

**A Study on the Federal Cost Shifting to the State of Tennessee  
As a Result of the Federal Refugee Resettlement Program  
For the Period 1990 through 2012**

Presented to  
The Joint Government Operations Legislative Advisory Committee  
November 12, 2013

Krista Lee  
Senior Fiscal Analyst  
Fiscal Review Committee  
Tennessee General Assembly

A Study on the Federal Cost Shifting to the State of Tennessee as a Result of the Federal  
Refugee Resettlement Program  
1990 - 2012

### **History of the Refugee Resettlement Program**

The United States started admitting refugees of special humanitarian concerns into the country with the admission of over 250,000 displaced Europeans following World War II. The first refugee legislation enacted by the United States Congress was the Displaced Persons Act of 1948 which provided for the admission of an additional 400,000 displaced Europeans.

The next fluctuation of refugee admissions was for individuals fleeing Communist regimes from Hungary, Poland, Yugoslavia, Korea, China, and Cuba. It was during this period of time that private ethnic and religious organizations in the United States assisted in the resettlement of refugees and formed the basis for the current joint public and private partnership in refugee assistance. In 1975, the U.S. resettled hundreds of thousands of Indochinese refugees through an ad hoc Refugee Task Force with temporary funding. This upsurge of refugee arrivals led Congress to pass the Refugee Act of 1980 which defined "refugee" and standardized the resettlement services for all refugees admitted to the United States. This Act provides the legal basis for today's Refugee Admissions program and is administered by the U.S. Department of State, Bureau of Population, Refugees, and Migration.

The President of the United States annually determines the designated nationalities and processing priorities for refugee resettlement for the upcoming year after consulting with Congress and the appropriate agencies. It is during this process that an annual ceiling for the total number of refugees who may enter the United States from each region is set. Since 1975, the U.S. has admitted over three million refugees who have been resettled in all 50 states. Since enactment of the Refugee Act of 1980, annual admission figures have ranged from a high of 207,100 in 1980 to a low of 27,100 in 2002. Admissions for federal fiscal year 2012 were limited to 76,000 and the actual number of admissions was 58,200.<sup>1</sup>

### **Tennessee's Refugee Program**

Prior to 2008, the state administered the refugee resettlement program through the Department of Human Services. The coordinator of the state program was not a full-time position within the Department and had numerous other responsibilities. The state decided to withdraw from administering the program in 2008.<sup>2</sup> At this time the federal government issued a bid process and designated the Tennessee Office for Refugees (TOR), a department of the Catholic Charities of Tennessee, Inc., as the administrator of the state refugee resettlement program. The program within the state is now administered as a Wilson-Fish program which is an alternative to traditional state administered refugee resettlement programs for providing assistance (cash and medical) and social services to refugees. The Tennessee Refugee Program is funded by the U.S. Office of Refugee Resettlement (ORR) and aids refugees statewide with access to cash and medical assistance, initial medical screenings, employment, social adjustment services, and English language training. In federal FY2012, the federal government provided a

<sup>1</sup> U.S. Department of Health and Human Services, Office of Refugee Resettlement. History. [www.acf.hhs.gov/programs/orr/about/history](http://www.acf.hhs.gov/programs/orr/about/history).

<sup>2</sup> Documentation notifying the federal government of the state's decision to withdraw from administering the program was not found. Documentation from the state notifying local resettlement agencies of the state's decision was located.

stipend of \$1,875 per refugee for a refugee's rent, furniture, food, and clothing within the first few months of arrival. The placement agency also receives a portion of those funds to pay for the agency's staff salaries, office space, and other resettlement-related expenses that are not donated or provided by volunteers.<sup>3</sup>

The federal ORR also provides grant funds to states or placement agencies for cash and medical assistance, social services and targeted assistance. The following identifies federal grant funds from 1990 to 2010 where information was available.

