

— 2016 TENNESSEE —

PORK

— REPORT —



UNEARTHING WASTEFUL GOVERNMENT SPENDING



The Beacon Center of Tennessee is an independent, nonprofit, and nonpartisan research organization dedicated to providing concerned citizens and public leaders with expert empirical research and timely free market solutions to public policy issues in Tennessee.

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Oink.



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INTRODUCTION

The Beacon Center of Tennessee's Pork Report celebrated its 10th anniversary last year—exposing government waste, fraud, and abuse for a decade, and we're still counting. As we predicted last year, state and local officials' spending habits are ensuring this publication will endure for many years to come. In fact, the 2015 Report tallied the most pork in the publication's history, with over \$750 million in wasted taxpayer dollars. Will this year's Pork Report continue the climb?

Sadly, while the Tennessee legislature and many in local government often laud the state's admittedly admirable record of being a fiscally responsible, well-managed state compared to many of our neighbors, the fact remains that much of your money is wasted each year on frivolous projects or by the abusive practices of those entrusted with government treasure chests. Only through the vigilance of well-informed citizens and publications like this can we continue to hold politicians' feet to the fire. While we should never expect government to be perfect, we can and should expect them to be accountable.

Fortunately for state and local officials, the Pork Report provides them with a place to start—examples of waste, fraud, and abuse at the state and local levels that can easily be avoided if they're willing to put the interests of the taxpayer first. Here are just a few we recommend for the chopping block this year:

- The Pre-Kindergarten (Pre-K) program, which studies show to have no lasting benefit to participating students beyond the second grade. Cost savings: over \$90 million per year.
- TV and film incentives, which among other busts, bought us the canceled (and then picked up) *Nashville* television show. Cost savings: \$14.5 million.
- State-funded golf courses...yes, sadly, we're not kidding. Cost savings: over \$30 million.

However, perhaps the most infuriating example of waste, fraud, and abuse this year—and thus earning the infamous honor of "Pork of the Year Award" was the Office for Diversity and Inclusion. Sadly, in total, state and local officials managed to squander over \$480 million of Tennessee taxpayer money this past year.

Clearly, Washington bureaucrats aren't the only ones guilty of throwing more of your money down the drain. While we know that we have a long and uphill battle ahead in rooting out government waste, we believe the best approach is to start at home. We have ample problems to solve within our own state borders before we can point fingers elsewhere. So, let's get started.

STATE WASTE

NOT A NOBEL CAUSE

The National Organization of Black Elected Legislative Women (NOBEL) is clearly an exclusive club. For those of us who may likewise wish to join a club or civic organization, we must typically pay a membership fee that will cover operational costs and events. Yet, NOBEL is allowed to treat Tennessee tax dollars like a slush fund. This year, the Volunteer State voluntarily budgeted \$150,000 for a NOBEL event. That's right. One event.¹ Fundraising? That's for schmucks. Perhaps the next time your club is looking to hold a high-roller shindig, you can save some time and money by asking state taxpayers to sponsor it.

LEGISLATIVE EXCHANGE FOR CASH

Ironically, an organization that often councils conservative members of the legislature on fiscal responsibility and principles of limited government has turned the other cheek and decided that a little taxpayer handout every now and then is nothing to be concerned about—especially when the handout is coming their way. It seems that, along with NOBEL, the American Legislative Exchange Council (ALEC) also got a little love from the state of Tennessee this year, in the form of \$100,000 to help underwrite an upcoming legislative conference.² While the dollars won't flow directly to ALEC pockets, the subsidy will nevertheless afford the nonprofit the luxury of spending its dues money elsewhere. Tsk, Tsk.

THIS ONE'S FOR THE GIRLS

It would seem that the state of Tennessee believes that “small, minority, and women-owned businesses” need a special, line-item handout in the budget for loans, education, training, consulting, and technical assistance.

All at a cost of \$250,000 to state taxpayers, so they can presumably compete adequately in the marketplace.³ Rather than assuming the deck will always be stacked against certain segments of the population, perhaps government should realize that stacked decks begin and end with big government—and instead focus on leveling the playing field for everyone by removing arbitrary barriers to workforce entry.

ART FOR THE COMMON TAXPAYER

Tennessee can't seem to satiate its appetite for taxpayer-funded art. For years, the Tennessee Arts Commission has spent millions of our dollars funding a wide variety of art projects across the state—from the simply extravagant to



the downright ridiculous. This year, at a price tag of over \$6.4 million, the Arts Commission is clearly back for more.⁴ What will it get us this time? Perhaps they can erect a large fire sculpture filled with burning tax dollars to acknowledge the travesty of pork spending on frivolous art projects.

BE OUR GUEST TO WRITE ABOUT BEING OUR GUEST

Southerners have a reputation for hospitality, so perhaps it should come as no surprise that the state's tourism development projects seek to go the extra mile for would-be promoters. For nearly \$19 million, taxpayers can feel proud of their (well, state imposed) efforts to attract new visitors and encourage them to document their experiences. How so? Allocated within that \$19 million budget are funds for "travel writers' trips" to the Volunteer State. Apparently these funds will make travel writers feel right at home and not so subtly incentivize them to have a memorable time worth repeating.⁵ So, tell your friends! They just might get an all-expense paid trip to their favorite Tennessee watering hole.

DROPPING KIDS AND DROPPING DOLLARS

Year after year, Tennessee pours millions of dollars into Pre-Kindergarten, a program that studies show is nothing more than a glorified babysitting service. Indeed, not a single study has shown that children who participate in Pre-K have any lasting benefits or advantages over children who don't. One recent study by Vanderbilt University even shows that some students are worse off for participating in Pre-K.⁶ Yet, Tennessee lawmakers have once again chosen to ignore the writing on the wall, instead taking even more from the federal government to expand the Memphis and Nashville Pre-K programs, bringing up last year's total of \$91 million to a \$100 million investment for the program this fiscal year.⁷

At least lawmakers haven't been completely naïve to the concerns about the program's effectiveness. This year, the state will also invest an additional

\$1 million in funding for "a kindergarten entry screener to measure benchmarks for kindergarten readiness."⁸ While we applaud them for the additional accountability, perhaps rather than having to be concerned about holding a child back, they can instead chose to take our money back and kick Pre-K to the curb in 2017.

VOLUNTEERING YOUR TAX DOLLARS

As with its lavish spending on the arts, the state seems eager to fund aesthetics with your money. And when the University of Tennessee came knocking, officials with the purse strings were all too willing to answer. It seems the Vols couldn't volunteer to pay for their own university-wide "beautification project," so they thought the state might pony up \$2 million for campus improvements and an additional \$3.75 million for projects on Volunteer Boulevard. Unfortunately for taxpayers, they were right.⁹

THE GREAT OUTDOORS

For the non-campers out there whose idea of roughing it is sleeping on a bed without Egyptian cotton sheets, glamping (glamour camping) is for you. And apparently, the state has you covered. If you're looking to visit gorgeous Falls Creek Falls State Park in Spencer, you're in luck—taxpayers just forked over \$3 million for a new visitors center at the Village Green area to ensure that your first approach into the park conforms to your glamping expectations.¹⁰ Considering that most mansions rarely exceed a \$3 million price point in Tennessee, this visitors center must truly be luxurious.

