

Table 1. FY 2021 Fiscal Capacity Variables and Index with FY 2020 Index for Comparison

County Area	Per Pupil Revenue	Per Pupil Property	Per Pupil Sales	Per Capita Income	Ratio of Res. & Farm to Total Assessment	Ratio of Average Daily Membership to Population	Per Pupil Fiscal Capacity	ADMs	Total Fiscal Capacity	Fiscal Capacity Index	FOR
											COMPARISON
											Fiscal Cap. Index
Anderson	\$5,135	\$148,715	\$80,345	\$40,539	56.94%	15.27%	\$3,206	11,620	\$37,258,134	1.0406%	1.0325%
Bedford	\$1,406	\$114,403	\$49,059	\$36,051	64.16%	17.75%	\$2,130	8,556	18,219,354	0.5089%	0.5031%
Benton	\$3,099	\$133,778	\$64,163	\$32,648	72.26%	13.21%	\$2,256	2,122	4,786,996	0.1337%	0.1369%
Bledsoe	\$1,644	\$132,398	\$20,105	\$25,242	83.48%	11.25%	\$945	1,653	1,562,896	0.0437%	0.0458%
Blount	\$4,547	\$215,274	\$91,667	\$41,364	62.78%	13.58%	\$3,672	17,625	64,720,674	1.8076%	1.8291%
Bradley	\$2,810	\$153,078	\$74,428	\$38,096	56.87%	14.58%	\$3,046	15,372	46,831,168	1.3080%	1.3365%
Campbell	\$1,855	\$151,993	\$60,095	\$32,794	71.67%	13.41%	\$2,289	5,314	12,163,950	0.3397%	0.3491%
Cannon	\$1,381	\$132,663	\$33,986	\$34,933	82.51%	13.31%	\$1,517	1,886	2,861,951	0.0799%	0.0788%
Carroll	\$2,119	\$96,697	\$38,887	\$34,934	74.56%	15.56%	\$1,590	4,345	6,907,948	0.1929%	0.2017%
Carter	\$2,500	\$118,658	\$50,021	\$33,254	73.88%	13.36%	\$1,889	7,542	14,247,864	0.3979%	0.4083%
Cheatham	\$1,824	\$145,592	\$45,751	\$42,160	79.57%	15.11%	\$2,084	6,067	12,644,419	0.3531%	0.3426%
Chester	\$1,198	\$87,103	\$28,699	\$32,681	73.25%	16.29%	\$1,304	2,798	3,648,028	0.1019%	0.1016%
Claiborne	\$2,513	\$136,281	\$40,761	\$34,145	69.44%	12.89%	\$1,928	4,083	7,871,481	0.2198%	0.2267%
Clay	\$1,904	\$119,870	\$35,498	\$30,101	74.18%	13.61%	\$1,515	1,048	1,587,999	0.0444%	0.0457%
Cocke	\$1,946	\$121,946	\$62,113	\$30,954	69.61%	14.23%	\$2,159	5,048	10,898,112	0.3044%	0.3154%
Coffee	\$4,118	\$125,472	\$83,722	\$37,583	57.56%	16.40%	\$3,045	9,025	27,477,962	0.7674%	0.7929%
Crockett	\$1,024	\$86,601	\$20,263	\$35,304	71.51%	20.04%	\$1,244	2,890	3,594,754	0.1004%	0.0993%
Cumberland	\$2,647	\$215,862	\$87,824	\$35,647	70.31%	11.98%	\$3,271	7,073	23,139,380	0.6463%	0.6685%
Davidson	\$7,902	\$354,528	\$199,490	\$62,690	46.33%	11.89%	\$7,462	81,999	611,889,128	17.0895%	16.6836%
Decatur	\$2,222	\$158,093	\$52,963	\$41,493	74.57%	13.21%	\$2,382	1,547	3,685,091	0.1029%	0.1082%
DeKalb	\$1,613	\$177,743	\$45,897	\$38,654	69.18%	14.32%	\$2,378	2,838	6,747,231	0.1884%	0.1897%
Dickson	\$2,803	\$145,225	\$81,519	\$38,967	66.12%	15.46%	\$2,963	8,149	24,148,349	0.6744%	0.6735%
