Table 1. FY 2018 Fiscal Capacity Variables and Index, with FY 2017 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 <br> Fiscal <br> Capacity | Fiscal Capacity Index | FOR COMPARISON <br> FY 2017 <br> Fiscal Cap. Index |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Anderson | \$4,593 | \$139,547 | \$66,883 | \$37,150 | 59.68\% | 15.54\% | \$2,860 | 11,737 | \$33,568,004 | 1.0465\% | 1.1038\% |
| Bedford | \$1,341 | \$100,836 | \$42,611 | \$33,181 | 63.87\% | 17.93\% | \$1,926 | 8,328 | \$16,040,693 | 0.5001\% | 0.4990\% |
| Benton | \$2,899 | \$119,376 | \$57,419 | \$32,518 | 71.71\% | 13.41\% | \$2,173 | 2,169 | \$4,712,313 | 0.1469\% | 0.1461\% |
| Bledsoe | \$1,381 | \$117,086 | \$18,333 | \$20,208 | 83.14\% | 12.40\% | \$776 | 1,769 | \$1,373,328 | 0.0428\% | 0.0414\% |
| Blount | \$4,034 | \$188,444 | \$78,487 | \$36,651 | 65.13\% | 14.09\% | \$3,247 | 17,771 | \$57,702,583 | 1.7989\% | 1.7883\% |
| Bradley | \$2,583 | \$136,907 | \$67,317 | \$35,969 | 58.18\% | 14.82\% | \$2,858 | 15,266 | \$43,630,356 | 1.3602\% | 1.4152\% |
| Campbell | \$1,646 | \$138,750 | \$51,382 | \$29,990 | 71.79\% | 13.88\% | \$2,083 | 5,548 | \$11,556,726 | 0.3603\% | 0.3664\% |
| Cannon | \$1,294 | \$111,818 | \$26,841 | \$32,072 | 81.15\% | 14.30\% | \$1,293 | 1,970 | \$2,547,827 | 0.0794\% | 0.0823\% |
| Carroll | \$2,000 | \$91,359 | \$35,091 | \$34,043 | 72.18\% | 15.73\% | \$1,584 | 4,434 | \$7,023,718 | 0.2190\% | 0.2164\% |
| Carter | \$2,292 | \$111,865 | \$45,163 | \$30,321 | 74.27\% | 13.59\% | \$1,764 | 7,696 | \$13,573,782 | 0.4232\% | 0.4231\% |
| Cheatham | \$1,726 | \$118,750 | \$36,446 | \$36,612 | 77.44\% | 16.05\% | \$1,724 | 6,357 | \$10,959,561 | 0.3417\% | 0.3442\% |
| Chester | \$1,032 | \$82,179 | \$26,116 | \$28,844 | 74.05\% | 15.99\% | \$1,156 | 2,781 | \$3,215,530 | 0.1002\% | 0.1030\% |
| Claiborne | \$2,311 | \$124,305 | \$35,333 | \$30,369 | 70.22\% | 13.80\% | \$1,728 | 4,365 | \$7,545,356 | 0.2352\% | 0.2294\% |
| Clay | \$1,797 | \$116,268 | \$31,635 | \$30,627 | 74.37\% | 13.31\% | \$1,529 | 1,033 | \$1,580,307 | 0.0493\% | 0.0517\% |
| Cocke | \$1,898 | \$117,971 | \$55,176 | \$28,309 | 69.57\% | 14.93\% | \$2,030 | 5,262 | \$10,683,024 | 0.3330\% | 0.3349\% |
| Coffee | \$3,869 | \$113,021 | \$72,796 | \$35,367 | 56.83\% | 16.84\% | \$2,825 | 9,050 | \$25,565,558 | 0.7970\% | 0.8197\% |