But, just in case Falls Creek Falls wasn't your glamping destination and you wished to venture

out to Cummins Falls State Park in Cookeville instead, you're also in luck—a new \$3 million visitors center will be constructed there, too.¹¹ It's as if the state is a parent with multiple children who all want an equal amount of cake batter on the licking spoon. What one child gets, the other must also.

UNCLAIMED PROPERTY HUNTERS

How much would you wager it would cost for the Tennessee Department of the Treasury to hire an individual to answer calls and questions regarding unclaimed property? More than the average teacher makes? Apparently the department thought this position required a more valuable skill set, because it dished out \$120,000 of taxpayer money for the salary of two employees to field these basic inquiries.¹² Career change, anyone?

IT COSTS MONEY TO MAKE SPEND MONEY

When it comes to collecting your tax dollars, the state of Tennessee is willing to spend the extra buck to ensure that no stone is left unturned. And apparently, that “extra buck” means \$12.7 million from taxpayers to modernize the revenue and tax collection system so none of our dollars escape their grabby hands.¹³ Doesn't it make you feel good to know they're taking this job so seriously? Perhaps if tax collectors took a harder look at the Pork Report every year, they might find that eliminating waste, fraud, and abuse on the front end would give them more bang for their buck.

OVERDEVELOPMENT

When government spends on projects better left to the private market we collectively sigh and shake our heads in disappointment. But when government spends 500 percent more on that particular program than they did the year before, we cringe in disbelief. That's exactly what

happened to the increase in the amount of your money being funneled to Community and Rural Development—\$10 million more than last year, to be exact, for a total of the \$12 million that it apparently costs the state to ensure that our towns are...well, we're not sure.¹⁴

IT'S RAINING PORK IN THE MISSISSIPPI DELTA

Government cherry-picking winners with taxpayer dollars is tiresome, and frustratingly so when the state arbitrarily decides to dump money into certain regions above and beyond others. Such is the case this year, as the state budget itemized a grant of \$95,000 for investment into the growth and development of the Mississippi Delta region.¹⁵ This is certainly redistribution of wealth—something government tends to thrive on, but this particular “program” is a scheme with no accountability to the taxpayer. Will those outside the Mississippi Delta be able to tell if their tax dollars were spent wisely? Just a good old fashioned example of what pork is all about.

NO ENCORE FOR FILM INCENTIVES

For several years in a row, the state legislature has doled out millions of dollars to promote film and television within the state. Yet, even after receiving \$45 million in total handouts, the TV show *Nashville* met the chopping block after its fourth season. Clearly, the taxpayer bailouts failed to translate into sustainable ratings. Astonishingly, state officials didn't get the hint. Along with the local Nashville government, the state increased its original \$8 million offer to the show's producers by half-a-million to switch from network's ABC to pathetically ranked CMT. Even worse, the state allocated another \$6 million in film incentives for the upcoming fiscal year.¹⁶ State politicians need to close the final curtain on these wasteful film incentives.

A TOUR YOU'LL NEVER TAKE

Beacon has long urged the state to stop propping up museums with taxpayer money, especially given that most taxpayers will never get to visit those museums. Take the National Civil Rights Museum in Memphis. The museum is a treasured part of Memphis and has an important historical role in the fight for justice in our country. That said, imagine that you live in rural East Tennessee and want to make the trek to Memphis to visit the museum. You will need to spend about \$100 to fuel up your car for the roughly 12-hour round trip, drop at least \$200 on a two-night stay at a hotel, buy multiple meals at restaurants, and still shell out another \$15 per adult and \$12 for each child to even get into the museum. That's all after you have contributed to the \$300,000 per year handout allocated to the museum in the state budget.¹⁷

For many Tennesseans, dropping upwards of \$500 on a weekend getaway to Memphis is not feasible. That's why those who will never get the privilege of touring the Civil Rights Museum should not be forced to subsidize those who do. Those able to tour the museum could pay a mere \$1.50 more for their ticket to wean the museum from its annual state handout.¹⁸ That's not too much to ask.

THE SHOW MUST GO ON

The Tennessee Performing Arts Center, otherwise known as TPAC, is no stranger to government handouts, frequently receiving large grants from the state for operations and maintenance. This year, TPAC received a \$300,000 grant for maintenance support. With the average ticket for a performance starting around \$55, the majority of Tennesseans will never even have the ability to see a show here, much less see the building where so much of their money goes. The real performance here is watching TPAC jerk the government around for more money year after year.¹⁹

MONKEY BUSINESS

Oftentimes the state legislature is likened to a zoo. So it's natural that lawmakers think they should be funding zoos with taxpayer money. Included in the 2016-2017 state budget is a \$1 million allocation for the state's four largest zoos and the Tennessee Aquarium in Chattanooga.²⁰ Each will receive a \$200,000 handout courtesy of state taxpayers. What will they do with the money?

According to *Tennessee Watchdog*, the aquarium will bolster its Madagascar lemur and tropical fish exhibits.²¹ The nearby Chattanooga Zoo will raise a new giraffe exhibit with its funds. An outdoor tiger habitat will come roaring to life at the Knoxville Zoo. The Nashville and Memphis zoos have been mum about what they plan to do with their new taxpayer dollars. We're waiting on the edge of our seats.



Officials at the various zoos claim the money is needed to drive tourists through their doors. Yet most of these zoos set attendance records this past year. So even if you believe government should be in the business of funding private zoos, this calls into question whether the taxpayer money is even needed. But for most taxpayers, this is just a bunch of political monkey business.

THIRTY.FORE MILLION DOLLARS

Lots of Tennesseans play golf, but most do not. Yet, as state taxpayers, they subsidize those who do. Fortunately, the state has reduced the number of golf courses funded by taxpayers over the past several years. But that isn't stopping those still on the dole from cashing in. This year's state budget allocates a whopping \$30.4 million to enhance two state golf courses and their related inns, cabins, restaurants, and pro shops.²² For those living near or able to travel to the Montgomery Bell State Park in Burns or Fall Creek Falls in Spencer, these enhancements might be welcome. But for the rest of state taxpayers, this news only takes a divot out of their pocketbooks.

JOB CREATION OR JUST MORE TAXATION?

Tennessee has a fondness for taking taxpayer money and forking it over to select companies, all in the name of "job creation." But companies' success should be based on what they offer consumers, not whom they know in government. This becomes even more of an injustice when you consider that in most cases, the competitors of these favored companies don't receive the same handouts. That's why taxpayers should cry foul at the \$80.9 million slated for government-selected businesses through the FastTrack Infrastructure Development and Job Training Assistance program this year.²³ Want to take a gander at which companies government has deemed winners and hear what that means for some of the losers? Visit Beacon's new website, EndCorporateHandouts.com.

