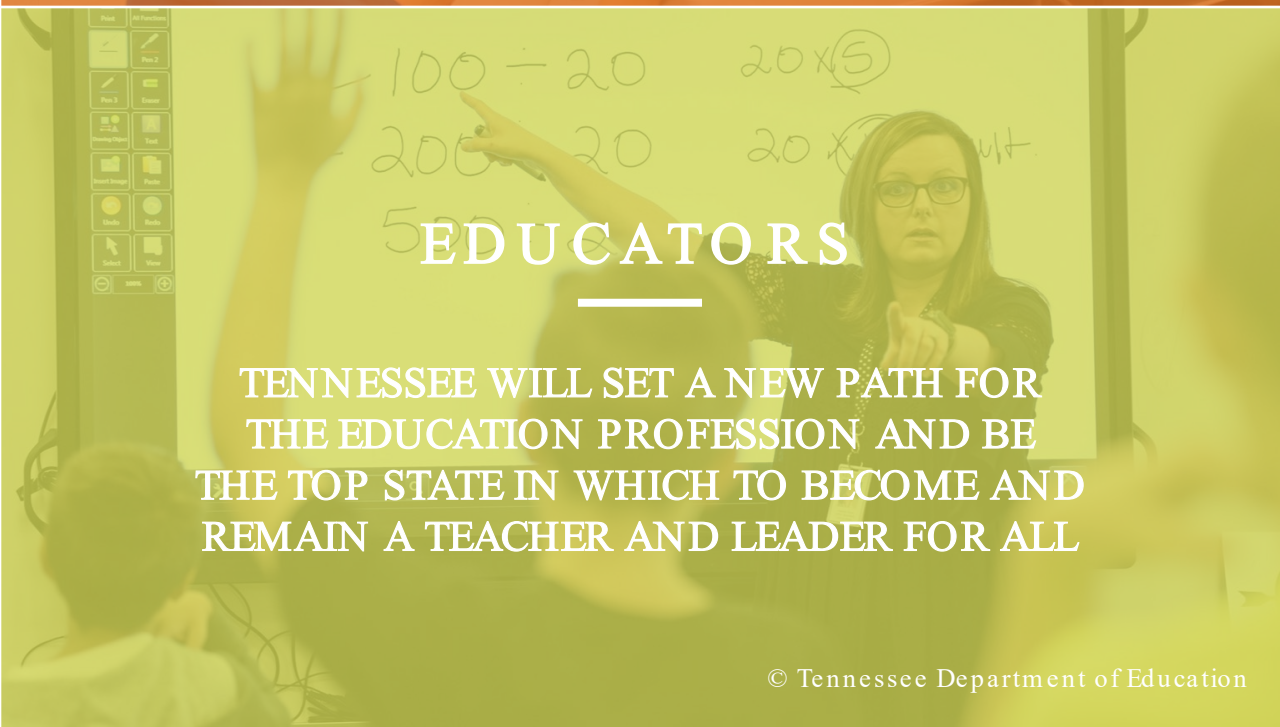
ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE



STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS IN THEIR CAREER PATHWAYS



EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE IN WHICH TO BECOME AND REMAIN A TEACHER AND LEADER FOR ALL



Agenda

- TISA Formula Overview
- Local Contribution
- Maintenance of Effort
- District Supports
- Resources



TISA Formula Overview

The Tennessee Investment in Student Achievement (TISA) is designed to:

- Empower each student to read proficiently by third grade and each grade thereafter
- Prepare each high school graduate to succeed in the postsecondary program or career of the graduate's choice
- Provide each student with the resources needed to succeed, regardless of the student's individual circumstances

