

Preparing for Tennessee's New Population Estimates Program

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Introduction

OVERVIEW OF CERTIFIED POPULATIONS AND SHARED REVENUES

Certified Population Report

- Basis for distribution of state-shared revenues
- Population based on:
 - 2020 federal decennial census (baseline)
 - 2020 challenges
 - Any special censuses certified by ECD
- Counts become effective July 1 every year

Tennessee State-Shared Revenues Formulas with a Population Component

Municipalities

- Beer excise (100%)
- Gasoline (100%)
- Gasoline inspection (100%)
- Motor fuel (100%)
- Sales and use (100%)
- TVA PILOT (100%)

Counties

- Alcoholic beverage tax (75%)
- Fantasy sports (100%)
- Gasoline (25%)
- Gasoline inspection (100%)
- Motor fuel (25%)
- TVA PILOT (3/7's)

https://www.tn.gov/content/dam/tn/tacir/commission-meetings/2018-august/2018Aug10_Tables.pdf

ORIGIN OF THE POPULATION ESTIMATE LEGISLATION

Population estimates legislation signed into Tennessee law

- [House Bill 780](#) introduced signed May 21, 2025
- Effective Jan. 1, 2026
- Requires TNECD to certify Boyd Center population estimates
- First, estimate-based Certified Population Report effective July 1, 2026

HB 0780 by *Stevens		Bill History Amendments Video Summary Fiscal Note Votes	
Show Co-Prime Sponsors			
(SB 0875) by *Reeves			
Show Co-Prime Sponsors			
Show Caption Text			
Economic and Community Development, Dept. of - As enacted, requires the department to revise and certify the population of each county and municipality, and the aggregate population of the state, prior to July 1 each year during the interim between the regular decennial federal census to ensure equitable allocation and distribution of the local share of revenue; requires the Boyd Center for Business and Economic Research at the University of Tennessee, there only this Tennessee state			
HB0780 ACTIONS		SB0875 ACTIONS	
Effective date(s) 01/01/2026		DATE	DATE
Pub. Ch. 501		05/27/2025	05/27/2025
Signed by Governor.		05/27/2025	04/21/2025
Signed by H. Speaker		05/21/2025	Companion House Bill substituted
Transmitted to Governor for his action.		05/09/2025	Placed on Senate Regular Calendar for 4/21/2025
Signed by Senate Speaker		05/08/2025	04/17/2025
Signed by H. Speaker		04/30/2025	Sponsor(s) Added.
Enrolled, ready for sig. of H. Speaker.		04/24/2025	Refer to Senate Calendar Committee
Passed Senate, Ayes 32, Nays 0		04/21/2025	04/15/2025
Amendment withdrawn. (Amendment 1 - SA0333)		04/21/2025	Recalled from Senate Finance, Ways & Means Committee
Senate substituted House Bill for companion Senate Bill.		04/21/2025	04/14/2025
Received from House, Passed on First Consideration		04/21/2025	Placed on Senate Finance, Ways, and Means Committee calendar for 4/15/2025
Engrossed, ready for transmission to Sen		04/21/2025	Rule #83(8) Suspended, to be heard in Senate Finance, Ways & Means Committee on 4/15/2025
Passed H., Ayes 92, Nays 2, PNV 0		04/21/2025	04/14/2025
Sponsor(s) Added.		04/21/2025	Recommended for passage with amendment/s, refer to Senate Finance, Ways & Means Committee Ayes 8, Nays 0 PNV 0
			04/02/2025
			Placed on Senate State and Local Government Committee calendar for
			04/01/2025

Funding Impacts of Population Estimates

The new law (effective **January 1, 2026**) applies to all state funds allocated by population:

"The allocation and distribution of moneys to counties and municipalities... must be made according to the revised populations certified by the department of economic and community development under § 4-3-710, except in instances where a jurisdiction's population is revised as a result of a special census or in a year in which populations are revised as a result of the regular decennial federal census."