Dyer	\$2,933	\$114,367	\$64,192	\$38,934	58.06%	16.93%	\$2,641	6,338	16,738,768	0.4675%	0.4780%
Fayette	\$3,121	\$329,521	\$82,685	\$53,439	78.02%	8.14%	\$4,141	3,262	13,508,427	0.3773%	0.3828%
Fentress	\$1,491	\$156,923	\$58,419	\$31,209	76.08%	11.45%	\$2,146	2,072	4,444,662	0.1241%	0.1275%
Franklin	\$2,992	\$193,230	\$67,227	\$37,397	73.05%	12.36%	\$2,751	5,149	14,164,128	0.3956%	0.4025%
Gibson	\$2,552	\$94,134	\$43,386	\$37,497	65.80%	17.67%	\$1,924	8,673	16,683,877	0.4660%	0.4715%
Giles	\$2,875	\$166,563	\$72,839	\$37,801	64.42%	12.61%	\$2,919	3,702	10,806,337	0.3018%	0.3077%
Grainger	\$1,204	\$114,859	\$22,679	\$32,077	83.87%	14.53%	\$1,089	3,359	3,658,790	0.1022%	0.0999%
Greene	\$2,878	\$149,694	\$63,740	\$38,751	67.15%	13.34%	\$2,624	9,179	24,087,389	0.6727%	0.6845%

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Grundy	\$1,026	\$114,723	\$28,265	\$30,080	76.84%	14.92%	\$1,287	1,986	2,557,199	0.0714%	0.0739%
Hamblen	\$2,694	\$148,843	\$82,286	\$35,620	48.71%	15.91%	\$3,274	10,202	33,402,843	0.9329%	0.9787%
Hamilton	\$5,087	\$233,455	\$130,819	\$49,933	54.13%	12.05%	\$4,966	43,499	216,012,537	6.0330%	6.0791%
Hancock	\$1,020	\$103,840	\$19,337	\$26,127	81.41%	14.61%	\$843	960	809,337	0.0226%	0.0234%
Hardeman	\$2,369	\$114,356	\$37,154	\$28,527	65.56%	13.56%	\$1,659	3,441	5,708,538	0.1594%	0.1656%
Hardin	\$3,709	\$219,965	\$86,317	\$37,948	67.58%	13.30%	\$3,388	3,428	11,612,397	0.3243%	0.3370%
Hawkins	\$2,504	\$150,933	\$42,179	\$33,058	66.23%	12.68%	\$2,069	7,157	14,810,399	0.4136%	0.4246%
Haywood	\$2,243	\$152,927	\$38,562	\$30,992	58.77%	15.69%	\$2,101	2,758	5,795,546	0.1619%	0.1713%
Henderson	\$1,945	\$93,437	\$51,576	\$34,537	67.08%	16.74%	\$1,963	4,649	9,127,604	0.2549%	0.2597%
Henry	\$3,391	\$143,022	\$77,637	\$40,652	70.65%	13.99%	\$2,834	4,525	12,824,292	0.3582%	0.3641%
Hickman	\$1,455	\$122,448	\$26,599	\$31,410	75.01%	13.22%	\$1,381	3,287	4,538,011	0.1267%	0.1261%
Houston	\$1,058	\$106,384	\$27,312	\$31,940	78.22%	15.97%	\$1,248	1,306	1,630,299	0.0455%	0.0466%
Humphreys	\$2,327	\$174,091	\$56,646	\$37,858	52.55%	15.35%	\$2,899	2,830	8,204,468	0.2291%	0.2469%
Jackson	\$1,826	\$126,263	\$20,954	\$30,106	77.01%	12.17%	\$1,213	1,421	1,724,133	0.0482%	0.0503%
Jefferson	\$2,293	\$181,505	\$56,262	\$34,438	70.66%	13.03%	\$2,441	6,990	17,064,211	0.4766%	0.4837%
Johnson	\$1,887	\$164,850	\$41,172	\$31,362	79.83%	11.00%	\$1,781	1,950	3,472,498	0.0970%	0.1017%
Knox	\$4,403	\$214,535	\$138,222	\$47,891	58.47%	12.70%	\$4,852	58,496	283,808,445	7.9265%	8.0595%