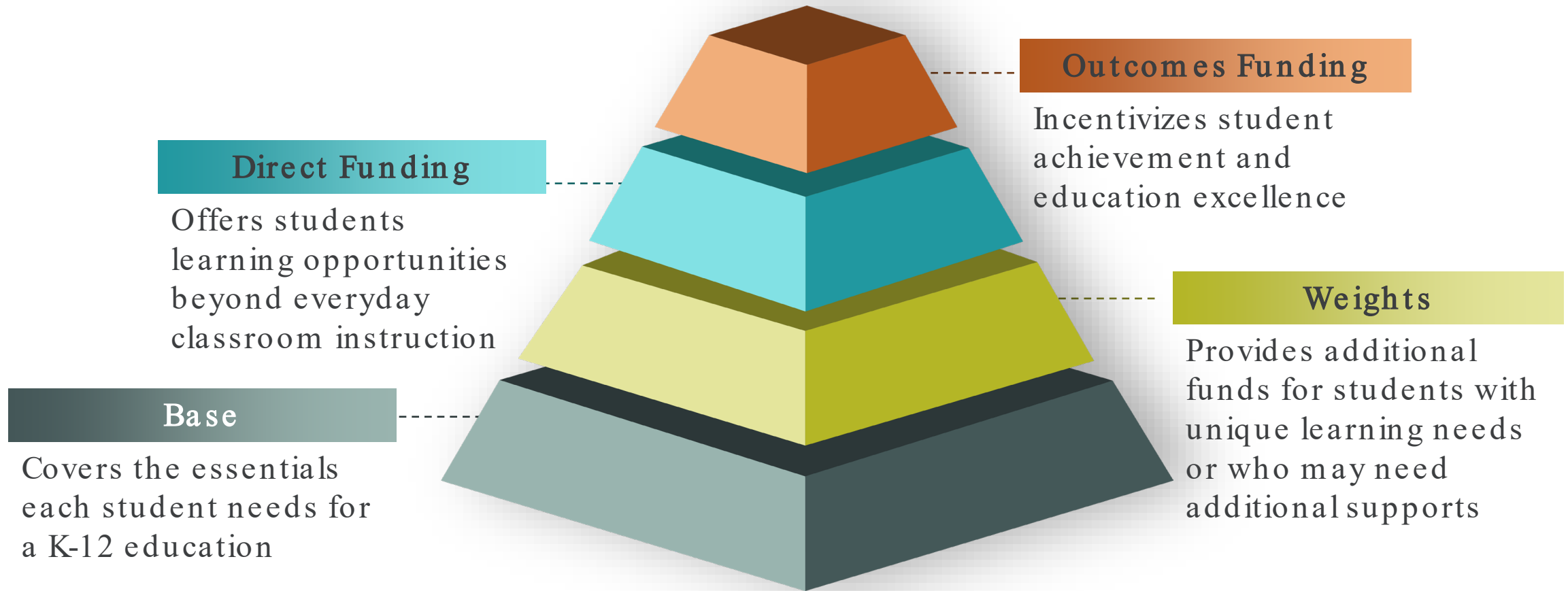
Funding and Average Daily Membership

- Funding is based on prior year membership (enrollment)
- Membership is calculated for each of the 9 reporting periods, then averaged together to determine final Average Daily Membership (ADM)
- ADM is calculated for student population as a whole, and for all of the subgroups that are funded in the TISA formula

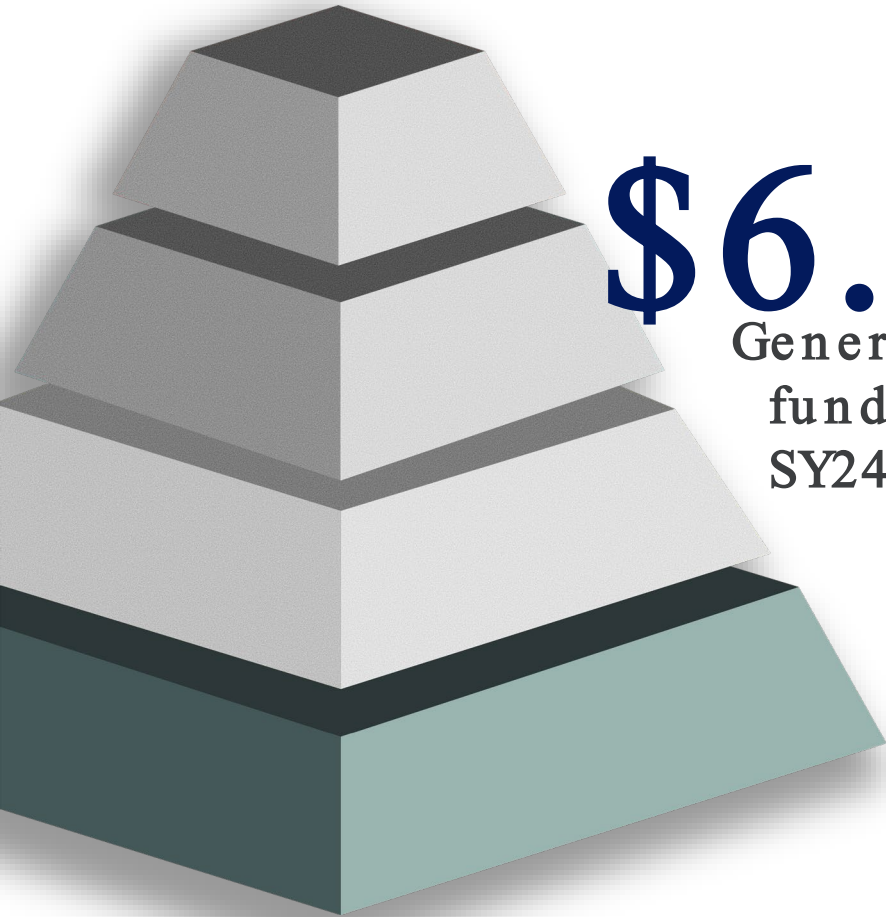


TISA Student-Based Funding Formula

Base + Weights + Direct + Outcomes



Overview: Base Funding



\$6.85B

Generated base
funding for
SY24-25

- Covers the basics of education needs such as teachers, school counselors, principals, facility operations, and more
- Gives every student the same, strong education foundation
 - Schools are funded on a student basis
 - Base funding is the same for every student in the state, regardless of student's geographic location
- Base amount for SY24-25 is \$7,075

Overview: Weight Funding



\$1.8B

Generated weights
funding for SY24-25

- Ensures every student's education needs are supported by providing additional funds as multipliers onto the base funding
- Provides additional resources for:
 - Economically disadvantaged students
 - Concentrated poverty
 - Students living in small or sparse communities
 - Unique Learning Needs
 - Students with Disabilities
 - English Learners
 - Students Experiencing Characteristics of Dyslexia