HANDOUT HEADQUARTERS

The state of Tennessee will spend \$400,900 this year funding a Headquarter Relocation Assistance program to entice businesses to move their operations to the state. The only requirement to receive this assistance? The companies must invest a minimum of \$10 million in the state and create a minimum of 100 jobs.²⁴ As if our low taxes and business-friendly regulations weren't enough to entice businesses to move here on their own.

One could assume that the thousands of small business owners paying taxes in Tennessee would prefer to keep their money in their pocket or invest it back into their businesses instead of paying potential competitors' moving fees.

HOW GOVERNMENT CREATES A JOB

The Tennessee Job Skills Program got a whopping \$1.5 million grant this year. The program is labeled a "workforce development incentive grant program," and funds are used to assist existing employers in the state to elevate the skills of their employees. The program's purported goal is to enhance employment opportunities...for people who already have a job.²⁵ You've probably heard it said that government can't create a job, apparently this is how it convinces itself it can.

WASTE4TN

Jobs4TN, yet another workforce program in the state aiming to convince taxpayers that their government can create jobs, received \$71 million. The program is "creating new opportunities for Tennessee's workforce" and seeks "to support the growth and retention of the state's base of traditional jobs."²⁶ We think that traditional jobs should be created the traditional way, through the free market. That \$71 million could certainly provide a lot more opportunities for Tennesseans if they were able to keep it in their pockets and spend it as they choose.

TNAMESSCO

TNInvestco, a program allegedly incentivizing investments in startups, spent \$30 million more of taxpayers' money this year. Over \$200 million in total has been poured into the program to date, which seeks to support small businesses and create jobs. As of 2012, TNInvestco companies allegedly helped create 577 new jobs, not all of which are in Tennessee. However, according to the Tennessee Department of Economic and Community Development, the reports detailing the number of jobs are currently being audited and are unavailable, so it's anyone's guess as to

the actual number of jobs that \$200 million has purchased.²⁷ Obviously TNInvestco is a long way away from repaying taxpayers and thus far has been a major drain of resources, not to mention a terrible investment for Tennesseans.²⁸

I GOT YOUR MONEY IN MY POCKET

The Tennessee Law Enforcement Training Officer's Association would seem like a benevolent club of service men and women who are committed to looking out for the public interest. But at least two of the members—Treasurer Robert Hall and Project Director Gary Bradley—cannot seem to be trusted with being good stewards of taxpayer money. Instead, these two issued themselves personal checks totaling nearly \$176,000, or almost \$88,000 each, according to state Comptroller reports.²⁹ We're just guessing that this might not jive well with their code of ethics.

THE CHERRY ON TOP

The Cherry Tree Food Program, a vendor of the Tennessee Department of Human Services, has some ripe fruit for the picking this year. This program, meant to provide resources to underserved populations, has proven instead to be a lucrative source of cash for the executive director. According to a state Comptroller's investigation, nearly \$56,700 was stolen from the project for lease payments, as well as renovations and maintenance to the executive director's personal residence. But wait, there's more. The investigation also found that the director authorized almost \$39,000 for a gazebo, a new water heater, and additional renovation costs, in addition to another \$18,000 in lease payments. Moreover, there was around \$48,000 in unauthorized disbursements and loan repayments issued to the director's personal accounts, and \$67,000 worth of personal disbursements, which inconspicuously included \$7,000 for lawn care at the director's home—all for a grand total of over \$181,000 in taxpayer

money.³⁰ Fortunately, the story doesn't have an entirely depressing ending, as the state's Department of Human Services (DHS) discovered these abuses and terminated the vendor.³¹ We can only hope that they, and other state departments, continue in their vigilance.

LEGENDS OF THE STALL

That's the actual title of an anti-drunk driving campaign aimed at young males launched by the Governor's Highway Safety Office in 2015. The "Legends of the Stall" website featured a series of drunken cartoon characters binge drinking, discussing promiscuity, and sopping up vomit with a furry cat. Fortunately, when Gov. Bill Haslam found out about the campaign, he issued a sobering directive to halt it immediately. But that was only after taxpayers had already forked over \$456,923 on the controversial project that some alleged was sexist because it referred to "marginally good-looking," "chatty," and "clingy" girls.³²



Expenditures on the campaign included television advertisements, fliers for bathroom stalls, coasters, and bar table tents. The state office responsible for this foolishness argues it was only federal money, and that no state funds were harmed in the making of the ads. But Tennesseans are federal taxpayers, too,

and it's those state officials who ultimately made the boneheaded decisions to launch this tasteless campaign. Regardless of where the funds came from, "Legends of the Stall" is legendary enough to get a mention in this year's Pork Report, because this idea should have been flushed down the toilet long ago.

THE CHARGE OF THE CENTURY

It's always hard to find an available charging station for your phone in the Nashville International Airport. But thanks to state government, drivers of electric vehicles can now power up their cars just outside. Paid for by the state's share of a



settlement agreement with the Tennessee Valley Authority, the airport recently reserved three parking spaces for electric charging stations. As *Tennessee Watchdog* noted in a November story, just 29 drivers charged up in the first five weeks after the chargers were installed. At a cost of just \$2 per jolt, *Watchdog* estimates that it will take a cool three centuries for the \$181,250 grant to be paid off by the airport.³³

JUST PLANE STUPID

The Tennessee Department of Environment and Conservation (TDEC) is responsible for imposing regulations on Tennesseans when it comes to energy and environmental matters. But like many self-proclaimed environmentalists,

top officials at TDEC don't exactly walk the walk when it comes to protecting the environment. Case in chief: TDEC Commissioner Bob Martineau's decision to fly 170 miles by plane last August to give a brief speech.³⁴ Martineau used a state plane for the jaunt, which would have taken less than three hours by car. To make matters worse, just 30 people attended the speech. At least, according to *Tennessee Watchdog*, the commissioner stuck around and got to eat some cake. That definitely made it a worthwhile venture.

INTERGOVERNMENTAL THEFT RING

In late 2013, multiple officials of the state-established Upper Cumberland Development District (UCDD) were indicted for embezzlement, conspiracy, bank fraud, money laundering, and making false statements. Apparently, not all the bad apples were tossed out. Just one year later, another UCDD official, Matthew Lynn, was busted for printing dozens of fraudulent checks totaling more than \$16,500. Thanks to a joint investigation by the state Comptroller and the Tennessee Bureau of Investigation, Mr. Lynn pled guilty to his crime.³⁵

UCDD is one of nine development districts created by the state legislature in 1965 to promote "intergovernmental cooperation on growth and development issues, including regional and statewide concerns."³⁶ Taxpayers will prop up these development districts to the tune of more than \$2 million this fiscal year, a 29 percent increase over the past two years alone.³⁷ Rather than increase funding to these development districts that have dubious track records at best and are criminal enterprises at worst, lawmakers should shut them down entirely. Allowing entities like UCDD to continue receiving taxpayer money despite ongoing criminal activity by its top officials is a travesty.