Federal Fiscal Year	Tennessee Amounts				
	Cash/Medical Assistance	Social Services	MAA Allocation	Targeted Assistance	Total
1990	\$68,810	\$453,929	\$22,605	\$0	\$545,344
1991	\$765,643	\$442,752	\$23,101	\$0	\$1,231,496
1992	\$626,758	\$494,590	\$25,802	\$0	\$1,147,150
1993	\$658,521	\$535,930	\$28,744	\$0	\$1,223,195
1994	\$600,000	\$596,808	\$17,167	\$0	\$1,213,975
1995	Data not available				
1996	\$644,048	\$623,340	\$190,779		\$1,458,167
1997	\$641,000	\$667,293		\$250,638	\$1,558,931
1998	\$635,000	\$1,128,138		\$284,942	\$2,048,080
1999	\$481,000	\$1,517,758		\$366,298	\$2,365,056
2000	Data not available				
2001	Data incomplete				
2002	\$853,000	\$828,621		\$404,740	\$2,086,361
2003	Data incomplete				
2004	\$403,794	\$624,647	\$336,577		\$1,365,018
2005	\$758,000	\$628,168	\$336,535		\$1,722,703
2006	\$1,409,000	\$918,000			\$2,327,000
2007	\$431,000	\$938,000			\$1,369,000
2008	\$1,962,046	\$880,960	\$331,022		\$3,174,028
2009	\$5,708,421	\$889,708	\$339,487		\$6,937,616
2010	\$5,600,000	\$1,105,000	\$501,000		\$7,206,000

### State Refugee Population

Refugees are defined as persons who are forced to flee from their home country due to a well-founded fear of persecution because of race, religion, nationality, membership in the particular social group, or political opinion and are afraid to return to their home countries due to real threats of danger. On average, it takes approximately a year to 18 months for a refugee to receive approval for placement in the United States. The refugee arrives in the United States with legal resident status and is entitled to all the rights and responsibilities of legal residents.<sup>4</sup>

Refugees are on an expedited path to U.S. citizenship as compared to immigrants or other migrants to the United States. After one year, refugees are expected to apply for permanent residence, or a green card, and after five years can apply for U.S. citizenship. Also, refugees are

<sup>3</sup>U.S. Department of State. Bureau of population, Refugees, and Migration. [www.state.gov/j/prm/ra](http://www.state.gov/j/prm/ra)

<sup>4</sup> [www.state.gov/j/prm/factsheets/](http://www.state.gov/j/prm/factsheets/)

able to move about the country freely because they have legal resident status. Unless a refugee who moves into or out of the state seeks public assistance services through a resettlement agency, there is not a record of the migration between states. Due to the expedited nature of citizenship, inconsistent data on migration between states and other countries, and the limited amount of data other than arrival and resettlement numbers, it is difficult to identify the exact refugee population that has accumulated in Tennessee over the years.

In order to define an estimated population of refugees currently in the state, staff collected refugee arrivals for the entire United States and also collected refugee placements in Tennessee since 1975 where available.<sup>5</sup> For years in which data was not available, staff compared total U.S. arrival trends and placement trends to determine a reasonable estimate of placements in Tennessee. This data was then compared to state population and growth rates.<sup>6</sup> The final estimated refugee population in the state accounts for the accumulated refugee arrivals with applicable birth rates, death rates<sup>7</sup>, and migration rates.<sup>8</sup> It is estimated that approximately 57,900 refugees or descendants of refugees were residing in the state in calendar year 2012.

Calendar Year	Estimated Population of Refugees (Taking into account births, deaths, and net migration)	Total TN Population Estimates: Based on Census estimates	Percent of Total Population considered refugees
1990	24,047	4,890,626	0.49%
1991	26,070	4,946,886	0.53%
1992	28,269	5,013,999	0.56%
1993	30,364	5,085,666	0.60%
1994	32,399	5,163,016	0.63%
1995	34,240	5,241,168	0.65%
1996	35,738	5,313,576	0.67%
1997	37,156	5,378,433	0.69%
1998	38,688	5,432,679	0.71%
1999	40,346	5,483,535	0.74%
2000	41,832	5,703,719	0.73%
2001	43,155	5,750,789	0.75%
2002	43,901	5,795,918	0.76%
2003	44,759	5,847,812	0.77%
2004	46,114	5,910,809	0.78%
2005	47,388	5,991,057	0.79%
2006	47,972	6,088,766	0.79%
2007	49,342	6,175,727	0.80%
2008	50,595	6,247,411	0.81%
2009	52,478	6,306,019	0.83%
2010	54,509	6,357,436	0.86%
2011	56,121	6,403,353	0.88%
2012	57,869	6,456,243	0.90%

<sup>5</sup> Data was collected from both the U.S. State Department ([www.state.gov](http://www.state.gov)) and the U.S. Office of Refugee Resettlement ([www.acf.hhs.gov/programs/orr](http://www.acf.hhs.gov/programs/orr)) since 1975. For the years since the TN Refugee Resettlement program has been administered by the TN Office for Refugees (TOR), 2008 – present, arrival numbers were matched with the TOR records.

