

Table 1. FY 2023 Fiscal Capacity Variables and Index, with FY 2022 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 2022 Fiscal Cap. Index
Anderson	\$5,667	\$165,620	\$100,232	\$43,842	56.75%	14.99%	\$3,723	11,533	\$42,938,194	1.0947%	1.0683%
Bedford	\$1,492	\$139,257	\$56,360	\$39,694	64.86%	17.30%	\$2,440	8,594	\$20,971,930	0.5347%	0.5223%
Benton	\$3,424	\$146,620	\$78,696	\$34,587	72.24%	12.63%	\$2,536	2,045	\$5,185,512	0.1322%	0.1343%
Bledsoe	\$1,920	\$155,954	\$23,576	\$27,642	83.14%	10.33%	\$1,051	1,555	\$1,634,438	0.0417%	0.0428%
Blount	\$5,049	\$230,861	\$102,118	\$46,212	63.77%	13.21%	\$3,971	17,601	\$69,896,184	1.7821%	1.7932%
Bradley	\$3,022	\$175,087	\$82,996	\$40,663	56.90%	14.14%	\$3,322	15,301	\$50,830,596	1.2960%	1.3054%
Campbell	\$2,002	\$170,856	\$71,369	\$35,136	71.35%	12.71%	\$2,544	5,059	\$12,870,252	0.3281%	0.3334%
Cannon	\$1,520	\$157,319	\$39,490	\$37,130	83.04%	12.59%	\$1,714	1,840	\$3,153,446	0.0804%	0.0808%
Carroll	\$2,308	\$105,208	\$44,530	\$37,156	74.92%	15.31%	\$1,762	4,258	\$7,501,076	0.1912%	0.1939%
Carter	\$2,742	\$136,078	\$57,342	\$34,801	74.16%	12.88%	\$2,064	7,268	\$15,000,794	0.3825%	0.3891%
Cheatham	\$2,132	\$183,903	\$57,266	\$46,433	80.89%	14.12%	\$2,561	5,764	\$14,761,071	0.3763%	0.3669%
Chester	\$1,396	\$96,281	\$34,364	\$35,328	72.87%	15.62%	\$1,511	2,708	\$4,093,023	0.1044%	0.1026%
Claiborne	\$2,707	\$151,691	\$47,351	\$36,497	69.37%	12.32%	\$2,129	3,932	\$8,372,124	0.2135%	0.2153%
Clay	\$2,088	\$125,366	\$39,520	\$32,475	74.53%	13.68%	\$1,586	1,043	\$1,655,119	0.0422%	0.0432%
Cocke	\$2,160	\$133,058	\$71,130	\$33,896	70.38%	13.71%	\$2,350	4,943	\$11,614,158	0.2961%	0.3003%
Coffee	\$4,427	\$140,842	\$92,712	\$40,831	58.79%	15.81%	\$3,309	8,978	\$29,709,224	0.7575%	0.7543%
Crockett	\$1,139	\$93,018	\$23,529	\$40,566	70.97%	20.03%	\$1,522	2,847	\$4,333,553	0.1105%	0.1086%
Cumberland	\$2,858	\$246,444	\$102,722	\$38,322	70.13%	11.25%	\$3,596	6,840	\$24,596,854	0.6271%	0.6376%
Davidson	\$9,328	\$457,677	\$206,187	\$70,990	45.18%	11.67%	\$8,248	80,857	\$666,906,276	17.0034%	17.3893%
Decatur	\$2,387	\$179,792	\$61,442	\$42,630	74.63%	12.61%	\$2,625	1,466	\$3,846,793	0.0981%	0.0997%
DeKalb	\$1,701	\$201,186	\$52,815	\$40,864	69.96%	13.78%	\$2,585	2,816	\$7,278,316	0.1856%	0.1867%
Dickson	\$3,326	\$180,157	\$93,236	\$42,689	68.57%	14.71%	\$3,336	7,931	\$26,455,258	0.6745%	0.6743%
Dyer	\$3,230	\$126,937	\$74,263	\$42,123	57.10%	16.68%	\$2,999	6,176	\$18,522,735	0.4723%	0.4684%
Fayette	\$3,405	\$388,920	\$100,106	\$57,060	78.63%	7.68%	\$4,716	3,155	\$14,878,079	0.3793%	0.3727%