Weight Funding

- Weights are percentages of the base
- Weights range from 5% to 150%
- Weight is multiplied by the base amount of \$7,075 and then by the ADM for each of the weight categories





Individual Needs - Definitions

- **Economically Disadvantaged:** Current definition – direct certification, homeless, migrant, runaway and foster
 - Note: Students who are **only** coded Medicaid Free or Medicaid Reduced are **not** included in Economically Disadvantaged for funding
- **Concentrated Poverty:** Students attending a Title I eligible school
- **Small:** District with 1,000 or fewer students
- **Sparse:** District with fewer than 25 students per square mile
- **Unique Learning Needs (ULN):** Current 10 special education options of service, students with characteristics of dyslexia and English learners



ULN Funding

- Students may generate up to four ULNs
 - Two for special education services (primary and secondary option codes)
 - One for English Learner Tier
 - One for Characteristics of Dyslexia
- Students may generate the same ULN more than once

Overview: Direct Funding



\$465M

Generated in direct
funding for SY24-25

- Supports programs that offer students learning opportunities beyond everyday classroom instruction
- Targets funding to high priority educational areas
 - K-3rd grade literacy
 - 4th grade literacy supports for students who need more support
 - Career & Technical Education
 - Post-secondary assessments (ACT & Retake Opportunity)
 - Charter supports

Direct Funding

- \$500 for K-3 ADM
- \$500 for 4th grade students scoring approaching or below proficient on the prior year TCAP test (ELA portion)
- CTE funding is \$5,000 per CTE ADM in SY24-25.
 - The funding level will be held constant with expected differentiation levels implemented gradually in future funding years.
- Post-Secondary Test funded at \$93 per test
- Charter schools funded at approximately \$500 per charter school ADM
 - Replaces the previous charter school facilities grant that was outside the BEP



Overview: Outcomes Funding

\$80M

Budgeted for
outcomes funding
in SY24-25

- Incentivizes achievement and education excellence by awarding student-based bonuses when students demonstrate success in educational careers
- Acknowledges student academic success and improvement for
 - Early literacy in elementary schools
 - Math and ELA in middle schools
 - College and career readiness benchmarks in high school

Outcomes Overview

- Capture student-based performance indicators
- 100% state-funded, no local contribution
- Awarded once per year based on outcomes from prior year
- Students may generate one outcome bonus in elementary school, one in middle school, and one in high school

Outcomes Funding

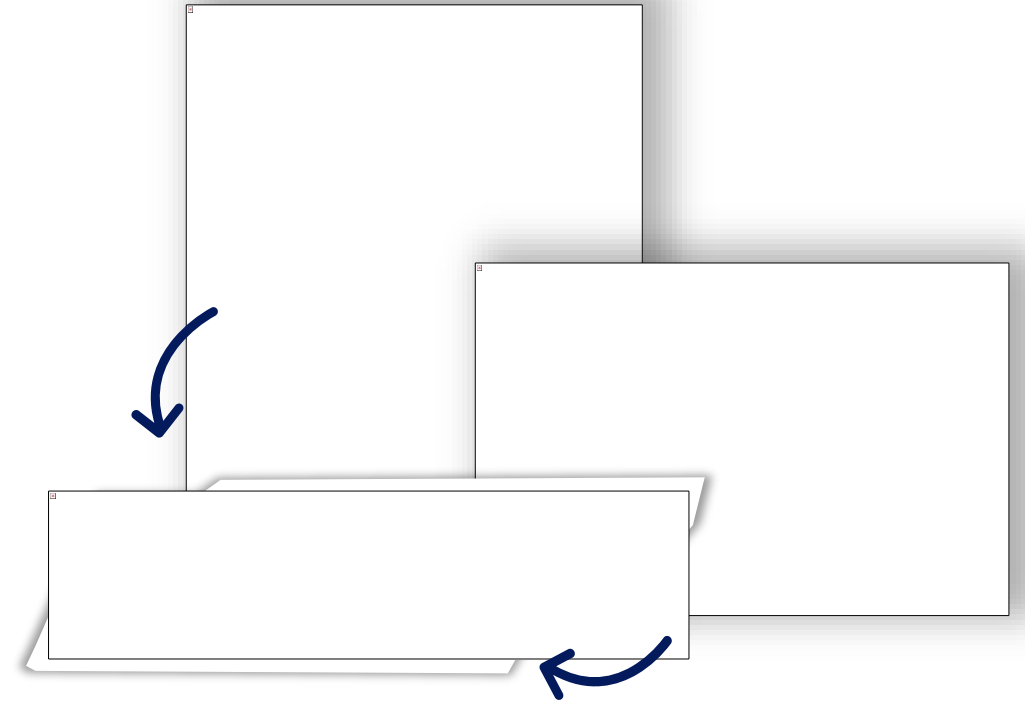
- Available funding level set annually in state budget - \$80M for SY24-25
- Outcome bonuses are pro-rated if the statewide total generated exceeds state budget
- If statewide total bonuses generated is less than state budget, excess funds roll into next year's outcomes funding