<sup>6</sup> [www.census.gov](http://www.census.gov)

<sup>7</sup> <http://www.infoplease.com/states.html>;

<sup>8</sup> <http://www.census.gov/hhes/migration/data/acs/state-to-state.html>

## State Costs Associated with Refugee Resettlement

Refugees are only eligible to receive federal medical and cash assistance through the refugee resettlement programs for the first eight months after arrival. The assistance is not meant to fully support the refugees, and individuals deciding to be placed in the United States understand that federal government assistance will not be enough for individuals to meet self-sufficiency standards; therefore, there is a high expectation for individuals to find work within the first few months of resettlement. Refugees do have access to and are eligible for all services that citizens of the United States and Tennessee are entitled. In order to receive services, the refugee must meet all eligibility standards for the public assistance programs.<sup>9</sup> Refugees are issued unrestricted social security numbers (SSNs)<sup>10</sup> which assists in finding employment and applying for public assistance programs.

Since refugees are issued a SSN, public assistance program eligibility requirements are met without having to identify the individual as a refugee; therefore, it is very difficult to determine the exact amount of revenue realized or expenditures incurred by the state as a result of the refugee resettlement program. After surveying all state departments and agencies, it was determined that while there have been certain grants or cash assistance programs through the years, many of those programs could not be identified as distributing funds directly to refugees.<sup>11</sup>

After consideration of the expedited path to citizenship, the immediate issuance of SSNs, the initial assistance from the federal government, the lack of data indicating state resources directly distributed to refugees, and the ongoing assistance from private organizations, it is reasonably assumed a refugee that is resettled in the state will consume public services through the state at a similar rate as other citizens. Two areas in state government in which refugee participation can be specifically identified are in the areas of public education and Medicaid (TennCare). Even in these two areas, it is challenging to identify the number of refugees or refugee descendants who have taken part in these services. It is reasonable to assume though that at one point or another after resettlement, all children 17 years and younger have spent some time in the public education system. Also, during the time that the state administered the program, eligible refugees were enrolled in the state's Medicaid program because there was not another option for healthcare assistance.

### *Education*

For purposes of this analysis, there is no differentiation between children who are resettled in the state as a refugee or children who are born to refugees after resettlement. While children born to refugees who are settled here are automatically United State citizens, it is assumed that their citizenship is a result of the refugee resettlement program. Due to a lack of data, it is very difficult to determine an exact number of refugee children who are currently participating in or who have participated in the public educational system within the state. It is also difficult to determine the grade level of the children and what specific services are necessary for the children to receive a public education.

---

<sup>9</sup> U.S. Department of State. Bureau of population, Refugees, and Migration. [www.state.gov/j/prm/ra](http://www.state.gov/j/prm/ra).

<sup>10</sup> U.S. Social Security Administration. [www.secure.ssa.gov](http://www.secure.ssa.gov).

<sup>11</sup> As part of a Fiscal Review Committee staff questionnaire distributed to all state departments and agencies, one commission responded that a grant that was funded 50/50 with federal and state dollars in the mid-1990s went to an agency that provides assistance to refugees.

It is reasonably assumed that throughout the course of K-12 education, some refugee children will either start out in or be transferred to private education institutions. Another aspect of public education is the requirement to provide English language learners (ELL) services in K-12 for students with limited to no English language proficiency for the students to “attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging State academic content and student academic achievement standards as all children are expected to meet”.<sup>12</sup> According to the *English Language Learners in Tennessee Public Schools Legislative Brief* published by the Offices of Research and Education Accountability (OREA), ELL students in public schools are a quite diverse group who are at varying levels of English proficiency and varying levels of formal education. Also included in the OREA brief, between 1997-98 and 2007-08 school years, Tennessee’s ELL population as a share of total student enrollment remained well below the national average at 2.6 percent as compared to 10.7 percent.<sup>13</sup> Since 1992, there was an average of 888,740 students in public schools. ELL students would account for approximately 23,107 of those students. The OREA brief also reported that ELL students typically require from three to five years to attain oral proficiency in English and from four to seven years to attain academic English proficiency. Surveys by the federal Office of Refugee Resettlement indicated that within a few months after resettlement, refugees self-reported substantial increases in English language proficiency, but it is difficult to ascertain from those survey results as to the level of English proficiency that is attained within that period of time. Due to the diverse nature of students receiving ELL services, the limited data on the amount of ELL services used by refugees specifically, and limited data regarding the amount of expenditures necessary for varying degrees of ELL services, it is assumed that only a small percentage of the ELL student population would be refugee students.