– Sections 5, 6, and 7 of HB780

Certified populations lag by one year

“The allocation and distribution of moneys pursuant to this subdivision (a)(3) must be made according to the revised populations certified under this subdivision (a)(3)(G), except in instances where a jurisdiction's population is revised as a result of a special census or in a year in which populations are revised as a result of the regular decennial federal census” – Section 2, House Bill 780

	Certified Pop. Report	Data Type	Census Date
2026	7/1/2026	Estimate	7/1/2025
2027	7/1/2027	Estimate	7/1/2026
2028	7/1/2028	Estimate	7/1/2027
2029	7/1/2029	Estimate	7/1/2028
2030	7/1/2030	Estimate	7/1/2029
2031	7/1/2031	Decennial	4/1/2030

PLANS FOR JULY 1, 2026 CERTIFIED POPULATION

What is a population estimate

A population estimate is a **statistical calculation** of the number of residents in a specific area at a particular point in time that is derived from data such as **administrative records, surveys, and statistical models** that account for population changes since the last full census.

Vintage 2025 Population Estimates produced by the U.S. Census Bureau to be used in 2026

Maximize Planning Time

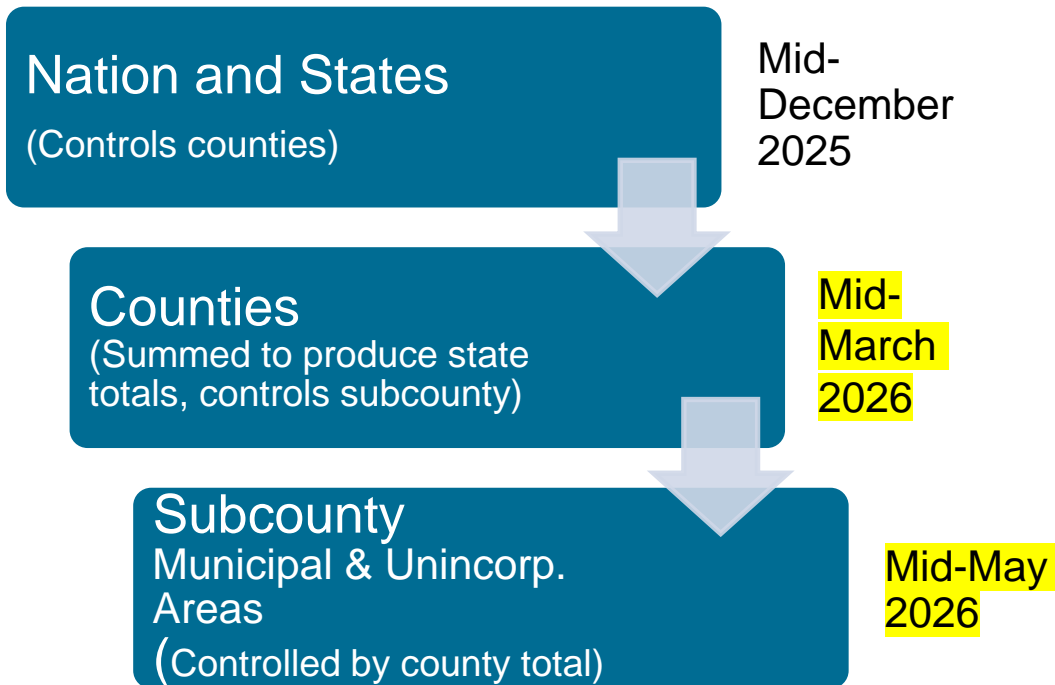
- Operationalize program
- Vintage 2024 useful guidance
- Data is currently available
 - Reports and data on TNSDC website
 - Dashboards

Leverage investments

- TNSDC led census challenges
- Tennessee liaison to FSCPE
- Supplying Tennessee data to Census Bureau
 - Group Quarters
 - Building Permit Survey corrections