Lake	\$1,721	\$124,073	\$33,010	\$22,702	61.33%	9.95%	\$1,560	742	1,157,844	0.0323%	0.0344%
Lauderdale	\$1,469	\$94,677	\$31,251	\$28,470	57.11%	15.22%	\$1,621	3,918	6,350,310	0.1774%	0.1823%
Lawrence	\$1,733	\$97,107	\$53,078	\$33,876	67.04%	15.60%	\$1,996	6,760	13,491,703	0.3768%	0.3835%
Lewis	\$1,838	\$117,583	\$65,444	\$33,198	73.32%	13.63%	\$2,188	1,636	3,580,553	0.1000%	0.0980%
Lincoln	\$2,218	\$128,412	\$50,879	\$39,901	73.46%	15.01%	\$2,159	5,077	10,961,185	0.3061%	0.3044%
Loudon	\$4,412	\$261,503	\$74,977	\$46,513	74.23%	13.16%	\$3,499	6,869	24,031,948	0.6712%	0.6901%
McMinn	\$2,412	\$170,695	\$68,376	\$34,755	53.39%	13.87%	\$3,000	7,344	22,032,499	0.6153%	0.6345%
McNairy	\$1,483	\$109,045	\$36,002	\$31,642	63.65%	15.76%	\$1,737	4,077	7,082,649	0.1978%	0.2085%
Macon	\$1,476	\$100,841	\$42,091	\$32,571	67.18%	16.14%	\$1,761	3,844	6,770,065	0.1891%	0.1912%
Madison	\$3,917	\$181,387	\$144,807	\$41,155	47.56%	12.54%	\$4,842	12,237	59,249,750	1.6548%	1.6939%
Marion	\$2,348	\$169,154	\$70,201	\$37,117	65.71%	14.79%	\$2,826	4,207	11,891,308	0.3321%	0.3453%
Marshall	\$2,304	\$125,782	\$55,985	\$36,404	60.68%	16.31%	\$2,412	5,357	12,922,380	0.3609%	0.3612%
Maury	\$3,200	\$187,251	\$94,528	\$41,172	62.37%	13.45%	\$3,585	12,377	44,369,703	1.2392%	1.2204%

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											COMPARISON
Meigs	\$1,493	\$153,420	\$24,880	\$32,645	79.43%	13.85%	\$1,447	1,676	2,426,264	0.0678%	0.0689%
Monroe	\$1,934	\$162,893	\$57,767	\$32,294	62.75%	14.53%	\$2,477	6,702	16,599,099	0.4636%	0.4745%
Montgomery	\$2,685	\$116,680	\$68,555	\$40,428	62.46%	16.96%	\$2,685	33,948	91,161,228	2.5461%	2.5183%
Moore	\$4,325	\$331,804	\$43,355	\$39,901	45.96%	13.21%	\$3,676	839	3,084,235	0.0861%	0.0862%
Morgan	\$1,003	\$102,050	\$17,203	\$28,419	74.62%	13.27%	\$1,014	2,867	2,905,733	0.0812%	0.0824%
Obion	\$2,729	\$129,322	\$62,491	\$39,152	57.20%	15.81%	\$2,715	4,807	13,051,317	0.3645%	0.3735%
Overton	\$1,576	\$120,421	\$45,344	\$32,394	71.04%	13.73%	\$1,843	3,020	5,567,830	0.1555%	0.1510%
Perry	\$1,883	\$188,007	\$38,564	\$33,326	65.88%	12.74%	\$2,208	1,015	2,240,231	0.0626%	0.0648%
Pickett	\$1,920	\$207,754	\$51,572	\$38,300	80.02%	12.81%	\$2,400	651	1,562,001	0.0436%	0.0445%
Polk	\$1,846	\$149,696	\$30,113	\$32,791	78.10%	13.20%	\$1,564	2,221	3,472,724	0.0970%	0.1021%
Putnam	\$2,947	\$150,295	\$114,001	\$38,309	57.08%	14.21%	\$3,793	10,998	41,714,517	1.1650%	1.1777%
Rhea	\$2,051	\$134,639	\$54,848	\$33,247	66.88%	15.31%	\$2,210	5,011	11,076,638	0.3094%	0.3174%
Roane	\$3,710	\$200,359	\$86,714	\$39,483	71.10%	12.07%	\$3,267	6,393	20,887,138	0.5834%	0.5915%