Fentress	\$1,663	\$174,724	\$67,364	\$34,507	75.73%	10.87%	\$2,373	2,019	\$4,790,557	0.1221%	0.1225%
Franklin	\$3,374	\$226,693	\$78,097	\$40,757	72.97%	11.75%	\$3,092	4,967	\$15,358,540	0.3916%	0.3934%
Gibson	\$2,848	\$100,095	\$50,433	\$39,568	65.58%	17.55%	\$2,147	8,625	\$18,515,341	0.4721%	0.4682%
Giles	\$3,149	\$192,460	\$84,214	\$39,201	65.30%	12.08%	\$3,177	3,562	\$11,315,456	0.2885%	0.2947%
Grainger	\$1,393	\$132,610	\$26,906	\$35,356	84.32%	13.57%	\$1,274	3,172	\$4,041,248	0.1030%	0.1047%
Greene	\$3,231	\$166,950	\$74,115	\$37,462	67.00%	12.76%	\$2,773	8,844	\$24,521,026	0.6252%	0.6319%
Grundy	\$1,202	\$133,417	\$34,991	\$33,852	77.18%	13.66%	\$1,531	1,832	\$2,804,136	0.0715%	0.0725%
Hamblen	\$2,892	\$164,536	\$93,942	\$38,592	48.95%	15.53%	\$3,571	10,076	\$35,977,684	0.9173%	0.9266%
Hamilton	\$5,453	\$266,095	\$140,413	\$53,600	53.87%	11.85%	\$5,353	43,600	\$233,412,553	5.9511%	5.9970%

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Hancock	\$1,208	\$112,711	\$22,378	\$28,650	80.72%	13.95%	\$921	914	\$841,948	0.0215%	0.0226%
Hardeman	\$2,614	\$123,272	\$43,191	\$30,883	64.77%	13.01%	\$1,813	3,260	\$5,910,051	0.1507%	0.1544%
Hardin	\$4,139	\$232,602	\$97,207	\$40,912	67.82%	13.14%	\$3,582	3,367	\$12,061,557	0.3075%	0.3160%
Hawkins	\$2,759	\$171,728	\$48,100	\$35,564	64.84%	12.14%	\$2,295	6,898	\$15,833,499	0.4037%	0.4071%
Haywood	\$2,435	\$164,869	\$43,343	\$35,168	59.64%	15.48%	\$2,261	2,659	\$6,012,321	0.1533%	0.1599%
Henderson	\$2,107	\$104,454	\$57,579	\$37,565	68.27%	16.49%	\$2,160	4,620	\$9,977,915	0.2544%	0.2545%
Henry	\$3,673	\$157,477	\$84,902	\$42,265	70.57%	13.87%	\$3,032	4,470	\$13,553,577	0.3456%	0.3502%
Hickman	\$1,632	\$134,182	\$31,267	\$34,670	74.70%	12.79%	\$1,562	3,222	\$5,034,044	0.1283%	0.1267%
Houston	\$1,203	\$117,600	\$29,316	\$34,203	79.07%	15.42%	\$1,319	1,271	\$1,676,351	0.0427%	0.0442%
Humphreys	\$2,461	\$197,691	\$57,952	\$39,653	53.83%	15.09%	\$2,982	2,804	\$8,360,169	0.2132%	0.2188%
Jackson	\$2,017	\$141,927	\$23,675	\$32,518	78.61%	11.73%	\$1,286	1,389	\$1,785,410	0.0455%	0.0455%
Jefferson	\$2,576	\$199,020	\$66,434	\$38,431	70.98%	12.42%	\$2,713	6,785	\$18,407,688	0.4693%	0.4717%
Johnson	\$1,867	\$166,850	\$44,509	\$33,728	79.65%	11.49%	\$1,796	2,045	\$3,672,871	0.0936%	0.0943%
Knox	\$4,756	\$246,782	\$149,258	\$52,499	58.78%	12.41%	\$5,273	58,430	\$308,088,356	7.8550%	7.8687%
Lake	\$1,815	\$138,278	\$34,908	\$23,849	61.62%	10.05%	\$1,536	717	\$1,100,749	0.0281%	0.0302%
Lauderdale	\$1,657	\$110,054	\$36,161	\$32,431	56.98%	14.27%	\$1,864	3,664	\$6,831,322	0.1742%	0.1738%