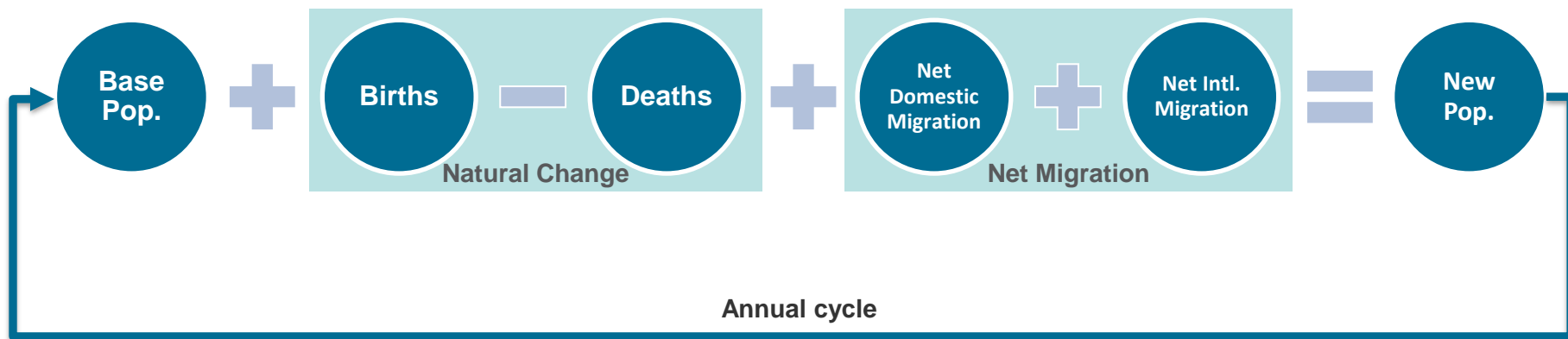
Census Bureau Population Estimate Concepts