PORK OF THE YEAR

ZE TOOK ZIRS FUNDING AWAY

In August 2015, the University of Tennessee caused quite a ruckus when its Office for Diversity and Inclusion urged students and faculty to avoid such hostile pronouns as he, she, him, and her. Instead, gender neutral pronouns were now preferred, including ze in lieu of *he* or *she*, zir instead of *him* or *her*, and zirs in place of *their*.³⁸ Having trouble keeping up? Reference UT's handy little conversion chart below.

	Subject	Object	Pronoun	Pronunciation
Gender Binary	she	her	hers	as it looks
	he	him	his	as it looks
Gender Neutral	they*	them*	their*	as it looks
	ze	hir	hirs	zhee, here, heres
	ze	zir	zirs	zhee, zhere, zheres
	xe	xem	xyr	zhee, zhem, zhere

*used as singular

Just months after botching the public response to this revelation, the head of the diversity office once again found **himself** zirself in hot water. He Ze had allowed the office to release a document titled "Best Practices for Inclusive Holiday Celebrations in the Workplace." Among **their** zirs

suggestions was to "[e]nsure your holiday party is not a Christmas party in disguise," and to avoid playing radical holiday-themed games such as "Dreidel" and "Secret Santa."³⁹

Following this series of stupefying mishaps, the Office for Diversity and Inclusion won Beacon's annual Lump of Coal Award in a landslide, stealing 52 percent of the total public vote. But more important is what it lost. State lawmakers took appropriate action against the university for failing to rein in such jabberwocky. In April, legislators stripped the \$436,000 state appropriation for the diversity office, reallocating that money to minority scholarships for engineering students.⁴⁰ Failing to make up for the lost funding, UT dismantled the diversity office and shipped its director off to the University of Washington on the left coast, where these wacky antics might be more welcome.⁴¹ Taxpayers should thank **their** zirs legislators for showing leadership in the face of all this lunacy.

DISHONORABLE DISCHARGE

A March 2016 investigative report by the state Comptroller revealed shady dealings at the Tennessee State Veterans' Home in Murfreesboro. The home was established to provide care for veterans who have served in the U.S. armed forces. But some employees of the home deserve their own dishonorable discharge. Audit findings reveal that former receptionist Marilyn Truss stole more than \$7,900 from the home and had another \$1,800 in questionable transactions. Sadly, she should not have been in control of cash

in the first place, because she had previously been convicted of felony theft in Hamilton County, and even had an outstanding warrant for her arrest while working at the veterans' home.

Not only did Ms. Truss pocket cash, she also had a fondness for pilfering veterans' prescription drugs. When prescriptions would be mailed to the home following a veteran's stay in the hospital, Ms. Truss would often stash them away in her own desk rather than forward them on to the pharmacy.⁴² Stealing from taxpayers is never acceptable, but there is a special place in Hell for those who steal from veterans.

STRAWBERRY PLAINS RENOVATIONS FOREVER

Pellissippi State Community College opened its Strawberry Plains campus merely four years ago in August of 2012. Apparently in that short time period, things have gone south quickly. Four years later, the school is allegedly in need of dramatic repairs that will cost close to \$3 million. Among the needed repairs are an entrance upgrade, courtyard improvements, a print shop relocation, and envelope repairs (whatever that is).⁴³ At this rate, taxpayers are going to be bailing out this campus for a long time.

SHINE THE LIGHT

Not wanting the Strawberry Plains campus to be outdone, Pellissippi State Community College's main campus also requested \$230,000 for renovations. The reason? To upgrade the lighting at the Clayton Performing Arts Center.⁴⁴ This massive waste certainly puts Pellissippi in a bad light. Luckily the Pork Report is here to shine a spotlight on this type of massive waste of taxpayer money.

EVERY BREATH YOU TAKE, I'LL BE PAYING YOU

Everyone knows a DUI charge is very expensive, and that definitely holds true in Tennessee. Fortunately for offenders, the state of Tennessee has a program to help them pay some of the fees associated with this reckless act. The Interlock Assistance Fund pays for many of the costs of the "lease, purchase, installation, removal, and maintenance" of an ignition interlock device (otherwise known as a breathalyzer). The device is attached to a DUI offender's car and they must breathe into it before they can start their car. The program also pays for other costs or fees associated with such a device. This year, \$463,500 was spent on this program, leading us to wonder what influence the government is under.⁴⁵

COMING UP: LOCAL

LOCAL WASTE

HASN'T TENNESSEE HEARD OF "BUY LOCAL"?

The city of Nashville hasn't necessarily established a stellar track record for being a fiscally responsible investor of taxpayer dollars. Yet, it becomes all the more difficult to turn the other cheek when city officials not only authorize a highly questionable expense for another art project, but in doing so, pass over local artists in favor of one who lives 2,000 miles away. That's right. Walter Hood, a resident of Oakland, California, was contracted by the Metro Arts Commission for \$300,000 to construct "Witness Walls"—a series of sculptural images portraying civil rights activists during the 1960s.

It seems the commission has a special affinity for out-of-state art. Let us not forget that the city also contracted with a California artist to construct the "Stix" project protruding out of the ground at the edge of downtown, a Seattle artist to sculpt West Riverfront Park's homage to the Cumberland River, a New York City artist for the "Ghost Ballet" project otherwise known as "broken roller coaster," and an Alabamian for the collection of rakes and pickaxes glued together along the Shelby Bottoms Greenway under the banner of "Tool Fire." In that short, mind-boggling list alone, that totals nearly \$1.5 million of your money walking straight out of Tennessee.⁴⁶

RACKING UP THE DEBT

As noted above, Nashville has a penchant for spending taxpayer money on ludicrous artwork. An April article by *Tennessee Watchdog* exposed how the arts commission forked over nearly \$100,000 on four new bike racks, exponentially higher than the fair market value that non-artsy bike racks go for on the streets.⁴⁷ Even four high-end bike racks would cost taxpayers just \$5,000.

Among the artwork-turned-bike racks includes one that is a baseball in motion entering a glove, another that is a bumblebee, a third representing bookshelves, and a fourth that arts commission officials could only describe as "intersection rails."



Tennessee Tax Revolt's Ben Cunningham said it best, telling *Watchdog*, "Leave it to government to take a very simple utilitarian object and make it cost 20 times what it should cost in the name of art." Touché.

PUT YOUR THINKING CAPS ON

Pro-tip: If you have to spend over \$18.5 million deciding if something is a good idea or not, it probably isn't. Apparently the Metro Nashville Police Department didn't get the memo. Local taxpayers unfortunately saw their money circle down the drain over a police department "study" of whether to relocate its headquarters.⁴⁸ That's right, not the relocation itself, but a simple study of what relocation might mean. We at least hope the city feels \$18.5 million wiser for it.