Local Contribution



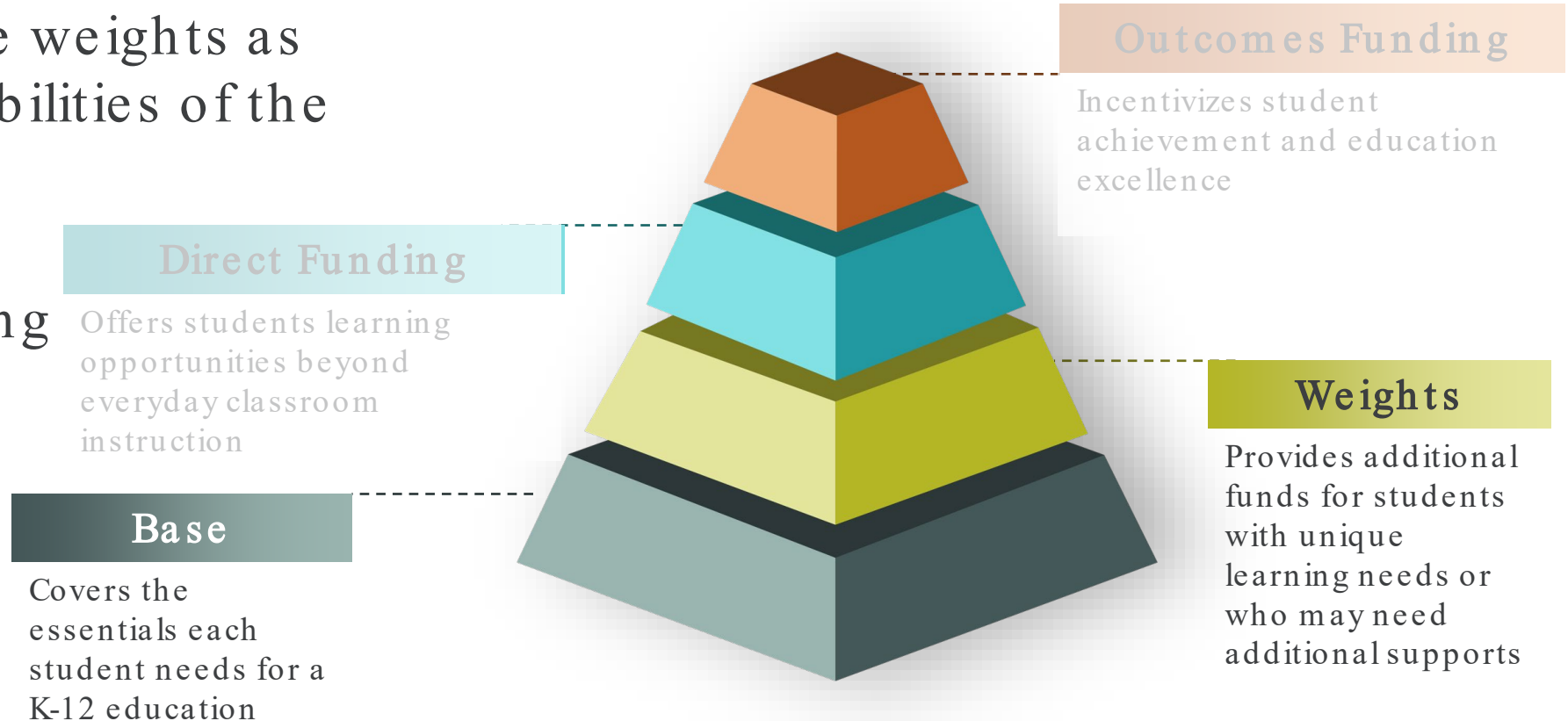
Local Contribution

- Funding is a shared responsibility between the state and local governments.
- TISA first calculates the total formula education dollars.
- Local contribution calculation determines how much of the total funding will be provided by the state and how much will be provided by each local government.
- Estimates are provided with each TISA projection
- Final local contribution is determined in June with final TISA allocation



TISA - Local Contribution Elements

- Local contribution only applies to the base and the weights as shared responsibilities of the state and locals.
- Direct and outcomes funding are 100% state funded.



Key Terms

Local Share:

Percentage of *all* funds statewide generated for the base and weights for which local governments are responsible (30%)

Fiscal Capacity:

Calculation using CBER and TACIR to measure each county's ability to raise funds to support education

Local Contribution:

Funding amount each individual district is expected to receive from its local funding entity

Maintenance of Effort:

Requires local funding bodies to budget the same or more funds to education as in the immediately prior year (not changed under TISA)



Steps to Calculation

1. Determining Local Share
2. Applying Fiscal Capacity
3. Multi-System County Calculation
4. Totaling Base & Weights Local Contributions



Step 1 - Determining Local Share



TISA State & Local Contributions Estimate					
		BASE			WEIGHTS
<i>1. Calculation of Statewide Local Share</i>					
Statewide Total		\$6,850,000,000			\$1,800,000,000
Multiply by Local Share %	x	30%		x	30%
Statewide Local Share	=	\$2,055,000,000		=	\$540,000,000

The total of all funds statewide generated for the base and weights respectively multiplied by the legal requirement of the 30% local share.