- “Top-down” approach
- Smaller geographies sum to the whole

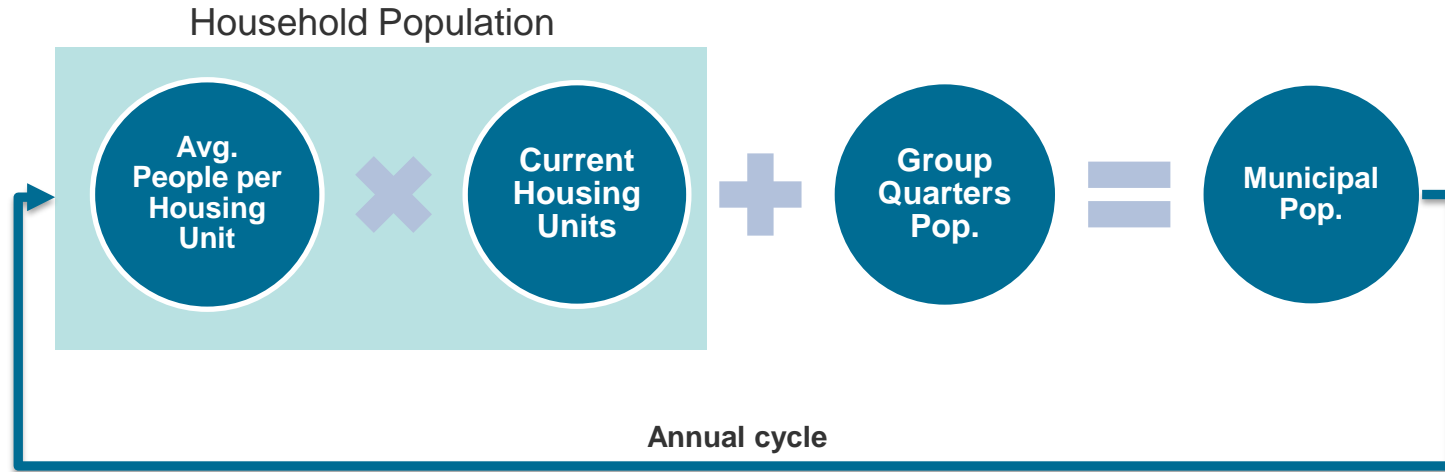


Census Bureau **County Population Estimates:** Components of Population Change

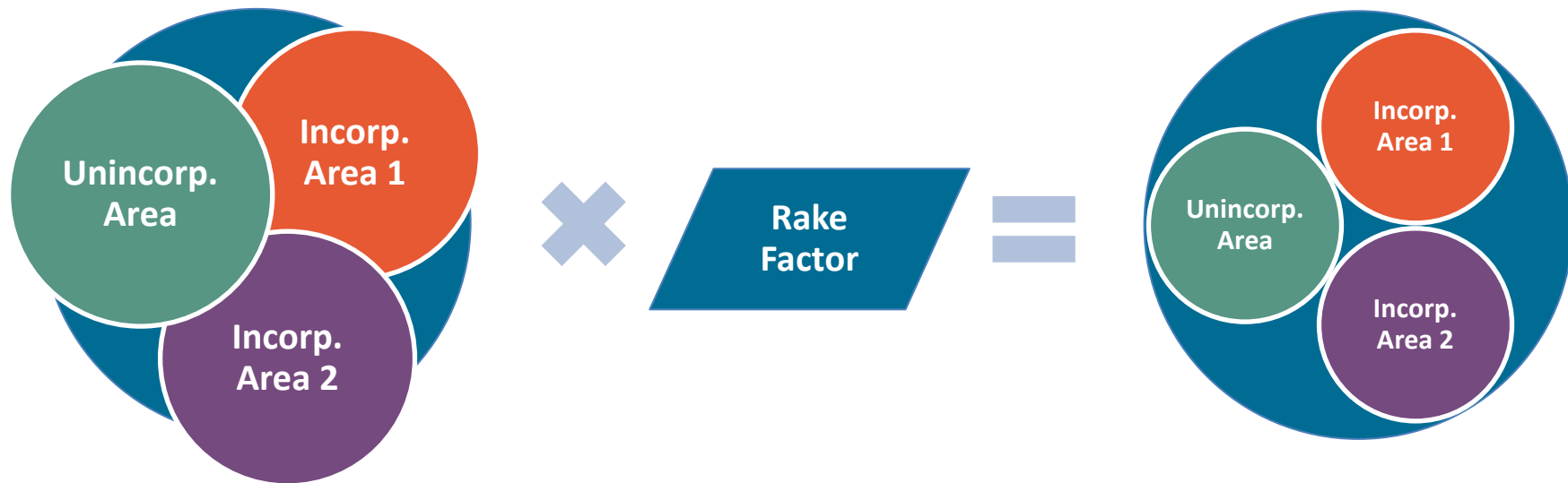
- **Natural change** and **net migration** determine population change