Lawrence	\$1,955	\$108,938	\$60,286	\$35,896	67.48%	14.90%	\$2,191	6,576	\$14,405,880	0.3673%	0.3729%
Lewis	\$2,250	\$140,302	\$87,545	\$36,512	74.77%	12.90%	\$2,688	1,579	\$4,245,378	0.1082%	0.1036%
Lincoln	\$2,349	\$146,878	\$56,444	\$42,517	74.71%	14.41%	\$2,378	4,958	\$11,789,960	0.3006%	0.3001%
Loudon	\$4,593	\$287,662	\$83,390	\$51,399	75.86%	12.75%	\$3,793	6,890	\$26,134,158	0.6663%	0.6614%
McMinn	\$2,760	\$197,458	\$78,330	\$37,856	52.54%	13.21%	\$3,325	7,107	\$23,628,331	0.6024%	0.6061%
McNairy	\$1,593	\$116,253	\$39,376	\$33,874	65.23%	15.16%	\$1,808	3,900	\$7,052,553	0.1798%	0.1907%
Macon	\$1,577	\$111,547	\$47,041	\$33,864	70.88%	15.61%	\$1,794	3,836	\$6,882,057	0.1755%	0.1842%
Madison	\$4,039	\$205,419	\$161,298	\$44,128	46.91%	12.15%	\$5,265	11,915	\$62,728,737	1.5993%	1.6154%
Marion	\$2,598	\$189,442	\$81,664	\$40,382	67.04%	14.13%	\$3,110	4,069	\$12,654,059	0.3226%	0.3281%
Marshall	\$2,479	\$151,766	\$65,202	\$40,034	63.83%	15.34%	\$2,705	5,285	\$14,297,829	0.3645%	0.3603%
Maury	\$3,646	\$226,105	\$105,359	\$44,858	64.75%	12.83%	\$3,937	12,439	\$48,968,357	1.2485%	1.2333%
Meigs	\$1,604	\$164,002	\$27,349	\$35,269	80.86%	13.56%	\$1,489	1,679	\$2,500,229	0.0637%	0.0656%
Monroe	\$2,249	\$184,446	\$69,534	\$35,758	62.12%	13.81%	\$2,799	6,449	\$18,048,150	0.4602%	0.4606%
Montgomery	\$2,895	\$129,624	\$74,874	\$43,889	63.29%	16.87%	\$2,947	35,427	\$104,404,081	2.6619%	2.6001%
Moore	\$4,378	\$424,798	\$42,120	\$42,153	39.57%	13.30%	\$4,075	856	\$3,487,095	0.0889%	0.0874%
Morgan	\$1,091	\$115,191	\$20,760	\$31,516	75.60%	12.67%	\$1,145	2,719	\$3,113,651	0.0794%	0.0811%
Obion	\$2,996	\$144,881	\$72,128	\$42,501	56.77%	15.25%	\$3,068	4,613	\$14,151,199	0.3608%	0.3610%

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											COMPARISON
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Overton	\$1,778	\$135,982	\$52,786	\$35,392	71.16%	13.60%	\$2,069	3,033	\$6,274,343	0.1600%	0.1600%
Perry	\$2,209	\$205,127	\$46,624	\$35,594	64.08%	12.32%	\$2,424	996	\$2,413,913	0.0615%	0.0615%
Pickett	\$2,214	\$238,119	\$57,620	\$39,905	80.62%	12.21%	\$2,549	618	\$1,574,710	0.0401%	0.0422%
Polk	\$2,031	\$160,364	\$34,472	\$34,943	78.26%	12.67%	\$1,658	2,133	\$3,535,568	0.0901%	0.0928%
Putnam	\$3,018	\$167,219	\$123,655	\$40,975	56.94%	14.09%	\$4,045	11,247	\$45,495,040	1.1599%	1.1515%
Rhea	\$2,324	\$149,275	\$64,382	\$36,034	66.87%	14.76%	\$2,453	4,900	\$12,019,153	0.3064%	0.3077%
Roane	\$4,110	\$223,245	\$106,948	\$42,685	71.38%	11.65%	\$3,721	6,239	\$23,214,862	0.5919%	0.5820%