Step 2 - Applying Fiscal Capacity



TISA State & Local Contributions Estimate					
		BASE			WEIGHTS
<i>1. Calculation of Statewide Local Share</i>					
Statewide Total		\$6,850,000,000			\$1,800,000,000
Multiply by Local Share %	x	30%		x	30%
Statewide Local Share	=	\$2,055,000,000		=	\$540,000,000
<i>2. Application of County Fiscal Capacity</i>					
Statewide Local Share		\$2,055,000,000			\$540,000,000
Sample County Fiscal Capacity	x	0.75%		x	0.75%
Sample County Local Contribution (All Systems)	=	\$15,412,500		=	\$4,050,000

The TISA formula uses Fiscal Capacity indices from the Tennessee Advisory Commission on Intergovernmental Relations (TACIR) and the Boyd Center for Business and Economic Research (CBER) at the University of Tennessee provided no later than May 1 each year, weighted equally, to determine the Fiscal Capacity of each county.



BOYD CENTER FOR BUSINESS & ECONOMIC RESEARCH

Step 3 - Multi-System County Calculation



TISA State & Local Contributions Estimate					
		BASE			WEIGHTS
<i>2. Application of County Fiscal Capacity</i>					
Statewide Local Share		\$2,055,000,000			\$540,000,000
Sample County Fiscal Capacity	x	0.75%		x	0.75%
Sample County Local Contribution (All Systems)	=	\$15,412,500		=	\$4,050,000
<i>3. Multi-System County Calculation</i>					
		Base Funds Generated			Weight Funds Generated
Sample County		\$30,000,000			\$8,500,000
All Systems within County Total	/	\$70,000,000		/	\$15,000,000
Sample County % of County Total Funds	=	42.86%		=	56.67%

For each the base and the weights, the multi-system county calculation determines what proportion of overall base funding and weights funding was generated by each individual district within the county out of the county's total generated funds.

Step 3 - Multi-System County Calculation *Continued*



TISA State & Local Contributions Estimate

<i>3. Multi-System County Calculation</i>					
		Base Funds Generated			Weight Funds Generated
Sample County		\$30,000,000			\$8,500,000
All Systems within County Total	/	\$70,000,000		/	\$15,000,000
Sample County % of County Total Funds	=	42.86%		=	56.67%
Sample County % of County Total Funds		42.86%			56.67%
County Local Contribution (All Systems)	x	\$15,412,000		x	\$4,050,000
Sample County Local Contribution	=	\$6,605,583		=	\$2,295,135

The sample district's proportional share of the county's total base funds is then multiplied by the county's total local contribution for the base to get the district specific local contribution. The math is repeated for the weights.

Step 4 - Totaling Local Contribution



TISA State & Local Contributions Estimate					
<i>3. Multi-System County Calculation</i>					
Sample County Local Contribution	=	\$6,605,583		=	\$2,295,135
<i>4. Total Local Contribution</i>					
Adding Local Contribution Totals		\$6,605,583		+	\$2,295,135
			=		\$8,900,718
		Total Funding (Base, Weights, Direct)			\$41,000,000
			Local	-	\$8,900,718
			State	=	\$32,099,282

The local contribution determined for the base is added to the total determined for the weights to generate the overall required local contribution. Subtracting this amount from the TISA allocations for the base, weights, and direct funding lines provides the total state funding generated for the district.



Local Contribution

- As state funding increases, the local match amount may increase
- Needs to be monitored by school districts and their funding bodies
- TISA was designed so that districts would not be required to increase their local contribution during at least the first four years of implementation
- No district has been required to increase local contribution in years one and two; expected to continue as designed



Local Contribution

- Local contribution is monitored annually by the Local Finance team at the department, and by the Comptroller's office
- Local contribution test is found in ePlan on the Maintenance of Effort test page
- ePlan compares budgeted local revenue to the local contribution amount from TISA and determines if the test is met
- If the test is not met, additional local revenue will be required to meet the test



Local Contribution

Maintenance of Effort Test

FY 2025 - State Funds - Rev 0 - 141 - General Purpose

Save And Go To ▶

Show Unbudgeted Accounts

Account	Account Description	Budget 2024-2025	Amended Budget 2023-2024
40110	Current Property Taxes	\$3,032,648.00	\$2,974,879.00
40120	Trustee's Collections - Prior Year	\$65,000.00	\$65,000.00
40125	Trustee's Collection - Bankruptcy	\$500.00	\$500.00
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$47,000.00	\$47,000.00
40140	Interest & Penalty	\$15,000.00	\$15,000.00
40161	Payments in Lieu of Taxes - T.V.A.	\$4,000.00	\$4,000.00
40162	Payments in Lieu of Taxes - Local Utilities	\$6,000.00	\$6,000.00
40210	Local Option Sales Tax	\$2,535,177.00	\$2,455,008.00
40270	Business Tax	\$35,000.00	\$35,000.00
	Total County Taxes	\$5,740,325.00	\$5,602,387.00
41110	Marriage Licenses	\$1,300.00	\$1,300.00
44120	Lease/Rentals	\$10,000.00	\$10,000.00
46851	State Revenue Sharing - TVA	\$230,000.00	\$230,000.00
	Total Local Revenue per School Records	\$5,981,625.00	\$5,843,687.00
Capital Outlay	(Less) Local revenue increases for Capital Outlay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Debt Service	(Less) Local revenue increases for Debt Service	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
+	Total Adjusted Local Revenue	\$5,981,625.00	\$5,843,687.00
	Local Match Adjustment	<input type="text" value="0.00"/>	
	Revised Total Adjusted Local Revenue	\$5,981,625.00	
	Required Local Match	\$3,638,968.16	