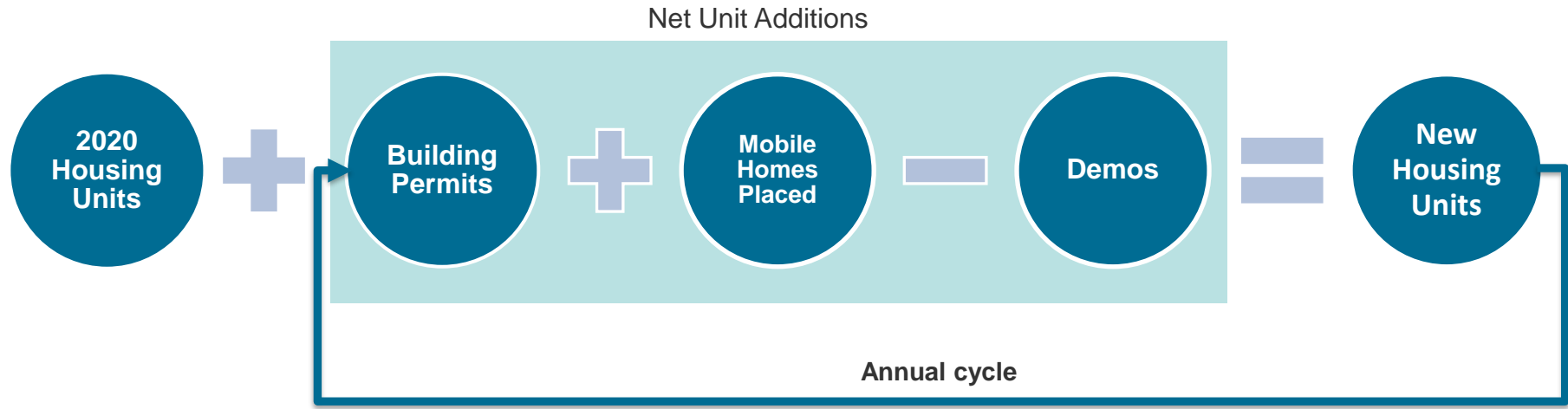
Census Bureau **Municipal Population Estimate:** Housing Unit Method



Municipal household populations must sum to county household population total



Housing Units Components of Change for Municipal (Subcounty) Estimates



*Areas not requiring a permits for new housing units are allocated new housing units through a different process but are eligible to submit information about new units from alternate sources

Required modifications to U.S. Census Bureau estimate for July 1, 2026 estimate release

1. Review **Special Census** results for integration into the Census Bureau population estimates
 - Statute preserves “...*the right or ability of a county or municipality to take a special census at any time during the interim between the regular decennial federal census...*”
2. Small area estimates within **Urban Services Districts** for three metropolitan counties (Davidson, Moore, Trousdale)
3. Final **adjustment of aggregate municipal and county population** totals to include special censuses and Urban Services Districts

What do you need to do?

PLANNING FOR IMPLEMENTATION

Are the municipal limits shown in the Census Bureau's maps correct?

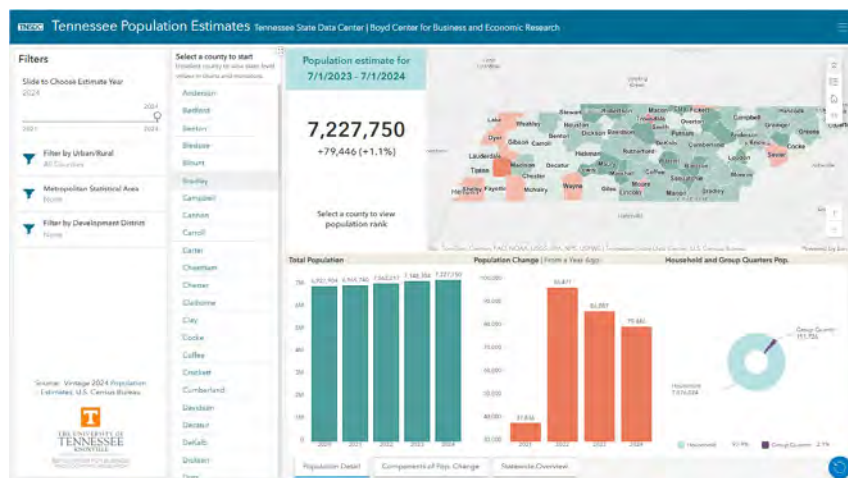
- Housing unit counts based on Census Bureau boundaries
- Contact Comptroller's [Division of Property Assessments](#)
 - Report annexations
 - Correct errors
 - **March 1, 2026 deadline** for Vintage 2026 Population Estimates