This analysis applied an annual per pupil expenditure that takes into account ELL services to the estimated total number of refugees that would be in the public school system. Based on available data, it was determined that approximately 15-16 percent of the refugee population is involved in the public school systems.<sup>14</sup> At this rate, it is estimated that in 1992 approximately 4,523 students at a per pupil cost of \$3,732 resulted in \$6,954,463 in state expenditures. For 2012, it is estimated that 9,259 refugee students at a per pupil cost of \$9,123 resulted in state expenditures of \$39,278,648.<sup>15</sup> Attachment One provides a detailed breakdown of enrollment and cost estimates from 1992 through 2012.

#### *Medicaid/TennCare*

When the state was administering the refugee resettlement program prior to 2008, all eligible resettled refugees were enrolled in the state’s Medicaid program, also known as TennCare. The amount of time each refugee spent in the program is unknown. If a refugee received health benefits through his or her employment or if his or her income was substantial enough, TennCare eligibility requirements may not have been met. Since administration of the resettlement program was granted to the TOR, the number of resettled refugees on the state’s Medicaid program after initial resettlement has been drastically reduced because of the health

---

<sup>12</sup> No Child Left Behind Act of 2001, Title III-Language Instruction for Limited English Proficient and Immigrant Students, Section 3102. January 8, 2002. [www.ed.gov](http://www.ed.gov).

<sup>13</sup> Offices of Research and Education Accountability, *English Language Learners in Tennessee Public Schools Legislative Brief*. February 2012. [www.comptroller.tn.gov](http://www.comptroller.tn.gov).

<sup>14</sup> Estimates are based on public school membership as a percentage of state population applied to the estimated refugee population.

<sup>15</sup> Tennessee Department of Education. [www.tn.gov/education](http://www.tn.gov/education)

care program offered through TOR.<sup>16</sup> Also, eligibility requirements for TennCare were limited in 2005 so that it is more difficult to qualify for the program.<sup>17</sup> The majority of children and pregnant women in the refugee population still receive health care services through the TennCare program after resettlement if meeting eligibility requirements.

As with all other state programs, identification as a refugee is not required when applying for TennCare. All an applicant needs is proof of citizenship which the refugee can provide without classifying him or herself as a refugee. In the spring of 2013, the Department of Human Services was able to create a program in which it could pull records and ascertain a reasonable estimate of enrollees in the TennCare program at the current time. The program is not able to determine any demographic information about the enrollee such as age, length of time in the program, or the eligibility requirements met for enrollment in the program. The Department concluded that there are approximately 4,074 refugees in the TennCare program. At FY11-12 expenditure levels, 4,074 TennCare enrollees will result in approximately \$9,573,300 in state funds.

Due to the lack of historical identifying enrollment data for the TennCare program, it is assumed that there could be additional refugees enrolled in TennCare who were not identified. It is also assumed that refugee enrollment in TennCare is similar to that of the overall state population. This will account for individuals who were never identified as a refugee during enrollment; the varying lengths of time in which a refugee may be enrolled in the program; and those individuals whose income or family status has changed so that eligibility requirements are now being met. For 1994, the first year of the TennCare program, it is estimated that there were approximately 6,853 refugees receiving services at a cost per enrollee of \$2,421 resulting in state expenditures of \$4,923,998. In 2012, it is estimated that approximately 10,892 refugees were enrolled in TennCare at a cost of \$7,293 per enrollee resulting in state expenditures of \$25,594,775. Attachment Two provides a detailed breakdown of enrollees and state and federal expenditures.

### **State Revenue Associated with Refugee Resettlement**

As with cost estimates, revenue estimates are difficult to determine for the refugee population that is resettled in the state. The majority of the state's tax base is consumption driven rather than income driven. It is reasonably assumed that refugees will consume taxable goods and services at a similar rate to Tennessee citizens; therefore, it is assumed that tax collections from the refugee population will be comparable to other citizens. By comparing tax collections of the refugee population to the state's population as a whole, the estimate accounts for varying levels of all taxes paid including, but not limited to, sales and use taxes paid by individuals and franchise and excise taxes paid by businesses.

