

**Table 1: FY 2024 Fiscal Capacity Variables and Index, with FY 2023 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
											FY 2023
											Fiscal Cap. Index
Anderson	\$5,995	\$173,208	\$108,413	\$47,396	56.83%	14.93%	\$3,959	11,532	\$45,654,867	1.0890%	1.0947%
Bedford	\$1,537	\$149,151	\$61,217	\$42,311	66.41%	17.05%	\$2,561	8,587	\$21,990,964	0.5246%	0.5347%
Benton	\$3,552	\$151,763	\$87,713	\$38,018	72.09%	12.65%	\$2,729	2,017	\$5,504,063	0.1313%	0.1322%
Bledsoe	\$2,105	\$175,199	\$26,537	\$31,034	83.45%	10.13%	\$1,162	1,528	\$1,775,181	0.0423%	0.0417%
Blount	\$5,424	\$251,854	\$111,616	\$49,153	64.60%	13.01%	\$4,246	17,616	\$74,804,665	1.7843%	1.7821%
Bradley	\$3,192	\$190,665	\$89,785	\$43,319	58.32%	13.99%	\$3,507	15,246	\$53,463,842	1.2753%	1.2960%
Campbell	\$2,052	\$183,809	\$79,508	\$39,000	71.47%	12.60%	\$2,783	4,986	\$13,876,992	0.3310%	0.3281%
Cannon	\$1,636	\$171,819	\$42,199	\$40,782	82.98%	12.40%	\$1,819	1,810	\$3,293,386	0.0786%	0.0804%
Carroll	\$2,427	\$110,686	\$49,363	\$38,167	75.22%	14.88%	\$1,773	4,198	\$7,444,405	0.1776%	0.1912%
Carter	\$2,932	\$145,882	\$62,418	\$37,841	75.14%	12.66%	\$2,156	7,123	\$15,358,708	0.3664%	0.3825%
Cheatham	\$2,289	\$205,769	\$66,783	\$50,186	81.50%	13.82%	\$2,824	5,680	\$16,039,697	0.3826%	0.3763%
Chester	\$1,522	\$104,807	\$38,923	\$38,647	72.33%	15.42%	\$1,650	2,681	\$4,423,101	0.1055%	0.1044%
Claiborne	\$2,833	\$164,757	\$51,588	\$39,350	70.22%	12.19%	\$2,228	3,913	\$8,716,845	0.2079%	0.2135%
Clay	\$2,258	\$134,925	\$43,675	\$35,809	75.29%	13.61%	\$1,688	1,031	\$1,739,944	0.0415%	0.0422%
Cocke	\$2,340	\$138,077	\$78,440	\$37,230	70.43%	13.52%	\$2,513	4,888	\$12,280,423	0.2929%	0.2961%
Coffee	\$4,609	\$152,420	\$100,325	\$43,762	58.97%	15.50%	\$3,525	8,974	\$31,636,434	0.7546%	0.7575%
Crockett	\$1,209	\$99,562	\$25,567	\$45,552	70.98%	20.02%	\$1,697	2,809	\$4,765,897	0.1137%	0.1105%
Cumberland	\$2,925	\$268,458	\$114,073	\$41,702	70.68%	11.00%	\$3,926	6,756	\$26,522,917	0.6327%	0.6271%
Davidson	\$10,681	\$525,108	\$226,586	\$76,015	44.34%	11.32%	\$9,144	79,751	\$729,253,937	17.3950%	17.0034%
Decatur	\$2,508	\$192,176	\$68,020	\$46,105	74.68%	12.42%	\$2,797	1,426	\$3,989,345	0.0952%	0.0981%
DeKalb	\$1,745	\$212,877	\$57,540	\$44,731	71.26%	13.81%	\$2,746	2,814	\$7,726,132	0.1843%	0.1856%
Dickson	\$3,673	\$198,519	\$102,451	\$46,587	69.83%	14.39%	\$3,605	7,848	\$28,293,834	0.6749%	0.6745%
Dyer	\$3,490	\$133,771	\$82,990	\$46,700	57.05%	16.49%	\$3,286	6,070	\$19,942,663	0.4757%	0.4723%
Fayette	\$3,624	\$438,227	\$119,704	\$63,302	79.04%	7.22%	\$5,407	3,033	\$16,400,364	0.3912%	0.3793%