<https://tigerweb.geo.census.gov/tigerweb/>

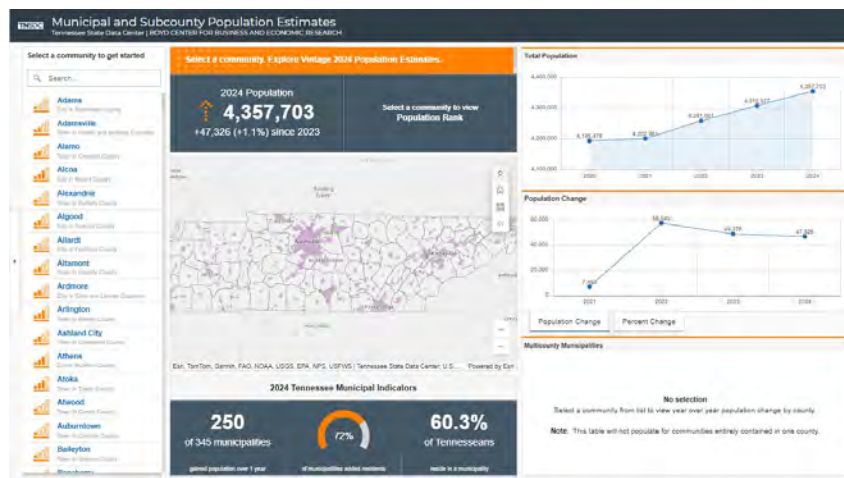
Check County and Municipal Population Estimates on TNSDC Dashboards

County Estimates (v. 2024)



tiny.utk.edu/co_est_202x_dash

Municipal Estimates (v. 2024)



tiny.utk.edu/sub_est_202x_dash

Think about what the change means for your town:

Population Proportion Change for Anytown, TN

State sales tax revenues are “distributed ...in the proportion as the population of each municipality bears to the aggregate population of all municipalities within the state...”

– TN Code § 67-6-103(a)(3)(A)

	2024	2025	
Anytown, TN Population	1,000	1,500 (+500)	
Aggregate Municipal Population	100,000	100,500	
Anytown Pop. Proportion	0.010 (1,000 ÷ 100,000 = 0.010)	0.015 (1,500 ÷ 100,500 = 0.015)	50% aggregate population increase

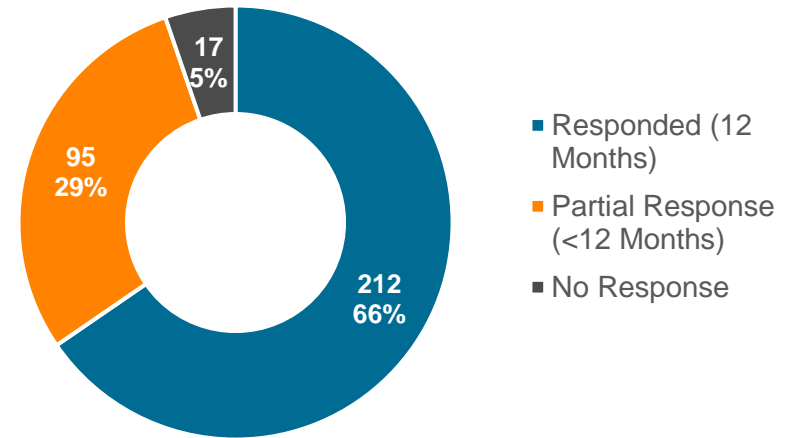
Improving Building Permit Survey Data

HOUSING UNIT REVIEW

Change in subcounty housing units affects population and is based on building permits

- U.S. Census Bureau Building Permit Survey (BPS) is primary source of new housing units
- 1/3rd of invited communities did not report 12 months of activity