Robertson	\$2,695	\$155,628	\$63,387	\$44,569	71.38%	17.12%	\$2,681	12,276	\$32,917,220	0.8393%	0.8129%
Rutherford	\$3,835	\$188,748	\$90,414	\$43,417	57.94%	16.57%	\$3,583	55,036	\$197,185,118	5.0274%	4.9397%
Scott	\$1,440	\$90,169	\$41,870	\$31,572	65.14%	17.76%	\$1,637	3,922	\$6,419,946	0.1637%	0.1675%
Sequatchie	\$2,413	\$165,207	\$57,400	\$39,736	78.76%	13.79%	\$2,270	2,076	\$4,711,230	0.1201%	0.1190%
Sevier	\$7,906	\$340,591	\$298,706	\$42,317	57.38%	14.28%	\$8,003	14,087	\$112,739,673	2.8744%	2.7471%
Shelby	\$4,317	\$152,542	\$86,759	\$51,115	53.39%	15.80%	\$3,787	147,984	\$560,399,415	14.2879%	14.2883%
Smith	\$2,082	\$158,452	\$55,119	\$40,713	65.92%	14.47%	\$2,533	2,910	\$7,372,693	0.1880%	0.1863%
Stewart	\$1,009	\$159,486	\$42,615	\$42,179	72.33%	14.22%	\$2,221	1,950	\$4,330,484	0.1104%	0.1067%
Sullivan	\$5,241	\$217,941	\$109,716	\$44,033	53.61%	12.62%	\$4,210	19,983	\$84,130,358	2.1450%	2.2016%
Sumner	\$3,592	\$209,841	\$73,717	\$50,843	71.37%	15.26%	\$3,359	29,251	\$98,264,756	2.5054%	2.4618%
Tipton	\$1,751	\$115,014	\$38,805	\$41,002	72.79%	16.57%	\$1,892	10,231	\$19,361,057	0.4936%	0.4914%
Trousdale	\$2,074	\$196,757	\$38,223	\$31,566	54.32%	11.30%	\$2,309	1,272	\$2,936,125	0.0749%	0.0777%
Unicoi	\$2,124	\$173,060	\$61,216	\$37,474	64.19%	12.16%	\$2,632	2,170	\$5,711,420	0.1456%	0.1441%
Union	\$849	\$81,679	\$18,340	\$33,642	85.46%	23.63%	\$740	4,707	\$3,481,795	0.0888%	0.0938%
Van Buren	\$2,057	\$214,275	\$30,448	\$32,329	84.57%	12.29%	\$1,558	721	\$1,122,721	0.0286%	0.0298%
Warren	\$2,427	\$134,302	\$63,706	\$35,827	65.23%	15.00%	\$2,407	6,188	\$14,893,560	0.3797%	0.3902%
Washington	\$4,837	\$211,893	\$125,540	\$45,500	62.15%	12.28%	\$4,337	15,924	\$69,062,949	1.7608%	1.7790%
Wayne	\$1,482	\$160,760	\$36,136	\$29,925	74.07%	12.23%	\$1,590	2,030	\$3,226,576	0.0823%	0.0826%
Weakley	\$2,220	\$151,899	\$67,903	\$38,612	64.49%	11.73%	\$2,709	3,910	\$10,590,863	0.2700%	0.2688%
White	\$1,688	\$137,370	\$55,350	\$34,386	72.53%	13.45%	\$2,050	3,684	\$7,552,732	0.1926%	0.1955%
Williamson	\$6,252	\$348,726	\$106,782	\$94,840	66.81%	18.17%	\$6,387	43,400	\$277,208,458	7.0677%	6.8770%
Wilson	\$3,639	\$242,564	\$92,546	\$51,781	65.78%	15.32%	\$4,006	22,133	\$88,665,714	2.2606%	2.1962%
Statewide	\$4,250	\$213,950	\$101,631	\$49,086	58.93%	14.10%	\$4,073	963,025	\$ 3,922,193,529	100.00%	100.00%
Min	\$849	\$81,679	\$18,340	\$23,849	39.57%	7.68%	\$740	618	\$841,948	0.0215%	0.02256%
Max	\$9,328	\$457,677	\$298,706	\$94,840	85.46%	23.63%	\$8,248	147,984	\$666,906,276	17.0034%	17.3893%