Maintenance of Effort Test Met
Required Local Match Test Met

Save And Go To ▶



Maintenance of Effort



Maintenance of Effort

- Second local funding requirement
- Budgeted local revenue must be equal to or greater than the previous year's budgeted amount
- **Note:** this is a budget-to-budget test and does not consider the actual revenues collected
- Governed by TCA 49-2-203 and TCA 49-3-314



Maintenance of Effort

- Maintenance of effort test is found in ePlan on the Maintenance of Effort page
- Preliminary budget may be entered into ePlan in order to check compliance with maintenance of effort prior to passing a budget
- Early indication of a possible MOE issue allows more time for school district and funding body to work together towards a resolution



Maintenance of Effort

Maintenance of Effort Test

FY 2025 - State Funds - Rev 0 - 141 - General Purpose

Save And Go To ▶

Show Unbudgeted Accounts

Account	Account Description	Budget 2024-2025	Amended Budget 2023-2024	Original Budget 2023-2024
40110	Current Property Taxes	\$3,032,648.00	\$2,974,879.00	\$2,974,879.00
40120	Trustee's Collections - Prior Year	\$65,000.00	\$65,000.00	\$65,000.00
40125	Trustee's Collection - Bankruptcy	\$500.00	\$500.00	\$500.00
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$47,000.00	\$47,000.00	\$47,000.00
40140	Interest & Penalty	\$15,000.00	\$15,000.00	\$15,000.00
40161	Payments in Lieu of Taxes - T.V.A.	\$4,000.00	\$4,000.00	\$4,000.00
40162	Payments in Lieu of Taxes - Local Utilities	\$6,000.00	\$6,000.00	\$6,000.00
40210	Local Option Sales Tax	\$2,535,177.00	\$2,455,008.00	\$2,455,008.00
40270	Business Tax	\$35,000.00	\$35,000.00	\$35,000.00
	Total County Taxes	\$5,740,325.00	\$5,602,387.00	\$5,602,387.00
41110	Marriage Licenses	\$1,300.00	\$1,300.00	\$1,300.00
44120	Lease/Rentals	\$10,000.00	\$10,000.00	\$10,000.00
46851	State Revenue Sharing - TVA	\$230,000.00	\$230,000.00	\$230,000.00
	Total Local Revenue per School Records	\$5,981,625.00	\$5,843,687.00	\$5,843,687.00
Capital Outlay	(Less) Local revenue increases for Capital Outlay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
Debt Service	(Less) Local revenue increases for Debt Service	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
+	Total Adjusted Local Revenue	\$5,981,625.00	\$5,843,687.00	\$5,843,687.00
	Local Match Adjustment	<input type="text" value="0.00"/>		
	Revised Total Adjusted Local Revenue	\$5,981,625.00		
	Required Local Match	\$3,638,968.16		

Maintenance of Effort Test Met
Required Local Match Test Met



Maintenance of Effort

- In districts that experience a decrease in ADM, the MOE test may be performed at a second level, on a per pupil basis
- The per pupil amount of budgeted local revenue must be at least equal to the per pupil amount of budgeted local revenue from the prior year
- Level 2 test is in ePlan, but must be performed by the Office of Local Finance
- Level 2 test is used only when there is a decrease in ADM



Maintenance of Effort

<input type="checkbox"/>	Total Adjusted Local Revenue	\$35,983,494.00	\$37,309,922.00
	ADM (From BEP Allocation Sheet)	7811.83	8101.32
	Per Pupil Revenue	\$4,606.28	\$4,605.41
	Local Match Adjustment	0.00	
	Revised Total Adjusted Local Revenue	\$35,983,494.00	
	Required Local Match	\$21,777,447.48	

Maintenance of Effort Test Met
~~Required Local Match Test Met~~





Maintenance of Effort

- Exclusions from maintenance of effort
 - Local funds appropriated for debt service
 - Local funds appropriated for one-time capital outlay expenditures
 - Must be approved by joint resolution between school board and county commission / city council and department of education



District Supports – Safety Net and BEP Transition

Purpose of Support Funding

Significant shifts year to year in student data may impact funding allocations. Support funding provides for predictability by controlling how much funding may shift in a given year.

TISA includes two key provisions to support financial predictability:

- 1 5% Safety Net**
Any district that would experience more than a 5% decrease of funding from one year to the next qualifies for a safety net provision and will receive 95% of the funding from the prior year.
- 2 BEP Transition**
Any district that is slated to receive less funds in the first year of TISA will receive up to four years of gradual stepped down funding to provide time to adjust to the new allocations.

