

Sources of Shared and Unshared Revenue by Type of School System

Revenue Source	County School Systems	City School Systems	Special School Districts
<i>Taxable Property</i>			
♦ Shared	Yes—retain portion of county taxes based on share of WFTEADA*	Yes—receive from county based on share of WFTEADA*	Yes—receive from county based on share of WFTEADA*
♦ Unshared	No—county revenue for education must be shared	Yes—at individual city’s discretion or through general fund transfer	Yes—based on rate established by legislature
<i>Taxable Sales</i>			
♦ Shared	Yes—retain portion of county taxes based on share of WFTEADA*	Yes—receive from county based on share of WFTEADA*	Yes—receive from county based on share of WFTEADA*
♦ Unshared	No—county revenue for education must be shared	Yes—at individual city’s discretion or through general fund transfer	No—not authorized by legislature
<i>State-shared Tax Revenue</i>			
	Yes—no sharing requirement	Yes—no sharing requirement	No—not eligible to receive

*Weighted full-time equivalent average daily attendance, a count of students weighted according to grade levels and programs (special education and vocational education). Tennessee Code Annotated, Section 49-3-315

Source: Green, Harry A. and Lynnis Roehrich-Patrick. 2005. *A Prototype Model for School-System-Level Fiscal Capacity in Tennessee: Why & How*. Tennessee Advisory Commission on Intergovernmental Relations.