| Crockett | \$953 | \$78,781 | \$18,389 | \$35,986 | 72.25\% | 19.82\% | \$1,200 | 2,896 | \$3,475,201 | 0.1083\% | 0.1160\% |
| Cumberland | \$2,424 | \$200,637 | \$78,718 | \$32,903 | 71.39\% | 12.38\% | \$3,087 | 7,166 | \$22,123,927 | 0.6897\% | 0.6871\% |
| Davidson | \$6,784 | \$264,298 | \$166,012 | \$51,309 | 48.33\% | 12.07\% | \$6,240 | 80,783 | \$504,121,310 | 15.7161\% | 15.5674\% |
| Decatur | \$2,047 | \$148,440 | \$50,230 | \$33,458 | 75.48\% | 13.40\% | \$2,141 | 1,567 | \$3,354,541 | 0.1046\% | 0.1065\% |
| DeKalb | \$1,493 | \$168,132 | \$40,863 | \$32,069 | 72.12\% | 14.82\% | \$2,087 | 2,840 | \$5,927,593 | 0.1848\% | 0.1851\% |
| Dickson | \$2,493 | \$123,163 | \$68,514 | \$34,347 | 63.90\% | 16.16\% | \$2,617 | 8,203 | \$21,471,825 | 0.6694\% | 0.6597\% |
| Dyer | \$2,747 | \$104,742 | \$58,954 | \$37,091 | 57.44\% | 16.85\% | \$2,540 | 6,399 | \$16,252,283 | 0.5067\% | 0.5165\% |
| Fayette | \$2,873 | \$295,967 | \$69,034 | \$46,426 | 78.08\% | 8.43\% | \$3,725 | 3,287 | \$12,244,485 | 0.3817\% | 0.3978\% |
| Fentress | \$1,412 | \$143,434 | \$52,275 | \$28,938 | 76.30\% | 11.95\% | \$2,014 | 2,140 | \$4,309,009 | 0.1343\% | 0.1365\% |
| Franklin | \$2,572 | \$166,145 | \$57,195 | \$34,628 | 73.87\% | 13.15\% | \$2,452 | 5,439 | \$13,337,397 | 0.4158\% | 0.4099\% |
| Gibson | \$2,274 | \$88,062 | \$39,800 | \$35,287 | 65.63\% | 17.63\% | \$1,823 | 8,718 | \$15,895,948 | 0.4956\% | 0.5059\% |


| County Area | Per Pupil <br> Revenue | Per Pupil Property | Per Pupil Sales | $\begin{gathered} \text { Per Capita } \\ \text { Income } \\ \hline \end{gathered}$ | Ratio of Res. \& Farm to Total Assessment | Ratio of Average Daily Membership to Population | Per Pupil <br> Fiscal <br> Capacity | ADMs | Total <br> Fiscal <br> Capacity | Fiscal <br> Capacity Index | FOR COMPARISON <br> FY 2017 <br> Fiscal Cap. Index |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Giles | \$2,640 | \$143,002 | \$61,653 | \$34,670 | 65.50\% | 13.41\% | \$2,593 | 3,865 | \$10,022,142 | 0.3124\% | 0.3095\% |
| Grainger | \$1,117 | \$100,064 | \$17,988 | \$28,607 | 84.69\% | 15.47\% | \$859 | 3,523 | \$3,027,205 | 0.0944\% | 0.0936\% |
| Greene | \$2,558 | \$136,470 | \$56,346 | \$36,342 | 67.27\% | 13.98\% | \$2,455 | 9,567 | \$23,490,725 | 0.7323\% | 0.7370\% |
| Grundy | \$965 | \$102,622 | \$25,044 | \$28,156 | 76.93\% | 15.72\% | \$1,170 | 2,115 | \$2,474,491 | 0.0771\% | 0.0774\% |