SHELTERS OF GOLD

Next time you ride a bus in Nashville, make sure to arrive early so you can spend some quality time

soaking up the new \$10,000 bus shelter constructed for your wait. In fact, the city will remodel 100 of these shelters across Metro bus routes, at a blistering cost of \$1 million for local taxpayers.⁴⁹

NEW AMERICANS, SAME GOVERNMENT WASTE

Newly-elected Nashville Mayor Megan Barry clearly felt that the city had a void to fill when it comes to immigrant involvement. To fill it, she authorized nearly \$130,000 in taxpayer money to be spent on a “Mayor’s Office of New Americans” to serve immigrants in Nashville and get them engaged in community events.⁵⁰ You know, because cherry-picking based on race and ethnicity is always a good approach to encourage assimilation and acceptance. And cherry-picking on the taxpayer dime is obviously the way to do it.

MARCHING TO THE BEAT OF THEIR OWN DRUM

The local band boosters club of Cumberland County Schools has apparently lost all sense of accountability and chosen to play its own way. According to a state Comptroller’s report, the club authorized 12 large-sum checks totaling over \$7,700 from its account with little or no documentation.⁵¹ So where did the money go? The Comptroller’s office was unable to determine to whom and how the dollars were spent. It seems that these boosters need to get back in step, but in this case, have failed to fall in line.

AND MARCHING TO THE BANK

Cumberland County band boosters aren’t the only club of its kind to take a bite out of taxpayer money this year. According to another state Comptroller’s report, the Jefferson County band boosters’ treasurer made payments to her personal credit card using the club’s bank account, made unauthorized withdrawals, and retained funds from a fundraiser for her personal benefit. In all, she managed to swipe over \$12,000 in club dough. And unfortunately,

this sad tale of boosters gone bad doesn’t end with this installment.⁵²

AND MARCHING WITH A TUNE

It seems that taxpayer abuse by local booster clubs is truly an epidemic in this state. Along with Cumberland and Jefferson Counties, Campbell County High School’s choral boosters got in on the action. The club’s president withdrew almost \$2,000 in cash from the club’s bank account and charged over \$1,500 to the club credit card for personal purchases, such as food, a cell phone bill, and payment of personal loans. But why stop there? In addition, a Comptroller’s investigation found that the club president cashed checks from the club account totaling over \$1,500 and spent \$1,400 of club funds on an embroidery machine. Granted, she apparently used the machine to make custom shirts for the club, but then sold the machine and kept the proceeds for herself.⁵³ Because, why not? It’s not like it was her money.

AND MARCHING DOWN THE FIELD

If choral and band boosters can do it, so can we. At least that seems to be the approach of the Blackman High School Football Boosters. The club disbursed nearly \$96,500 for unauthorized coaches’ supplements (is this the NFL??) and other suspicious transactions. Not stopping there, the club also accrued numerous questionable



purchases, including some for fuel with little to no documentation totaling over \$69,500. They also decided to invest in construction for a new field house, again with little to no documentation or any proof of competing bids totaling another \$200,500.⁵⁴ They might say “touchdown!” We say “taxpayer shakedown.”

SO MUCH MARCHING OUR LEGS ARE TIRED

The Bearden High School Softball booster club decided to pay for a new softball training facility. After receiving three different bids, the Booster Club decided to go with the lowest quote, which seems very reasonable. The quote was just under \$40,000. Here is where it gets suspicious. The president of the booster club just happened to be a partner in the company that built the facility, which is pretty clearly a conflict of interest. In addition to that, once the project broke ground, it somehow managed to run an additional \$31,000 over the bid.⁵⁵ These two facts combined might lead some to believe that the booster club president lowballed the initial bid to get the contract and then overcharged for everything else to make a large profit. At best, the club didn't follow the rules of the bidding process, but anyone with common sense can smell the impropriety.

WE...CAN'T...MARCH...ANYMORE

Let's hope this is the last example of booster theft. The former treasurer of the Blackman High School Boys Soccer Booster Club, Donna Moore, embezzled at least \$6,989 from the club. Ms. Moore used three schemes to steal the money from the high school boys. She charged personal expenses of at least \$4,894 on the booster club credit card, including jewelry and clothing. Ms. Moore also failed to deposit \$1,070 of booster club cash collections and obtained cash intended for change funds for concessions and other events totaling at least \$1,025. During the Comptroller's investigation, Ms. Moore said that she used the

stolen money to pay for personal items she otherwise could not afford.⁵⁶ After covering all this booster club theft, we're going to need a boost of energy just to keep going.

TAXPAYERS TO THE RESCUE

Congratulations, Warren County taxpayers. You've rescued local area EMS employees from having to work. A state Comptroller's report reveals that 12 employees received over \$20,000 for hours not worked. Two more employees received over \$3,500 for hours when they were working at their other jobs not associated with the Warren County EMS Rescue.⁵⁷ How benevolent of you!

TAXPAYERS TO THE RESCUE...AGAIN

Don't worry, Warren County. You're not alone in rescuing city employees from the work they're hired to do. The state Comptroller's office found that the Grainger County Ambulance Authority's shift supervisor received a net overpayment of nearly \$5,000 for hours not worked. Another supervisor was paid almost \$300, a paramedic paid over \$500, and another employee paid almost \$400—all for hours not worked.⁵⁸ Doesn't all this charity spending make you feel great?

TAXPAYERS TO THE RESCUE... THIRD TIME'S A CHARM

Not to be outdone by Warren and Grainger Counties, the Clay County Rescue Squad also managed to abuse local taxpayers for personal gain. The former squad captain used almost \$5,000 in squad funds for personal purchases for himself and his friends, according to the state Comptroller's office. The report also cited \$2,800 in undocumented reimbursements for himself and several colleagues, with an additional undocumented expense exceeding \$6,000 in fuel and other items.⁵⁹ Isn't it comforting to know these are the same individuals charged with guarding your safety and general welfare?

PUBLIC HOUSING FOR PRIVATE GAIN

One long-running scheme in government wealth redistribution is public housing projects, which one would hope that at the very least, operate with frugality and according to plan. However, it seems that the accounting director of the South Pittsburg Housing Authority & the South Pittsburg Elderly Housing Authority isn't concerned about that. Instead, she looked upon the public funds with hungry eyes and assumed they were hers for the taking. And take, she did. The state Comptroller's office found that she not only misappropriated over \$100,000 of these public funds for personal purchases, she also issued over \$25,000 in checks payable to herself and an additional \$2,500 in fraudulent payroll checks.

But the accounting director didn't act alone. The public housing manager also misappropriated \$5,000 in personal purchases and "business travel" that never took place. We'd also be remiss if we didn't note that over \$95,500 in cash collections were...well, apparently they simply vanished.⁶⁰

A LACK OF DISCRETION

In the summer of 2015, Hamilton County Mayor, Jim Coppinger, vetoed the county budget, in part because of what he deemed fiscally irresponsible actions by county commissioners to insert their own personal slush funds into the budget. Unfortunately for taxpayers, the commission overturned the mayor's veto, reinstating \$900,000 in taxpayer money that it allocated to discretionary spending for its nine members. As a result, each commissioner received \$100,000 to spend on his or her own political pet projects. Among the recipients of their handouts were individual schools, churches, and other nonprofits.⁶¹

This practice, now manifesting elsewhere (see the next entry), essentially allows elected officials to run end-roads around the budgetary process and instead reward their favored groups or projects

directly with taxpayer funds. Commissioners claim that the entire commission must vote on each handout, but good luck opposing someone else's treasure, lest they vote to trash yours. This type of activity is precisely why taxpayers are fed up with Washington. Too bad it's also happening right in their back yards as well.