Robertson	\$2,708	\$149,412	\$62,746	\$40,437	69.40%	15.73%	\$2,597	11,031	28,652,879	0.8002%	0.7975%
Rutherford	\$3,491	\$158,899	\$83,991	\$39,642	56.81%	16.79%	\$3,300	53,104	175,255,129	4.8947%	4.8204%
Scott	\$1,357	\$85,322	\$36,998	\$28,497	65.37%	18.20%	\$1,493	3,997	5,969,822	0.1667%	0.1779%
Sequatchie	\$2,094	\$142,036	\$47,504	\$36,598	78.96%	14.69%	\$1,947	2,172	4,230,516	0.1182%	0.1182%
Sevier	\$6,975	\$275,502	\$252,252	\$38,098	60.14%	14.62%	\$7,016	14,210	99,697,303	2.7845%	2.8084%
Shelby	\$4,175	\$137,143	\$83,272	\$47,606	52.94%	15.69%	\$3,500	146,865	514,025,299	14.3563%	14.4143%
Smith	\$1,861	\$134,162	\$48,833	\$36,370	65.09%	15.04%	\$2,226	2,960	6,588,812	0.1840%	0.1845%
Stewart	\$884	\$146,177	\$33,082	\$39,238	72.78%	14.86%	\$1,906	1,986	3,785,487	0.1057%	0.1047%
Sullivan	\$5,002	\$190,715	\$100,971	\$41,095	52.97%	13.18%	\$3,929	20,680	81,260,199	2.2695%	2.3456%
Sumner	\$3,044	\$177,326	\$65,961	\$46,735	69.04%	15.86%	\$3,000	29,075	87,220,547	2.4360%	2.3699%
Tipton	\$1,591	\$99,907	\$33,558	\$37,344	72.13%	17.30%	\$1,624	10,616	17,240,720	0.4815%	0.4825%
Trousdale	\$1,894	\$172,762	\$35,333	\$29,576	49.94%	11.80%	\$2,305	1,251	2,884,194	0.0806%	0.0778%
Unicoi	\$1,843	\$144,725	\$48,986	\$36,206	64.51%	12.84%	\$2,299	2,277	5,233,900	0.1462%	0.1542%
Union	\$924	\$88,064	\$18,939	\$30,690	85.62%	20.53%	\$779	3,991	3,110,173	0.0869%	0.0874%
Van Buren	\$1,922	\$209,279	\$26,646	\$30,360	84.79%	12.41%	\$1,591	710	1,129,751	0.0316%	0.0339%
Warren	\$2,033	\$120,361	\$55,473	\$33,349	63.21%	15.56%	\$2,230	6,328	14,113,433	0.3942%	0.4074%
Washington	\$4,487	\$196,387	\$114,439	\$41,750	61.95%	12.59%	\$4,043	16,094	65,062,437	1.8171%	1.8605%

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Wayne	\$1,294	\$140,877	\$31,048	\$27,526	75.69%	12.83%	\$1,432	2,129	3,047,794	0.0851%	0.0871%
Weakley	\$1,956	\$135,910	\$57,821	\$36,110	64.79%	12.14%	\$2,415	4,059	9,803,522	0.2738%	0.2762%
White	\$1,484	\$118,295	\$49,359	\$31,752	72.21%	14.16%	\$1,863	3,791	7,062,937	0.1973%	0.2042%
Williamson	\$5,610	\$300,179	\$103,577	\$92,842	66.92%	18.74%	\$5,776	42,247	244,016,654	6.8152%	6.5514%
Wilson	\$3,290	\$200,762	\$85,467	\$47,192	66.05%	15.86%	\$3,574	21,649	77,373,683	2.1610%	2.1194%
Statewide	\$3,860	\$183,727	\$93,562	\$45,192	59.10%	14.39%	\$3,710	965,036	\$ 3,580,494,050	100.00%	100.00%
Min	\$884	\$85,322	\$17,203	\$22,702	45.96%	8.14%	\$779	651	\$809,337	0.0226%	0.02337%
Max	\$7,902	\$354,528	\$252,252	\$92,842	85.62%	20.53%	\$7,462	146,865	\$611,889,128	17.0895%	16.6836%