| Hamblen | \$2,599 | \$143,431 | \$73,449 | \$33,403 | 52.00\% | 15.91\% | \$3,068 | 10,050 | \$30,834,131 | 0.9613\% | 0.9574\% |
| Hamilton | \$4,683 | \$212,176 | \$115,945 | \$44,978 | 54.79\% | 12.16\% | \$4,618 | 42,719 | \$197,270,837 | 6.1500\% | 6.1419\% |
| Hancock | \$941 | \$102,552 | \$17,753 | \$22,882 | 80.47\% | 14.69\% | \$800 | 971 | \$776,190 | 0.0242\% | 0.0233\% |
| Hardeman | \$2,153 | \$101,952 | \$32,965 | \$26,868 | 67.25\% | 14.26\% | \$1,512 | 3,702 | \$5,597,566 | 0.1745\% | 0.1735\% |
| Hardin | \$3,141 | \$200,135 | \$75,847 | \$33,678 | 68.42\% | 13.52\% | \$3,106 | 3,496 | \$10,858,558 | 0.3385\% | 0.3409\% |
| Hawkins | \$2,264 | \$137,624 | \$36,918 | \$30,479 | 67.85\% | 13.46\% | \$1,895 | 7,615 | \$14,427,656 | 0.4498\% | 0.4425\% |
| Haywood | \$1,950 | \$134,650 | \$33,744 | \$30,078 | 59.84\% | 16.51\% | \$1,953 | 2,997 | \$5,852,106 | 0.1824\% | 0.1860\% |
| Henderson | \$1,779 | \$86,805 | \$47,108 | \$31,756 | 66.36\% | 16.98\% | \$1,847 | 4,755 | \$8,781,123 | 0.2738\% | 0.2816\% |
| Henry | \$2,880 | \$126,408 | \$68,904 | \$36,968 | 70.56\% | 14.52\% | \$2,588 | 4,677 | \$12,107,572 | 0.3775\% | 0.3777\% |
| Hickman | \$1,333 | \$106,711 | \$22,914 | \$28,066 | 76.80\% | 14.18\% | \$1,165 | 3,446 | \$4,013,876 | 0.1251\% | 0.1160\% |
| Houston | \$992 | \$98,334 | \$25,053 | \$30,565 | 76.94\% | 15.96\% | \$1,214 | 1,313 | \$1,595,085 | 0.0497\% | 0.0516\% |
| Humphreys | \$2,046 | \$160,819 | \$52,693 | \$34,376 | 50.75\% | 15.74\% | \$2,813 | 2,860 | \$8,045,317 | 0.2508\% | 0.2428\% |
| Jackson | \$1,650 | \$111,772 | \$18,492 | \$27,497 | 75.66\% | 13.12\% | \$1,123 | 1,508 | \$1,694,133 | 0.0528\% | 0.0609\% |
| Jefferson | \$2,135 | \$161,713 | \$49,422 | \$30,872 | 71.70\% | 13.64\% | \$2,205 | 7,197 | \$15,870,455 | 0.4948\% | 0.4902\% |
| Johnson | \$1,735 | \$155,249 | \$37,166 | \$29,065 | 79.22\% | 11.52\% | \$1,724 | 2,064 | \$3,558,278 | 0.1109\% | 0.1076\% |
| Knox | \$4,360 | \$196,431 | \$126,224 | \$42,996 | 58.88\% | 12.84\% | \$4,577 | 57,511 | \$263,252,524 | 8.2070\% | 8.2733\% |
| Lake | \$1,478 | \$105,716 | \$30,476 | \$24,390 | 64.12\% | 10.64\% | \$1,512 | 814 | \$1,230,593 | 0.0384\% | 0.0364\% |
| Lauderdale | \$1,290 | \$82,621 | \$27,702 | \$26,200 | 58.33\% | 15.72\% | \$1,462 | 4,286 | \$6,264,456 | 0.1953\% | 0.1893\% |
| Lawrence | \$1,665 | \$92,512 | \$48,613 | \$30,883 | 65.54\% | 15.60\% | \$1,913 | 6,600 | \$12,628,633 | 0.3937\% | 0.3881\% |