Fentress	\$1,816	\$182,168	\$74,016	\$37,648	75.85%	10.80%	\$2,505	2,013	\$5,040,457	0.1202%	0.1221%
Franklin	\$3,622	\$255,666	\$86,934	\$43,272	73.46%	11.44%	\$3,361	4,888	\$16,427,595	0.3918%	0.3916%
Gibson	\$3,030	\$106,620	\$55,503	\$42,626	65.75%	17.18%	\$2,285	8,594	\$19,641,904	0.4685%	0.4721%
Giles	\$3,358	\$215,352	\$93,731	\$40,847	66.21%	11.73%	\$3,390	3,530	\$11,969,131	0.2855%	0.2885%
Grainger	\$1,543	\$144,617	\$30,192	\$38,381	84.61%	13.06%	\$1,344	3,074	\$4,131,125	0.0985%	0.1030%
Greene	\$3,520	\$181,024	\$84,001	\$39,317	67.09%	12.42%	\$2,975	8,694	\$25,860,450	0.6169%	0.6252%
Grundy	\$1,332	\$146,968	\$40,192	\$36,529	77.86%	13.02%	\$1,640	1,761	\$2,887,206	0.0689%	0.0715%
Hamblen	\$3,008	\$170,811	\$103,279	\$41,866	49.36%	15.43%	\$3,840	9,968	\$38,275,909	0.9130%	0.9173%
Hamilton	\$5,651	\$288,201	\$149,648	\$57,036	54.36%	11.89%	\$5,662	43,737	\$247,624,207	5.9066%	5.9511%

**Table 1: FY 2024 Fiscal Capacity Variables and Index, with FY 2023 Index for Comparison**

County Area	Per Pupil Revenue	Per Pupil Property	Per Pupil Sales	Per Capita Income	Ratio of	Ratio of	Per Pupil Fiscal Capacity	ADMs	Total Fiscal Capacity	Fiscal Capacity Index	FOR
					Res. & Farm to Total Assessment	Average Daily Membership to Population					FY 2023
											Fiscal Cap. Index
Hancock	\$1,273	\$118,640	\$23,738	\$31,160	80.42%	13.61%	\$943	908	\$856,489	0.0204%	0.0215%
Hardeman	\$2,797	\$130,407	\$48,106	\$32,831	64.49%	12.62%	\$1,906	3,193	\$6,086,832	0.1452%	0.1507%
Hardin	\$4,450	\$244,051	\$107,781	\$42,201	68.52%	12.51%	\$3,777	3,308	\$12,493,870	0.2980%	0.3075%
Hawkins	\$2,950	\$183,892	\$52,684	\$38,346	64.85%	11.96%	\$2,436	6,806	\$16,581,614	0.3955%	0.4037%
Haywood	\$2,586	\$171,101	\$48,208	\$37,312	60.18%	14.85%	\$2,389	2,614	\$6,243,989	0.1489%	0.1533%
Henderson	\$2,225	\$109,725	\$62,020	\$40,926	68.62%	16.52%	\$2,279	4,620	\$10,526,965	0.2511%	0.2544%
Henry	\$3,833	\$164,548	\$92,198	\$46,445	70.71%	13.77%	\$3,227	4,438	\$14,322,018	0.3416%	0.3456%
Hickman	\$1,772	\$144,904	\$34,988	\$38,501	74.33%	12.57%	\$1,697	3,160	\$5,363,236	0.1279%	0.1283%
Houston	\$1,317	\$125,702	\$31,419	\$36,673	79.16%	15.02%	\$1,361	1,242	\$1,690,450	0.0403%	0.0427%
Humphreys	\$2,652	\$213,674	\$64,439	\$41,662	54.82%	14.42%	\$3,183	2,730	\$8,687,588	0.2072%	0.2132%
Jackson	\$2,186	\$150,768	\$25,973	\$36,134	78.81%	11.91%	\$1,354	1,395	\$1,889,595	0.0451%	0.0455%
Jefferson	\$2,787	\$216,472	\$74,838	\$41,473	71.29%	12.21%	\$2,948	6,714	\$19,789,395	0.4720%	0.4693%
Johnson	\$1,378	\$127,821	\$36,045	\$35,614	79.92%	15.48%	\$1,399	2,783	\$3,892,314	0.0928%	0.0936%
Knox	\$5,143	\$268,182	\$162,725	\$56,298	59.08%	12.16%	\$5,659	58,256	\$329,664,000	7.8635%	7.8550%