Based on tax collections in calendar year 1990, per capita taxes paid were \$863.55 for a total collection of \$4,223,319,277. Per capita taxes paid in 2012 were \$1,785 for a total collection of \$11,525,259,920. Refugee tax collections in 1990 are estimated to total \$20,766,009 or 0.49 percent of the total collection. Refugee tax collections in 2012 are estimated

<sup>16</sup> Data provided by the Tennessee Office for Refugees.

<sup>17</sup> Tennessee Department of Finance and Administration, Division of Health Care Finance and Administration, Bureau of TennCare. [www.tn.gov/tenncare](http://www.tn.gov/tenncare).

to total \$103,303,914 or 0.90 percent of total collections. Attachment Three provides a detailed breakdown of tax collections.<sup>18</sup>

## **Conclusion**

The information necessary to complete a comprehensive study on the possible cost shifting from the federal government to the state for the resettlement of refugees is not available. As previously mentioned, refugees are granted legal resident status in the United States from the moment they are resettled; therefore, it is unnecessary for them to be identified as a refugee when applying for the majority of public services. Necessary legal resident status eligibility requirements for most public services can be met through the use of a social security number which is issued to a refugee soon after arrival within the country. Also, migration data of refugees between states is not available with a reasonable amount of certainty. The migration of refugees is only identified when a refugee seeks out assistance services in a state other than the original state of resettlement.

Estimates can be made as to state expenditures and revenues, but they are only conservative estimates. Based on attainable information that was collected, on average, refugees and descendants of refugees have accounted for 0.73 percent of the state's population since 1990. Cumulatively, it is estimated that state expenditures attributed to refugees and descendants of refugees are at least \$753,103,500 since 1990.<sup>19</sup> It is also estimated that cumulative state revenue realized from refugees since 1990 is at least \$1,386,643,200.

---

<sup>18</sup> Tax collection figures were obtained from the Department of Revenue. Statistics/Collections. [www.tn.gov/revenue/statistics/index](http://www.tn.gov/revenue/statistics/index).

<sup>19</sup> Data was estimated based on average growth rates for years in which data was not available. (1990-1991 for education costs and 1990-1994 for Medicaid costs).

**Attachment One**

**A Study on the Federal Cost Shifting to the State of Tennessee as a Result of the Federal Refugee Resettlement Program**

Estimate of the number of refugees in the public school system and total costs (including local, federal, and state dollars)  
1992 - 2012

YEAR	TN Population	Public School Membership	Estimated TN Refugees	Refugees in TN Public Schools	Per Pupil Expenditures	Total Refugee Cost	Total Refugee Costs in Local Dollars	Total Refugee Costs in Federal Dollars	Total Refugee Costs in State Dollars
1992	5,013,999	802,240	28,269	4,523	\$3,732	\$16,879,764	\$8,001,008	\$1,924,293	\$6,954,463
1993	5,085,666	813,707	30,364	4,858	\$4,033	\$19,593,316	\$8,307,566	\$2,018,112	\$9,267,638
1994	5,163,016	826,083	32,399	5,184	\$4,314	\$22,362,893	\$9,258,238	\$2,191,563	\$10,913,092
1995	5,241,168	838,587	34,240	5,478	\$4,540	\$24,872,241	\$10,197,619	\$2,263,374	\$12,411,248
1996	5,313,576	875,670	35,738	5,718	\$4,715	\$26,960,577	\$11,107,758	\$2,372,531	\$13,480,288
1997	5,378,433	884,100	37,156	5,945	\$4,978	\$29,593,898	\$12,074,310	\$2,574,669	\$14,974,512
1998	5,432,679	890,805	38,688	6,190	\$4,391	\$27,180,634	\$11,361,505	\$2,446,257	\$13,372,872
1999	5,483,535	892,270	40,346	6,455	\$4,667	\$30,126,892	\$12,623,168	\$2,681,293	\$14,822,431
2000	5,703,719	894,397	41,832	6,693	\$5,794	\$38,779,689	\$16,558,927	\$3,567,731	\$18,614,250
2001	5,750,789	896,556	43,155	6,905	\$6,055	\$41,808,992	\$18,186,911	\$3,971,854	\$19,650,226
2002	5,795,918	900,510	43,901	7,024	\$6,349	\$44,596,753	\$19,399,588	\$4,236,692	\$20,960,474
2003	5,847,812	903,388	44,759	7,161	\$6,648	\$47,608,965	\$20,567,073	\$4,998,941	\$22,042,951
2004	5,910,809	911,735	46,114	7,378	\$6,997	\$51,625,667	\$22,405,539	\$5,885,326	\$23,334,801
2005	5,991,057	921,520	47,388	7,582	\$7,366	\$55,849,808	\$23,512,769	\$6,757,827	\$25,523,362
2006	6,088,766	933,688	47,972	7,676	\$7,469	\$57,328,939	\$24,880,760	\$6,650,157	\$25,798,023
2007	6,175,727	943,149	49,342	7,895	\$7,794	\$61,531,159	\$26,519,930	\$6,829,959	\$28,242,802
2008	6,247,411	944,738	50,595	8,095	\$8,345	\$67,553,944	\$27,899,779	\$7,363,380	\$32,290,785
2009	6,306,019	945,458	52,478	8,397	\$8,518	\$71,521,559	\$28,751,667	\$8,081,936	\$34,687,956
2010	6,357,436	948,508	54,509	8,721	\$8,773	\$76,513,351	\$29,840,207	\$10,405,816	\$36,267,329
2011	6,403,353	949,354	56,121	8,979	\$9,084	\$81,568,448	\$31,811,695	\$12,316,836	\$37,684,623
2012	6,456,243	950,547	57,869	9,259	\$9,123	\$84,470,210	\$33,112,322	\$12,079,240	\$39,278,648