| Lewis | \$1,382 | \$100,176 | \$48,534 | \$27,974 | 73.47\% | 14.83\% | \$1,701 | 1,764 | \$3,001,524 | 0.0936\% | 0.0917\% |
| Lincoln | \$1,911 | \$111,923 | \$45,349 | \$36,338 | 74.53\% | 15.64\% | \$1,922 | 5,260 | \$10,109,034 | 0.3152\% | 0.3149\% |
| Loudon | \$4,215 | \$246,100 | \$62,209 | \$41,442 | 72.40\% | 13.72\% | \$3,237 | 6,967 | \$22,550,110 | 0.7030\% | 0.6975\% |
| McMinn | \$2,264 | \$152,793 | \$60,731 | \$32,033 | 53.82\% | 14.27\% | \$2,803 | 7,500 | \$21,021,926 | 0.6554\% | 0.6598\% |
| McNairy | \$1,450 | \$97,832 | \$35,557 | \$28,369 | 64.85\% | 16.07\% | \$1,621 | 4,194 | \$6,800,181 | 0.2120\% | 0.2066\% |
| Macon | \$1,405 | \$91,654 | \$39,684 | \$29,517 | 68.65\% | 16.02\% | \$1,619 | 3,676 | \$5,949,841 | 0.1855\% | 0.1850\% |


| 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 <br> Fiscal <br> Capacity | Fiscal Capacity Index | FOR COMPARISON <br> FY 2017 <br> Fiscal Cap. Index |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Madison | \$3,946 | \$166,346 | \$126,601 | \$36,773 | 48.58\% | 12.78\% | \$4,458 | 12,545 | \$55,919,830 | 1.7433\% | 1.7733\% |
| Marion | \$2,110 | \$153,021 | \$60,624 | \$33,403 | 67.47\% | 15.36\% | \$2,531 | 4,363 | \$11,044,709 | 0.3443\% | 0.3458\% |
| Marshall | \$2,210 | \$106,345 | \$47,616 | \$32,176 | 58.95\% | 16.88\% | \$2,145 | 5,285 | \$11,337,472 | 0.3534\% | 0.3478\% |
| Maury | \$2,984 | \$156,731 | \$79,407 | \$36,701 | 62.01\% | 13.73\% | \$3,158 | 11,763 | \$37,149,403 | 1.1581\% | 1.1318\% |
| Meigs | \$1,391 | \$136,431 | \$22,188 | \$29,560 | 80.27\% | 14.70\% | \$1,283 | 1,727 | \$2,214,645 | 0.0690\% | 0.0720\% |
| Monroe | \$1,758 | \$148,241 | \$49,959 | \$29,152 | 62.28\% | 15.22\% | \$2,282 | 6,917 | \$15,788,520 | 0.4922\% | 0.4826\% |
| Montgomery | \$2,594 | \$113,128 | \$64,466 | \$38,952 | 61.14\% | 16.55\% | \$2,673 | 31,324 | \$83,736,639 | 2.6105\% | 2.6950\% |
| Moore | \$3,563 | \$259,191 | \$29,993 | \$36,682 | 50.53\% | 14.05\% | \$3,011 | 889 | \$2,676,457 | 0.0834\% | 0.0800\% |
| Morgan | \$919 | \$93,354 | \$15,639 | \$26,281 | 76.45\% | 14.19\% | \$899 | 3,073 | \$2,761,826 | 0.0861\% | 0.0855\% |
| Obion | \$2,529 | \$116,724 | \$57,146 | \$35,455 | 57.60\% | 16.27\% | \$2,526 | 5,022 | \$12,682,955 | 0.3954\% | 0.3956\% |
| Overton | \$1,351 | \$104,655 | \$35,034 | \$29,003 | 72.81\% | 14.34\% | \$1,508 | 3,161 | \$4,767,195 | 0.1486\% | 0.1434\% |