Lake	\$1,867	\$141,482	\$36,723	\$26,821	62.35%	10.20%	\$1,569	718	\$1,127,242	0.0269%	0.0281%
Lauderdale	\$1,767	\$118,730	\$40,217	\$36,213	57.60%	13.98%	\$2,017	3,533	\$7,125,365	0.1700%	0.1742%
Lawrence	\$2,120	\$119,521	\$65,636	\$38,257	67.69%	14.65%	\$2,306	6,501	\$14,989,169	0.3575%	0.3673%
Lewis	\$2,559	\$151,937	\$108,229	\$38,981	75.42%	12.46%	\$3,054	1,568	\$4,787,036	0.1142%	0.1082%
Lincoln	\$2,493	\$160,398	\$61,530	\$45,138	75.24%	14.03%	\$2,486	4,917	\$12,223,793	0.2916%	0.3006%
Loudon	\$4,927	\$310,232	\$92,344	\$57,562	76.62%	12.52%	\$4,177	6,922	\$28,912,800	0.6897%	0.6663%
McMinn	\$2,955	\$213,873	\$85,287	\$40,803	52.35%	13.00%	\$3,588	6,984	\$25,055,623	0.5977%	0.6024%
McNairy	\$1,699	\$123,752	\$42,128	\$35,941	65.63%	14.77%	\$1,864	3,811	\$7,102,710	0.1694%	0.1798%
Macon	\$1,669	\$118,908	\$51,299	\$36,315	71.81%	15.33%	\$1,867	3,861	\$7,207,995	0.1719%	0.1755%
Madison	\$4,258	\$216,828	\$174,624	\$47,445	47.02%	11.97%	\$5,609	11,791	\$66,129,321	1.5774%	1.5993%
Marion	\$2,823	\$207,560	\$91,899	\$43,316	68.18%	13.84%	\$3,372	3,995	\$13,473,145	0.3214%	0.3226%
Marshall	\$2,601	\$176,905	\$71,509	\$43,889	65.52%	15.13%	\$2,952	5,236	\$15,454,449	0.3686%	0.3645%
Maury	\$4,002	\$244,692	\$115,366	\$48,419	65.67%	12.38%	\$4,223	12,502	\$52,798,209	1.2594%	1.2485%
Meigs	\$1,722	\$172,821	\$29,562	\$37,245	81.65%	13.02%	\$1,498	1,660	\$2,487,442	0.0593%	0.0637%
Monroe	\$2,470	\$197,038	\$78,467	\$39,268	62.50%	13.52%	\$3,070	6,292	\$19,314,809	0.4607%	0.4602%
Montgomery	\$3,039	\$142,324	\$80,427	\$45,415	63.30%	16.50%	\$3,072	36,193	\$111,166,664	2.6517%	2.6619%
Moore	\$4,463	\$432,570	\$43,372	\$45,545	41.20%	13.23%	\$4,318	864	\$3,729,458	0.0890%	0.0889%
Morgan	\$1,111	\$123,080	\$22,651	\$35,585	76.53%	12.69%	\$1,205	2,694	\$3,244,846	0.0774%	0.0794%
Obion	\$3,203	\$154,843	\$79,458	\$44,119	56.33%	14.87%	\$3,234	4,523	\$14,628,420	0.3489%	0.3608%

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											COMPARISON
											FY 2023 Fiscal Cap. Index
Overton	\$1,893	\$144,331	\$56,117	\$37,930	71.53%	13.35%	\$2,133	3,011	\$6,421,588	0.1532%	0.1600%
Perry	\$2,304	\$213,400	\$52,452	\$36,276	63.40%	11.95%	\$2,531	992	\$2,511,617	0.0599%	0.0615%
Pickett	\$2,354	\$245,472	\$61,351	\$42,945	80.79%	12.32%	\$2,652	621	\$1,647,174	0.0393%	0.0401%
Polk	\$2,345	\$170,429	\$37,387	\$36,263	78.53%	11.97%	\$1,667	2,082	\$3,471,860	0.0828%	0.0901%
Putnam	\$3,110	\$179,111	\$133,472	\$44,556	57.79%	14.11%	\$4,308	11,357	\$48,931,715	1.1672%	1.1599%
Rhea	\$2,510	\$161,967	\$71,576	\$39,303	66.60%	14.60%	\$2,681	4,827	\$12,939,803	0.3087%	0.3064%