WHAT A NOVEL IDEA

The slush fund epidemic doesn't stop at the Hamilton County line. Heck, it goes all the way to the Mississippi River. Taking a cue from their comrades in Hamilton County, the Shelby County Commission voted just weeks later to dole out \$1.3 million in handouts to nonprofit organizations hand-picked by each commissioner.⁶² David Reaves, one of only three commissioners to oppose the earmarks, noted that his taxpayers would rather have a one-cent property tax cut than dole out \$100,000 per commissioner to their favored pet project. We can't blame them.

HUNGRY POLITICIANS, STARVING TAXPAYERS

Not to be outdone by their county equivalents, Memphis City Council members engaged in some tomfoolery of their own around budget time. In May, the council voted to add some pork to its budget—quite literally. To avoid famished votes on important city business, the council bestowed itself with \$8,000 a year in catered lunches, up from \$3,500 in free meals the year before. Council members also plan to travel around much more this year, allocating \$65,000 on trips, up an astounding 300 percent over the previous budget.⁶³

Apparently council members don't plan to use any of that money to travel to Nashville to lobby state legislators. Instead, the council set aside an additional \$100,000 to hire a part-time state lobbyist and one other staff position. With spending like this, it's Memphis taxpayers who may end up going hungry.

AIR JORDAN, THE KICKBACK KING

A former official with the Crockett County School Department got pretty savvy with kickbacks. A September 2015 audit by the state Comptroller revealed that the school system's former Director of Technology Ashley Jordan approved more than \$1 million in official business to two companies in exchange for lavish gifts. Among the gifts he received for the transactions were "high-end cookware, Waterford crystal, a \$7,000 Rolex watch, Vera Bradley bags, a Garmin GPS system, flat screen televisions, an air conditioning unit for a bus, St. Louis Cardinals baseball tickets, and jewelry."⁶⁴



The Kickback King didn't stop there. Mr. Jordan also stole nearly \$6,000 by falsifying invoices and misappropriated another \$5,500 by using company equipment for personal matters. The Comptroller tallied Mr. Jordan's official misconduct and theft to more than \$1.4 million.

TAXPAYERS GET SCHOOLED IN ONLINE GAMBLING

In August 2015, the state Comptroller knocked a former supervisor for the Knox County Schools for theft. Roger Underwood was caught using a school system credit card for more than \$10,000 in personal charges. Much of the theft went to fund his online gambling habits, including nearly \$1,800 worth in a single day. Mr. Underwood siphoned off

another \$1,544 in duplicate reimbursements for meals and alcohol, as well as a \$731 retirement party nearly 600 miles away in gambling mecca Biloxi, Mississippi.⁶⁵ Fortunately for taxpayers and parents of kids in the Knox County Schools, Mr. Underwood was indicted soon after his publicly funded betting and boozing were exposed.

HAPPY WIFE, HAPPY LIFE

The U.S. Department of Energy and the Department of Health and Human Services have long provided taxpayer money to local entities for "weatherization programs." These programs are designed "to find ways to conserve energy in the homes of low-income people, particularly people with young children, the elderly, or the disabled."⁶⁶ As with many federal programs, this one has a history of abuse.

Enter the South Central Human Resources Agency (SCHRA), a 13-county entity based in Fayetteville that manages the area's weatherization program, primarily with federal grant money. A recent audit report revealed that SCHRA paid a contractor a total of nearly \$135,000 for work that he miraculously performed while on vacation with his spouse. The contractor's wife? She's the assistant director for fiscal operations at the agency. How convenient. The audit also indicates that she failed to disclose her relationship with the contractor. And to top it all off, during at least a six-month period for which the contractor performed work for SCHRA, he failed to hold a valid contractor's license, a violation of state law.⁶⁷ All in all, a juicy twist to the end of this soap opera.

CORRUPT SHERIFF RIDES OFF INTO THE SUNSET

In September 2014, newly minted Gibson County Sheriff, Paul Thomas, alerted the state Comptroller's office of missing inventory and suspicious activity that took place under his predecessor. Former Sheriff Charles Arnold had just left office, and it appears taxpayers should be glad he did. According to state auditors and

the Tennessee Bureau of Investigation, the former law enforcement officer and his staff pilfered nearly \$270,000 from local taxpayers. The bulk of this came in the form of falsified payroll. The sheriff's office paid multiple employees for work they never completed, at times while they were out campaigning for Sheriff Arnold's reelection bid. In addition, a deputy sheriff double dipped, pocketing \$23,000 in workers' compensation benefits while actually on the job. Numerous employees were also caught falsifying prescriptions for controlled substances that were supposed to go to inmates but never did. And finally, the sheriff himself failed to turn in his .40 caliber gun upon being booted from office, costing taxpayers another grand.⁶⁸ There is good news, however. The former sheriff and 11 others were recently indicted as a result of the investigation.⁶⁹

SOUNDS LIKE GOVERNMENT WASTE

Unfortunately for Tennessee taxpayers, the Metro Nashville Sports Authority can't go out of business like the Sports Authority retail chain, but we sure wish it could. Beacon doesn't believe funding sports stadiums is a legitimate role of government to begin with, but it is even worse when the project goes over budget and taxpayers are on the hook. First Tennessee Park, new home of the Sounds, Nashville's Minor League Baseball team, cost around \$75 million when it was projected to cost \$65 million. Apparently the extra \$10 million was because of soil conditions, bad weather, and higher subcontractor pricing.⁷⁰ While the Sounds are stealing bases, the Metro Nashville Sports Authority is stealing our money.

SITTING PRETTY

The Metro Nashville Sports Authority strikes again, shelling out another \$15 million for new seats at Nissan Field, where the Tennessee Titans play their home games. It's absolutely astonishing

that taxpayers in the city are being forced to subsidize a stadium that is responsible for terrible traffic and even worse football.⁷¹ This is the basic



problem with corporate handouts, when you give corporations money to come to your city or state, they are going to keep asking for more money until you say no. With about 68,000 seats in Nissan Stadium, local taxpayers paid around \$218 per plastic seat. Put another way, that amounts to \$3 million per Titans win over the last two years.

WELCOME TO CASHVILLE

The only thing worse than giving corporate handouts to a company that moves from out of state is offering taxpayer money to a company that moves locations within the same city! This is exactly what happened in Nashville when the city gave Lifeway Christian \$3.5 million dollars in steel, sidewalk, and public infrastructure work near its new 2.7-acre campus.⁷² This is another example of how out of control corporate favoritism has gotten, especially in Nashville, and why we need to put a stop to it as soon as possible.

FOOD FOR THOUGHT

The former Knox County Schools nutrition director bit off more than he could chew when it came to defrauding taxpayers. Jon Dickl stole over \$4,000 from taxpayers by reimbursing himself twice for trips and expenses, while also just making

up travel at times. In addition to the double reimbursements, Dickl was reimbursed nearly \$600 for a conference in Orlando that he wasn't even registered to attend.⁷³ It looks like Mr. Dickl is in quite the pickle.