5% Safety Net

- This provision went into effect beginning with TISA allocations for the 2024-25 school year.
- Eligibility test is conducted annually against each district's TISA allocations received in the prior year
- Qualifying districts will then receive adjusted Safety Net allocations reflecting 95% of the prior year's TISA allocation.
- Any district that projected themselves to qualify for this provision can plan on at least 95% of the funding from the prior year.

EXAMPLE

Sample District	Funding
2024-25 TISA Allocation	\$59,000,000
2023-24 TISA Allocation	\$64,000,000
% Decrease	-7.8%
Eligible for Safety Net?	Yes
Application of Safety Net	\$64,000,000 x 95% =
2024-25 Safety Net Final Allocation	\$60,800,000

BEP Transition Funding

- Ensures districts received at least as much funding in the first year of TISA, the 2023-24 school year, as was received in the 2022-23 school year
- Provides qualifying districts with up to four years of stepped down funding, giving the district time to adjust.

Key Notes:

- If in any given year of the BEP transition funding, the district's TISA allocation exceeds the baseline, then the district will come off transition funding and be on the standard TISA allocation path.
- To qualify for BEP transition funding, the district must have qualified in the first year of TISA implementation.
- A district on BEP transition funding may not also receive the safety net provision funding.

District Supports – Fast Growth and Infrastructure Funding

Growth Funding

- **Fast-Growth Student Stipend**

LEAs with current-year growth in their *allocation* above 1.25% from the prior year will receive additional funds to support growing student population and needs.

- **Fast Growing Infrastructure Stipend**

LEAs with *2% ADM growth each year for three consecutive years* may also receive an infrastructure stipend to support longer-term needs of consistent high growth.



Fast-Growth Stipends

- Based on a comparison between:
 - Actual TISA allocations (based on prior year data) and
 - Growth comparison allocations which run current year student data through the TISA formula
- Factors in only the base, weights, and direct funding lines
- Only includes non-virtual school students in counts
- Measured at 5 points throughout the year



Infrastructure Stipends

- Subset of fast-growth funds designed to support districts with sustained growth over a three-year period
- Provided only if there are available funds remaining in the state budget after paying out the fast-growth stipends
- For the 2024-25 school year, the state budget provides up to \$10 million for infrastructure stipends



Timing & Funding

Fast-Growth Stipends

- Five payments throughout the year
- Final payment as a true-up to account for the final students served
- Pro-rated if the statewide total exceeds the budget
- Growth threshold may be lowered if statewide total is less than budget

Infrastructure Stipends

- Payment made once a year in October
- Represents the prior year's calculations after all fast-growth stipends are paid out



*Both fast-growth stipends
and infrastructure stipends
are 100% state funded*

District Supports – Teacher Salaries



\$ 125M

included in the TISA base to further
increase public school teachers'
salaries in FY25

Supporting Teachers

- TISA law provides for the Governor and General Assembly to target education funding increases to go to raises for existing educators
- Requires increases in education funding to also trigger increases to state minimum salary schedules, raising wages for educators and making Tennessee a strong state to become and remain an educator
- \$125 million included in base funding for FY25
- Restricted for increases to the salaries of existing educators
- Minimum salary will increase to \$44,500 in FY25 per law passed in 2023

Existing Educators

- TCA § 49-3-104 (11) “**Existing educator**” means an individual who is evaluated pursuant to § 49-1-302(d)(2) and who provides direct service to students at school sites;
- Any person holding a license issued by the State Board of Education that is evaluated to receive a level of effectiveness **AND** provides direct services to students could fall within the definition: school counselors, school psychologists, librarians, etc.
- Administrators and supervisors would not fall within this definition.



LEAs and Local Governments



LEAs and Local Governments

- Potential exists for cooperation or conflict during the budget cycle
- Best recommendation – Communicate!
- BEP estimates show required local match and current local contribution
 - If local match may be an issue, give funding body an early warning
 - If maintenance of effort is a question, check on level 2 option for meeting the requirement



LEAs and Local Governments

- If additional local funds are needed, start the conversation and share any information that will help the funding body understand the issue
- Be prepared to clearly communicate with other stakeholders – school board, teachers, parents, press
 - Have factual information available and ready to communicate when asked
 - Enlist assistance of your consultants and TDOE staff
- Once incorrect information gets out in the public, it is extremely difficult to correct