2024 Tennessee BPS Participation

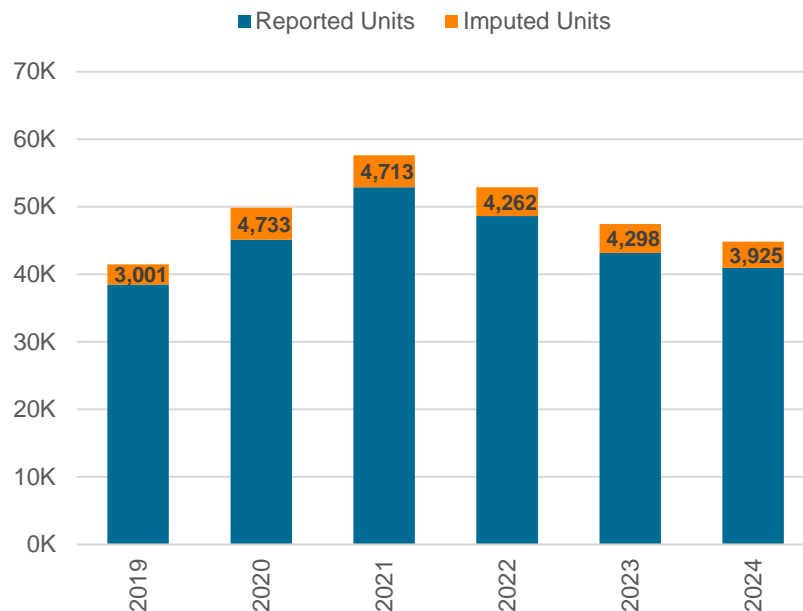


324 Tennessee communities invited to respond to BPS

What happens if my community didn't respond or provided partial information to the BPS

- Building permits are an important economic indicator
- Permits are estimated for non-responding communities
 - Prior years
 - Southeast U.S. Trends

Reported and Imputed Housing Units



TNSDC Prioritized Housing Unit Review

- All communities invited to review BPS submissions
- Prioritized Review

Incomplete
data

- Partial or no BPS response

Situations
where BPS
lacks detail

- Municipalities in more than one-county
- Permit offices serving multiple jurisdictions

Do you need to participate in Housing Unit Review?

Tennessee Housing Unit Review: Priority Communities (2025)

There are nearly 450 sub-county areas in Tennessee for which the number of new housing units are reported each year. These include the unincorporated parts of the state's 95 counties and about 350 municipalities. Those annual housing inventory changes are critical for [maintaining accurate subcounty population estimates](#).

The number of housing unit additions in an area are created through estimates derived from the Building Permit Survey. For many areas, these estimates do not require modification because the number of permits authorizing new dwelling construction is accurate. But there are many areas of the state where population estimates could be improved by verifying the accuracy of the reported estimates or by providing additional information to the State Data Center's via the [Housing Unit Review](#) program.

Imputed Permits

If a community's reports are missing or incomplete, the [number of new housing units may be estimated](#).



TBOA

Safer Communities

Review:
Priority
Communities List

More Detail:
BPS Imputation
Dashboard

Improve future
outcomes:
Talk to your
building chief

What data can be submitted to TNSDC for Housing Unit Review?

- Permits covering period from 2019-2024



**NEW SINGLE AND
MULTI-DWELLING
UNITS**



**MOBILE HOME
PLACEMENTS**



DEMOLITIONS

Submitting Housing Unit Review Data

- **Record-level list** (Excel, CSV, etc.)
 - Permit date
 - Address
 - County
 - Type
 - Improvement Type
 - Number of units
- Aggregate Data
 - Published reports
 - Websites

Participate in Housing Unit Review

- **Data Format:** No requirement. We can adapt to your format but need required information
- **Deadline:** January 6, 2026
- **Website:** <https://tiny.utk.edu/hur>
- **Contact:** tnsdc@utk.edu

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Use Q&A feature in Zoom

QUESTIONS AND ANSWERS

Questions & Answer:

Use Q&A feature in Zoom

Ned Phillips

Office of Local Government
Tennessee Comptroller of the
Treasury

Matthew Hill

Office of Local Government
Tennessee Comptroller of the
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Cassie Stinson

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