Compiled by Fiscal Review Committee Staff

Attachment Two

A Study on the Federal Cost Shifting to the State of Tennessee as a Result of the Federal Refugee Resettlement Program  
 Estimate of the number of refugees in the TennCare program and total costs (including state and federal dollars)  
 1994 – 2012

YEAR	TN Population	Percent of State Population in TennCare	Total Refugee Population	Estimated Number of Refugees in TennCare	Expenditures per TennCare Enrollee	State Dollars per Enrollee	Federal Dollars per Enrollee	Total Expenditures for Refugee Enrollees	Refugee Expenditures in State Dollars	Refugee Expenditures in Federal Dollars
1994	5,163,016	21.15%	32,399	6,853	\$2,421.05	\$718.50	\$1,672.88	\$16,591,773.67	\$4,923,998.45	\$11,464,444.55
1995	5,241,168	23.20%	34,240	7,943	\$2,459.82	\$711.54	\$1,681.05	\$19,538,651.25	\$5,651,849.83	\$13,352,782.97
1996	5,313,576	22.41%	35,738	8,010	\$2,679.55	\$792.21	\$1,827.10	\$21,463,316.02	\$6,345,654.00	\$14,635,115.14
1997	5,378,433	22.39%	37,156	8,319	\$2,827.86	\$818.62	\$1,985.02	\$23,525,469.58	\$6,810,215.15	\$16,513,779.92
1998	5,432,679	23.57%	38,688	9,117	\$2,852.51	\$825.99	\$1,950.43	\$26,006,277.67	\$7,530,506.24	\$17,782,025.53
1999	5,483,535	24.29%	40,346	9,800	\$2,954.73	\$861.24	\$2,040.29	\$28,955,036.56	\$8,439,770.97	\$19,993,979.18
2000	5,703,719	23.50%	41,832	9,830	\$3,386.03	\$1,055.60	\$2,225.27	\$33,286,073.56	\$10,377,034.33	\$21,875,352.91
2001	5,750,789	24.85%	43,155	10,723	\$3,800.51	\$1,136.58	\$2,470.02	\$40,754,208.84	\$12,187,895.75	\$26,486,864.16
2002	5,795,918	24.31%	43,901	10,671	\$4,334.00	\$1,350.18	\$2,743.28	\$46,247,433.97	\$14,407,503.25	\$29,273,121.66
2003	5,847,812	22.36%	44,759	10,007	\$5,250.12	\$1,573.40	\$3,429.13	\$52,540,271.78	\$15,745,687.36	\$34,316,825.14
2004	5,910,809	22.79%	46,114	10,509	\$5,665.11	\$1,564.71	\$3,605.72	\$59,536,533.79	\$16,444,036.09	\$37,893,727.33
2005	5,991,057	22.41%	47,388	10,620	\$6,382.31	\$1,890.83	\$3,869.81	\$67,781,548.90	\$20,081,028.06	\$41,098,259.12
2006	6,088,766	19.41%	47,972	9,312	\$5,815.56	\$1,695.94	\$3,784.70	\$54,155,476.17	\$15,792,913.64	\$35,243,807.96
2007	6,175,727	18.99%	49,342	9,372	\$6,046.60	\$1,986.16	\$3,893.07	\$56,668,742.70	\$18,614,312.34	\$36,485,850.44
2008	6,247,411	19.16%	50,595	9,696	\$6,261.61	\$2,108.39	\$3,904.91	\$60,714,335.22	\$20,443,585.13	\$37,863,092.70
2009	6,306,019	19.82%	52,478	10,404	\$6,149.97	\$1,623.55	\$4,278.75	\$63,981,877.89	\$16,890,731.72	\$44,514,438.51
2010	6,357,436	19.07%	54,509	10,397	\$6,481.47	\$1,346.16	\$5,135.31	\$67,386,797.57	\$13,995,781.51	\$53,391,016.07
2011	6,403,353	19.22%	56,121	10,784	\$6,730.00	\$1,536.05	\$5,193.96	\$72,578,370.80	\$16,565,199.93	\$56,013,170.86
2012	6,456,243	18.82%	57,869	10,892	\$7,292.80	\$2,349.85	\$4,942.95	\$79,433,819.83	\$25,594,774.89	\$53,839,044.94