A RECIPE FOR DISASTER

In Clarksville, the county schools' nutrition director got in trouble for wasting taxpayer money. The recipe for the director's downfall included three cups of fraud mixed in with two teaspoons of nepotism. The director made purchases totaling nearly \$75,000 directly from her husband, who served as a sales representative for the company where she got the goods.⁷⁴ Not only is that fishy, but it's completely illegal. It is a clear conflict of interest that was intentionally hidden. We understand putting family first, but this is taking it a little too far.

CHEATHAM OUT OF MONEY

Beth Christie, the former head of the West Cheatham Elementary PTO gives us another reason not to trust people with two first names (except for our CEO Justin Owen, of course). All joking aside, Christie thought she would use her position to steal PTO funds for her own personal use.⁷⁵ Someone should let Ms. Christie know that PTO stands for Parent Teacher Organization not Potential Theft Opportunity.

PLAYING WITH FIRE

Jeffrey Hughes, former Lawrence County Fire and Rescue treasurer, is in big trouble after being indicted for stealing over \$250,000 and committing 136 counts of forgery.⁷⁶ Hughes betrayed the public's trust by forging checks payable to cash and then stealing the money for personal benefit. He also wrote over \$42,000 worth of checks to Walmart, which he exchanged for gift cards. At least Mr. Hughes is now in hot water after playing with fire.

BURNING DOWN THE HOUSE

We're just getting fired up. Former Clay County Fire Chief Laurence Bradford Stafford and his wife Tabitha, a former assistant fire chief, stole at least \$13,180 from the fire department. They used the money to buy property, multiple mobile homes, and a vehicle, among other things. The Staffords embezzled the money by withholding collections from benefits for the department, ordering payments that were not for legitimate expenses, and trading the department's property, such as a fire engine, in exchange for other goods.



In addition, the Staffords also received other payments from the fire department for which there was no supporting documentation, and allowed fuel purchases totaling \$6,424 on the department's account over a three-year period. The Clay County grand jury indicted the Staffords, as well as three others from the department, on several counts of theft and conspiracy to commit theft.⁷⁷ Talk about burning your own house down.

DO YOU REALLY WANT TO HURT ME?

Michael Hurt, a now former police sergeant in Morristown, kept \$6,000 worth of cars and cash seized by his department for himself. The property was initially seized under civil asset forfeiture laws, the process by which law

enforcement can take private property away from citizens without even charging them with a crime.

As is often the case with civil asset forfeiture, the reasons why officers initially seized the cars in this case are still unclear. What is clear is that vehicle owners were frequently required to pay cash settlements along with other fees in order to regain control of their vehicle—cash payments that were collected by Sergeant Hurt.

According to a report from the Comptroller’s office, Hurt altered records, failed to record the majority of the cash, and made a false entry in police department logs in order to conceal his activities. Hurt was ordered to return the remaining vehicles in his possession to the original owners.⁷⁸ That’s got to hurt.

DEAD MEN TELL NO TALES

As if taking private property from the living under civil asset forfeiture laws wasn’t bad enough, police in Millington began robbing the dead last year. Nearly \$20,000 was confiscated from the residence of a man who died of a heart attack in his mobile home. Despite the fact that there were no suspicious circumstances surrounding the man’s death, police told his brother he would need to hire an attorney if he wanted the money returned to him. However, while in the middle of court proceedings, police informed the man that \$13,000 of the money had gone missing, launching an investigation by the Tennessee Bureau of Investigation.

City Attorney Charles Perkins said there was no system to sign in and out of the property room and no accountability of evidence, making the theft possible. Perkins also confirmed that Tully Reed, a veteran officer, was terminated as part of the city’s investigation into the matter. Millington Police Chief Frank Tennant also resigned. Sources claim that another high-ranking official will be terminated when all is said and done.⁷⁹

FUNG SH-WASTED

The Nashville mayor’s office got a \$1.28 million cosmetic renovation under Megan Barry in her first seven months in office. The renovation includes brighter lighting, contemporary furniture, and sliding glass doors for office aides so visitors can “see the government in action.” The mayor’s office claimed the shift in décor is to create a “more modern, open, and transparent working environment,” but we think the majority of residents would prefer that \$1.28 million be used on transparently worthwhile projects.⁸⁰



STEAL CITY

Over a two year time period Terry Case, the former executive director of the South Pittsburg Housing Authority, requested and deposited fraudulent checks from his employer totaling at least \$7,000. Mr. Case claimed he stole the money because he had not been given a raise in five years. The payments were made for administering the housing authority’s summer food program, a program the board never authorized.

An investigation by the Comptroller’s office also discovered that Case had “borrowed” numerous items belonging to housing authority. This included pool lounge chairs, a hedge trimmer,

a chain saw, and a subwoofer. Additionally, the investigation found that commissioners of the South Pittsburg Housing Authority and the South Pittsburg Elderly Housing Authority received at least \$37,975 in compensation for attending board meetings, despite the fact that state law prohibits compensation to housing authority commissioners without authorization by local ordinance.⁸¹

COOKING THE BOOKS

Tammy Collins, the former bookkeeper at Union County High School, pocketed school funds totaling \$30,045. Ms. Collins completed the heist over a nearly three-year time period by making payments from the school bank account to her personal accounts, writing checks to herself and retaining the money for personal use, removing cash from school collections, and using the school's store account at Walmart for personal purchases.

To conceal her actions, Ms. Collins made false accounting entries and falsified documentation including the signature of an assistant principal on checks. The Union County grand jury indicted Ms. Collins on one count of theft over \$10,000.⁸²

SELLING US DOWN THE RIVER

In what has to be one of the most explicit examples of government waste in Pork Report History, the Metro Arts Commission spent \$350,000 on a weird looking sculpture that "re-creates" the shape of the Cumberland River. Here is the kicker; the sculpture is next to...wait for it...the Cumberland



River! So the Metro Arts Commission of Nashville thought that it was a good use of \$350,000 worth of taxpayer money to build a statue of a river for tourists and residents to look at...right next to the actual river. Maybe next time you are at the Titans game, the city can give you a 12 inch TV to watch the game on instead, or you can just look through a picture book of downtown Nashville next time you are walking on Broadway. To quote The Band Perry, "It's like a postcard from Paris, when you've seen the real thing."⁸³

COMING UP: AND THE BUCK DIDN'T STOP THERE

AND THE BUCK DIDN'T STOP THERE

The following examples may not be quite as egregious or costly to taxpayers as some of the others on the list, but they are unacceptable nonetheless. While this list may be considered small potatoes compared to the rest of the report, the nearly \$600,000 wasted below shows just how little some public officials value the tax dollars that you work so hard to earn.