| Perry | \$1,558 | \$160,140 | \$33,591 | \$27,802 | 69.37\% | 13.57\% | \$1,843 | 1,069 | \$1,969,959 | 0.0614\% | 0.0584\% |
| Pickett | \$1,465 | \$170,361 | \$36,986 | \$32,754 | 80.33\% | 14.46\% | \$1,865 | 736 | \$1,373,551 | 0.0428\% | 0.0407\% |
| Polk | \$1,632 | \$131,609 | \$27,020 | \$30,534 | 77.70\% | 14.51\% | \$1,438 | 2,424 | \$3,486,611 | 0.1087\% | 0.1111\% |
| Putnam | \$2,795 | \$138,438 | \$103,393 | \$35,148 | 57.99\% | 14.39\% | \$3,567 | 10,690 | \$38,132,793 | 1.1888\% | 1.1742\% |
| Rhea | \$1,784 | \$125,813 | \$47,625 | \$31,250 | 67.14\% | 15.57\% | \$2,060 | 5,069 | \$10,440,326 | 0.3255\% | 0.3204\% |
| Roane | \$3,155 | \$190,953 | \$73,636 | \$36,083 | 72.56\% | 12.72\% | \$2,996 | 6,722 | \$20,139,826 | 0.6279\% | 0.6552\% |
| Robertson | \$2,440 | \$126,983 | \$53,098 | \$36,216 | 68.70\% | 16.16\% | \$2,282 | 10,976 | \$25,048,536 | 0.7809\% | 0.7656\% |
| Rutherford | \$3,150 | \$130,258 | \$74,075 | \$36,140 | 57.98\% | 16.98\% | \$2,945 | 49,196 | \$144,877,587 | 4.5166\% | 4.4396\% |
| Scott | \$1,256 | \$81,705 | \$33,404 | \$26,562 | 65.64\% | 18.69\% | \$1,393 | 4,108 | \$5,720,587 | 0.1783\% | 0.1793\% |
| Sequatchie | \$1,853 | \$127,278 | \$40,859 | \$32,594 | 79.16\% | 15.35\% | \$1,710 | 2,265 | \$3,871,646 | 0.1207\% | 0.1204\% |
| Sevier | \$6,081 | \$252,421 | \$209,734 | \$33,460 | 63.95\% | 15.06\% | \$6,143 | 14,274 | \$87,677,328 | 2.7334\% | 2.7003\% |
| Shelby | \$3,757 | \$125,979 | \$76,813 | \$43,774 | 53.18\% | 15.69\% | \$3,318 | 147,289 | \$488,656,652 | 15.2340\% | 15.6629\% |
| Smith | \$1,672 | \$114,317 | \$41,830 | \$33,979 | 65.12\% | 15.88\% | \$2,002 | 3,039 | \$6,083,067 | 0.1896\% | 0.1878\% |
| Stewart | \$760 | \$133,989 | \$29,188 | \$37,170 | 73.86\% | 15.35\% | \$1,768 | 2,039 | \$3,606,074 | 0.1124\% | 0.1159\% |
| Sullivan | \$4,695 | \$177,077 | \$89,935 | \$37,805 | 52.81\% | 13.48\% | \$3,721 | 21,124 | \$78,605,580 | 2.4505\% | 2.4420\% |
| Sumner | \$2,739 | \$148,520 | \$56,414 | \$41,444 | 68.46\% | 16.48\% | \$2,628 | 28,449 | \$74,758,773 | 2.3306\% | 2.2785\% |
| Tipton | \$1,451 | \$88,436 | \$29,273 | \$33,881 | 72.18\% | 17.97\% | \$1,427 | 11,102 | \$15,843,628 | 0.4939\% | 0.5069\% |
| Trousdale | \$1,636 | \$110,386 | \$29,121 | \$33,311 | 69.49\% | 15.34\% | \$1,615 | 1,218 | \$1,967,761 | 0.0613\% | 0.0831\% |