Compiled by Fiscal Review Committee Staff

Attachment Three

A Study on the Federal Cost Shifting to the State of Tennessee as a Result of the Federal Refugee Resettlement Program

Estimate of annual tax collections from refugee residents  
1990 - 2012

Year	Estimated Population of Refugees (Taking into account births, deaths, and net migration)	Total TN Population Estimates: Based on Census estimates	Total Tax Collections (Cash) by CY	Taxes Paid Per Capita Per CY	Estimated Taxes Paid by Refugees for CY (Cumulative)	Percent of Total Tax Collections Paid by Refugees
1990	24,047	4,890,626	\$4,223,319,276.85	\$863.55	\$20,766,009	0.49%
1991	26,070	4,946,886	\$4,235,506,422.26	\$856.20	\$22,320,627	0.53%
1992	28,269	5,013,999	\$4,779,366,523.32	\$953.20	\$26,945,785	0.56%
1993	30,364	5,085,666	\$5,465,896,919.47	\$1,074.77	\$32,634,228	0.60%
1994	32,399	5,163,016	\$5,504,637,817.23	\$1,066.17	\$34,542,450	0.63%
1995	34,240	5,241,168	\$5,908,804,327.92	\$1,127.38	\$38,602,071	0.65%
1996	35,738	5,313,576	\$6,183,365,163.78	\$1,163.69	\$41,587,757	0.67%
1997	37,156	5,378,433	\$6,559,087,785.84	\$1,219.52	\$45,312,182	0.69%
1998	38,688	5,432,679	\$6,881,969,372.70	\$1,266.77	\$49,008,888	0.71%
1999	40,346	5,483,535	\$7,202,673,833.28	\$1,313.51	\$52,994,363	0.74%
2000	41,832	5,703,719	\$7,667,857,720.30	\$1,344.36	\$56,236,951	0.73%
2001	43,155	5,750,789	\$7,596,218,418.18	\$1,320.90	\$57,004,032	0.75%
2002	43,901	5,795,918	\$7,895,344,959.65	\$1,362.23	\$59,803,529	0.76%
2003	44,759	5,847,812	\$8,741,550,766.86	\$1,494.84	\$66,907,196	0.77%
2004	46,114	5,910,809	\$9,274,205,118.37	\$1,569.02	\$72,354,174	0.78%
2005	47,388	5,991,057	\$9,963,878,456.63	\$1,663.13	\$78,812,474	0.79%
2006	47,972	6,088,766	\$10,558,989,244.98	\$1,734.18	\$83,192,567	0.79%
2007	49,342	6,175,727	\$11,177,947,572.36	\$1,809.98	\$89,307,656	0.80%
2008	50,595	6,247,411	\$10,892,209,444.49	\$1,743.48	\$88,210,501	0.81%
2009	52,478	6,306,019	\$10,040,656,355.68	\$1,592.23	\$83,557,643	0.83%
2010	54,509	6,357,436	\$10,288,292,084.94	\$1,618.31	\$88,212,555	0.86%
2011	56,121	6,403,353	\$10,842,349,195.80	\$1,693.23	\$95,025,691	0.88%
2012	57,869	6,456,243	\$11,525,259,919.79	\$1,785.13	\$103,303,914	0.90%