In Baneberry, the former mayor and a former employee purchased a \$16,000 tractor for the city. The problem was that they used the tractor for personal purposes, and the employee used the tractor on other people's private property as an additional source of income.⁸⁴

The Benton County Animal Shelter has all kinds of accounting issues, as at least \$3,600 has gone missing. Because the accounting records are so bad, the investigator says it is possible that even more went missing but there is no way to tell because of how poor the accounting records are.⁸⁵

In Cookeville, the Boat Dock Road Utility District paid an outside vendor nearly \$300,000 to operate and run the district's distribution system, but the district did almost nothing right when it came to this contract. There was inadequate oversight in terms of inspections, no documentation to show that what was being done was legitimate work, the authorization of inefficient and questionable practices, and get this: no formal contract with the vendor.⁸⁶

Tracy Krantz, former treasurer of the Cheatham County Central High School Band Boosters, used over \$3,000 of band booster funds for personal use, including paying her house payments with the money.⁸⁷

The treasurer for the Cumberland County High School Band Boosters issued checks totaling almost \$8,000 that contained the forged signature of the former president of the boosters. Many of the checks had no supporting documentation and could have easily been misappropriated.⁸⁸

Haywood County had some major problems when it came to purchasing food for its jails. The cost of food totaled over \$200,000 yet there were no competitive bids for the service. In addition, there was no documentation or purchase order for certain goods.⁸⁹

In one of the strangest examples of pork, just over \$1,800 of government money was found in a cabinet at the Jellico Police Department. No one knew where it came from or what it was supposed to be used for since there were no receipts found with it.⁹⁰

New Johnsonville Mayor Lance Loveless decided to take advantage of taxpayers for his own benefit. The mayor doubled down on health insurance, getting supplemental insurance for both he and his wife on the taxpayers' dime even though the policy stated supplemental insurance was supposed to be paid for by the employee. The mayor then lied about the whole situation and cost the city almost \$6,000 total.⁹¹

The Pickett County Highway Supervisor apparently thought that the gravel and rock purchased by the county should be given to private property owners. He used county employees driving county trucks to deliver rock and gravel that was purchased for the county to private residences. This practice cost the county at least \$13,000 annually.⁹²

The city of Ramer has one really lazy city manager. The manager seemingly ignored all of the procedures and rules of his job, which led to almost no accounting, a lack of receipts, missing cash, and late deposits.⁹³

An employee of Tellico Plains stole items from the Water and Sewer Department and decided to sell the items as scrap metal and keep the proceeds. The value of these items was estimated at \$819.⁹⁴

A former fund custodian for the Tennessee National Guard in Clinton used nearly \$3,500 worth of military funds for personal use.⁹⁵

Lisa Cipy, the former clerk of the Watauga River Regional Water Authority, stole \$11,000 by falsely voiding cash payments and covering up accounting records.⁹⁶

WHERE ARE THEY NOW?

WEED KILLER

Occasionally, it's worth taking a trip down memory lane to get an update on previous Pork Report entries. The pages of the Pork Report once frequently noted the flailing biofuel refinery in the tiny town of Vonore, where the state partnered with DuPont in an attempt to convert switchgrass to ethanol. In 2007, state lawmakers shelled out a staggering \$70.5 million for the project, which never lived up to its hype. In the ensuing years, switchgrass was found to be an environmentally harmful agent for making ethanol, and much of the funding was instead funneled to Iowa to make fuel from corn. In announcing that it was closing the Vonore plant in December, DuPont noted that it will instead go all in on the corn-to-ethanol facility in Iowa.⁹⁷ Taxpayers should be proud they finally weeded out this corporate handout deal, but too bad they won't be getting their 70 million bucks back anytime soon.

COMING UP: CONCLUSION

CONCLUSION

While the Pork Report seeks to establish greater government accountability to taxpayers, the Beacon Center also suggests that this publication act as motivation for farther reaching legislative reforms that promote our mission of empowering Tennesseans to reclaim control of their lives, so that they can freely pursue their version of the American Dream.

Thus, in addition to the items we highlight in the Pork Report each year, we also provide a list of suggested starting points for lawmakers to begin the process of ensuring that the legislation they introduce supports free market principles, advances individual liberty, and protects the taxpayer from unnecessary socio-economic barriers to prosperity. Among the many reforms the Beacon Center supports, we believe the following will do a great deal towards accomplishing this goal.

STATE-LEVEL REFORMS

1. Repeal onerous and senseless licensing laws that often prohibit individuals from entering the workforce due to government costs and red-tape, while also restricting competition in the marketplace and increasing costs for everyone. Now that's economic development.
2. Enact a "kicker" law to further curb government spending. Under such a law, if tax revenues exceed estimates, the General Assembly would be required to return the surplus to taxpayers. Lawmakers could do this in a variety of ways, such as lowering certain taxes to offset the over-collection of revenues. Such a law would incentivize lawmakers to spend wisely and conservatively so that there would be surplus revenues to return to taxpayers' pockets each year.

3. Establish a state spending commission similar to the federal Grace Commission established by President Ronald Reagan in 1982. This panel of business executives and private sector volunteers undertook a comprehensive review of the federal government. Officially known as the report of the President's Private Sector Survey on Cost Control, the Grace Commission made 2,478 recommendations that saved taxpayers \$424.4 billion during a three-year period. A similar state-level, independent body should be tasked with analyzing the entire state budget from cover to cover, pinpointing waste and identifying opportunities for savings.

LOCAL-LEVEL REFORMS

1. Establish audit committees tasked with overseeing local elected and appointed officials and ensuring that taxpayer money is protected. According to the *CPA Journal*, local government audit committees can "increase the integrity and efficiency of the audit process, as well as the system of internal controls and financial reporting."⁹⁸ This is a crucial first step towards establishing effective safeguards for the use of taxpayer money by local governments across the state.
2. Create and maintain a rainy day fund so that difficult budgetary times do not pose a threat to the fiscal health of the local government or become an easy excuse to raise taxes. This rainy day fund should represent a substantial percentage of the local government's overall operating budget, such as five to seven percent. Each year, the local government should divert surplus revenue into this reserve fund until it reaches an adequate portion of the total local budget.

3. Maintain debt disclosure requirements for taking on debts for existing obligations or the funding of public projects. In many cases, taxpayers are left in the dark as to the details of these debt obligations and the impact they have on the local government's fiscal stability. It is therefore imperative that local governments be bound by certain debt disclosure requirements. Only then can taxpayers know how much debt their local governments have incurred, and make informed decisions about how payments on that debt are made and whether their local officials are allowed to take on future debt obligations.

4. Implement centralized financial management systems, such as the act proposed by Comptroller of the Treasury Justin P. Wilson in 2013. The proposal allows counties "to adopt a centralized system for managing fiscal procedures."⁹⁹

By encouraging counties to formalize their accounting, financial, and purchasing programs, this measure could lead to a reduction in the amount of waste, fraud, and abuse that plague many local governments across the state.

Using these guideposts, lawmakers and local government officials can create a roadmap for economic prosperity that respects individual liberty and the hard-work of taxpaying citizens, while stemming the rising tide of runaway spending that jeopardizes future generations.

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ENDNOTES

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