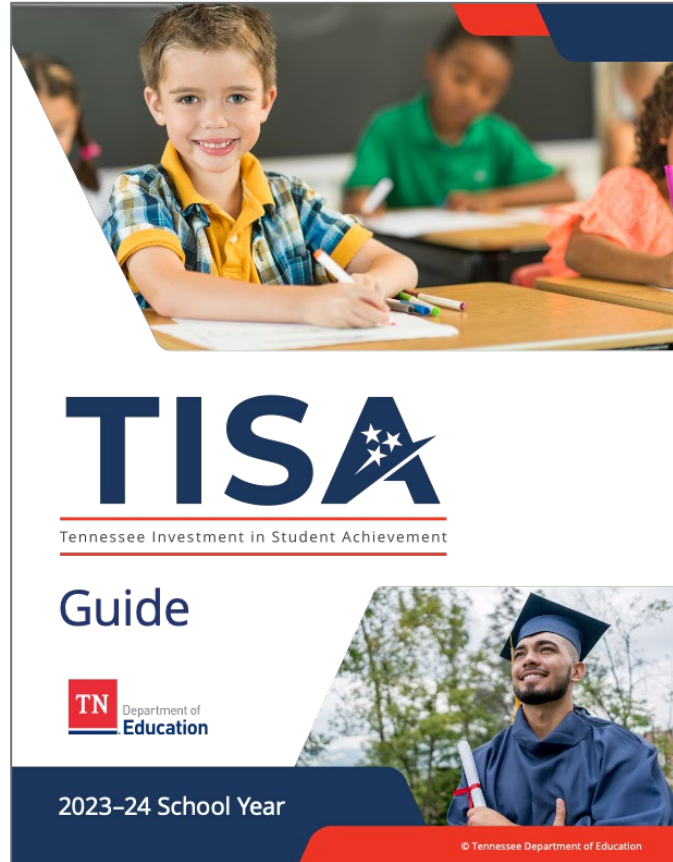
LEAs and Local Governments

- Education is a shared responsibility
- Works best when all parties involved keep the focus on the students in your district who depend on all parties for their education



Resources

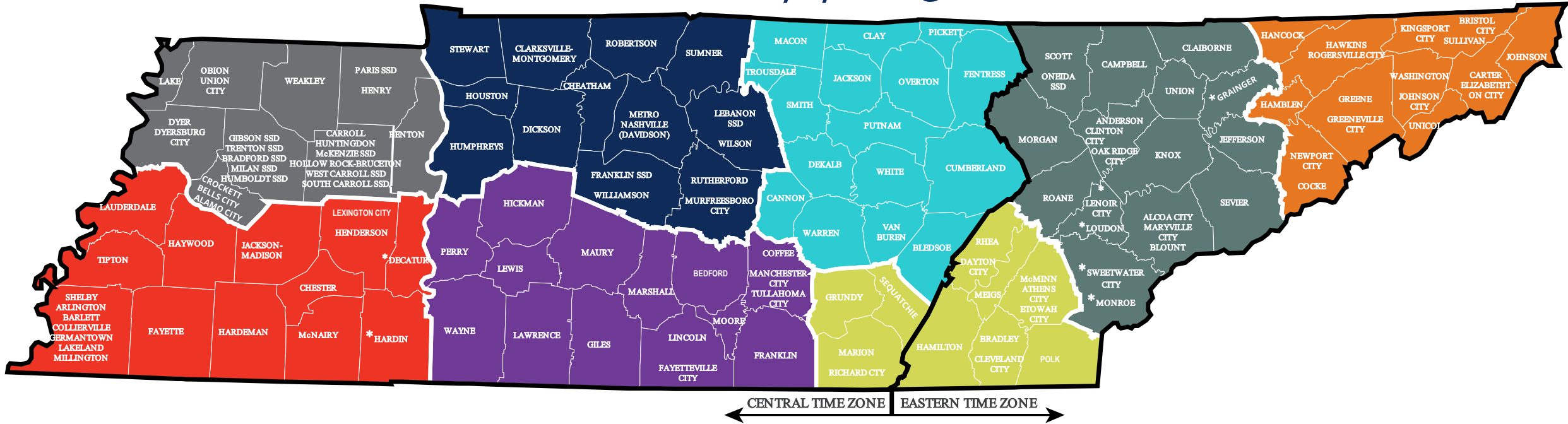
More Information



<https://www.tn.gov/education/best-for-all/tnedufunding.html>

Regional Finance Consultant District Map

As of 11/1/2023



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Joshua Dehnz	Meribeth Carpenter	Rob Mynhier	Brian Trisdale	Jasmine Taylor	Taffe Bishop	Shelby Ownbey	Jill Lewis
Joshua.Dehnz@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Brian.Trisdale@tn.gov	Jasmine.Taylor@tn.gov	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	Jill.Lewis@tn.gov

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

Regional Finance Consultant District Assignment

As of 11/1/2023

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

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

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Finance Data Analyst

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Resources

- Tennessee Department of Education [Education \(tn.gov\)](https://www.tn.gov/education)
- Tennessee State Board of Education [Rules, Policies and Guidance \(tn.gov\)](https://www.tn.gov/education/rules-policies)
- ePlan TDOE Resources <https://eplan.tn.gov/>
- Tennessee Comptroller of the Treasury [Comptroller of the Treasury - Comptroller.TN.gov; Manuals \(tn.gov\)](https://www.tn.gov/comptroller)
- Tennessee Consolidated Retirement System <https://treasury.tn.gov/Retirement/Information-and-Resources/TCRS-Overview-and-Self-Service>
- Tennessee General Assembly [Legislation - TN General Assembly](https://www.tn.gov/legislation)
- County Technical Assistance Service (CTAS) Record Retention <https://www.ctas.tennessee.edu/eli/departments-education-records>
- Electronic Code of Federal Regulations [eCFR :: Home](https://www.ecfr.gov/)
- Tennessee Code Annotated [Tennessee Code Unannotated – Free Public Access | Main Page \(lexis.com\)](https://www.legis.tn.gov/research)



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1-800-232-5454

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comptroller.tn.gov/hotline



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