Roane	\$4,312	\$234,122	\$115,619	\$46,611	71.75%	11.53%	\$3,951	6,182	\$24,425,889	0.5826%	0.5919%
Robertson	\$2,699	\$157,542	\$63,657	\$47,307	71.54%	18.07%	\$2,706	13,179	\$35,665,875	0.8507%	0.8393%
Rutherford	\$4,103	\$200,039	\$98,012	\$46,096	57.96%	16.41%	\$3,825	56,214	\$215,032,297	5.1292%	5.0274%
Scott	\$1,517	\$94,188	\$46,343	\$34,312	65.66%	17.47%	\$1,752	3,833	\$6,716,392	0.1602%	0.1637%
Sequatchie	\$2,644	\$180,304	\$64,688	\$41,028	78.27%	12.81%	\$2,400	2,018	\$4,844,414	0.1156%	0.1201%
Sevier	\$9,038	\$362,734	\$340,520	\$46,087	57.81%	14.19%	\$9,003	14,015	\$126,165,898	3.0094%	2.8744%
Shelby	\$4,472	\$165,643	\$92,209	\$54,902	54.25%	15.72%	\$3,979	146,220	\$581,768,754	13.8770%	14.2879%
Smith	\$2,157	\$175,284	\$58,818	\$44,844	67.36%	14.42%	\$2,699	2,896	\$7,814,948	0.1864%	0.1880%
Stewart	\$1,053	\$165,656	\$50,152	\$45,397	72.10%	13.98%	\$2,393	1,922	\$4,600,042	0.1097%	0.1104%
Sullivan	\$5,425	\$229,834	\$118,683	\$47,188	53.82%	12.37%	\$4,470	19,618	\$87,685,947	2.0916%	2.1450%
Sumner	\$3,963	\$226,011	\$81,326	\$55,230	72.23%	14.97%	\$3,615	29,397	\$106,280,201	2.5351%	2.5054%
Tipton	\$1,842	\$123,672	\$42,542	\$45,288	73.41%	16.42%	\$2,030	10,046	\$20,399,052	0.4866%	0.4936%
Trousdale	\$2,136	\$210,188	\$39,432	\$33,883	56.48%	11.23%	\$2,362	1,310	\$3,093,226	0.0738%	0.0749%
Unicoi	\$2,375	\$192,673	\$67,731	\$39,908	64.11%	11.83%	\$2,828	2,108	\$5,961,849	0.1422%	0.1456%
Union	\$819	\$80,467	\$18,050	\$37,223	85.72%	26.08%	\$810	5,201	\$4,214,485	0.1005%	0.0888%
Van Buren	\$2,312	\$224,164	\$35,375	\$34,405	84.90%	11.67%	\$1,651	714	\$1,179,260	0.0281%	0.0286%
Warren	\$2,654	\$140,850	\$69,620	\$38,792	66.51%	14.85%	\$2,530	6,130	\$15,510,313	0.3700%	0.3797%
Washington	\$5,138	\$226,636	\$138,256	\$48,569	62.42%	11.94%	\$4,641	15,786	\$73,268,837	1.7477%	1.7608%
Wayne	\$1,574	\$171,678	\$39,365	\$33,157	73.20%	12.23%	\$1,730	2,010	\$3,477,020	0.0829%	0.0823%
Weakley	\$2,411	\$160,880	\$75,661	\$41,612	64.33%	11.67%	\$2,880	3,860	\$11,119,029	0.2652%	0.2700%
White	\$1,802	\$147,230	\$60,345	\$37,797	73.07%	13.28%	\$2,179	3,648	\$7,948,426	0.1896%	0.1926%
Williamson	\$6,809	\$373,309	\$115,034	\$100,971	66.90%	17.65%	\$6,786	43,738	\$296,814,492	7.0799%	7.0677%
Wilson	\$3,952	\$258,710	\$101,179	\$55,474	66.20%	15.16%	\$4,295	22,496	\$96,616,604	2.3046%	2.2606%
Statewide	\$4,574	\$232,554	\$110,531	\$52,751	59.02%	13.91%	\$4,364	960,738	\$4,192,330,449	100.00%	100.00%
Min	\$819	\$80,467	\$18,050	\$26,821	41.20%	7.22%	\$810	621	\$856,489	0.0204%	0.02147%
Max	\$10,681	\$525,108	\$340,520	\$100,971	85.72%	26.08%	\$9,144	146,220	\$729,253,937	17.3950%	17.0034%